



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

**Commissioner of Revenue**  
1816 West Seventh Street, Suite 2440  
P.O. Box 1272  
Little Rock, AR 72203-1272  
Phone: (501) 682-7000  
Fax: (501) 683-1161  
[www.arkansas.gov/dfa](http://www.arkansas.gov/dfa)

December 28, 2023

[REDACTED]

RE: Request for Revision  
In the Matter of [REDACTED]  
Docket Nos.: 21-293 and 21-294

[REDACTED]:

You requested a revision of the administrative decision dated November 3, 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 simply repeat the arguments made to the hearing officer.

Your request for revision includes invoices containing handwritten notes. At this stage, where the audit process and the administrative hearing process have been completed, it would be inappropriate to reinstate the audit process.

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