

**ADVERTISING & PROMOTION COMMISSION
OF THE CITY OF LITTLE ROCK, ARKANSAS**

101 South Spring Street, Fourth Floor
Post Office Box 1763
Little Rock, Arkansas 72203

A&P TAX RULES AND REGULATIONS

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A&P TAX RULES AND REGULATIONS

Pursuant to the authority vested in the Commission by Ordinance Nos. 18,529 and 18,992 of the City of Little Rock, adopted August 7, 2001, and November 25, 2003, respectively, and Act 185, Acts of Arkansas of 1965, as amended, the Little Rock Advertising & Promotion Commission does hereby promulgate and adopt the following rules and regulations for the administration and enforcement of Ordinance Nos. 12,353, 13,527, 18,529, 18,992, 21,140, 21,141, and 21,551 and the Chief Executive Officer of the Little Rock Convention & Visitors Bureau hereby approves of and assents to the provisions herein, on this 26th day of July, 2022, to become effective on October 1, 2022.

GENERAL

GR-1.1. EFFECTIVE DATE.

All rules and regulations previously promulgated by the Commission related to the enforcement and collection of the tax levied by the City of Little Rock pursuant to Ordinance Nos. 12,353, 13,527, 18,529, 18,992, 21,140, and 21,141 are hereby specifically repealed as of the effective date of these rules and regulations. These rules and regulations shall be effective as of October 1, 2022.

GR-1.2. PURPOSE OF THE RULES AND REGULATIONS.

The following rules and regulations are promulgated for the Commission's administration of the enforcement and collection of the tax levied by the City of Little Rock pursuant to Ordinance Nos. 12,353, 13,527, 18,529, 18,992, 21,140, 21,141, and 21,551. All Persons affected by these rules and regulations are advised to read them in their entirety because the meaning of the provisions of one rule may depend on the provisions contained in another rule.

GR-1.3. DEFINITIONS.

For purposes of these rules and regulations, unless otherwise provided or required by their context, the following definitions apply:

- A. *A&P Tax*: “A&P Tax” means the tax levied by Ordinance Nos. 12,353, 13,527, 18,529, 18,992, 21,140, 21,141, and 21,551, as amended from time to time.
- B. *A&P Tax Permit*: “A&P Tax Permit” means the permit as required by Section 5 of Ordinance No. 18,529 and encompasses both a Traditional A&P Tax Permit, a Special Event A&P Tax Permit, and a Facilitating Platform A&P Tax Permit as described in Rule GR-3.1.
- C. *Assessment*: “Assessment” means, with respect to a given Seller, that monetary amount, recorded in the Commission’s records as the A&P Tax liability of a Seller, due to the Commission.
- D. *City*: “City” means the City of Little Rock, Pulaski County, Arkansas, the geographic boundaries of which may be fixed from time to time in accordance with state and local law and which boundaries are in effect at the time of the Sale for which the A&P Tax is due.
- E. *Code*: “Code” means the Little Rock City Code, as amended from time to time.
- F. *Commission*: “Commission” means the Little Rock Advertising & Promotion Commission and any of its authorized agents.
- G. *Customer*: “Customer” is synonymous with “Consumer” or “Purchaser” and means a Person to whom a Sale that is subject to the A&P Tax is made.
- H. *Delinquency Date*: “Delinquency Date” means the first calendar day of the month immediately following a Taxable Period’s Due Date.
- I. *Delinquent Seller*: “Delinquent Seller” means a Seller who has not fully and timely paid any amounts demanded in a Final Assessment and who is not engaged in pursuing judicial relief as permitted by Rule GR-6.4.
- J. *Doing business*: “Doing business” is synonymous with “engaging in business” and “engaged in the business” and means any and all activity pursued or undertaken by a Seller or a Seller’s agents, employees, or representatives, with the object of gain, profit, or advantage, and which results in a Sale, delivery, and/or the transfer of the possession of any Prepared Food and Beverage or the providing or furnishing of Lodging Services to the Customer, at or from any point in the City.

- K. *Due Date*: “Due Date” means the twentieth calendar day of the month immediately following a given Taxable Period.
- L. *Executive Director*: “Executive Director” means the Executive Director, the Chief Executive Officer, or the individual holding such title as may be given for the position of executive director or chief executive officer of the Little Rock Convention Center & Visitors Bureau, as authorized by the Commission, and his or her authorized designees.
- M. *Facilitating Platform*: A Person that provides a platform, online or offline, which (i) advertises and offers to Purchasers Lodging Services in the City, Prepared Food and Beverage prepared in the City, or both, and (ii) accepts payment from Purchasers for such Lodging Services, Prepared Food and Beverage, or both, to be furnished to the Purchaser or the Purchaser’s designated recipient.
- N. *Failure to File and Pay Penalty*: “Failure to File and Pay Penalty” has the meaning described in Rule GR-4.4(A).
- O. *For consumption on or off the premises*:
1. “For consumption on or off the premises” is synonymous with “for on-premises or off-premises consumption” and means that Customers:
 - a. have access to seating within the vicinity of the Seller’s location, including, but not limited to, the arrangements commonly found at fairs, festivals, food courts, exposition halls and convention centers where food vendors are present; or
 - b. may purchase Prepared Food and Beverage to be picked up by the Customer, the Customer’s designee, or the Seller’s designee at the Seller’s location and carried off the premises for consumption or to be delivered or served by the Seller or the Seller’s agent to the Customer or the Customer’s designee at a location other than the Seller’s location.
 2. “For consumption on or off the premises” includes Prepared Food and Beverage served for banquet services, room service meals and similar types of food services provided by hotels and motels.
- P. *For profit*: “For profit” means operating (1) as an entity (a) without federal tax-exempt status under 26 U.S.C. § 501(c)(3) or (b) that is not organized pursuant to Chapter 28 of Title 4 of the Arkansas Code Annotated, as

amended from time to time, or (2) with the intention of achieving financial gain for the sole proprietor.

- Q. *Gross receipts*: “Gross receipts” is synonymous with “gross proceeds” and means the total amount of consideration for the Sale of Prepared Food and Beverage or Lodging Services, whether the consideration is in money or otherwise, without any deduction therefor on account of the cost of the property sold, labor services performed, interest paid by the Seller, losses or any expenses whatsoever. “Gross receipts” includes the value of any property taken in lieu of or in addition to money as consideration for a Sale subject to the A&P Tax.
- R. *Hearing Body*: “Hearing Body” has the meaning described in Rule GR-3.6(D)(1) and Rule GR-6.4(C)(1).
- S. *Hotel or Motel Accommodations*: “Hotel or Motel Accommodations” means accommodations used for sleeping or overnight stay, meetings, banquets, or parties, furnished on a short-term basis by hotels, motels, houses, cabins, tourist courts, bed and breakfast properties, campgrounds, condominiums, apartments, hostels, property management entities or other similar providers of such accommodations.
- T. *Lodging Services*: “Lodging Services” means the renting, leasing or otherwise furnishing of Hotel or Motel Accommodations for periods of less than thirty (30) consecutive days.
- U. *Permittee*: “Permittee” means the Person to whom an A&P Tax Permit was issued by the Commission.
- V. *Person*: “Person” means any natural person, sole proprietorship, fiduciary, firm, corporation, limited liability company, partnership, joint venture, association (mutual or otherwise), estate, trust, receiver, trustee appointed by any State or Federal Court, or any other entity.
- W. *Prepared Food and Beverage*: “Prepared Food and Beverage” means:
 - (1) Food sold in a heated state or heated by or on behalf of the Seller;
 - (2) Two (2) or more food ingredients mixed or combined by or on behalf of the Seller for sale as a single item; or

(3) Food sold with an eating utensil provided by or on behalf of the Seller, including a plate, knife, fork, spoon, glass, cup, napkin, or straw. However, a “plate” does not include a container or packaging used to transport the food.

“Food” and “food ingredients” shall mean that defined in the Arkansas Gross Receipts Act, Ark. Code Ann. § 26-52-101 *et seq.*, as amended.

- X. *Prompt Payment Date*: “Prompt Payment Date” means the 20th calendar day of the month immediately following a given Taxable Period.
- Y. *Purchaser*: “Purchaser” is synonymous with “Consumer” or “Customer” and means a Person to whom a Sale that is subject to the A&P Tax is made.
- Z. *Revenue Director*: “Revenue Director” means the Director of Revenue or the individual holding such title as may be given for the position of director of the Revenue Division of the Little Rock Advertising & Promotion Commission and his or her authorized designees.
- AA. *Sale*: “Sale,” “Sales,” or “selling of” means any transaction resulting in (1) the transfer of possession of Prepared Food and Beverage for consumption on or off the premises or (2) the providing of Lodging Services. The terms “Sale” and “Sales” include any of the aforementioned transactions involving the exchange or barter of anything of value in lieu of the exchange of traditional currency.
- BB. *Seller*: “Seller” means any Person making Sales that are subject to the A&P Tax, as well as his, her, or its authorized agents and representatives, including a Facilitating Platform. With respect to remedies pursued under these rules and regulations as against a Seller that is a business entity, a Seller may also include its owners, officers, and employees whose duties include filing any tax return required by these rules and regulations, or accounting for or remitting the proper amount of A&P tax, penalty, or interest required by these rules and regulations.
- CC. *Taxable Period*: “Taxable Period” means a calendar month. Relative to the A&P Tax that is due to the Commission, each Taxable Period will have its own corresponding Due Date and Delinquency Date.

GR-1.4. NOTICES.

- A. *In General*. Unless the Commission and a Seller, by written agreement, provide for another reasonable means for the giving of notice to the Seller and except as otherwise provided in these rules and regulations, all notices under

these rules and regulations required to be given by the Commission shall be in writing and shall be personally served on the Seller or sent to the Seller by first class U.S. mail, or by other traceable commercial delivery service, to the address listed on the Seller's application for A&P Tax Permit or, if the Seller has provided a subsequent address, to the Seller's last address on record with the Commission. For purposes of this rule, "Commission" shall include the Commission's Finance Committee, Executive Director, Revenue Director and any of their authorized designees, or any other authorized designee of the Commission. For purposes of this rule, "Seller" shall include a Permittee.

- B. *Notices Returned Unclaimed or Refused.* If a mailed notice is returned as unclaimed or refused, delivery of the notice shall be deemed made and the notice shall be deemed to have been served and given as of the notice's postmarked date, and the Commission, its Finance Committee, or Revenue Director may take any action permitted by the Code and these rules and regulations.

GR-1.5. FILINGS WITH COMMISSION; ILLEGIBLE POSTMARK DATE.

- A. *In General.* Any item to be filed with the Commission by a Seller or Permittee or any third party as required or permitted under the Code or these rules and regulations that is sent to the Commission by mail shall, unless otherwise provided in these rules and regulations or in any form included as an Appendix Item hereto, be mailed to the Little Rock Advertising & Promotion Commission, Attn: Revenue Division, Post Office Box 1763, Little Rock, Arkansas, 72203. For purposes of this rule, the "Commission" shall include the Revenue Director and any other authorized agent of the Commission.
- B. *Date Filed Is Date of Delivery or Postmark.* Unless otherwise provided in these rules and regulations or in any form included as an Appendix Item hereto, any item to be filed with the Commission as required or permitted by the Code or these rules and regulations that is personally served or delivered to the Commission other than by mail shall be deemed filed with the Commission on the date it is received at the offices of the Commission. Unless otherwise provided in these rules and regulations or in any form included as an Appendix Item hereto, any item sent to the Commission by mail from a Seller, Permittee or third party shall be deemed filed with the Commission on the date of the postmark stamped on the item by the United States Postal Service.
- C. *Illegible Postmark Date.* If the Commission receives any item from a Seller, Permittee or third party sent by mail for which, in the sole and reasonable

judgment of the Commission, the date of the United States Postal Service postmark is illegible, the document shall be deemed filed with the Commission three (3) business days prior to the date the item was received at the offices of the Commission.

REGULATION A – A&P TAX

GR-2.1. AMOUNT AND NATURE OF TAX.

A. The A&P Tax is

1. four percent (4%) of the gross receipts from the renting, leasing, or otherwise furnishing of Hotel and Motel Accommodations or Lodging Services in the City for profit for periods of less than thirty (30) days; and
2. two percent (2%) of the gross receipts from the Sale of Prepared Food and Beverage in the City for consumption on or off the premises of the location identified on the A&P Tax Permit received by:
 - (i) restaurants,
 - (ii) cafes,
 - (iii) cafeterias,
 - (iv) delicatessens,
 - (v) drive-in restaurants,
 - (vi) caterers,
 - (vii) carry-out delivery restaurants,
 - (viii) concession stands,
 - (ix) convenience stores,
 - (x) grocery store-restaurants,
 - (xi) mobile retail food establishments c/k/a food trucks,
 - (xii) bars,

- (xiii) taverns,
- (xiv) private clubs,
- (xv) private chefs,
- (xvi) private residences, and
- (xvii) Facilitating Platforms.

GR-2.2. PERSONS LIABLE FOR COLLECTING, REPORTING, AND REMITTING A&P TAX.

- A. Any Seller, including any Facilitating Platform, not determined to be exempt pursuant to Rule GR-2.3, shall (i) timely file tax returns with the Commission and (ii) timely remit the A&P Tax to the Commission, all in accordance with these rules and regulations.
- B. If a Seller is a corporation, partnership, or a limited liability company that fails to account for, file any tax return required by these rules and regulations, or remit the proper amount of A&P Tax then an officer, director or employee of the corporation, a partner or employee of the partnership, and a member, manager, or employee of a limited liability company who, as an officer, director, employee, partner, member or manager, is under a duty to perform the act in respect to which a violation of these rules and regulations has occurred, each shall be liable to a penalty equal to the amount of A&P Tax evaded or not accounted for and paid over.

GR-2.3. EXEMPTIONS FROM A&P TAX.

- A. *Presumption Against Exemption – Must File Application for Exemption.*
 - 1. Except as provided in subparagraph (B)(2), any Person engaged in the business of renting, leasing or otherwise providing or furnishing Hotel or Motel Accommodations in the City for periods of less than thirty (30) days or in selling Prepared Food and Beverage in the City for on-premises or off-premises consumption shall be presumed to be subject to the A&P Tax. Such presumption shall be rebutted only by obtaining from the Commission written approval of A&P Tax exemption in accordance with this rule.
 - 2. a. Except as provided in subparagraph (B)(2), any Person claiming to be exempt from the A&P Tax under paragraph (B) of this

rule shall file with the Revenue Director an application for exemption on such applicable form as provided in Appendix Item 2 or 3 to these rules and regulations or as may be prescribed from time to time by the Commission.

- b. The Finance Committee of the Commission shall issue a written approval or denial of any application for exemption from A&P Tax no later than forty-five (45) days after the completed application is received by the Revenue Director, except that this time limit may be extended by the Finance Committee upon reasonable cause. The Finance Committee's written approval or denial of any application for exemption of A&P Tax shall be on such applicable form as provided in Appendix Item 4 or 5 to these rules and regulations or as may be prescribed from time to time by the Commission and shall be delivered to the applicant by personal service or first class U.S. mail.
- c. The Finance Committee or the Revenue Director may request from the applicant any additional information or documentation as may be reasonably necessary for the Finance Committee to properly consider the application.
- d. Any exemption from A&P Tax granted by the Finance Committee shall expire on the earlier of the applicant operating for profit or, if applicable, the applicant's loss of its status as a 501(c)(3) organization as determined by the Internal Revenue Service of the United States Treasury Department.

B. *Exemptions.* The following Persons shall be exempt from the collection, reporting, and remitting of A&P Tax:

1. *In General.*

- a. Any Person engaged in renting, leasing or otherwise furnishing Hotel or Motel Accommodations for periods of less than thirty (30) days (i) on a strictly not-for-profit basis or (ii) who has been deemed tax exempt under section 501(c)(3) of the Internal Revenue Code by the Internal Revenue Service of the United States Treasury Department.
- b. Any Person engaged in the business of selling Prepared Food and Beverage for on-premises or off-premises consumption who has been deemed tax exempt under section 501(c)(3) of the

Internal Revenue Code by the Internal Revenue Service of the
United States Treasury Department.

2. *Schools.* Sales of Prepared Food and Beverage in public, common, high school, or college cafeterias and lunchrooms that are operated primarily for teachers and pupils and not for the general public and that are not operated for profit are exempt from the A&P Tax. Any school serving students in any grades from pre-kindergarten through twelfth grade or college that operates a cafeteria that is not for profit and that is primarily for teachers and pupils and not for the general public is not required to apply for an A&P Tax Permit or exemption, or to collect, report or remit the A&P Tax.

REGULATION B – A&P TAX PERMITS

GR-3.1. PERMIT REQUIRED.

- A. Every Person who derives or receives gross receipts which are subject to the A&P Tax or engages in Sales that are or may be subject to the A&P Tax, who has not otherwise been deemed exempt by the Finance Committee under these rules and regulations, shall obtain an A&P Tax Permit before deriving or receiving such gross receipts or attempting to make such Sales. The requirement to obtain an A&P Tax Permit applies regardless of whether a Person's Sales come from a fixed structure, a moveable device, or an informational online or offline platform. It shall be unlawful for any Person who engages in Sales that are or may be subject to the A&P Tax to transact business in the City prior to the issuance and receipt of an A&P Tax Permit from the Commission.
- B. A separate A&P Tax Permit shall be obtained for each physical location from which a Person derives or receives gross receipts which are subject to the A&P Tax or engages in Sales that are or may be subject to the A&P Tax. An A&P Tax Permit may be issued to more than one Person for Sales occurring at, from, or for the same physical location.
- C. An A&P Tax Permit shall have no stated term. An A&P Tax Permit is not assignable and shall be valid only for the Permittee in whose name it is issued and for the location designated on the permit. An A&P Tax Permit shall be conspicuously displayed at the location designated on the permit.

- D. A&P Tax Permits come in three forms: a Traditional A&P Tax Permit (Appendix Item 6), a Special Event A&P Tax Permit (Appendix Item 7), and a Facilitating Platform A&P Tax Permit (Appendix Item 7A). Special Event A&P Tax Permits may be issued for any Seller who intends to make Sales from a temporary location in conjunction with a special event of 14 continuous days or fewer.

GR-3.2. PERMIT APPLICATIONS.

