

Instructions: Petition

(Rev. Sept 2022)

NOTE: Electronic filing of all documents after the initial petition is required of all authorized representatives (unless a disability prevents it) and is encouraged for all taxpayers proceeding *pro se*. (i.e., without an authorized representative). Login credentials and instructions will be emailed to you upon receipt of this form by the Clerk of the Commission.

General Instructions for Filing Petition

The Tax Appeals Commission recommends this petition be filed online at <https://tac.arkansas.gov>. Taxpayers proceeding *pro se* may file this form: (1) in person, Monday through Friday between 8:00 am and 4:30 pm (except on state government holidays); or (2) by mail to:

Clerk of the Commission
Tax Appeals Commission
900 West Capitol, Suite 310
Little Rock, AR 72201

If not filing online, fill out this form and mail or hand deliver it to the Commission. Type or print legibly in ink.

Provide a copy of the Department of Finance and Administration (DFA) decision that you are appealing.

More information concerning the appeal process and the Commission's Rules of Procedure are available online at <https://tac.arkansas.gov>.

There is no fee for filing this petition.

Questions regarding this form should be directed to the Clerk of the Commission at the above address or by phone at 501-682-2741. The Clerk is prohibited from offering legal advice.

Specific Instructions

Part I – Taxpayer Information

If the taxpayer is an entity (corporation, partnership, LLC, trust, etc.), enter the entity's information in the spaces provided. Taxpayer's phone number and email address are not required for the Petition to be valid. If provided, you consent to be contacted by the Commission using the phone number and email address provided.

The Letter ID and Account ID can be found on the notice issued to you by the DFA. Be sure to attach a copy of the DFA notice.

Part II – Action or Decision of the Department

In most cases, a petition must be filed within ninety (90) days from the date the DFA issues a proposed assessment or refund claim denial or takes other action or proposed action that the taxpayer is appealing.

Expedited Proceedings

Certain Arkansas statutes provide for expedited proceedings, which cause the filing deadlines for some petitions to be sooner than ninety (90) days. If the decision you are appealing calls for an expedited proceeding, do not file this form. Instead, file the *Petition for Expedited Proceeding* form, which can be obtained from the Commission's office or online at <https://tac.arkansas.gov>.

Tax Type at Issue

In the space provided, enter the type of tax that is at issue from the table below.

- Bingo permit
- Business closure
- Economic development incentive
- Excise tax (beer, liquor, wine)
- Income tax
- Income tax withholding
- Motor fuel tax
- Real property transfer tax
- Sales and use tax
- Severance tax
- Soft drink tax
- Waste tire fee

Related Matter Pending

If there are separate matters that involve similar issues of law or fact and identical or related parties, the matters may be consolidated if it appears that consolidation would promote the just, speedy, and inexpensive resolution of the proceedings and would not unduly prejudice the rights of a party, including the taxpayer's right to confidentiality. If your appeal is related to an ongoing proceeding with the Commission, enter the taxpayer's name(s) and the docket number (if known) in the spaces provided.

Part III – Reasons for Your Appeal

State the facts sufficiently clear to identify your reasons for opposing the proposed assessment, denial of a claim for refund, or other action of the Department ("DFA"), and the specific items at issue. Explain why you disagree with the DFA's determination or action and explain why the issue(s) should be decided in your favor. Attach additional pages if necessary. Provide, if known, the law, rules, or cases in support of your arguments. Be careful not to simply state "assessment is too high" or "assessment is wrong"; instead, provide specific reasons for your belief.

The Commission may reject your appeal if the reasons for disagreement and why relief is requested are not provided.

Part IV – Authorized Representative Information

A *Power of Attorney* form identifying the authorized representative must be submitted if the Petition is signed by a representative and not the taxpayer. The Power of Attorney form can be obtained from the Commission's office or online at <https://tac.arkansas.gov>. Enter the information regarding your lead representative in the spaces provided. Representation by an attorney, CPA or other person is allowed but not required. You may appoint more than one authorized representative but only one person shall serve you as your lead representative.

Part V – Hearing Preference

Indicate whether you elect for the hearing to be in person, by teleconference, by videoconference, or by a combination thereof. You can also waive a hearing on the merits by writing and informing the Commission you do not wish a hearing on the merits. In that event, your case will be decided solely on written submissions.

You may request to have an in-person hearing at a location other than Little Rock by filing a motion with the Commission to have the hearing at a location more convenient to you. 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. If you desire a hybrid proceeding (in-person with one or more individuals participating virtually), check the box for an in-person hearing and notify the Clerk.

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.