



STATE OF ARKANSAS
**Department of Finance
and Administration**

Commissioner of Revenue
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November 15, 2023

[REDACTED]
[REDACTED]
[REDACTED]

RE: Request for Revision
In the Matter of [REDACTED]
Docket No.: 21-432

[REDACTED]:

You requested a revision of the administrative decision dated June 21, 2021. You timely filed the request. You allege specific errors of fact or law made by the hearing officer, but the points of error you allege essentially repeat the arguments made to the hearing officer.

Your request contends that documents you brought to the hearing should have been considered by the hearing officer. The hearing officer's decision notes that these additional records were presented for the first time during the administrative hearing. Accordingly, the hearing officer properly excluded them from consideration. You also argue that the documents you brought to the hearing should now be considered as part of this revision request; however, no documentation was provided with your request for revision.

Upon review of the revision request letter, the administrative decision, and the documentation contained in the file, I am sustaining the administrative decision in full. This concludes the Taxpayer's administrative remedies under the Arkansas Tax Procedure Act. The Taxpayer may seek relief from this decision according to the procedure set forth in Ark. Code Ann. § 26-18-406.

Sincerely,

Charles S. Collins
Commissioner of Revenue