- A. Every Seller shall submit an application for an A&P Tax Permit to the Revenue Director on such applicable form as provided in Appendix Item 8 , 9, or 9A to these rules and regulations or as otherwise prescribed from time to time by the Commission or utilizing substantially similar electronic versions that may be available on the Commission's website. The Revenue Director shall require, prior to the issuance of any new A&P Tax Permit, the payment of a non-refundable fee to be remitted with each application for a permit, with said fee being no more than (i) seventy-five dollars (\$75.00) for paper permit applications and (ii) fifty dollars (\$50.00) for permit applications accompanied by proof of an applicant's enrollment for online tax payment. Any application for a new A&P Tax Permit from an applicant whose prior permit was revoked under Rule GR-3.6 must be accompanied by a one hundred dollar (\$100.00) non-refundable fee.
1. *Traditional A&P Tax Permit.* An application must be completed in all relevant respects and must be signed by the Person making application for the permit or an authorized agent of the Person making application for the permit. If an agent, other than an officer, makes an application for an A&P Tax Permit on behalf of a Seller, a copy of the document authorizing him or her to act on behalf of the Seller signed by a principal, owner, or officer of the Seller must be attached to the application. Applicants must submit the completed application to the Revenue Director at the address included on the application form.
 2. *Special Event A&P Tax Permit.* An application must be completed in all relevant respects and must be signed by the Person making application for the permit or an authorized agent of the Person making application for the permit.
 3. *Facilitating Platform A&P Tax Permit.* An application must be completed in all relevant respects and must be signed by the Person making application for the permit or an authorized agent of the Person making application for the permit.

- B. The Revenue Director must issue or deny the A&P Tax Permit no later than ten (10) business days after the completed application is received by the Revenue Director, except that this time limit may be extended by the Revenue Director upon reasonable cause. Any denial of an A&P Tax Permit shall be in writing on such form as provided in Appendix Item 10 to these rules and regulations or as may be prescribed from time to time by the Commission and shall be delivered to the applicant by personal service or first class U.S. mail.
- C. The Revenue Director may request additional information from the applicant as necessary to properly consider the application, and may reject any application that is not completed or submitted in accordance with this rule or the application. Any applicant whose application is incomplete or improperly filed may resubmit the completed application in accordance with this rule, at which time a new review period under paragraph (B) above shall begin.
- D. Permittees are under an affirmative obligation to provide written notice to the Revenue Director of any changes to the information contained in a completed application upon which an A&P Tax Permit was issued.

GR-3.3. CROSS-CHECKING OF LICENSE OR PERMIT DATABASES.

To further ensure a Seller's compliance with Rule GR-3.1 and on a routine or common basis, the Director shall cause to be cross-checked as against the Commission's database of Permittees:

- A. a listing of Persons within the City who have secured or renewed a City business license required pursuant to the Code within the last quarter;
- B. a listing of Persons within the City who have secured or renewed the permit required pursuant to Ark. Code. Ann. § 20-57-204(a) within the last quarter; and
- C. a listing of Persons within the City who have secured or renewed the gross receipts tax permit required pursuant to Ark. Code. Ann. § 26-52-201 within the last quarter.

GR-3.4. SURRENDER OF A&P TAX PERMIT.

- A. *Traditional A&P Tax Permit.* A Traditional A&P Tax Permit shall expire at the time of the sale, transfer of ownership, or cessation of the business of the Permittee at the location designated on the permit. Every Traditional A&P Tax Permit obtained must be surrendered to the Commission within thirty (30) days of the sale, transfer of ownership, or cessation of business at the location

for which the permit was issued, and all unpaid and accrued A&P Taxes must be paid pursuant to a completed and filed return (as required by Rule GR-4.2) at the time of the permit's surrender. Failure to timely surrender the permit, file the necessary return, or pay any and all unpaid and accrued A&P Taxes, penalty, and interest following any sale, transfer of ownership, or cessation of business shall constitute sufficient cause to subsequently refuse the Permittee any future A&P Tax Permit.

- B. *Special Event A&P Tax Permit.* A Special Event A&P Tax Permit shall expire at the earlier of the cessation of the business of the Permittee at the location designated on the permit or the conclusion of the special event for which the permit was issued. Every Special Event A&P Tax Permit obtained must be surrendered to the Commission by the conclusion of the special event for which it was issued or the cessation of business at the location for which the permit was issued, and all unpaid and accrued A&P Taxes must be paid pursuant to a completed and filed return (as required by Rule GR-4.2) at the time of the permit's surrender. Failure to timely surrender the permit, file the necessary return, or pay any and all unpaid and accrued A&P Taxes, penalty, and interest following any cessation of business or the conclusion of the special event for which the permit was issued shall constitute sufficient cause to subsequently refuse the Permittee any future A&P Tax Permit.
- C. *Facilitating Platform A&P Tax Permit.* A Facilitating Host A&P Tax Permit shall expire at the time of its cessation of Sales at the location designated on the permit. Every Facilitating Platform A&P Tax Permit obtained must be surrendered to the Commission within thirty (30) days of the Permittee's cessation of Sales at the location designated on the permit, and all unpaid and accrued A&P Taxes must be paid pursuant to a completed and filed return (as required by Rule GR-4.2) at the time of the permit's surrender. Failure to timely surrender the permit, file the necessary return, or pay any and all unpaid and accrued A&P Taxes, penalty, and interest following Permittee's cessation of Sales at the location designated on the permit shall constitute sufficient cause to subsequently refuse the Permittee any future A&P Tax Permit.
- D. In the case of the sale or transfer of ownership of any business which has received gross receipts which are subject to the A&P Tax, the A&P Tax shall be deemed to be due and payable at the time of the sale or transfer of ownership of fixtures and equipment incident to the business and shall constitute a lien against said fixtures and equipment in the hands of the purchaser or transferee of the business until all A&P Taxes have been paid.

GR-3.5. AUTOMATIC EXPIRATION OF A&P TAX PERMITS.

- A. The Traditional A&P Tax Permit and the Facilitating Platform A&P Tax Permit for any Permittee who, when required, has failed to file a tax return under these rules and regulations for six (6) consecutive Taxable Periods or has filed six (6) consecutive tax returns reporting zero gross receipts shall automatically expire on the Delinquency Date for the sixth Taxable Period. The Revenue Director shall notify the Permittee in writing that its permit has expired on such form as provided in Appendix Item 11 to these rules and regulations or as may be prescribed from time to time by the Commission. The Permittee shall return its Traditional A&P Tax Permit or Facilitating Platform A&P Tax Permit to the Revenue Director within thirty (30) days of the date of the notice.
- B. Any Permittee who has received the notice permitted in paragraph (A), but reasonably expects to engage in Sales subject to the A&P Tax within a six (6) month period following the notification may petition the Revenue Director in writing to retain its Traditional A&P Tax Permit or its Facilitating Platform A&P Tax Permit. The Revenue Director may allow any Permittee who demonstrates to the Revenue Director's satisfaction that it will require a Traditional A&P Tax Permit or Facilitating Platform A&P Tax Permit to retain it. The Revenue Director shall issue a written decision on whether the Permittee may retain its Traditional A&P Tax Permit or Facilitating Platform A&P Tax Permit within ten (10) business days after receipt of the Permittee's petition. The Revenue Director's written decision shall be on such applicable form as provided in Appendix Item 12 or 13 to these rules and regulations or as may be prescribed from time to time by the Commission and shall be delivered to the Permittee by personal service or first class U.S. mail. No appeal rights lie from any decision of the Revenue Director taken in connection with this rule.

GR-3.6. REVOCATION OF A&P TAX PERMIT.

- A. *In General.* The Revenue Director shall have authority to revoke the A&P Tax Permit of any Permittee who has failed to comply with any provision of the Code, as it applies to the levy, collection and enforcement of the A&P Tax, or these rules and regulations. Any A&P Tax Permit subject to revocation pursuant to this rule shall be revoked as of the date stated in the Notice of Intent to Revoke furnished to the Permittee under paragraph (B) below, unless the Permittee, within ten (10) business days after receipt of or the service of such notice, removes the cause for revocation to the satisfaction of the

Revenue Director or files a written protest in accordance with the provisions of this rule.

B. *Notice of Intent to Revoke.*

1. The Revenue Director shall give written notice to the Permittee of the Revenue Director's intention to revoke an A&P Tax Permit at least ten (10) business days prior to revoking such permit.
2. The Notice of Intent to Revoke shall be on such form as provided in Appendix Item 14 to these rules and regulations or as may be prescribed from time to time by the Commission and shall be delivered to the Permittee in accordance with the procedures described in Rule GR-1.4.

C. *Protest of Intended Revocation.*

1. Within ten (10) days after receipt of or the service of any Notice of Intent to Revoke, a Permittee may file with the Revenue Director a written request signed under oath by the Permittee or his or her authorized agent for a hearing to protest the intended revocation. The Permittee's written protest shall set forth the Permittee's reason(s) for protesting the intended revocation and shall designate the form of hearing the Permittee seeks as described in subparagraph (D)(3) below. Any written protest by a Permittee shall be mailed to the address set forth in the Notice of Intent to Revoke.
2. A Permittee whose written protest under this rule requests that the Finance Committee render its decision based solely on documentation and written arguments is not entitled by law to any other administrative hearing prior to the Finance Committee's rendering of its decision.
3. The Finance Committee may, in its discretion, extend the time for filing a protest for any period of time not to exceed an additional ninety (90) day period.
4. Upon the proper filing of a written protest under subparagraph (C)(1) above, the Chair of the Finance Committee shall promptly schedule and cause to be conducted a hearing in accordance with paragraph (D) below. The Chair of the Finance Committee shall have the right to refuse to grant a hearing to any Permittee who fails to properly file his or her written protest in accordance with subparagraph (C)(1). If the Chair of the Finance Committee refuses to grant a hearing pursuant to

this subparagraph (C)(4), he or she shall notify the Permittee in writing on such form as provided in Appendix Item 15 to these rules and regulations or as may be prescribed from time to time by the Commission. Any such notice shall be delivered to the Permittee by personal service or by first class U.S. mail.

D. *Hearings.*

1. *Hearing Body.* Any hearing on a written protest granted pursuant to paragraph (C) of this rule shall take place before the Finance Committee of the Commission. The Finance Committee's hearing on a written protest of an intended revocation of A&P Tax Permit and its decision made following the hearing shall not be subject to the provisions of the Arkansas Administrative Procedures Act, Ark. Code Ann. § 25-15-201 *et seq.*
2. *Time, Place and Notice of Hearing.* The Chair of the Finance Committee shall set the date and time of the hearing granted pursuant to paragraph (C). The hearing shall take place at the offices of the Commission. A Notice of Hearing on Intended Revocation of A&P Tax Permit, on such form as provided in Appendix Item 16 to these rules and regulations or as may be prescribed from time to time by the Commission, shall be delivered to the Permittee in accordance with the procedures described in Rule GR-1.4. Such Notice shall state the date, time and place of the hearing and, if the Permittee requests a documentary hearing, the deadline and place for submission of documentation or written arguments to be considered at the hearing.
3. *Hearing Options Available to Permittee.* The Permittee has the option of the following forms of hearing:
 - a. *In-Person Hearing.* A hearing where the Permittee and/or the Permittee's attorney or authorized representative appear(s) in-person and the Permittee represents himself or herself or is represented by his or her attorney or authorized representative for the presentation of evidence or argument against the intended revocation, and the Hearing Body renders its decision based upon the evidence and arguments presented at the hearing; or
 - b. *Documentary Hearing.* A hearing where the Permittee does not personally appear and is not represented by his or her attorney

or authorized representative at the hearing but submits documentation and/or written arguments in support of his or her protest, and the Hearing Body renders its decision solely on the basis of the documentation and written arguments submitted.

4. *Presentation of Evidence at the Hearing.*

- a. In any in-person hearing held under this rule, both the Permittee, by his or her attorney or authorized representative, if any, and the Commission, by its attorney or authorized representative, if any, may offer evidence and legal arguments in support of their respective positions regarding the revocation of the Permittee's A&P Tax Permit.
- b. For any documentary hearing held under this rule, both the Permittee, by his or her attorney or authorized representative, if any, and the Commission, by its attorney or authorized representative, if any, may submit prior to the hearing documentation and written legal arguments in support of their respective positions regarding the revocation of the Permittee's A&P Tax Permit. No evidence or legal arguments may be presented at or during a documentary hearing.

5. *Failure to Appear.* The failure of any Permittee to appear at a hearing granted pursuant to this rule shall be grounds for the Finance Committee to render a decision to revoke the Permittee's A&P Tax Permit. The following shall constitute "failure to appear at a hearing" for purposes of this rule:

- a. Failure to appear in-person or through an authorized representative who appears in-person, if the Permittee has requested an in-person hearing under subparagraph (D)(3) above.
- b. Failure to timely submit documentation or written arguments supporting his or her protest, if the Permittee has requested a documentary hearing under subparagraph (D)(3) above.

6. *Decision of the Finance Committee of the Commission.* Following completion of a hearing conducted pursuant to this rule and review of the evidence and arguments presented or submitted, as applicable, the Finance Committee shall render a written decision on such form as provided in Appendix Item 17 to these rules and regulations or as may

be prescribed from time to time by the Commission. If the Finance Committee's decision is in favor of revocation, the Finance Committee's written decision shall state that the permit will be revoked effective ten (10) days after the date of the decision unless the Permittee's violation is remedied. The Finance Committee's written decision shall be delivered to the Permittee in accordance with the procedures described in Rule GR-1.4. The decision of the Finance Committee shall be final, subject to a Permittee's right to seek judicial relief as provided in this rule.

- E. *Judicial Relief.* A Permittee may seek judicial relief from any decision revoking its A&P Tax Permit within thirty (30) days after the date of decision of revocation by filing suit in Pulaski County Circuit Court, where the action shall be tried *de novo*. An appeal shall lie from the Circuit Court to the Supreme Court of Arkansas as in other cases provided by law.
- F. *Surrender of Revoked Permit.* Any A&P Tax Permit revoked pursuant to this rule must be surrendered to the Commission within thirty (30) days after its revocation in accordance with Rule GR-3.4(A).
- G. *Reinstatement of Permit.* The Revenue Director may reinstate or reissue any revoked A&P Tax Permit upon filing by the Permittee of all necessary and complete tax returns, payment of all A&P Taxes due, including penalty, interest and fines, if any, or execution of an Installment Payment Agreement, or upon the Permittee's removal of any other cause for the revocation to satisfaction of Revenue Director. A Notice of Reinstatement of A&P Tax Permit on such form as provided in Appendix Item 18 to these rules and regulations or as may be prescribed from time to time by the Commission shall be delivered to the Permittee in accordance with the procedures described in Rule GR-1.4. If the Permittee has surrendered its A&P Tax Permit in accordance with this rule, the Revenue Director shall enclose the Permittee's previously surrendered permit or a newly issued permit with the Notice of Reinstatement of A&P Tax Permit.

GR-3.7. PERMITS ISSUED PRIOR TO EFFECTIVE DATE OF THESE RULES AND REGULATIONS VALID.

These regulations shall not affect the validity of any outstanding A&P Tax Permits issued prior to the effective date of these regulations.

GR-3.8. LIABILITY FOR FAILURE TO OBTAIN A&P TAX PERMIT.

It shall be unlawful for any Person who derives or receives gross receipts which are subject to the A&P Tax to transact business in the City prior to the issuance and receipt of an A&P Tax Permit or a finding of exemption by the Finance Committee as provided in Rule GR-2.3. Any Person's failure to abide by the terms of these rules and regulations shall subject him or herself to either civil or criminal sanctions, or both, as provided by the laws of the State of Arkansas and the Code, including but not limited to Section 1-9 of the Code which provides that a conviction shall be punished by a fine not exceeding one thousand dollars (\$1,000.00), or double such sum for each repetition thereof. If the violation is, in its nature, continuous in respect to time, the penalty for allowing the continuance thereof is a fine not to exceed five hundred dollars (\$500.00) for each day that the same is unlawfully continued.

REGULATION C – COLLECTION OF A&P TAX

GR-4.1. TAX COLLECTED, REPORTED AND PAYABLE BY SELLER – CALCULATION OF TAX.

A. *A&P Tax Collected by Seller.*

1. The A&P Tax shall be paid by the Person liable therefor.
2. The amount of tax to be paid by the Seller is either (i) four percent (4%) of the gross receipts which are subject to the A&P Tax in the case of the renting, leasing, or otherwise furnishing of Hotel and Motel Accommodations or Lodging Services in the City for profit for periods of less than thirty (30) days, (ii) two percent (2%) of the gross receipts which are subject to the A&P Tax in the case of a Sale of Prepared Food and Beverage in the City for consumption on or off the premises of the Seller's location, or (iii) both as the case may be.

B. *A&P Tax Reported and Payable to Commission.*

1. A Seller is liable for reporting and remitting to the Commission the A&P Tax derived from all Sales that are subject to the A&P Tax during any Taxable Period in which the Seller possesses or is required to possess an A&P Tax Permit.
2. The amount of A&P Tax payable to the Commission by a Seller for a given Taxable Period must be computed by multiplying the tax rate,

four percent (4%) or two percent (2%) as the case may be, times the total amount of gross receipts received by the Seller during the Taxable Period that are subject to the A&P Tax.

GR-4.2. RETURNS AND REMITTANCES.

A. *Date A&P Tax Payment is Due.* Any A&P Tax due and owing to the Commission from a Seller for any Taxable Period shall be due on its Due Date.

B. *Submission of Tax Return and Payment.*

1. *Monthly Return and Remittance Required.*

a. A Seller shall deliver to the Revenue Director, prior to each Taxable Period's Delinquency Date, a tax return under oath for the given Taxable Period. A Seller's tax return shall utilize such applicable form as provided in Appendix Item 20 to these rules and regulations, or as otherwise designated from time to time by the Commission, or a substantially similar electronic version that may be accessible via the Commission's website. Incomplete or illegible tax returns will be returned to the Seller as unaccepted with a notice from the Revenue Director stating that the tax return is being returned as incomplete or illegible and that a completed and legible tax return must be filed in accordance with these rules and regulations. Such notice shall be on the form provided in Appendix Item 21 to these rules and regulations or as may be prescribed from time to time by the Commission and shall be delivered to the Seller in accordance with the procedures described in Rule GR-1.4.

b. If a tax return is submitted by mail, the date of the postmark of the United States Postal Service is deemed to be its date of delivery in accordance with Rule GR-1.5. Faxed tax returns will not be accepted.

c. A Seller's obligation to file a tax return for each Taxable Period, as outlined above, continues until such time as the Seller has surrendered its A&P Tax Permit, even if no tax may be due.

d. Payment of the amount of A&P Tax due and payable for a Taxable Period as reflected on a return must accompany the return filed in accordance with this rule. Payments shall be

made by check made payable to “Little Rock Advertising & Promotion Commission” in accordance with the instructions on the return, cash, or by alternate methods accessible via the Commission’s website.

