

## **Subject 700**

### **Taxpayer Bill of Rights**

As an Arkansas taxpayer, you have certain rights with respect to audit, examination, and collection activities. The following is a summary of these rights:

1. You have a right to full explanation of all actions by any agent of the Commissioner of Revenues both during an audit and during collection activities.
2. All tax information contained in the records and files of the Commissioner pertaining to you or your business is confidential.
3. You may represent yourself in any proceeding or interview before the Commissioner, or you may be represented by anyone whom you authorize in writing to be your representative.
4. You have the right to consult with a lawyer, accountant, or other representative at any time during an interview with an agent of the Commissioner. The Commissioner shall terminate the interview to allow you to consult with your representative.
5. You may record any interview with the Commissioner or his agent at your own expense. You must let the Commissioner or his agent know in advance of your intention to record the interview. The Commissioner may likewise record an interview provided that the Commissioner provides you with a copy at your expense.
6. You may request an administrative review of any Proposed Assessment of tax. You must request this review within sixty days of your receipt of a Proposed Assessment.

For more detailed information on the Taxpayer Bill of Rights, see our website at [www.arkansas.gov/dfa/](http://www.arkansas.gov/dfa/).