

**ARKANSAS TAX APPEALS COMMISSION  
PETITION**

**(Important: See Petition Instructions)**

**Part I Taxpayer.** Enter information regarding the taxpayer.

Taxpayer Name(s): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_

**Part II Decision Being Appealed.** Identify what is being appealed. **Attach a copy of the DFA notice.**

Letter ID: \_\_\_\_\_ Account ID: \_\_\_\_\_

Tax period(s): \_\_\_\_\_

Tax type (check one):

- |                                                        |                                                        |
|--------------------------------------------------------|--------------------------------------------------------|
| <input type="checkbox"/> Sales & Use Tax (SLS)         | <input type="checkbox"/> Motor Vehicle Sales & Use Tax |
| <input type="checkbox"/> Individual Income Tax (IIT)   | <input type="checkbox"/> Corporate Income Tax (CIT)    |
| <input type="checkbox"/> Wage Withholding Tax (WHW)    | <input type="checkbox"/> Pass-Through Entity Tax (PET) |
| <input type="checkbox"/> Fiduciary Income Tax (FIT)    | <input type="checkbox"/> Composite Income Tax (ICT)    |
| <input type="checkbox"/> Other (please specify): _____ |                                                        |

Type of DFA action or decision being appealed (check one):

	<b>Description</b>	<b>Statute (Arkansas Code Annotated)</b>	<b>Deadline</b>
<input type="checkbox"/>	Proposed tax assessment	§§ 26-18-1113, 26-18-403	90 days
<input type="checkbox"/>	Refund claim denial	§§ 26-18-1113, 26-18-507(e)(2)(B)	90 days
<input type="checkbox"/>	Joint refund offset <i>(and attach Joint Refund Offset Petition Addendum)</i>	§§ 26-36-315(c) or 26-18-507(e)(1)(B)(ii)	30 days
<input type="checkbox"/>	Business closure	§ 26-18-1002	5 business days
<input type="checkbox"/>	Emergency temporary license suspension	§ 26-18-601(b)	3 business days
<input type="checkbox"/>	Cancellation/non-issuance of license, permit, or registration	§ 26-18-601(c)	20 days
<input type="checkbox"/>	Other (please specify):		

If this appeal is related to an existing appeal with the Commission, provide:

Taxpayer Name(s): \_\_\_\_\_ Docket number: \_\_\_\_\_

**Part III** **Reasons for Your Appeal.** Specifically identify what you dispute, what relief is requested, and why. Attach additional pages if needed. See Instructions for more information.

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**Part IV** **Authorized Representative (if any).** Enter representative information and attach Power of Attorney.

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Firm Name, if applicable: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State \_\_\_\_\_ Zip: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_

**Part V** **Hearing Preference.** Indicate your preference by checking only one box below.

- In-person at the Commission’s office in Little Rock
- In-person at a location closer to Taxpayer, if outside of central Arkansas\*  
\*Not permitted for expedited appeals.
- Teleconference (phone)
- Videoconference
- Combination of in-person and teleconference or videoconference (hybrid)
- Solely on written submissions (no hearing)\*\*  
\*\*Not permitted for business closure, permit cancellation or denial, or certain other expedited appeals.

**Part VI** **Signature.**

I certify that I am the person identified as the taxpayer on Page 1 of this petition, or I am a corporate officer, partner, member, or other representative of the person or entity identified as the taxpayer, or I am authorized to sign this petition on behalf of the taxpayer under the provided Power of Attorney. I also certify that the foregoing information is true and correct to the best of my knowledge.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

# Instructions: Petition

(Rev. 10/24)

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## General Instructions for Filing a Petition

The Tax Appeals Commission recommends that this petition be filed online at <https://ig.arkansas.gov/tax-appeals-commission/petition/>. Alternatively, file this form: (1) by email to [tac@arkansas.gov](mailto:tac@arkansas.gov), (2) in person, Monday through Friday between 8:00 a.m. and 4:30 p.m. (except on state government holidays); or (3) by U.S. mail to:

Arkansas Tax Appeals Commission  
900 West Capitol, Suite 310  
Little Rock, AR 72201

There is no fee for filing this petition.

For more information concerning the appeal process and the Commission's Rules of Procedure, see the Commission's website, <https://tac.arkansas.gov>.

Questions regarding this form or the appeal process should be directed to the Commission by email to [tac@arkansas.gov](mailto:tac@arkansas.gov), phone at 501-682-2741, or mail at the above address. Commission staff can provide information about tax appeal procedures and requirements but cannot provide tax or legal advice.