- e. Payments received from or on behalf of a Seller that have no accompanying tax return or discernable designation will be applied to the oldest indebtedness of the Seller, if any, and in the following order: Lodging Services tax, Prepared Food and Beverage tax, penalties, interest, and fines. Any resulting overpayment shall be subject to the provisions of Rule GR-6.7.
- 2. *Separate Tax Return Required for Each Location.* A Seller shall file a separate tax return for each physical location from it derives or receives gross receipts which are subject to the A&P Tax or engages in Sales that are or may be subject to the A&P Tax. Separate tax returns may be filed by multiple Permittees for Sales occurring at, from, or for the same physical location.
 - 3. *Exemption from Monthly Return Filing Requirement.* A Seller who signs and files with the Commission during the month of December a completed Annual Certification, in the form as provided in Appendix Item 20A to these rules and regulations or as may be prescribed from time to time by the Commission, shall be exempt from the monthly filing and remittance requirements of Rule GR-4.2(B)(1) for the following calendar year so long as (i) the information contained in the completed Certification remains unchanged and (ii) the Facilitating Platform(s) identified in the Annual Certification fully complies with the monthly filing and remittance requirements of Rule GR-4.2(B)(1) with respect to the Seller’s permitted location.

GR-4.3. DISCOUNT FOR PROMPT PAYMENT.

If a Taxable Period’s tax return and all tax due associated with the return are filed and remitted to the Revenue Director on or before its applicable Prompt Payment Date, a Seller is entitled to deduct and retain two percent (2%) of the tax due under the return as a discount for prompt payment of the tax. Failure to remit all tax due associated with the return on or before the applicable Prompt Payment Date shall result in a forfeiture of the two percent (2%) discount and the full amount of tax due must be remitted in accordance with these rule and regulations. If the Seller improperly deducts the two percent (2%) discount on any return filed, and from any payment of tax due made, after the applicable Prompt Payment Date, the Revenue Director shall deliver to the Seller a Payment Demand Notice, as such

term is defined in Rule GR-6.2 and which shall be delivered to the Seller in accordance with Rule GR-6.2, for the amount of tax due that was improperly deducted as a discount.

GR-4.4. PENALTY, INTEREST, AND FINE FOR FAILURE TO FILE OR PAY.

- A. *Failure to File and Pay Penalty:* If a Seller fails to file any tax return or fails to pay in full any A&P Tax due for a given Taxable Period prior to the Taxable Period's Delinquency Date, the Seller shall be liable for a Failure to File and Pay Penalty. The Failure to File and Pay Penalty shall be five percent (5%) of the unpaid amount of A&P Tax found due for the Taxable Period and shall be assessed for each month or fraction of a month from the Delinquency Date until such date as the tax return is filed and the A&P Tax is paid, but the penalty shall not exceed thirty-five percent (35%) in the aggregate of the unpaid A&P Tax. The Failure to File and Pay Penalty shall be payable in addition to the amount of A&P Tax or interest due for a Taxable Period.
- B. *Interest for Unpaid A&P Tax:* Any unpaid A&P Tax shall accrue simple interest at the rate of ten percent (10%) per annum from its applicable Delinquency Date. Interest for unpaid A&P Tax is in addition to the penalty and fine that may be assessed pursuant to paragraphs (A) and (C) of this rule.
- C. *Fine:* Any Seller liable for that part of the A&P Tax levied by Ordinance No. 21,141, as amended by Ordinance No. 21,551, shall be subject to a fine of fifty dollars (\$50.00) per day for each day it fails to remit the tax after its Delinquency Date. This fine is in addition to the penalty and interest that may be assessed pursuant to paragraphs (A) and (B) of this rule.

GR-4.5. ACCEPTANCE OF PERSONAL CHECKS; BAD CHECKS.

The Commission's acceptance or refusal to accept personal checks for payment of A&P Tax shall be in the sole discretion of the Revenue Director. If any payment to the Commission by means of a check, draft, or order drawn on any bank, Person, firm or corporation is returned or rejected for any reason by the bank, Person, firm or corporation on which it is drawn, the Revenue Director may proceed with availing the Commission of the remedies provided by Ark. Code Ann. § 4-60-101 *et seq.* and, in so doing, shall use such forms as provided in Appendix Item 22 to these rules and regulations or as may be prescribed from time to time by the Commission. Additionally, the Revenue Director may add to any Person's Assessment a collection fee not to exceed thirty dollars (\$30.00), plus the amount of any fees charged to the Commission by any financial institution as a result of the check not being honored.

REGULATION D – RECORDKEEPING BY SELLERS; AUDITS

GR-5.1. SELLERS TO PRESERVE RECORDS.

- A. *In General:* Every Seller required to obtain an A&P Tax Permit shall keep complete and adequate records as may be necessary for the Revenue Director to determine the amount of A&P Tax for which the Seller is liable.
- B. *Records Retention:* Unless the Revenue Director authorizes in writing an alternative method of record keeping, these records shall show gross receipts from Sales and shall include the books of account normally maintained by the average prudent businessman engaged in such business, together with all bills, receipts, purchase invoices, Sales invoices, cash register tapes, or other documents of original entry supporting the entries in the books of account together with all schedules or working papers used in connection with the preparation of federal or state tax returns or tax forms. All records pertaining to transactions involving Sales shall be preserved for a period of not less than four (4) years from their date of creation.

GR-5.2. EXAMINATIONS, INVESTIGATIONS, AND AUDITS.

- A. *Permittee-Specific Examinations and Investigations:* For the purpose of determining the accuracy of a Permittee's tax return or any A&P Tax liability of a Permittee, the Revenue Director may examine or investigate the place of business, tangible personal property, equipment, facilities, books, records, papers, vouchers, accounts and documents of the Permittee or any third party the Revenue Director determines has access to information necessary to properly perform such examination or investigation.
 - 1. *Notice.* The Revenue Director must provide the Permittee or third party a written courtesy notice fourteen (14) days before conducting any examination or investigation of the Permittee's or third party's place of business, records or other items listed above in this paragraph (A). Any such notice to the Permittee shall be on such form as provided in Appendix Item 23 to these rules and regulations or as may be prescribed from time to time by the Commission and shall be personally served or sent by certified U.S. mail to the address listed on the Permittee's application for A&P Tax Permit or, if the Permittee has provided a subsequent address, the last address of record on file with

the Commission. Any such notice to a third party shall be personally served or sent by first class U.S. mail or by other traceable commercial delivery service to the third party's place of business or, if such third party is an individual without a place of business, the third party's primary residence.

2. *Duty of Permittee or Third Party to Make Facilities and Records Available.* The Permittee or third party subject to examination or investigation under this rule shall make available to the Revenue Director the places of business, records and other above-listed items requested by the Revenue Director and shall facilitate any such examination or investigation.

B. *Random Annual Audits of A&P Tax Permittees.*

1. *In General.* In addition to any Permittee-specific examinations or investigations authorized under paragraph (A) of this rule, the Revenue Director shall annually cause to be performed audits of the tax returns of up to four percent (4%) of A&P Tax Permittees on file with the Commission as of January 1 of each year. Permittees subject to audit in any given year shall be chosen at random, except as provided in Rule GR-5.3.
2. *Notice of Random Annual Audit.* The Revenue Director shall notify in writing any Permittee randomly chosen to be audited under subparagraph (B)(1) at least thirty (30) days prior to the commencement of such audit. The Notice of Random Annual Audit shall be on such form as provided in Appendix Item 24 to these rules and regulations or as may be prescribed from time to time by the Commission and shall be given to the Permittee in accordance with the procedures described in Rule GR-1.4.
3. *Scope of Random Annual Audit.*
 - a. A random annual audit under this rule shall examine the accuracy of the tax returns filed and A&P Tax remittances made, or required to be filed and made, by the Permittee for the audit period. The "audit period" for a random annual audit shall be the calendar year immediately preceding the year in which the audit is performed.

- b. The Revenue Director may make such investigations, examine such records, and administer such proceedings in accordance with this rule as the Revenue Director deems necessary to properly perform the random annual audit, provided that it shall be conducted, so far as is practicable, in accordance with the latest edition of the audit manual adopted by the Commission.

C. *Permitted Discovery Related to a Permittee-Specific Examination or Investigation or a Random Annual Audit.*

1. *In General.* Pursuant to any examination, investigation or random annual audit permitted under this rule and as the Revenue Director deems necessary to properly perform such examination, investigation or random annual audit, he or she may administer oaths, examine witnesses under oath, and compel by summons the attendance of witnesses, the giving of testimony, and the production of any books, records, papers, or other data of the Permittee or of any third party deemed to have access to information which may be relevant.
2. *Examinations Under Oath.* The Revenue Director may examine under oath any Person regarding the business of any Permittee concerning any matter incident to the collection, reporting and remittance of the A&P Tax. The Revenue Director is authorized to issue summons to compel the attendance of witnesses for the purposes of taking testimony. Unless otherwise provided for in these rules and regulations, any summons compelling the attendance of a witness shall be issued and served in conformity with Rule 45 of the Arkansas Rules of Civil Procedure.
3. *Examination of Records – Production of Records.*
 - a. *In General.* Pursuant to any examination, investigation or audit under this rule, the Revenue Director may, in his or her discretion, examine the records and files of any Permittee or Person, except where privileged by law, including any state agency, agency of the United States Government, or agency of any other state where permitted by agreement or reciprocity.
 - b. *Summons for Production of Records.* The Revenue Director shall be authorized to compel production of records under this rule by summons and to have such summons directly served upon the Person identified in the summons from whom

production of the records is required. The summons shall describe the records to be produced and shall state the date for examination of the requested records. A summons for production of records may be served by the Revenue Director or his or her agents. When any summons pursuant to this subparagraph is served on a third-party keeper of records, the Revenue Director shall provide written notice of the summons to the Permittee at least fourteen (14) days prior to the date fixed in the summons as the date for examination of the records. Written notice of a third-party summons shall be on such form as provided in Appendix Item 25 to these rules and regulations or as may be prescribed from time to time by the Commission and shall be served upon the Permittee in accordance with the procedures described in Rule GR-1.4.

- c. The Revenue Director shall honor any reasonable request by a Permittee to issue a summons to a third party on the Permittee's behalf. The Permittee shall bear the costs of producing records of a third party required by any summons issued upon the Permittee's request.
- d. The Commission shall bear the reasonable costs of producing records of a third-party required by any summons initiated by the Revenue Director. The Revenue Director may assess any such costs against the Permittee if any delinquency or deficiency in tax returns required to be filed or A&P Tax payable is ultimately determined by virtue of the third-party's summoned records.
- e. The Revenue Director or the Permittee may apply to the Pulaski County Circuit Court for an order compelling the production of summoned records. Failure to comply with the court order is punishable by the court for contempt.

GR 5.3. LIMITATIONS ON PERMITTEE-SPECIFIC EXAMINATIONS OR INVESTIGATIONS AND RANDOM ANNUAL AUDITS.

- A. *Permittee-Specific Examinations and Investigations:* The Revenue Director shall not subject any Permittee to unnecessary examination or investigation. Only one (1) inspection of a Permittee's records may be made for each calendar year unless the Permittee requests otherwise or the Revenue Director, after investigation, notifies the Permittee in writing that an additional

examination or inspection is necessary. Any such notice shall be on the form provided in Appendix Item 26 to these rules and regulations or as may be prescribed from time to time by the Commission and shall be delivered to the Permittee in accordance with the procedures described in Rule GR-1.4.

- B. *Random Annual Audits.* No Permittee shall be subject to a random annual audit more than once every five (5) years unless a deficiency is discovered in the amount of A&P Tax reported or paid by the Permittee during the year for which a random annual audit is performed, in which case the Revenue Director, at his or her discretion, may require a subsequent annual audit of the Permittee for the following year.

REGULATION E – ENFORCEMENT

GR-6.1. GENERAL.

- A. The Commission shall collect all A&P Taxes imposed by law. The Commission and the Revenue Director are authorized and required to make the inquiries, determinations, and Assessments of the A&P Tax, including interest, additions to taxes, and assessable penalties and fines, imposed by law.
- B. Any Assessment by the Commission shall be made in the offices of the Commission in the databases and files created and maintained for that purpose. Upon request, the Commission shall furnish a Seller with a copy of the record of the Commission's Assessment.
- C. *Mathematical Errors by Seller.* The Revenue Director shall record in the offices of the Commission as a tax liability of the Seller any additional amount of A&P Tax due that is the result of a mathematical error on the Seller's tax return for a given Taxable Period and shall issue to the Seller a Payment Demand Notice in accordance with Rule GR-6.2 for any such unpaid amount due for that period. Any Payment Demand Notice issued as a result of a mathematical error found on a Seller's tax return shall not be deemed to be a Proposed Assessment and shall not be subject to the hearing or appeal provisions of this regulation. If a mathematical error on a Seller's tax return for a given Taxable Period results in a reduction of any amount of A&P Tax due for that period for which the Seller has overpaid, such overpayment shall be subject to the provisions of Rule GR-6.7.

GR-6.2. ADMITTED TAX LIABILITY – PAYMENT DEMAND NOTICE.

- A. *Failure to Pay Tax Stated on Return Deemed Admitted Tax Liability.* Any amount of A&P Tax due reported by a Seller on a tax return submitted for a given Taxable Period shall be deemed an admission of A&P Tax owed by the Seller. The Revenue Director shall promptly record in the offices of the Commission as a liability of the Seller any amount of A&P Tax due for which the Seller files a tax return but fails to remit payment with such tax return filed for the Taxable Period.
- B. *Payment Demand Notice.* As soon as practicable after recording an admitted tax liability pursuant to this rule, the Revenue Director shall provide to any Seller who has filed a tax return for any Taxable Period, but has not made full payment of any A&P Tax due as stated on the return, a written notice demanding payment of the A&P Tax due, any penalties and interest thereon, and any fines, within ten (10) days. This Payment Demand Notice shall be on such applicable form as provided in Appendix Item 27 or 28 to these rules and regulations or as may be designated from time to time by the Commission and shall be delivered to the Seller in accordance with the procedures described in Rule GR-1.4.
- C. *Effect of Payment Demand Notice.* If full payment is not made within ten (10) days after the issuance of such Payment Demand Notice, the Seller shall be subject to the filing of a Certificate of Indebtedness or any other enforcement proceeding allowed under these regulations or by law for the unpaid amount.
- D. Regardless of whether a Payment Demand Notice is given pursuant to this rule, the Seller remains obligated to pay any A&P Tax due, including any assessable penalties, interest, or fines, in accordance with these rules and regulations.

GR-6.3. DELINQUENT TAX RETURN – NOTICE OF DELINQUENCY.

- A. *In General.* As soon as practicable after the Delinquency Date, the Revenue Director shall personally serve or send by first class U.S. mail a courtesy Notice of Delinquency to any Seller who, as of the Delinquency Date, has not filed a tax return for the applicable Taxable Period.
- B. *Form and Contents of Courtesy Notice.* The courtesy Notice of Delinquency provided for in this rule shall be on such form as provided in Appendix Item 29 to these rules and regulations or as otherwise designated from time to time by the Commission. The courtesy notice shall demand of the Seller the filing of a tax return and payment of any delinquent A&P Tax and any penalties and

interest thereon, as well as any fine, for the applicable Taxable Period. The courtesy notice shall not include, nor be deemed to be an Assessment of, any amount of past delinquent A&P Tax, any penalties and interest thereon, or any fine.

- C. The courtesy Notice of Delinquency provided for in this rule shall be in addition to and shall not constitute a waiver of any other remedies for collection and enforcement of the A&P Tax as provided by applicable law.
- D. Regardless of whether a courtesy Notice of Delinquency is given pursuant to this rule, the Seller remains obligated to file any delinquent tax return and pay any delinquent A&P Tax payable, including any assessable penalties and interest or fine, in accordance with these rules and regulations.

GR-6.4. DELINQUENT TAX RETURN – ASSESSMENTS OF A&P TAX.

This rule shall govern the Assessment of A&P Tax and any subsequent administrative or judicial proceedings:

- A. *In General.* The Revenue Director may review and conduct any audit or investigation necessary in the Revenue Director's discretion in accordance with these rules and regulations to determine whether the full amount of A&P Tax, penalties and interest, and fines due have been reported and remitted by a Seller. If any Seller fails to file any tax return required under these rules and regulations or files an incorrect, false, or fraudulent tax return, the Revenue Director may determine, from any information in the possession of the Commission or obtainable by it, the correct amount of A&P Tax, penalties and interest, and fines due by the Seller for a given Taxable Period or group of Taxable Periods. Any amount of unpaid A&P Tax, penalties and interest, and fines determined by the Revenue Director to be due by a Seller may be pursued against a Seller as an Assessment in accordance with this rule.
- B. *Proposed Assessments.*
 - 1. *Basis for and Timing of Proposed Assessment:* The Revenue Director shall make a determination under paragraph (A) of this rule of any amount of A&P Tax, penalties and interest, and fine due by a Seller and record such amount in the offices of the Commission as a Proposed Assessment of tax liability if, as of sixty (60) days after the Due Date, the Revenue Director has reason to believe that there is A&P Tax, penalties or interest or fines due to the Commission from a Seller for a given Taxable Period or group of Taxable Periods because:

- a. No tax return has been filed by a Seller for a Taxable Period as required by the Code and these rules and regulations; or
- b. The Revenue Director determines that the amounts disclosed on any tax return filed by a Seller are less than the believed to be owed as a result of the Revenue Director's examination, investigation, or audit.

2. *Notice of Proposed Assessment.*

- a. As soon as practicable after the Proposed Assessment of tax liability is recorded by the Revenue Director, the Revenue Director shall provide to the Seller a Notice of Proposed Assessment on such form as provided in Appendix Item 30 to these rules and regulations or as may be designated from time to time by the Commission demanding payment from the Seller for the Proposed Assessment amount. The Notice of Proposed Assessment shall be delivered to the Seller in accordance with the procedures described in Rule GR-1.4.
- b. The Notice of Proposed Assessment shall explain the basis for the Proposed Assessment and state that a Final Assessment will be made if, within thirty (30) days after the date the Notice of Proposed Assessment is given, the Seller has not paid in full the Proposed Assessment amount or filed a written protest of the Proposed Assessment in accordance with these rules and regulations.
- c. No Notice of Proposed Assessment is required before issuance of a Notice of Final Assessment, in instances where a Seller has filed a tax return or submitted other writings acknowledging liability for an amount of A&P Tax, penalty, interest, or fine.

