



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

Commissioner of Revenue
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November 22, 2023

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

RE: Revision Request
In the Matter of [REDACTED]
Docket No.: 22-189

[REDACTED]:

You requested a revision of the administrative decision dated December 16, 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 for revision includes a summary of invoices which was not provided below. At this stage, where the audit process and the administrative hearing process have been completed, it would be inappropriate to reinitiate 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