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## Specific Instructions

### Part I – Taxpayer Information

Enter the information of the taxpayer. If the taxpayer is an entity (corporation, partnership, LLC, trust, etc.), enter the entity's information. If phone number or email is provided, you consent to be contacted by the Commission by that method.

### Part II – Action or Decision of the Department

**Attach a copy of the Department of Finance and Administration (DFA) notice or other DFA action or decision that you are appealing**, including any associated documents such as an explanation of adjustment or a summary of findings. The Tax Appeals Commission does not have access to DFA records and cannot look up your account.

#### Letter ID, Account ID and Tax Period(s)

Provide this information about the DFA action or decision, which can be found on the notice issued to you by DFA.

#### Tax Type at Issue

Mark the relevant tax type. If the tax type you are appealing is not listed, mark "Other" and write in the tax type.

#### Type of DFA Decision Being Appealed

*See the relevant appeal statute for applicable law and requirements.* In most cases, a petition must be filed within ninety (90) days from the date DFA issues a proposed assessment, refund claim denial, or other action or decision being appealed. Appeals of certain actions or decisions are expedited with shorter appeal deadlines, such as business closures, joint refund offsets, and permit denials or cancellations. The notice you received from DFA indicates the DFA action or decision to appeal. Check the box next to the relevant appeal type and *attach a copy of the DFA notice*. If the DFA action or decision you wish to appeal is not listed, mark "Other," write a description of the action you wish to appeal, and attach a copy of the DFA notice.

For Joint Refund Offsets, also attach a completed Joint Refund Offset Petition Addendum, including supporting documentation.

### **Related Matter Pending**

Separate matters that involve similar issues of law or fact and identical or related parties are typically consolidated into a single proceeding. If your appeal relates to an existing appeal with the Commission, enter the taxpayer name and the docket number in the spaces provided.

### **Part III – Reasons for Your Appeal**

Identify what specific items you are disputing, stating relevant facts and providing your reasons for opposing the action or decision of DFA. Attach additional pages if needed. If items in dispute are numerous, provide supporting schedules of items in dispute. You may also attach relevant documentary exhibits. For your reasons, provide, if known, the law, rules, or cases in support of your arguments. Do not simply state “assessment is too high” or “assessment is wrong”; instead, specifically state what you are disputing and explain why you believe relief should be granted. Note that the Commission must follow Arkansas law and cannot waive application of the law for financial or personal hardship. The Commission may reject your appeal if sufficient information is not provided.

### **Part IV – Authorized Representative**

Representation by an attorney, CPA, or other person is allowed but not required. If represented, enter the representative’s information on the form. If multiple representatives, list the lead representative. For a representative to sign the petition or otherwise represent a taxpayer, a completed Power of Attorney form must be provided, and the Commission’s form must be used. The Power of Attorney form can be obtained from the Commission’s office or online at <https://tac.arkansas.gov>. If a representative is designated, attach the completed Power of Attorney form to the petition.

### **Part V – Hearing Preference**

Indicate whether you elect for your hearing to be in-person in Little Rock, in-person at a location closer to Taxpayer, by teleconference, by videoconference, or by a combination thereof. In-person hearings at locations outside of Little Rock are subject to special scheduling considerations and are not allowed for expedited proceedings. A decision on written documents only, with no hearing, can be selected for appeal of a proposed tax assessment, a refund claim denial, another DFA action with a non-expedited appeal, or a joint refund offset. A hearing is required for appeal of business closure, a permit denial or cancellation, or other DFA action with an expedited appeal (excepting joint refund offsets as noted above).

If you request to have an in-person hearing at a location other than Little Rock, the presiding commissioner may grant such request or may require that you choose between an in-person hearing in Little Rock, a teleconference, or a videoconference.

### **Part VI – Signature**

Sign your name and enter the other information requested in the spaces provided. If signing for an entity, you must be authorized under Arkansas law to act on behalf of the entity (owner, officer, trustee, etc.) and must enter your title in the space provided. If the appeal relates to a joint tax liability of married taxpayers, either spouse may sign.

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**NOTE:** After the initial petition is filed, electronic filing of all documents is required of all authorized representatives (unless a disability prevents it) and is encouraged for all self-represented taxpayers. Login credentials and instructions will be emailed to you after receipt and processing of this form by the Commission.

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