3. *Protest of Proposed Assessment.*

- a. If a Seller wishes to protest a Proposed Assessment, he or she must file with the Revenue Director, within thirty (30) days after service of a Notice of Proposed Assessment, a written protest signed under oath by the Seller or his or her authorized agent, setting forth the Seller's reason(s) for opposing the Proposed Assessment and designating the form of hearing the Seller seeks as described in subparagraph (C)(3) below:

- b. Any written protest by a Seller shall be mailed to the address set forth in the Notice of Proposed Assessment. If the Seller fails to file a timely written protest or otherwise pay or settle the Proposed Assessment amount within thirty (30) days after receipt of the Notice of Proposed Assessment, then the Revenue Director shall issue a Notice of Final Assessment in accordance with paragraph (E) of this rule and it shall be on such form as provided in Appendix Item 36 to these rules and regulations or as may be prescribed from time to time by the Commission.
- c. A Seller whose written protest of a Proposed Assessment requests that the Finance Committee render its decision based solely on documentation and written arguments is not entitled by law to any other administrative hearing prior to the Finance Committee's rendering of its decision and, if necessary, the issuing of a Final Assessment and demand for payment or a Certificate of Indebtedness.
- d. The Finance Committee may, in its discretion, extend the time for filing a protest for any period of time not to exceed an additional ninety (90) day period.
- e. Upon the proper filing of a written protest of a Proposed Assessment under this subparagraph (B)(3), the Chair of the Finance Committee shall promptly schedule and cause to be conducted a hearing in accordance with paragraph (C) below. The Chair of the Finance Committee shall have the right to refuse to grant a hearing to any Seller who fails to properly file a written protest in compliance with this rule. If the Chair of the Finance Committee refuses to grant a hearing pursuant to this subparagraph (B)(3), he or she shall notify the Seller in writing on such form as provided in Appendix Item 31 to these rules and regulations or as may be prescribed from time to time by the Commission. Any such notice shall be delivered to the Seller by personal service or by first class U.S. mail.

C. *Hearings on Proposed Assessments.*

- 1. *Hearing Body.* Any hearing on a written protest of a Proposed Assessment granted pursuant to subparagraph (B)(3) of this rule shall take place before the Finance Committee, which shall serve as the Executive Director's designee and shall conduct the hearing and make

written findings as to the applicability of the Proposed Assessment. The Finance Committee's hearing on a written protest of a Proposed Assessment and its decision made following the hearing shall not be subject to the provisions of the Arkansas Administrative Procedures Act, Ark. Code Ann. § 25-15-201 *et seq.*

2. *Time, Place, and Notice of Hearing.* The Chair of the Finance Committee shall set the date and time of any hearing granted pursuant to subparagraph (B)(3). The hearing shall take place at the offices of the Commission. A Notice of Hearing on Proposed Assessment, on such form as provided in Appendix Item 32 to these rules and regulations or as may be prescribed from time to time by the Commission, shall be delivered to the Seller in accordance with the procedures described in Rule GR-1.4. Such Notice shall state the date, time and place of the hearing and, if the Seller requests a documentary hearing, the deadline and place for submission of documentation or written arguments to be considered at the hearing.
3. *Hearing Options Available to Seller.* The Seller has the option of the following forms of hearing:
 - a. *In-Person Hearing.* A hearing where the Seller and/or the Seller's attorney or authorized representative appear(s) in-person and the Seller represents himself or herself or is represented by his or her attorney or authorized representative for the presentation of evidence and argument against the Proposed Assessment, and the Hearing Body renders its decision based upon the evidence and arguments presented at the hearing; or
 - b. *Documentary Hearing.* A hearing where the Seller does not personally appear and is not represented by his or her attorney or authorized representative at the hearing but submits documentation and/or written arguments in opposition to the Proposed Assessment, and the Hearing Body renders its decision solely on the basis of the documentation and written arguments submitted.
4. *Presentation of Evidence at the Hearing.*
 - a. In any in-person hearing held under this rule, both the Seller, by his or her attorney or authorized representative, if any, and the

Commission, by its attorney or authorized representative, if any, may offer evidence and legal arguments in support of their respective positions regarding the Proposed Assessment.

- b. For any documentary hearing held under this rule, both the Seller, by his or her attorney or authorized representative, if any, and the Commission, by its attorney or authorized representative, if any, may submit prior to the hearing documentation and written legal arguments in support of their respective positions regarding the Proposed Assessment. No evidence or legal arguments may be presented at or during a documentary hearing.

- 5. *Failure to Appear.* The failure of any Seller to appear at a hearing granted pursuant to this rule shall be grounds for the Finance Committee to render a decision to sustain the Proposed Assessment. The following shall constitute “failure to appear at a hearing” for purposes of this rule:

- a. Failure to appear in-person or through an authorized representative who appears in-person, if the Permittee has requested an in-person hearing under subparagraph (C)(3) above.
- b. Failure to timely submit documentation or written arguments supporting his or her protest, if the Permittee has requested a documentary hearing under subparagraph (C)(3) above.

D. *Decisions on Protested Proposed Assessments and Appeal Rights.*

- 1. Following completion of a hearing conducted pursuant to this rule and review of the evidence and arguments presented or submitted, as applicable, the Finance Committee shall render a written decision on the Proposed Assessment and the amount of A&P Tax, penalty, interest, and fine owed by the Seller, if any, with written findings supporting its decision. The Finance Committee’s written decision shall be on such form as provided in Appendix Item 33 to these rules and regulations or as may be prescribed from time to time by the Commission. Decisions of the Finance Committee shall be final unless revised by the Commission.
- 2. The Chair of the Finance Committee shall provide a copy of the Committee’s decision to the Seller in accordance with the notice

procedures described in Rule GR-1.4. The decision of the Finance Committee shall also be served upon the Chair of the Commission.

3. If the amount of the Revenue Director's Proposed Assessment amount is sustained, in whole or in part, by the decision of the Finance Committee, the Seller may file with the Commission, within twenty (20) days of the date of service of the decision, a written request that the Commission revise the decision of the Finance Committee. The request for revision to the Commission by the Seller shall state the revision sought and the legal and/or factual basis for the revision sought. The Chair of the Commission shall have the right to refuse to grant the request for revision for any Seller who fails to properly file a written request in compliance with this rule. If the Chair of the Commission refuses to grant a request for revision pursuant to this subparagraph (D)(3), he shall notify the Seller in writing on such form as provided in Appendix Item 34 to these rules and regulations or as may be prescribed from time to time by the Commission. Any such notice shall be delivered to the Seller by personal service or by first class U.S. mail.
4. The Commission shall, within thirty (30) days after the date the Commission receives any properly submitted request pursuant to this paragraph (D), revise or affirm the decision of the Finance Committee. The Commission shall notify the Seller in writing upon rendering its determination regarding such request. The Commission's written decision shall be considered a Final Assessment and it shall be on such form as provided in Appendix Item 35 to these rules and regulations or as may be prescribed from time to time by the Commission. The Chair of the Commission shall provide a copy of the Commission's Final Assessment to the Seller in accordance with the notice procedures described in Rule GR-1.4.

E. *Final Assessments.*

1. *In General.* The Revenue Director shall record in the offices of the Commission as a Final Assessment of tax liability of the Seller the amount of A&P Tax, penalties, interest, and fines payable by a Seller as set forth under subparagraph (B)(2)(c) above, or as determined under subparagraph (E)(2) below if the Seller has not paid in full or settled the Proposed Assessment amount or properly protested the Proposed Assessment within thirty (30) days after the Notice of Proposed Assessment is given. If the Seller has properly protested the Proposed

Assessment, the Final Assessment shall be recorded by the Revenue Director upon twenty (20) days after the decision of the Finance Committee or, if the Finance Committee's decision is reviewed by the Commission, as soon as practicable after the determination by the Commission.

2. *Amount of Final Assessment.* The Final Assessment shall be the amount of the Proposed Assessment, unless the Seller has filed a written protest of the Proposed Assessment in accordance with this rule, plus any additional interest which shall continue to accrue after the date of the Proposed Assessment. If the Seller has filed a written protest to the Proposed Assessment in accordance with this rule, the Final Assessment shall be the amount determined by the Finance Committee or, if the Finance Committee's decision has been revised by the Commission in accordance with this rule, the revised amount as determined by the Commission.
3. *Notice of Final Assessment.* As soon as practicable after the Final Assessment of tax liability is recorded by the Revenue Director, the Revenue Director shall provide to the Seller a Notice of Final Assessment on such form as provided in Appendix Item 36 to these rules and regulations or as may be designated from time to time by the Commission demanding payment from the Seller for the Final Assessment amount within ten (10) days. The Notice of Final Assessment shall be delivered to the Seller in accordance with Rule GR-1.4, except that any U.S. mail utilized must be sent certified, not first class.

F. *Judicial Relief; Appeal of Final Assessment to Circuit Court.*

1. *Perfecting an Appeal.* After the service of a Notice of Final Assessment provided for in subparagraph (E), a Seller may seek judicial relief by either:
 - a. Paying the amount of the Final Assessment's tax deficiency, plus any penalty, interest and fines, under protest within thirty (30) days after service of a Notice of Final Assessment and filing suit in Pulaski County Circuit Court within one (1) year from the date of payment under protest to recover the sum paid under protest. Failure of the Seller to file suit within (1) year from the date of payment under protest will result in the

payment being released from the protest fund in satisfaction of the Final Assessment; or

- b. Filing with the Commission, within thirty (30) days after service of a Notice of Final Assessment, a surety bond approved by the Commission in double the amount of the Final Assessment's tax deficiency, penalty, interest, and fines and filing suit in the Pulaski County Circuit Court within thirty (30) days thereafter seeking to stay the determination reflected in the Final Assessment. The bond required by this subparagraph shall be subject to the condition that the Seller shall file suit within thirty (30) days after filing the bond, shall faithfully and diligently prosecute the suit to a final determination, and shall pay any deficiency found by the court to be due and any court cost assessed against him. The Seller's failure to file suit, diligently prosecute the suit, or pay any tax deficiency and court costs found or awarded by the court shall result in the forfeiture of the bond in the amount of the Final Assessment and assessed court costs.
2. *Jurisdiction and Standard of Review.* In any court proceeding permitted to be brought by a Seller under this rule, jurisdiction shall be in a circuit court in Pulaski County where the matter shall be tried de novo.
3. *Exclusivity of Remedy.* The methods provided in this rule shall be the sole methods for seeking relief from a Final Assessment. No injunction shall issue to stay proceedings for Assessment or collection of any A&P Tax, penalty, interest, or fine.
4. *Court Costs.* In any court proceeding permitted to be brought by a Seller under this rule, the prevailing party may be awarded a judgment for court costs.
5. *Collection Unaffected as to Matters Not Subject of Appeal Suit.* The Commission may proceed with collection activities for any assessed but unpaid A&P Tax, penalties, interest, or fines owed by a Seller for any Taxable Period unless the unpaid A&P Tax, penalties, interest, or fines arise(s) from any Taxable Period which is the subject of a suit commenced under subparagraph (F)(1).

G. *Time Limitations for Final Assessment and Court Proceedings.*

Unless provided otherwise in these rules and regulations, no Final Assessment of A&P Tax, interest, penalty, or fine shall be made after the expiration of three (3) years from the date a Seller's tax return was required to be filed under these rules and regulations, or the date the tax return was filed, whichever period is later. Upon written agreement between the Revenue Director and a Seller, the time within which a Final Assessment may be made, may be extended to a date mutually agreed upon in the written agreement. In the case of a fraudulent tax return or a Seller's failure to file a tax return, the Revenue Director may compute, determine, and assess the amount of A&P Tax due from a Seller based on any information in its possession and may proceed with an Assessment at any time. The three-year limitation in which to issue a Final Assessment shall be tolled where a Seller files a bankruptcy petition or is operating under receivership, in which case the limitation shall be tolled by the length of the bankruptcy proceeding or receivership, plus an additional 180 days. The Commission shall not initiate court proceedings after the expiration of the three-year period unless there has been a previous Final Assessment for the collection of the A&P Tax.

GR-6.5. CERTIFICATES OF INDEBTEDNESS.

- A. *In General.* A Payment Demand Notice or a Notice of Final Assessment must be furnished to the Seller before any Certificate of Indebtedness may be issued with respect to any delinquent A&P Tax, penalty, interest or fine.
- B. *Filing of Certificate of Indebtedness.* If a Seller fails to timely pay to the Commission the amounts demanded in a Payment Demand Notice or Notice of Final Assessment, the Revenue Director shall, as soon as practicable thereafter and in the exercise of his or her discretion, issue to the circuit clerk of any county in the state in which the Seller's business is located a Certificate of Indebtedness, on such form as provided in Appendix Item 37 to these rules and regulations or as may be prescribed from time to time by the Commission.
- C. *Effect of Certificate of Indebtedness.*
 - 1. A Certificate of Indebtedness filed and entered by a circuit clerk shall have the same force and effect as the entry of a judgment rendered by the circuit court. The Commission shall have all remedies and may take all proceedings for the collection of the tax which may be taken for the recovery of a judgment at law. The Commission may require

the Seller to provide within forty-five (45) days after the entry of the Certificate of Indebtedness a list of all assets of the Seller.

2. The entry of a Certificate of Indebtedness shall constitute the Commission's lien upon the title of any real and personal property of the Seller in the county where the Certificate of Indebtedness is recorded. This lien is in addition to any other lien existing in favor of the Commission to secure payment of taxes, applicable interest, penalties, fines, and costs. The lien is superior to other liens of any type or character attaching to the property after the date of entry of the Certificate of Indebtedness on the judgment docket. The lien is superior to all claims of unsecured creditors.
- D. *Period of Limitation.* A Certificate of Indebtedness filed in accordance with this rule shall continue in force for ten (10) years from the date of recording and shall automatically expire after the ten-year period has run. Actions on the lien on the Certificate of Indebtedness shall be commenced within ten (10) years after the date of the Final Assessment upon which the Certificate of Indebtedness is based.
- E. *Writ of Execution.* After entry of a Certificate of Indebtedness, the circuit clerk shall issue a writ of execution directed to the Commission, authorizing the Commission to levy upon and against all real and personal property of the Seller. The writ shall be issued, served, and executed in the same manner as provided for in the issuance and service of executions rendered by the circuit courts of this state, except the Commission shall act in the place of the county sheriffs. Additionally, the Commission may direct the circuit clerk to issue a writ of execution directed to the sheriff of any county authorizing the sheriff to levy upon and against all real and personal property of the Seller. The writ shall be issued, served, and executed in the same manner as provided for in the issuance and service of executions rendered by the circuit courts of this state. The circuit clerks and sheriffs shall be entitled to receive the same fees provided by law in these matters. These fees shall be collected from the Seller by either the Commission or the sheriff in addition to the tax, penalty, interest, and fines included in the Certificate of Indebtedness. If the sheriff is unable, after diligent effort, to collect the tax, interest, penalties, fines, and costs, the Commission may pay such fees as are properly shown to be due to the clerk and sheriff.
- F. *Collection Remedies Unaffected.* Nothing in these rules and regulations shall preclude the Commission from resorting to any other means provided by law

for collecting delinquent taxes. The issuance of a Certificate of Indebtedness, entry by the clerk, and levy of execution as provided in this rule shall not constitute an election of remedies with respect to the collection of the tax. The taxes, fees, interest, penalties, and fines imposed or levied hereby may be collected in the same way as a personal debt of the Seller. The Commission may sue to the same effect and extent as for the enforcement of a right of action for debt. All provisional remedies available in these actions are available to the Commission in the enforcement of the payment of the A&P Tax.

- G. *Release of Certificate of Indebtedness.* In any county in which a Certificate of Indebtedness is issued, the Revenue Director shall file a Satisfaction of Indebtedness for such certificate upon the payment of all amounts due thereunder. The Satisfaction of Indebtedness shall be on such form as provided in Appendix Item 38 to these rules and regulations or as may be prescribed from time to time by the Commission. If a Certificate of Indebtedness issued against a Seller remains on file with the circuit clerk after all amounts due thereunder have been paid, the Seller shall notify the Revenue Director of such fact in writing and provide a copy of the Certificate of Indebtedness and evidence of (i) when and how the debt was paid in full or discharged, (ii) the Seller's A&P Tax Permit number, or if none, his or her social security number or federal I.D. number, (iii) the Seller's telephone number at which he or she can be reached, and (iv) the name of the county in which the lien is filed. If a Seller's information concerning payment in full or discharge is determined to be correct, the Certificate of Indebtedness will be released immediately. If a Seller's information is determined to be incorrect, he or she will be notified in writing by the Revenue Director regarding why no Satisfaction of Indebtedness has been filed and what the Seller must do to have the lien released. Such notification shall be on such form as provided in Appendix Item 39 to these rules and regulations or as may be prescribed from time to time by the Commission and shall be delivered to the Seller in accordance with the procedures described in Rule GR-1.4.

GR-6.6. DELINQUENT SELLERS; INSTALLMENT PAYMENT AGREEMENTS; COMPROMISE OF TAX LIABILITY, PENALTY, AND INTEREST.

- A. It shall be unlawful for any Delinquent Seller to continue to make Sales or hold himself or herself out to the public for the purpose of making Sales, unless he or she has in place and on file with the Commission, one or more of the following for a Taxable Period or indebtedness for which no previous

decision has been issued by the Revenue Director, Finance Committee or Commission:

1. A pending application for or a fully executed Installment Payment Agreement;
2. A pending application for or a notice from the Commission of relief from penalty or interest; or
3. A pending Offer in Compromise or a fully executed Compromise and Closing Agreement.

B. *Installment Payment Agreements.*

1. *Authorization of Agreements.*

- a. The Finance Committee of the Commission is authorized to negotiate and enter into an Installment Payment Agreement with any Seller under which the Seller is allowed to satisfy liability for payment of any A&P Tax liability, including penalty, interest, or fine, in installment payments if the Finance Committee, in its sole discretion, determines that such an agreement will facilitate collection of such liability and be in the best interest of the Commission. The Finance Committee shall, in its sole discretion, determine the appropriate duration of such Installment Payment Agreement, not to exceed five (5) years, upon consideration of the totality of circumstances involving the liability at issue. The Finance Committee may review any Installment Payment Agreement after each 12-month period of the agreement has elapsed and may terminate the agreement if the Finance Committee, in its sole discretion, determines that a change in circumstances of the Seller justifies such termination.
- b. The Revenue Director is authorized to negotiate and enter into such an Installment Payment Agreement if: (i) the aggregate amount of liability at issue is less than ten thousand dollars (\$10,000.00) and (ii) the Revenue Director determines that such an agreement, in his or her sole discretion, will facilitate collection of such liability and be in the best interest of the Commission. The Revenue Director shall, in his or her sole discretion, determine the appropriate duration of such

Installment Payment Agreement, not to exceed five (5) years, upon consideration of the totality of circumstances involving the liability at issue. The Revenue Director may review any Installment Payment Agreement after each 12-month period of the agreement has elapsed and may terminate the agreement if the Finance Committee, in its sole discretion, determines that a change in circumstances of the Seller justifies such termination.

2. In order to qualify for consideration by the Finance Committee or the Revenue Director for an Installment Payment Agreement, a Seller must complete and submit to the Revenue Director an Application for Installment Payment Agreement on such form as provided in Appendix Item 40 to these rules and regulations or as may be prescribed from time to time by the Commission. If the Finance Committee or the Revenue Director elects to enter into an Installment Payment Agreement, the parties shall utilize the form provided in Appendix Item 41 to these rules and regulations or as may be prescribed from time to time by the Commission. Otherwise, the Revenue Director shall notify the Seller of the denial of the Seller's application. Any notice of the denial of the Sellers' application shall be in writing on such form as provided in Appendix Item 42 to these rules and regulations or as may be prescribed from time to time by the Commission and shall be delivered to the Seller by personal service or by first class U.S. mail.
3. Neither the Finance Committee's nor the Revenue Director's election to enter into or not to enter into an Installment Payment Agreement is appealable.
4. The Commission's entering into an Installment Payment Agreement with a Seller shall not deprive it from issuing a Certificate of Indebtedness in accordance with Rule GR-6.5.

C. *Requests for Relief from Penalty.*

1. *Authorization of Relief.* The Finance Committee of the Commission is authorized to negotiate with respect to and waive or reduce any penalty, or any portion thereof, assessed against a Seller because of his or her failure to timely pay the A&P Tax as required by these rules and regulations if:
 - a. The Seller's failure to pay the tax is satisfactorily explained;

- b. The failure results from a mistake by the Seller of either the law or the facts subjecting him or her to such tax; or
- c. The inability to pay the penalty results from the insolvency or bankruptcy of the Seller.

The Revenue Director is authorized to grant the same relief as the Finance Committee, as prescribed above, for any penalty amount less than five thousand dollars (\$5,000.00).

- 2. In order to qualify for consideration by the Finance Committee or the Revenue Director for relief from a penalty, a Seller must complete and submit to the Revenue Director an Application for Relief from Penalty on A&P Tax on such form as provided in Appendix Item 43 to these rules and regulations or as may be prescribed from time to time by the Commission. If the Finance Committee or the Revenue Director elects to waive or reduce any penalty, it shall utilize the form Notice of Penalty Waiver provided in Appendix Item 44 to these rules and regulations or as may be prescribed from time to time by the Commission, which shall be delivered to the Seller in accordance with the procedures described in Rule GR-1.4. Otherwise, the Revenue Director shall notify the Seller of the denial of the Seller's application. Any notice of the denial of the Sellers' application shall be in writing on such form as provided in Appendix Item 45 to these rules and regulations or as may be prescribed from time to time by the Commission and shall be delivered to the Seller by personal service or by first class U.S. mail.
- 3. Neither the Finance Committee's nor the Revenue Director's election to waive or reduce, or not to waive or reduce, any penalty is appealable.
- 4. The Commission's election to waive or reduce any penalty shall not deprive it from issuing a Certificate of Indebtedness in accordance with Rule GR-6.5.

D. *Requests for Relief from Interest.*

- 1. *Authorization of Relief.* The Finance Committee of the Commission is authorized to negotiate with respect to and waive or reduce any interest, or any portion thereof, assessed against a Seller because of his or her

failure to timely pay the A&P Tax as required by these rules and regulations if:

- a. The Seller's failure to pay the tax is satisfactorily explained;
- b. The failure results from a mistake by the Seller of either the law or the facts subjecting him or her to such tax; or
- c. The inability to pay the interest results from the insolvency or bankruptcy of the Seller.

The Revenue Director is authorized to grant the same relief as the Finance Committee, as prescribed above, for any interest amount less than five thousand dollars (\$5,000.00).

2. In order to qualify for consideration by the Finance Committee or the Revenue Director for relief from interest, a Seller must complete and submit to the Revenue Director an Application for Relief from Interest on A&P Tax on such form as provided in Appendix Item 46 to these rules and regulations or as may be prescribed from time to time by the Commission. If the Finance Committee or the Revenue Director elects to waive or reduce any interest, it shall utilize the form Notice of Interest Waiver provided in Appendix Item 47 to these rules and regulations or as may be prescribed from time to time by the Commission, which shall be delivered to the Seller in accordance with the procedures described in Rule GR-1.4. Otherwise, the Revenue Director shall notify the Seller of the denial of the Seller's application. Any notice of the denial of the Sellers' application shall be in writing on such form as provided in Appendix Item 48 to these rules and regulations or as may be prescribed from time to time by the Commission and shall be delivered to the Seller by personal service or by first class U.S. mail.
3. Neither the Finance Committee's nor the Revenue Director's election to waive or reduce, or not to waive or reduce, any interest is appealable.
4. The Commission's election to waive or reduce any interest shall not deprive it from issuing a Certificate of Indebtedness in accordance with Rule GR-6.5.

E. *Compromise and Closing Agreements.*

1. *Authorization of Relief.* The Finance Committee of the Commission is authorized to negotiate with respect to and enter into Compromise and Closing Agreements which compound, settle, or compromise a controversy relating to the A&P Tax or any admitted or established tax liability as to A&P Tax when:
 - a. The controversy is over the amount of tax due; or
 - b. The inability to pay the tax results from the insolvency of the Seller from whom the tax is owed.
2. In order to qualify for consideration by the Finance Committee for a possible a Compromise and Closing Agreement, a Seller must complete and submit to the Revenue Director an Offer in Compromise on the form provided in Appendix Item 49 to these rules and regulations or as may be prescribed from time to time by the Commission. If the Finance Committee elects to settle or compromise any controversy relating to the A&P Tax or any admitted or established tax liability as to A&P Tax, it shall utilize the form Compromise and Closing Agreement provided in Appendix Item 50 to these rules and regulations or as may be prescribed from time to time by the Commission. Otherwise, the Finance Committee shall notify the Seller of the rejection of the Seller's offer. Any notice of the rejection of the Seller's offer shall be in writing on such form as provided in Appendix Item 51 to these rules and regulations or as may be prescribed from time to time by the Commission and shall be delivered to the Seller by personal service or by first class U.S. mail.
3. When a Compromise and Closing Agreement is entered into by the Commission, via the Finance Committee, it shall be final and conclusive, and except upon a showing of fraud or misrepresentation of a material fact, no additional Assessment or collection shall be made by the Commission as to the A&P Tax that is the subject of the Agreement, and the Seller shall not institute any judicial proceeding to recover such liabilities as agreed to in the Agreement.
4. The Finance Committee's election to compromise or settle, or not to compromise or settle, any controversy relating to the A&P Tax or any admitted or established A&P Tax liability is not appealable.

F. *Guidelines Related to Delinquent Sellers.*

The following guidelines should be considered when evaluating relief sought by a Seller pursuant to paragraphs (B), (C), (D), and (E) of this rule:

1. All Persons are charged with knowledge of the law, including tax laws.
2. All Persons are entitled to reasonably rely upon representations and advice furnished to them in writing by an agent of the Commission, acting in such agent's official capacity, concerning the applicability of any tax, penalty, interest, or fine.
3. All Persons are entitled to reasonably rely upon resolutions and formal action or statements of the Commission as reflected in the minutes of its convened meetings, to the extent not inconsistent with the Commission's bylaws or any City ordinance or state law.

GR-6.7. OVERPAYMENT OF A&P TAX; DISCRETIONARY RIGHT OF SETOFF, CREDIT OR REFUND.

- A. If it shall appear that a Seller has overpaid A&P Tax, interest, penalty, or fines required to be paid for a Taxable Period or otherwise is owed a sum certain by the Commission for goods or services rendered, the Revenue Director, at his or her discretion, may (i) apply the excess so paid or sum owed as a setoff against any amount that is the subject of a Seller's unreleased Certificate of Indebtedness or admitted amount(s) of A&P Tax, interest, penalty, or fines due by the Seller for any other Taxable Period(s), (ii) set aside such excess as a credit, without interest, toward future A&P Taxes, penalties, interest, or fines payable by the Seller, or (iii) issue a refund to the Seller in the amount of such excess, without interest.
- B. The Revenue Director shall within ten (10) days after such overpayment is determined provide to the Seller a written Notice of Credit or Notice of Refund, as applicable, stating the amount(s) of and Taxable Period(s) for which any overpayment was made and the Taxable Period(s) and amount(s) payable to which such overpayment was applied or that such overpayment amount has been set aside as a credit against future A&P Taxes, penalties, interest, or fines payable by the Seller, or that such overpayment amount is being refunded to the Seller. Any Notice of Credit shall be on such form as provided in Appendix Item 52 to these rules and regulations or as may be

prescribed from time to time by the Commission and shall be delivered to the Seller by personal service or by first class U.S. mail. Any Notice of Refund shall be on such form as provided in Appendix Item 53 to these rules and regulations or as may be prescribed from time to time by the Commission and shall be delivered to the Seller by personal service or by first class U.S. mail.

- C. If a Seller's permit is surrendered, revoked, or expires during such time that the Seller's previous overpayment amount has been set aside as a credit against future A&P Taxes, penalties, interest, or fines payable by the Seller, the Revenue Director, following examination of the Seller's A&P Tax obligations, shall apply that credit as a setoff against the Seller's remaining A&P Tax obligations, and refund to the Seller the excess remaining after such examination.

GR-6.8. INJUNCTION PROCEEDINGS.

- A. The Commission may institute any necessary action or proceeding in a court of competent jurisdiction in Pulaski County to enjoin a Person in violation of these rules and regulations, as described in paragraph (B), from continuing operations until such time as the Person is no longer in violation of paragraph (B).
- B. A Person shall be subject to the institution of injunction proceedings under this rule by the Commission when he or she has not:
 - 1. Secured an A&P Tax Permit as required by these rules and regulations;
 - 2. Filed any tax return as required by these rules and regulations;
 - 3. Furnished to the Commission or Revenue Director all information as required by these rules and regulations; or
 - 4. Paid any A&P Tax, interest, penalties, or fines due as required by these rules and regulations.
- C. Any injunction proceedings instituted under this rule shall be in addition to any other remedies allowed by law or these rules and regulations to the Commission and shall not in any way constitute an election of remedies by the Commission. Any injunction issued by a court shall be issued without a bond being required from the Commission. The Commission, if the prevailing party in any action for injunction against a Seller, may be allowed a reasonable attorney's fee to be assessed by the court and collected as costs.

GR-6.9. CODE ENFORCEMENT.

The Revenue Director shall have authority to report any Person in violation of these rules and regulations to an appropriate Code enforcement officer of the City of Little Rock or the Little Rock City Attorney for citation or other applicable proceedings pursuant to the enforcement of the Code.

GR-6.10. DISCONTINUANCE OF MARKETING PRIVILEGES.

The Executive Director shall have the authority to discontinue, at his or her discretion, any advertising, marketing or other promotional activities undertaken by the Commission on behalf of any Seller who has violated or is in violation of any provision of these rules and regulations. The Executive Director may recommence such advertising, marketing or other promotional activities upon his or her satisfaction that the Seller has remedied, or has made a substantial and good faith effort to remedy, such violation.

REGULATION F – CIVIL AND CRIMINAL PENALTIES

GR-7.1. GENERAL.

- A. Failure to comply with any requirement of Ordinance Nos. 12,353, 13,527, 18,529, 18,992, 21,140, 21,141, or 21,551 or with any provision of these rules and regulations shall constitute sufficient grounds for cancellation or revocation in accordance with these rules and regulations of any A&P Tax Permit issued under the authority of the Code and these rules and regulations.
- B. Any Person's failure to abide by the terms of these rules and regulations shall subject him or herself to either civil or criminal sanctions, or both, as provided by the laws of the State of Arkansas and the Code, including but not limited to Section 1-9 of the Code which provides that a conviction shall be punished by a fine not exceeding one thousand dollars (\$1,000.00), or double such sum for each repetition thereof. If the violation is, in its nature, continuous in respect to time, the penalty for allowing the continuance thereof is a fine not to exceed five hundred dollars (\$500.00) for each day that the same is unlawfully continued.

Adoption Date

7/26/2022

Secretary Signature

Wina Hemmeling

APPENDIX ITEM 2

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
LODGING & PREPARED FOOD GROSS RECEIPTS TAX ("A&P TAX")

APPLICATION FOR A&P TAX EXEMPTION -
SELLERS OF HOTEL OR MOTEL ACCOMMODATIONS / LODGING SERVICES

PLEASE TYPE OR PRINT

1. NAME OF ESTABLISHMENT for which an A&P Tax exemption is sought (As "doing business as" to the public): _____

PHYSICAL STREET ADDRESS OF ESTABLISHMENT (No P.O. Box): _____

CITY: Little Rock STATE: AR ZIP: _____

PHONE AT ESTABLISHMENT: (____) _____

FAX AT ESTABLISHMENT: (____) _____

WEBSITE FOR ESTABLISHMENT: _____

CONTACT PERSON LOCATED AT ESTABLISHMENT: _____

CONTACT PERSON'S TITLE: _____

CONTACT PERSON'S PHONE AT ESTABLISHMENT: (____) _____

CONTACT PERSON'S MOBILE PHONE: (____) _____

CONTACT PERSON'S EMAIL: _____

2. FULL LEGAL NAME OF ENTITY that owns the establishment for which an A&P Tax exemption is sought: _____

CHECK ONE - _____ CORPORATION (INC.)
_____ LIMITED LIABILITY COMPANY (LLC)
_____ UNINCORPORATED ASSOCIATION (ASS'N)
_____ TRUST

BUSINESS BILLING ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

PHONE: (____) _____ FAX: (____) _____ EMAIL: _____

BUSINESS BILLING CONTACT: _____ TITLE: _____

NAME AND TITLE OF EACH OFFICER OF ENTITY: _____

3. NOT-FOR-PROFIT STATUS:

Is the applicant organized under state law as a not-for-profit or non-profit entity?

☐ YES ☐ NO

If YES, please attach (1) a copy of a Certificate of Good Standing issued by the Arkansas Secretary of State within the past thirty (30) days evidencing the applicant's non-profit status and (2) a copy of the applicant's most recent annual report or disclosure statement filed with the Arkansas Secretary of State as required by Act 569, Acts of Arkansas of 2007, or a statement signed under oath by the applicant stating that the applicant has not previously filed an annual report or disclosure statement because the applicant has not been in existence for the required period. (The annual report or disclosure statement is required only for applications filed on or after August 1, 2008.)

4. DUAL APPLICANT STATUS:

If the applicant also intends to engage in sales of Prepared Food and Beverages, please complete and file concurrently with this application the A&P Tax exemption application for Sellers of Prepared Food and Beverages.

5. I DECLARE UNDER PENALTY OF PERJURY THAT THIS APPLICATION (INCLUDING ANY ACCOMPANYING DOCUMENTS) HAS BEEN EXAMINED BY ME AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, ACCURATE, AND COMPLETE.

Original Signature of Officer of Applicant _____

Printed Name and Title _____

Date _____

RETURN COMPLETED FORM TO: _____

LITTLE ROCK ADVERTISING & PROMOTION
COMMISSION
ATTN: REVENUE DIVISION
P.O. BOX 1763
LITTLE ROCK, AR 72203-1763

Phone: 501-_____ or 501-_____
Fax: 501-_____

OFFICIAL USE ONLY

Exemption _____ Approved _____ Denied _____

Exemption # _____

Date exemption granted _____/_____/_____

Date notice of denial sent _____/_____/_____

APPENDIX ITEM 3

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
LODGING & PREPARED FOOD GROSS RECEIPTS TAX ("A&P TAX")

APPLICATION FOR A&P TAX EXEMPTION -
SELLERS OF PREPARED FOOD AND BEVERAGES

PLEASE TYPE OR PRINT

1. NAME OF ESTABLISHMENT for which an A&P Tax exemption is sought (As "doing business as" to the public):

PHYSICAL STREET ADDRESS OF ESTABLISHMENT (No P.O. Box): _____

CITY: Little Rock STATE: AR ZIP: _____

PHONE AT ESTABLISHMENT: (____) _____

FAX AT ESTABLISHMENT: (____) _____

WEBSITE FOR ESTABLISHMENT: _____

CONTACT PERSON LOCATED AT ESTABLISHMENT: _____

CONTACT PERSON'S TITLE: _____

CONTACT PERSON'S PHONE AT ESTABLISHMENT: (____) _____

CONTACT PERSON'S MOBILE PHONE: (____) _____

CONTACT PERSON'S EMAIL: _____

2. FULL LEGAL NAME OF ENTITY that owns the establishment for which an A&P Tax exemption is sought:

CHECK ONE - _____ CORPORATION (INC.)
_____ LIMITED LIABILITY COMPANY (LLC)
_____ UNINCORPORATED ASSOCIATION (ASS'N)
_____ TRUST

BUSINESS BILLING ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

PHONE: (____) _____ FAX: (____) _____ EMAIL: _____

BUSINESS BILLING CONTACT: _____ TITLE: _____

NAME AND TITLE OF EACH OFFICER OF ENTITY: _____

3. TAX-EXEMPT STATUS:

Is the applicant recognized as a tax-exempt organization under section 501(c)(3) of the federal Internal Revenue Code?

☐ YES ☐ NO

If YES, please attach (1) a copy of an Internal Revenue Service (IRS) determination letter confirming the applicant's current tax-exempt status and (2) a copy of the applicant's most recent Form 990 (or Form 990-EZ) or annual electronic notice, with any accompanying schedules, as filed with the IRS, or a statement signed under oath by the applicant stating that the applicant has not previously filed a Form 990 (or Form 990-EZ) or annual electronic notice because the applicant was organized in the current tax year. (The annual electronic notice applies only to applications filed on or after May 15, 2008.)

4. DUAL APPLICANT STATUS:

If the applicant also intends to engage in sales of Hotel or Motel Accommodations or Lodging Services, please complete and file concurrently with this application the A&P Tax exemption application for Sellers of Hotel or Motel Accommodations / Lodging Services.

5. I DECLARE UNDER PENALTY OF PERJURY THAT THIS APPLICATION (INCLUDING ANY ACCOMPANYING DOCUMENTS) HAS BEEN EXAMINED BY ME AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, ACCURATE, AND COMPLETE.

Original Signature of Officer of Applicant _____

Printed Name and Title _____

Date _____

RETURN COMPLETED FORM TO:

LITTLE ROCK ADVERTISING & PROMOTION
COMMISSION
ATTN: REVENUE DIVISION
P.O. BOX 1763
LITTLE ROCK, AR 72203-1763

Phone: 501-_____ or 501-_____

Fax: 501-_____

OFFICIAL USE ONLY

Exemption _____ Approved _____ Denied _____

Exemption # _____

Date exemption granted ____/____/____

Date notice of denial sent ____/____/____

AREA: ☐ Airport ☐ Downtown ☐ Midtown ☐ River Market ☐ Southwest ☐ West

APPENDIX ITEM 4

<Date>

Via <Personal Service> <First Class U.S. Mail>

<Full Legal Name of A&P Tax Exemption Applicant>

<Address One>

<Address Two>

<Address Three>

Re: **Approval of A&P Tax Exemption**
Exemption No. _____

Dear Applicant:

The Little Rock Advertising and Promotion Commission has received your properly submitted application, dated _____, 20____, for exemption from the collection, reporting and remitting of the lodging & prepared food gross receipts tax ("A&P Tax") for <name of establishment> located at <street address of establishment> (the "Applicant").

After reviewing your application, the Finance Committee of the Commission has determined that the Applicant qualifies for exemption from the collection, reporting and remitting of the A&P Tax based on the Applicant's current <not-for-profit status under state law> <tax-exempt status under section 501(c)(3) of the federal Internal Revenue Code>. This exemption is effective as of _____, 20____. The exemption will expire at such time as the earlier of the Applicant operating for profit or, if applicable, the Applicant's loss of its status as a section 501(c)(3) federally tax-exempt organization as determined by the Internal Revenue Service.

Please retain this letter for your records as proof of this exemption. If you have any questions, please contact the Revenue Division of the Commission at (501) _____.

Sincerely yours,

<Name>

Chair, Finance Committee of the
Little Rock Advertising and Promotion Commission

APPENDIX ITEM 5

<Date>

Via <Personal Service> <First Class U.S. Mail>

<Full Legal Name of A&P Tax Exemption Applicant>

<Address One>

<Address Two>

<Address Three>

Re: **Application for A&P Tax Exemption**

Dear Applicant:

The Little Rock Advertising and Promotion Commission has received your application, dated _____, 20____, for exemption from the collection, reporting and remitting of the lodging & prepared food gross receipts tax ("A&P Tax") for <name of establishment> located at <street address of establishment> (the "Applicant").

After reviewing your application, the Finance Committee of the Commission has concluded that the application does not show proof of the Applicant's current <not-for-profit status under state law> <tax-exempt status under section 501(c)(3) of the federal Internal Revenue Code>, and therefore, we are unable to approve the Applicant's exemption from the collection, reporting and remitting of the A&P Tax.

If the Applicant intends to transact business subject to the A&P Tax, prior to doing so, you must resubmit your application for A&P Tax exemption providing the required documentation of the Applicant's current <not-for-profit status under state law> <tax-exempt status under section 501(c)(3) of the federal Internal Revenue Code> or apply for and obtain an A&P Tax Permit under the rules and regulations of the Commission.

If you have any questions, please contact the Revenue Division of the Commission at (501) _____.

Sincerely yours,

<Name>

Chair, Finance Committee of the
Little Rock Advertising and Promotion Commission

APPENDIX ITEM 6

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION

GROSS RECEIPTS TAX ("A&P TAX") PERMIT

ISSUED TO: XYZ COMPANY, LLC D/B/A **ABC RESTAURANT**

LOCATION: 123 MAIN STREET

PERMIT NUMBER: 00-000000

DATE ISSUED: <MONTH> <DAY>, <YEAR>

Pursuant to City Ordinance Nos. 18,529 and 18,992 and the A&P Tax Rules and Regulations of the Little Rock Advertising and Promotion Commission, it is unlawful to transact business subject to the lodging & prepared food gross receipts tax ("A&P Tax") within the City of Little Rock prior to the issuance of an A&P Tax Permit. ♦ This Permit is not assignable and is valid only for the person in whose name it is issued ("Permittee") and for the location designated above. ♦ This Permit must be, at all times, conspicuously displayed at the above location. ♦ This Permit shall expire at the time of sale, transfer of ownership, or cessation of business of the Permittee at the above location. ♦ This Permit, together with remittance of any unpaid and accrued A&P Taxes, must be returned to the Commission upon its expiration. ♦ Failure to comply with any provisions of Ordinance Nos. 12,353, 13,527, 18,529, 18,992, 21,140, 21,141, and 21,551 and the A&P Tax Rules and Regulations may lead to revocation of this Permit.

Issued by
LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
REVENUE DIVISION

<Name>, Director of Revenue

APPENDIX ITEM 7

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION GROSS RECEIPTS TAX ("A&P TAX") PERMIT (SPECIAL EVENT)

ISSUED TO: XYZ COMPANY, LLC D/B/A **ABC VENDOR**
SPECIAL EVENT: <NAME OF SPECIAL EVENT>
LOCATION: <LOCATION OF BOOTH OR STALL AT SPECIAL EVENT>

PERMIT NUMBER: 00-000000
DATE ISSUED: <MONTH> <DAY>, <YEAR>

Pursuant to City Ordinance Nos. 18,529 and 18,992 and the A&P Tax Rules and Regulations of the Little Rock Advertising and Promotion Commission, it is unlawful to transact business subject to the lodging & prepared food gross receipts tax ("A&P Tax") within the City of Little Rock prior to the issuance of an A&P Tax Permit. ♦ This Permit is not assignable and is valid only for the person in whose name it is issued ("Permittee") and for the location designated above. ♦ This Permit must be, at all times, conspicuously displayed at the above location. ♦ This Permit shall expire at the earlier of the cessation of the special event designated above or the cessation of business of the Permittee at the above location. ♦ This Permit, together with remittance of any unpaid and accrued A&P Taxes, must be returned to the Commission upon its expiration. ♦ Failure to comply with any provisions of Ordinance Nos. 12,353, 13,527, 18,529, 18,992, 21,140, 21,141, and 21,551 and the A&P Tax Rules and Regulations may lead to revocation of this Permit.

Issued by
LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
REVENUE DIVISION

<Name>, Director of Revenue

APPENDIX ITEM 7A

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION

GROSS RECEIPTS TAX ("A&P TAX") PERMIT

ISSUED TO: XYZ COMPANY, LLC D/B/A **ABC RESTAURANT**
FOR LOCATION: 123 MAIN STREET
PERMIT NUMBER: 00-0000000
DATE ISSUED: <MONTH> <DAY>, <YEAR>

Pursuant to City Ordinance Nos. 18,529 and 18,992 and the A&P Tax Rules and Regulations of the Little Rock Advertising and Promotion Commission, it is unlawful to transact business subject to the lodging & prepared food gross receipts tax ("A&P Tax") within the City of Little Rock prior to the issuance of an A&P Tax Permit. ♦ This Permit is not assignable and is valid only for the person in whose name it is issued ("Permittee") and for the location designated above. ♦ This Permit must be, at all times, conspicuously displayed at the above location. ♦ This Permit shall expire at the time of sale, transfer of ownership, or cessation of business of the Permittee at the above location. ♦ This Permit, together with remittance of any unpaid and accrued A&P Taxes, must be returned to the Commission upon its expiration. ♦ Failure to comply with any provisions of Ordinance Nos. 12,353, 13,527, 18,529, 18,992, 21,140, 21,141, and 21,551 and the A&P Tax Rules and Regulations may lead to revocation of this Permit.

Issued by
LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
REVENUE DIVISION

<Name>, Director of Revenue

APPENDIX ITEM 8

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
LODGING & PREPARED FOOD GROSS RECEIPTS TAX ("A&P TAX")
APPLICATION FOR A&P TAX PERMIT – TRADITIONAL

PLEASE TYPE OR PRINT

1. FULL LEGAL NAME OF APPLICANT for which an A&P Tax Permit is sought (As "doing business as" to the public)

PHYSICAL STREET ADDRESS (No P.O. Box): _____
CITY: _____ STATE: _____ ZIP: _____
PHONE: (____) _____ FAX: (____) _____
WEBSITE FOR ESTABLISHMENT: _____
CONTACT PERSON: _____
CONTACT PERSON'S TITLE: _____
CONTACT PERSON'S PHONE: (____) _____
CONTACT PERSON'S MOBILE PHONE: (____) _____
CONTACT PERSON'S EMAIL: _____

2. NATURE OF APPLICANT

CHECK ONE - _____
_____ SOLE PROPRIETORSHIP
_____ CORPORATION (INC.)
_____ LIMITED LIABILITY COMPANY (LLC)
_____ GENERAL PARTNERSHIP (G.P.)
_____ LIMITED PARTNERSHIP (LTD.)
_____ LIMITED LIABILITY PARTNERSHIP (LLP)
_____ OTHER (please detail nature of business) _____

BUSINESS BILLING ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____
PHONE: (____) _____ FAX: (____) _____ EMAIL: _____
BUSINESS BILLING CONTACT: _____ TITLE: _____

3. SOLE PROPRIETORSHIP INFORMATION (complete only if applicable)

PROPRIETOR'S FULL LEGAL NAME: _____
PROPRIETOR'S SOCIAL SECURITY NUMBER: _____
PROPRIETOR'S EMPLOYER ID NUMBER (EIN): _____
PROPRIETOR'S DATE OF BIRTH: _____
PROPRIETOR'S PLACE OF BIRTH: _____
PROPRIETOR'S HOME ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____ COUNTY: _____
PROPRIETOR'S HOME PHONE: (____) _____ PROPRIETOR'S FAX: (____) _____
PROPRIETOR'S MOBILE PHONE: (____) _____
PROPRIETOR'S EMAIL: _____

4. ENTITY INFORMATION (INC., LLC, G.P., LTD., LLP, OTHER) (complete only if applicable)

HEADQUARTERS ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____
STATE OF INCORPORATION, FORMATION, OR ORGANIZATION: _____
YEAR OF INCORPORATION, FORMATION, OR ORGANIZATION: _____
HEADQUARTERS PHONE: (____) _____ HEADQUARTERS FAX: (____) _____
EMPLOYER ID NUMBER (EIN): _____
NAME AND TITLE OF EACH OFFICER OF ENTITY: _____

**LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
APPLICATION FOR A&P TAX PERMIT - TRADITIONAL - PAGE 2**

SHAREHOLDER / MEMBER / GENERAL PARTNER INFORMATION: Identify below all shareholders, members, or general partners having a 10% or greater equity ownership interest in the applying entity:

FULL LEGAL NAME of shareholder/member/general partner: _____

CHECK ONE: ☐ Shareholder ☐ Member ☐ General Partner

CHECK ONE: _____ NATURAL PERSON
 _____ CORPORATION (INC.)
 _____ LIMITED LIABILITY COMPANY (LLC)
 _____ GENERAL PARTNERSHIP (G.P.)
 _____ LIMITED PARTNERSHIP (LTD.)
 _____ LIMITED LIABILITY PARTNERSHIP (LLP)
 _____ OTHER (please detail nature of owner) _____

SOCIAL SECURITY NUMBER (only if natural person): _____

DATE OF BIRTH (only if natural person): _____

EMPLOYER ID NUMBER (EIN): _____

ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

PHONE: (____) _____ FAX: (____) _____ EMAIL: _____

FULL LEGAL NAME of shareholder/member/general partner: _____

CHECK ONE: ☐ Shareholder ☐ Member ☐ General Partner

CHECK ONE: _____ NATURAL PERSON
 _____ CORPORATION (INC.)
 _____ LIMITED LIABILITY COMPANY (LLC)
 _____ GENERAL PARTNERSHIP (G.P.)
 _____ LIMITED PARTNERSHIP (LTD.)
 _____ LIMITED LIABILITY PARTNERSHIP (LLP)
 _____ OTHER (please detail nature of owner) _____

SOCIAL SECURITY NUMBER (only if natural person): _____

DATE OF BIRTH (only if natural person): _____

EMPLOYER ID NUMBER (EIN): _____

ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

PHONE: (____) _____ FAX: (____) _____ EMAIL: _____

FULL LEGAL NAME of shareholder/member/general partner: _____

CHECK ONE: ☐ Shareholder ☐ Member ☐ General Partner

CHECK ONE: _____ NATURAL PERSON
 _____ CORPORATION (INC.)
 _____ LIMITED LIABILITY COMPANY (LLC)
 _____ GENERAL PARTNERSHIP (G.P.)
 _____ LIMITED PARTNERSHIP (LTD.)
 _____ LIMITED LIABILITY PARTNERSHIP (LLP)
 _____ OTHER (please detail nature of owner) _____

SOCIAL SECURITY NUMBER (only if natural person): _____

DATE OF BIRTH (only if natural person): _____

EMPLOYER ID NUMBER (EIN): _____

ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

PHONE: (____) _____ FAX: (____) _____ EMAIL: _____

If space is needed to identify additional shareholders / members / general partners, please continue on an extra version of this sheet.

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
APPLICATION FOR A&P TAX PERMIT – TRADITIONAL – PAGE 3

5. TYPE(S) OF SALES WITH WHICH FACILITY WILL BE INVOLVED

A. ☐ Lodging Services (check if applicable and check applicable facility below)

- ☐ Yes, Prepared Food and Beverage will be sold along with Lodging Services.
☐ No, no Prepared Food and Beverage will be sold along with Lodging Services.

☐ Hotel or Motel

Number of guest rooms at facility: _____

Please identify all Facilitating Platforms (online or offline) on which your facility has been listed or on which you plan to list it (e.g., Airbnb, VRBO, Tripping, etc.):

☐ Bed & Breakfast

Number of guest rooms at facility: _____

Please identify all Facilitating Platforms (online or offline) on which your facility has been listed or on which you plan to list it (e.g., Airbnb, VRBO, Tripping, etc.):

☐ Hostel

Number of guest rooms at facility: _____

Please identify all Facilitating Platforms (online or offline) on which your facility has been listed or on which you plan to list it (e.g., Airbnb, VRBO, Tripping, etc.):

☐ Entire Home, Condo, Townhouse or Apartment (rented for less than 30 consecutive days)

Sleeps _____

Bedrooms _____

Bathrooms _____

Please identify all Facilitating Platforms (online or offline) on which your facility has been listed or on which you plan to list it (e.g., Airbnb, VRBO, Tripping, etc.):

Please identify property managing agent (if any) who will have interaction with guests:

Name: _____

Address: _____

Phone: _____ Email: _____

☐ Private Room within Home, Condo, Townhouse or Apartment (rented for less than 30 consecutive days)

Sleeps _____

Please identify all Facilitating Platforms (online or offline) on which your facility has been listed or on which you plan to list it (e.g., Airbnb, VRBO, Tripping, etc.):

Please identify property managing agent (if any) who will have interaction with guests:

Name: _____

Address: _____

Phone: _____ Email: _____

☐ Shared Room within Home, Condo, Townhouse or Apartment (rented for less than 30 consecutive days)

Sleeps _____

Please identify all Facilitating Platforms (online or offline) on which your facility has been listed or on which you plan to list it (e.g., Airbnb, VRBO, Tripping, etc.):

Please identify property managing agent (if any) who will have interaction with guests:

Name: _____

Address: _____

Phone: _____ Email: _____

B. Prepared Food and Beverage (check if applicable and check applicable facility below)

☐ Restaurant, Café or Cafeteria

Seating Capacity _____

☐ A current or planned menu with prices is to be attached.

Standard Days of Week to be Open and Hours of Operation: _____

Please identify all Facilitating Platforms (online or offline) on which your facility's Prepared Food and Beverage will be listed (e.g., Bitesquad, GrubHub, Waltr, UberEats, etc.):

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
APPLICATION FOR A&P TAX PERMIT – TRADITIONAL – PAGE 4

☐ **Delicatessen**

Seating Capacity _____ ☐ A current or planned menu with prices is to be attached.
Standard Days of Week to be Open and Hours of Operation: _____

Please identify all Facilitating Platforms (online or offline) on which your facility's Prepared Food and Beverage will be listed (e.g., Bitesquad, GrubHub, Waitr, UberEats, etc.):

☐ **Concession Stand**

Seating Capacity _____ ☐ A current or planned menu with prices is to be attached.
Standard Days of Week to be Open and Hours of Operation: _____

Please identify all Facilitating Platforms (online or offline) on which your facility's Prepared Food and Beverage will be listed (e.g., Bitesquad, GrubHub, Waitr, UberEats, etc.):

☐ **Convenience Store**

Seating Capacity _____ ☐ A current or planned menu with prices is to be attached.
Standard Days of Week to be Open and Hours of Operation: _____

Please identify all Facilitating Platforms (online or offline) on which your facility's Prepared Food and Beverage will be listed (e.g., Bitesquad, GrubHub, Waitr, UberEats, etc.):

☐ **Grocery Store**

Seating Capacity _____ ☐ A current or planned menu with prices is to be attached.
Standard Days of Week to be Open and Hours of Operation: _____

Please identify all Facilitating Platforms (online or offline) on which your facility's Prepared Food and Beverage will be listed (e.g., Bitesquad, GrubHub, Waitr, UberEats, etc.):

☐ **Caterer**

Seating Capacity _____ ☐ A current or planned menu with prices is to be attached.
Standard Days of Week to be Open and Hours of Operation: _____

Please identify all Facilitating Platforms (online or offline) on which your facility's Prepared Food and Beverage will be listed (e.g., Bitesquad, GrubHub, Waitr, UberEats, etc.):

☐ **Bar or Tavern**

Seating Capacity _____ ☐ A current or planned menu with prices is to be attached.
Standard Days of Week to be Open and Hours of Operation: _____

Please identify all Facilitating Platforms (online or offline) on which your facility's Prepared Food and Beverage will be listed (e.g., Bitesquad, GrubHub, Waitr, UberEats, etc.):

☐ **Private Club**

Seating Capacity _____ ☐ A current or planned menu with prices is to be attached.
Standard Days of Week to be Open and Hours of Operation: _____

Please identify all Facilitating Platforms (online or offline) on which your facility's Prepared Food and Beverage will be listed (e.g., Bitesquad, GrubHub, Waitr, UberEats, etc.):

☐ **Food Truck**

Seating Capacity _____ ☐ A current or planned menu with prices is to be attached.
Standard Days of Week to be Open and Hours of Operation: _____

Please identify all Facilitating Platforms (online or offline) on which your facility's Prepared Food and Beverage will be listed (e.g., Bitesquad, GrubHub, Waitr, UberEats, etc.):

☐ **Private Residence**

Seating Capacity _____ ☐ A current or planned menu with prices is to be attached.
Standard Days of Week to be Open and Hours of Operation: _____

Please identify all Facilitating Platforms (online or offline) on which your facility's Prepared Food and Beverage will be listed (e.g., EatWith, Traveling Spoon, UberEats, etc.):

**LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
APPLICATION FOR A&P TAX PERMIT – TRADITIONAL – PAGE 5**

6. Are or will alcoholic beverages be sold at the facility? ☐ YES ☐ NO
If YES, please check all of the following that apply and for each furnish the Alcohol Beverage Control (ABC) number or numbers under which the facility is operating:
- | | |
|---------------------------------------|------------------|
| <input type="checkbox"/> Beer | ABC number _____ |
| <input type="checkbox"/> Wine | ABC number _____ |
| <input type="checkbox"/> Mixed Drinks | ABC number _____ |
| <input type="checkbox"/> Private Club | ABC number _____ |

7. If the facility is a seller of Prepared Food and Beverage, please identify the name, address, and phone number of its three (3) top food suppliers based on amount of purchases or anticipated amount of purchases:
- _____
- _____
- _____

8. Is the establishment identified in section one (1) the result of a purchase or assumption of the operations of an existing establishment? ☐ YES ☐ NO
If YES, provide the name and A&P Tax Permit number of the former establishment.

Former Establishment Name _____

Former Establishment A&P Tax Permit Number _____

9. I DECLARE UNDER PENALTY OF PERJURY THAT THIS APPLICATION (INCLUDING ANY ACCOMPANYING SCHEDULES) HAS BEEN EXAMINED BY ME AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, ACCURATE, AND COMPLETE.

Original Signature of Shareholder/ Member/Partner/Officer _____

Printed Name and Title _____

Date _____

RETURN COMPLETED FORM TO:

LITTLE ROCK ADVERTISING & PROMOTION
COMMISSION
ATTN: REVENUE DIVISION
P.O. BOX 1763
LITTLE ROCK, AR 72203-1763

Phone: 501-_____ or 501-_____

Fax: 501-_____

OFFICIAL USE ONLY

Application _____ Approved _____ Denied _____

Permit # _____

Date opened on system ____/____/____

Date notice of denial sent ____/____/____

Previous owner's permit # _____

Date previous owner's permit closed on system ____/____/____

AREA: ☐ Airport ☐ Downtown ☐ Midtown ☐ River Market ☐ Southwest ☐ West

APPENDIX ITEM 9

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
LODGING & PREPARED FOOD GROSS RECEIPTS TAX ("A&P TAX")
APPLICATION FOR A&P TAX PERMIT – SPECIAL EVENT

PLEASE TYPE OR PRINT

1. NAME OF SPECIAL EVENT: _____
DATES OF SPECIAL EVENT: _____
ADDRESS OF SPECIAL EVENT: _____

2. NAME OF CONCESSIONAIRE/VENDOR for which an A&P Tax Permit is sought (As "doing business as" to the public): _____

BOOTH OR STALL LOCATION AT SPECIAL EVENT (if designated): _____
VENDOR CONTACT PERSON LOCATED AT EVENT: _____
CONTACT PERSON'S TITLE: _____
CONTACT PERSON'S MOBILE PHONE: (____) _____ **EMAIL:** _____

3. FULL LEGAL NAME OF BUSINESS that owns the concessionaire/vendor for which an A&P Tax Permit is sought: _____

CHECK ONE - _____ **SOLE PROPRIETORSHIP** _____ **GENERAL PARTNERSHIP (G.P.)**
_____ **CORPORATION (INC.)** _____ **LIMITED PARTNERSHIP (LTD.)**
_____ **LIMITED LIABILITY COMPANY (LLC)** _____ **LIMITED LIABILITY PARTNERSHIP (LLP)**
_____ **OTHER (please detail nature of business)** _____
BUSINESS BILLING ADDRESS: _____
CITY: _____ **STATE:** _____ **ZIP:** _____
PHONE: (____) _____ **FAX:** (____) _____ **EMAIL:** _____
BUSINESS BILLING CONTACT: _____ **TITLE:** _____
WEBSITE FOR BUSINESS: _____

4. SOLE PROPRIETORSHIP INFORMATION (complete only if applicable):
PROPRIETOR'S FULL LEGAL NAME: _____
SOCIAL SECURITY NUMBER: _____ **EMPLOYER ID NUMBER (EIN):** _____
PROPRIETOR'S HOME ADDRESS: _____
CITY: _____ **STATE:** _____ **ZIP:** _____ **COUNTY:** _____
PROPRIETOR'S HOME PHONE: (____) _____ **PROPRIETOR'S FAX:** (____) _____
PROPRIETOR'S MOBILE PHONE: (____) _____ **EMAIL:** _____

5. ENTITY INFORMATION (INC., LLC, G.P., LTD., LLP, OTHER) (complete only if applicable):
HEADQUARTERS ADDRESS: _____
CITY: _____ **STATE:** _____ **ZIP:** _____
HEADQUARTERS PHONE: (____) _____ **HEADQUARTERS FAX:** (____) _____
EMPLOYER ID NUMBER (EIN): _____
NAME AND TITLE OF EACH OFFICER OF ENTITY: _____

**LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
APPLICATION FOR A&P TAX PERMIT – SPECIAL EVENT – PAGE 2**

6. TYPE OF CONCESSIONAIRE/VENDOR:

List the specific types of food and beverages to be sold by the concessionaire/vendor designated in section two (2) above:

7. DAYS AND HOURS OF OPERATION during special event (check all that apply):

<input type="checkbox"/> Monday	- hours of operation _____	<input type="checkbox"/> Friday	- hours of operation _____
<input type="checkbox"/> Tuesday	- hours of operation _____	<input type="checkbox"/> Saturday	- hours of operation _____
<input type="checkbox"/> Wednesday	- hours of operation _____	<input type="checkbox"/> Sunday	- hours of operation _____
<input type="checkbox"/> Thursday	- hours of operation _____		

8. Are or will alcoholic beverages be served by the concessionaire/vendor identified in section two (2) above? ☐ YES ☐ NO

If YES, please check all of the following that apply and for each furnish the Alcohol Beverage Control (ABC) number or numbers under which the establishment is operating:

_____ Beer (ABC number _____)

_____ Wine (ABC number _____)

_____ Mixed Drinks (ABC number _____)

_____ Private Club (ABC number _____)

9. Does the business identified in section three (3) operate this concessionaire/vendor or any similar concessionaire/vendor at any location within the City of Little Rock other than at the special event identified in section one (1)? ☐ YES ☐ NO

If YES, please list all locations, names, addresses and A&P Tax Permit numbers applicable:

10. I DECLARE UNDER PENALTY OF PERJURY THAT THIS APPLICATION HAS BEEN EXAMINED BY ME AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, ACCURATE, AND COMPLETE.

Original Signature of Owner or Authorized Agent

Printed Name and Title

Date

RETURN COMPLETED FORM TO:

Designated Revenue Division Officer of Little Rock Advertising
and Promotion Commission Located at Special Event

-OR-

**LITTLE ROCK ADVERTISING & PROMOTION
COMMISSION
ATTN: REVENUE DIVISION
P.O. BOX 1763
LITTLE ROCK, AR 72203-1763**

Phone: 501-_____ or 501-_____

Fax: 501-_____

OFFICIAL USE ONLY

Application _____ Approved _____ Denied _____
Permit # _____

Date opened on system ____/____/____

Date closed on system ____/____/____

APPENDIX ITEM 9A

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
LODGING & PREPARED FOOD GROSS RECEIPTS TAX ("A&P TAX")
APPLICATION FOR A&P TAX PERMIT – FACILITATING PLATFORM

PLEASE TYPE OR PRINT

1. FULL LEGAL NAME OF FACILITATING PLATFORM for which an A&P Tax Permit is sought:

NATURE OF APPLICANT (check only one):

- ☐ NATURAL PERSON
☐ CORPORATION (INC.)
☐ LIMITED LIABILITY COMPANY (LLC)
☐ GENERAL PARTNERSHIP (G.P.)
☐ LIMITED PARTNERSHIP (LTD.)
☐ LIMITED LIABILITY PARTNERSHIP (LLP)
☐ OTHER (please detail legal form) _____

PHYSICAL STREET ADDRESS (No P.O. Box): _____

CITY: _____ STATE: _____ ZIP: _____

PHONE: (____) _____ FAX: (____) _____

WEBSITE ADDRESS: _____

CONTACT PERSON: _____

CONTACT PERSON'S TITLE: _____

CONTACT PERSON'S PHONE: (____) _____

CONTACT PERSON'S EMAIL: _____

STATE OF INCORPORATION, FORMATION, OR ORGANIZATION: _____

YEAR OF INCORPORATION, FORMATION, OR ORGANIZATION: _____

EMPLOYER ID NUMBER (EIN): _____

LEGAL NAME AND TITLE OF EACH OFFICER OF ENTITY:

2. TYPE OF SALE IN WHICH FACILITATING PLATFORM IS INVOLVED FOR SELLER:

- ☐ LODGING SERVICES (complete only sections 3 and 5 below)
☐ PREPARED FOOD AND BEVERAGE (complete only sections 4 and 5 below)

3. DETAILS OF LODGING SERVICE:

A. Physical Address in Little Rock Where Lodging Services Are or Will Be Provided (limit one):

_____ (include any apartment, unit, or room number)

(If the applicant seeks to be permitted for multiple physical addresses, attach a schedule identifying each physical address and the characterizing information for each physical address that is sought in 3.B. below)

B. Type of Lodging Services (check only one and complete):

☐ Hotel or Motel

Legal Name of Owner of Hotel or Motel: _____

Applicant's Internally Assigned Number for Hotel or Motel: _____

Current Little Rock A&P Tax Permit Number for Hotel or Motel: _____

☐ Bed & Breakfast

Legal Name of Owner of B&B: _____

Applicant's Internally Assigned Number for B&B: _____

Current Little Rock A&P Tax Permit Number for B&B: _____

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
APPLICATION FOR A&P TAX PERMIT – FACILITATING PLATFORM – PAGE 2

☐ Hostel

Legal Name of Owner of Hostel: _____

Applicant's Internally Assigned Number for Hostel: _____

Current Little Rock A&P Tax Permit Number for Hostel: _____

☐ Entire Home, Condo, Townhouse, Apartment

Applicant's Internally Assigned Number for Host: _____

Current Little Rock A&P Tax Permit Number for Host: _____

☐ Private Room

Applicant's Internally Assigned Number for Host: _____

Current Little Rock A&P Tax Permit Number for Host: _____

☐ Shared Room

Applicant's Internally Assigned Number for Host: _____

Current Little Rock A&P Tax Permit Number for Host: _____

☐ Other (tree houses, boats, campers, etc.)

Applicant's Internally Assigned Number for Host: _____

Current Little Rock A&P Tax Permit Number for Host: _____

4. DETAILS OF PREPARED FOOD AND BEVERAGE:

A. Source of Prepared Food and Beverage (check only one and complete):

☐ Restaurant, Café or Cafeteria

Name of Restaurant, Café or Cafeteria: _____

Physical Address of Restaurant, Café or Cafeteria: _____

Applicant's Internally Assigned Number for Restaurant, Café or Cafeteria: _____

Current Little Rock A&P Tax Permit Number for Restaurant, Café or Cafeteria: _____

☐ Delicatessen

Name of Delicatessen: _____

Physical Address of Delicatessen: _____

Applicant's Internally Assigned Number for Delicatessen: _____

Current Little Rock A&P Tax Permit Number for Delicatessen: _____

☐ Concession Stand

Name of Concession Stand: _____

Physical Address of Concession Stand: _____

Applicant's Internally Assigned Number for Concession Stand: _____

Current Little Rock A&P Tax Permit Number for Concession Stand: _____

☐ Convenience Store

Name of Convenience Store: _____

Physical Address of Convenience Store: _____

Applicant's Internally Assigned Number for Convenience Store: _____

Current Little Rock A&P Tax Permit Number for Convenience Store: _____

**LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
APPLICATION FOR A&P TAX PERMIT – FACILITATING PLATFORM – PAGE 3**

☐ Grocery Store

Name of Grocery Store: _____

Physical Address of Grocery Store: _____

Applicant's Internally Assigned Number for Grocery Store: _____

Current Little Rock A&P Tax Permit Number for Grocery Store: _____

☐ Caterer

Name of Caterer: _____

Physical Address of Caterer: _____

Applicant's Internally Assigned Number for Caterer: _____

Current Little Rock A&P Tax Permit Number for Caterer: _____

☐ Bar or Tavern

Name of Bar or Tavern: _____

Physical Address of Bar or Tavern: _____

Applicant's Internally Assigned Number for Bar or Tavern: _____

Current Little Rock A&P Tax Permit Number for Bar or Tavern: _____

☐ Private Club

Name of Private Club: _____

Physical Address of Private Club: _____

Applicant's Internally Assigned Number for Private Club: _____

Current Little Rock A&P Tax Permit Number for Private Club: _____

☐ Mobile Retail Food Establishment (e.g., Food Truck, Push Cart, Kiosk)

Name of Mobile Retail Food Establishment: _____

Applicant's Internally Assigned Number for Mobile Establishment: _____

Current Little Rock A&P Tax Permit Number for Mobile Establishment: _____

☐ Private Residence

Physical Address of Private Residence: _____

Current Little Rock A&P Tax Permit Number for Private Residence: _____

☐ Other

Name of Other: _____

Physical Address of Other: _____

Current Little Rock A&P Tax Permit Number for Other: _____

5. I DECLARE UNDER PENALTY OF PERJURY THAT THIS APPLICATION HAS BEEN EXAMINED BY ME AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, ACCURATE, AND COMPLETE.

Original Signature of Shareholder/ Member/Partner/Officer _____

Printed Name and Title _____

Date _____

RETURN COMPLETED FORM TO:

LITTLE ROCK ADVERTISING & PROMOTION
COMMISSION
ATTN: REVENUE DIVISION
P.O. BOX 1763
LITTLE ROCK, AR 72203-1763

Phone: 501-370-3205 or 501-255-3317

Fax: 501.246.8475

OFFICIAL USE ONLY

Application _____ Approved _____ Denied _____

Permit # _____

Date opened on system ____/____/____

Date notice of denial sent ____/____/____

Previous owner's permit # _____

Date previous owner's permit closed on system ____/____/____

AREA: ☐ Airport ☐ Cantrell Road ☐ Downtown ☐ Heights ☐ Hillcrest
☐ Midtown ☐ Riverdale ☐ River Market ☐ Southwest ☐ West

APPENDIX ITEM 10

<Date>

Via <Personal Service> <First Class U.S. Mail>

<Full Legal Name of A&P Tax Permit Applicant>

<Address One>

<Address Two>

<Address Three>

Re: Application for A&P Tax Permit

Dear Applicant:

The Little Rock Advertising and Promotion Commission has received your application, dated _____, 20____, for an A&P Tax Permit for <name of establishment> located at <street address of establishment> (the "Applicant") to engage in sales subject to the lodging & prepared food gross receipts tax ("A&P Tax").

The Commission has denied your application for an A&P Tax Permit for the Applicant because the application was <incomplete> <not legibly completed> <insert other reason for denying A&P Tax Permit>. <In order for your application to be considered by the Commission, all information requested regarding the Applicant must be fully and legibly completed. If any item on the application is inapplicable to the Applicant, please so indicate in the area provided for response to that item. You may resubmit your fully and legibly completed application to the Commission's Revenue Division at any time for reconsideration.> <You may resubmit your application to the Commission's Revenue Division for reconsideration upon <insert action necessary to remove other reason for denying A&P Tax Permit>.>

You are reminded that it is unlawful to transact business subject to the A&P Tax without a valid A&P Tax Permit or a valid exemption granted by the Finance Committee of the Commission.

If you have any questions, please contact the Revenue Division of the Commission at (501) _____.

Sincerely yours,

<Name>

Director of Revenue, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 11

<Date>

NOTICE OF EXPIRATION OF A&P TAX PERMIT

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>
<Address One>
<Address Two>
<Address Three>

Re: **A&P Tax Permit No. 00-000000**

To Whom it May Concern:

According to our records, you are the holder of the above-referenced A&P Tax Permit (the "Permit"). Our records indicate that you have <filed six (6) consecutive A&P Tax returns reporting zero gross receipts> <failed to file an A&P Tax return for six (6) consecutive periods>. You are hereby notified pursuant to the Little Rock Advertising and Promotion Commission's A&P Tax Rule GR-3.5 that the Permit has expired effective _____ 1, 20____, due to inactivity.

You are required within thirty (30) days of your receipt of this Notice to return the Permit to the Director of Revenue of the Little Rock Advertising and Promotion Commission at P.O. Box 1763, Little Rock, Arkansas, 72203.

It is unlawful for any person to engage in sales subject to the A&P Tax without a valid A&P Tax Permit or valid exemption. If you reasonably expect to engage in sales subject to the A&P Tax at any time during the six-month period following this Notice, you may petition the Director of Revenue in writing to retain the Permit. The Director of Revenue will consider your petition and issue a written decision on whether you may retain the Permit.

If you have not filed a tax return and paid in full any A&P Tax, penalty, and interest due for any month in which the Permit was valid, you are subject to enforcement action against you and/or your business until such return is filed and such amount due is paid in full.

Please contact the Revenue Division of the Commission at (501) _____ if you have any questions.

Sincerely yours,

<Name>

Director of Revenue, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 12

<Date>

Via <Personal Service> <First Class U.S. Mail>

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

Re: **Retention of A&P Tax Permit No. 00-000000**

Dear <Name of Petitioner>:

The Little Rock Advertising and Promotion Commission has received your written petition to retain the above-referenced A&P Tax Permit (the "Permit"), which expired due to inactivity on _____ 1, 20__ (the "Expiration Date").

After reviewing your petition, we have determined that you may retain the Permit based on your reasonable expectation of engaging in sales subject to the A&P Tax during the six-month period following your receipt of the Notice of Expiration of A&P Tax Permit. The Commission has reinstated the Permit effective as of the Expiration Date.

You are reminded that you are required by law to file a tax return for each taxable period, regardless of whether taxable gross receipts are received during that period, and to pay any A&P Tax as it becomes due in accordance with applicable law and the rules and regulations of the Commission.

If you have any questions, please contact the Revenue Division of the Commission at (501) _____.

Sincerely yours,

<Name>

Director of Revenue, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 13

<Date>

Via <Personal Service> <First Class U.S. Mail>

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

Re: **A&P Tax Permit No. 00-000000**

Dear <Name of Petitioner>:

The Little Rock Advertising and Promotion Commission has received your written petition to retain the above-referenced A&P Tax Permit (the "Permit"), which expired due to inactivity on _____ 1, 20__ (the "Expiration Date").

We are unable to approve your petition to retain the Permit because the petition did not satisfactorily show a reasonable expectation of engaging in sales subject to the A&P Tax during the six-month period following your receipt of the Notice of Expiration of A&P Tax Permit. This decision is final and may not be appealed.

Please return the Permit within thirty (30) days after the Expiration Date to the Director of Revenue of the Little Rock Advertising and Promotion Commission at P.O. Box 1763, Little Rock, Arkansas, 72203. If at any time in the future you intend to engage in sales subject to the A&P Tax, you may file an application for a new A&P Tax Permit.

If you have not filed a tax return and paid in full any A&P Tax, penalty, and interest due for any month in which the Permit was valid, you are subject to enforcement action against you and/or your business until such return is filed and such amount due is paid in full. Additionally, failure to timely surrender the expired Permit and pay any A&P Tax, penalty, and interest due will constitute sufficient cause to deny you a future A&P Tax Permit.

Sincerely yours,

<Name>

Director of Revenue, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 14

<Date>

NOTICE OF INTENT TO REVOKE A&P TAX PERMIT

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>
<Address One>
<Address Two>
<Address Three>

Re: **A&P Tax Permit No. 00-000000**

To Whom it May Concern:

According to our records, you are the holder of the above-referenced A&P Tax Permit (the "Permit"). You are hereby notified pursuant to Little Rock City Ordinance No. 18,529 and Little Rock Advertising and Promotion Commission A&P Tax Rule GR-3.6 that the holder of the Permit is in violation of the ordinance and A&P Tax Rule(s) GR-____ and that the Commission intends to revoke the Permit effective _____, 20____, if the violation is not removed.

The violation is as follows: _____
_____.

Pursuant to Ordinance No. 18,529 and Rule GR-3.6, you have ten (10) days from receipt of this notice to remove the violation by _____, or to file with the Director of Revenue of the Commission a written request for a hearing to protest the intended revocation. If you intend to protest the intended revocation of the Permit, your protest must be prepared in accordance with the requirements of Rule GR-3.6 and delivered to the offices of the Commission or mailed to the Commission at P.O. Box 1763, Little Rock, Arkansas, 72203.

Failure to timely remove the violation or protest the intended revocation will result in immediate revocation of the Permit and may result in additional civil and criminal penalties.

Sincerely yours,

<Name>
Director of Revenue, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 15

<Date>

Via <Personal Service> <First Class U.S. Mail>

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

Re: **Protest of Intended Revocation of A&P Tax Permit**
A&P Tax Permit No. 00-000000

Dear A&P Tax Permit Holder:

The Little Rock Advertising and Promotion Commission has received your written protest, dated _____, 20____, of the intended revocation of the above-referenced A&P Tax Permit (the "Permit"). Your request for a hearing before the Commission's Finance Committee has been denied because your protest <was not timely submitted> <was not signed under oath by you or your authorized agent> <did not set forth your reason(s) for protesting the intended revocation of the Permit> <did not set forth the form of hearing that you are requesting>.

In order to be granted a hearing before the Commission's Finance Committee, you must submit your written protest, signed under oath by you or your authorized agent, to the Commission's Director of Revenue within ten (10) days after your receipt of the Notice of Intent to Revoke A&P Tax Permit. The protest must set forth your reason(s) for protesting the intended revocation of the Permit and the form of hearing you are requesting to consider your protest. Hearings may be in the form of a documentary hearing, for consideration solely of written documentation and arguments submitted to the Committee, or an in-person hearing, for the in-person presentation of evidence and arguments to the Committee.

<You may properly resubmit your written protest at any time during the allowed ten-day period. If you choose not to do so and take no further action regarding removal of the violation described in the Notice of Intent to Revoke A&P Tax Permit previously sent to you, the Permit will be revoked as of the date set forth in the Notice and you will have thirty (30) days after such date to surrender the Permit to the Commission.> <Because the Commission did not receive a timely and properly submitted response from you following your receipt of the Notice of Intent to Revoke A&P Tax Permit, the Permit was revoked effective _____, 20____ (the "Revocation Date"). You are required to surrender the Permit to the Commission within thirty (30) days after the Revocation Date.> Failure to timely surrender the Permit will be sufficient cause to subsequently refuse to issue you a future A&P Tax Permit. Additionally, if you continue to engage in sales subject to the A&P Tax after the Permit is revoked, you and/or your business may be subject to further civil and criminal penalties.

If you have any questions, please contact the Revenue Division of the Commission at (501) _____.

Sincerely yours,

<Name>

Chair, Finance Committee of the
Little Rock Advertising and Promotion Commission

APPENDIX ITEM 16

<Date>

Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>
<Address One>
<Address Two>
<Address Three>

Re: **Notice of Hearing on Intended Revocation of A&P Tax Permit**
A&P Tax Permit No. 00-000000

Dear A&P Tax Permit Holder:

The Little Rock Advertising and Promotion Commission has received your properly submitted written protest, dated _____, 20____, of the intended revocation of the above-referenced A&P Tax Permit (the "Permit").

In response to your request for a hearing before the Commission's Finance Committee, enclosed with this letter is a Notice of Hearing on Intended Revocation of A&P Tax Permit. This Notice is sent to you pursuant to the Commission's A&P Tax Rule GR-3.6.

If you requested an in-person hearing, you and/or your attorney or authorized representative should appear promptly at the time and location designated in the enclosed Notice. At the hearing, you and/or your attorney or authorized representative will be allowed to present evidence and legal arguments in support of your position. If you requested a documentary hearing, you must timely submit your documentation and written arguments in support of your position as provided in the enclosed Notice.

Failure to appear at an in-person hearing or to submit documentation and written arguments for consideration at a documentary hearing will be grounds for the Finance Committee to approve revocation of the Permit. You should contact the Commission's Revenue Division immediately if you requested an in-person hearing and you and/or your attorney or authorized representative have an unavoidable conflict and will be unable to appear at the date and time designated on the enclosed Notice.

After full consideration of the information submitted or presented, the Finance Committee will render its decision regarding your protest of the revocation of the Permit and notify you in writing of its decision.

Please contact the Revenue Division of the Commission at (501) _____ if you have any questions.

Sincerely yours,

<Name>
Chair, Finance Committee of the
Little Rock Advertising and Promotion Commission

Enclosure

**LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
POST OFFICE BOX 1763
LITTLE ROCK, ARKANSAS 72203**

**NOTICE OF HEARING ON INTENDED
REVOCATION OF A&P TAX PERMIT**

DATE: _____, 20____

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

TO: <Full Legal Name of Business / Proprietor of A&P Tax Permit Holder> Permit No. 00-000000
<Address One>
<Address Two>
<Address Three>

RE: Hearing on Intended Revocation of A&P Tax Permit No. 00-000000

Pursuant to the Little Rock Advertising and Promotion Commission's A&P Tax Rule GR-3.6, you are hereby notified that an in-person hearing has been scheduled before the Finance Committee of the Commission regarding your protest of the Commission's intended revocation of the above-referenced A&P Tax Permit. The hearing will take place on _____, 20____, at _____ <a.m./p.m.> at the offices of the Commission, Robinson Center, Room _____, Markham and Broadway Streets, Little Rock, Arkansas.

You and/or your attorney or authorized representative must appear at the hearing. Failure to appear will constitute grounds to revoke the permit. Please notify _____ immediately at (501) _____ if you and/or your attorney or authorized representative will be unable to appear at the date and time designated above.

**LITTLE ROCK ADVERTISING &
PROMOTION COMMISSION**

By: _____
<NAME>
Chair, Finance Committee

Contact Person: <Revenue Division Contact>, <Title>
Telephone: (501) _____

**LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
POST OFFICE BOX 1763
LITTLE ROCK, ARKANSAS 72203**

**NOTICE OF HEARING ON INTENDED
REVOCATION OF A&P TAX PERMIT**

DATE: _____, 20__

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

TO: <Full Legal Name of Business / Proprietor of A&P Tax Permit Holder> Permit No. 00-000000
<Address One>
<Address Two>
<Address Three>

RE: Hearing on Intended Revocation of A&P Tax Permit No. 00-000000

Pursuant to the Little Rock Advertising and Promotion Commission's A&P Tax Rule GR-3.6, you are hereby notified that a documentary hearing has been scheduled before the Finance Committee of the Commission regarding your protest of the Commission's intended revocation of the above-referenced A&P Tax Permit. The hearing will take place on _____, 20__, at _____ <a.m./p.m.> at the offices of the Commission, Robinson Center, Room _____, Markham and Broadway Streets, Little Rock, Arkansas.

All documentation and written arguments you wish to submit for consideration at the hearing must be **received** at the offices of the Commission, **Attn: Finance Committee, at least two (2) business days prior to the hearing** to be considered by the Finance Committee. Failure to submit any documentation or written arguments will constitute grounds to revoke the permit. You are not required to appear in-person at the hearing.

**LITTLE ROCK ADVERTISING &
PROMOTION COMMISSION**

By: _____
<NAME>
Chair, Finance Committee

Contact Person: <Revenue Division Contact>, <Title>
Telephone: (501) _____

APPENDIX ITEM 17

<Date>

Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

Re: **Decision on Revocation of A&P Tax Permit**
A&P Tax Permit No. 00-000000

Dear A&P Tax Permit Holder:

The Finance Committee of the Little Rock Advertising and Promotion Commission has reviewed the evidence and arguments submitted or presented to the Committee in connection with the _____, 20____, hearing regarding your protest of the Commission's intended revocation of the above-referenced A&P Tax Permit (the "Permit").

After consideration of the information submitted or presented, the Finance Committee hereby renders its decision that <you are in violation of the rules and regulations of the Commission, as described in the Notice of Intention to Revoke A&P Tax Permit, dated _____, 20____, and, therefore, revocation of the Permit is justified> <you are not in violation of the rules and regulations of the Commission and, therefore, the Permit shall not be revoked at this time>. The decision of the Committee is final.

<The Permit will be revoked effective ten (10) days after the date of this letter (the "Revocation Date") if the violation described in the Notice of Intent to Revoke A&P Tax Permit has not been remedied at that time. You will have thirty (30) days after the Revocation Date to surrender the Permit to the Commission. Failure to timely surrender the Permit will be sufficient cause to subsequently refuse to issue you a future A&P Tax Permit. Additionally, if you continue to engage in sales subject to the A&P Tax after the Permit is revoked, you and/or your business may be subject to further civil and criminal penalties.>

Sincerely yours,

<Name>

Chair, Finance Committee of the
Little Rock Advertising and Promotion Commission

APPENDIX ITEM 18

<Date>

NOTICE OF REINSTATEMENT OF A&P TAX PERMIT

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>
<Address One>
<Address Two>
<Address Three>

Re: **A&P Tax Permit No. 00-000000**

To Whom it May Concern:

The Little Rock Advertising and Promotion Commission has determined that the holder of the above-referenced A&P Tax Permit (the "Permit"), which was revoked on _____, 20____, is no longer in violation of the rules and regulations of the Commission. Therefore, <the Permit has been reinstated> <a new A&P Tax Permit has been issued to you> effective _____, 20____.

Please find enclosed <the reinstated Permit> <a newly issued A&P Tax Permit (No. 00-000000)> for proper display at your establishment. Please include your <new> permit number on any future correspondence with the Commission. We have also enclosed a new set of tax return forms pre-printed with your <new> permit number for your future use. <Please discard any unused tax return forms with the revoked permit number.>

You are reminded that you are required by law to file a tax return for each taxable period, regardless of whether taxable gross receipts are received during that period, and to pay any A&P Tax as it becomes due in accordance with applicable law and the rules and regulations of the Commission.

If you have any questions, please contact the Revenue Division of the Commission at (501) _____.

Sincerely yours,

<Name>

Director of Revenue, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 20

**LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
LODGING AND PREPARED FOOD GROSS RECEIPTS TAX ("A&P TAX")**

MONTHLY A&P TAX RETURN

REQUIRED BY ARTICLE IV OF CHAPTER 17 OF THE LITTLE ROCK CITY CODE

PERMIT NO.: _____

Name of Permittee: _____

Permittee Address: _____

Permittee Phone: _____ Fax: _____

Name of Accountant/Preparer: _____

Accountant/Preparer Phone: _____

Accountant/Preparer Email Address: _____

OFFICIAL USE ONLY

DATE OF DELIVERY OR

POSTMARK: _____

CHECK No.: _____

Deposited: _____

Has the Permittee listed above changed ownership since the last tax return was filed? ____ Yes ____ No

If yes, provide the legal name and billing address of the new owner(s). Legal Name: _____

Billing Address: _____

TAXABLE PERIOD: _____ (month) _____ (year)

☐ Check here if filed as a supplement to a previously filed return for this period. If filed as an amendment, attach a copy of the previously filed return for this period. For payment of tax previously report, please use the tax return supplemental form.

☐ Check here if lines 1 - 10 below have been left blank because all gross receipts for this establishment for this taxable period were received and processed by a Facilitating Platform permittee(s) holding permit number(s) _____ which will comply with the monthly filing and remittance requirements of Rule GR-4.2(B)(1) with respect to this permitted location.

☐ Check here if supporting schedules are attached.

Important: This tax return is due on the 20th day of the month immediately following the Taxable Period ("Due Date") and is delinquent on the first day of the month immediately following the Due Date ("Delinquency Date") (e.g., A tax return for gross receipts received in June is due July 20 and is delinquent on August 1.).

**ROUND ALL FIGURES
TO WHOLE DOLLARS**

1.	GROSS RECEIPTS (Total Prepared Food & <u>non-alcoholic</u> Beverage sales this period)	\$.00	
2.	GROSS RECEIPTS (Total Lodging Services sales this period)	\$.00	
3.	TAX DUE (2% of Taxable Gross Receipts entered on Line 1 <u>plus</u> 4% of Taxable Gross Receipts entered on Line 2 if applicable)	2% of Line 1 4% of Line 2		\$.00
4.	LESS ALLOWED DISCOUNT (2% of Tax Due entered on Line 3 – Apply <u>only</u> if return is postmarked or delivered to the Commission, together with full payment of calculated A&P Tax due, <u>on or before the 20th of the month immediately following the Taxable Period.</u>)			(.00)
5.	NET TAX DUE (Subtract Line 4 from Line 3)			\$
6.	PLUS PENALTY DUE (5% of Tax Due (entered on Line 3) per month, or fraction of month if paid no or after Delinquency Date, not to exceed 35% of Tax Due)	+\$.00	
7.	PLUS INTEREST DUE – a. 10% of Tax Due (see Line 3) per annum if paid on after the Delinquency Date. b. Enter date through which you calculated daily interest. c. Total Lines 6 & 7a. and enter on Line 7c.	a. +\$.00	c.
		b. / /		+
8.	PLUS FINE – Applicable only to recipients of gross receipts from Lodging Services as defined in Rule GR-1.3 (\$50.00 per day for each day tax is not remitted after its Delinquency Date)			+
9.	LESS CREDIT (Subtract any current credit balance resulting from overpayment of tax for prior period(s)). <u>Attach Notice of Credit to tax return.</u>			(.00)
10.	TOTAL REMITTANCE DUE (Total Lines 5 thru 9.)			\$

Please write your permit number on your check or money order and make payable to:
Little Rock Advertising and Promotion
Commission (LR A&P Comm)

Mail tax return and payment to: **OR**
Little Rock A & P Commission
Attn: Revenue Division
P.O. Box 1763
Little Rock, AR 72203

Online Payment Available at:
<http://www.littlerock.com/tax/>

I declare under penalty of perjury that this tax return (including any accompanying schedules) has been examined by me and, to the best of my knowledge and belief, is a true, correct and complete report and accounting of the gross receipts for the location noted in the A&P Tax Permit for the permit number noted above for the taxable period noted above.

X _____ Title: _____ Date: _____
(Must be signed by Owner or Authorized Agent of Permittee)

APPENDIX ITEM 20A

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
LODGING & PREPARED FOOD GROSS RECEIPTS TAX ("A&P TAX")

ANNUAL CERTIFICATION OF A&P TAX PERMITTEE
(to be signed and filed with the Commission only in the month of December)

PERMIT No.: _____

Name of Permittee: _____

Physical location/address covered by A&P Tax Permit: _____

I certify that, for the physical location/address covered by the above-referenced A&P Tax permit number, all gross receipts for all taxable periods in the upcoming calendar year will be received and processed solely by the following identified Facilitating Platform permit holder(s):

Name of Facilitating Platform

Facilitating Platform's A&P Permit No. for Physical Location

I DECLARE UNDER PENALTY OF PERJURY THAT THIS ANNUAL CERTIFICATION HAS BEEN EXAMINED BY ME AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, ACCURATE, AND COMPLETE.

Original Signature of Member or Officer of Permittee

Printed Name and Title

Date

RETURN COMPLETED FORM TO:

**LITTLE ROCK ADVERTISING & PROMOTION
COMMISSION
ATTN: REVENUE DIVISION
P.O. BOX 1763
LITTLE ROCK, AR 72203-1763**

OFFICIAL USE ONLY

Date Received _____

APPENDIX ITEM 21

<Date>

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>
<Address One>
<Address Two>
<Address Three>

Re: **A&P Tax Return(s) for <Insert Taxable Period(s)>
 A&P Tax Permit No. 00-000000**

Dear A&P Tax Return Filer:

The Little Rock Advertising and Promotion Commission has received your tax return(s), dated _____, 20____, for the holder of the above-referenced A&P Tax Permit for the period(s) of _____. The tax return(s) for the stated period(s) is (are) being returned to you as unaccepted because the tax return(s) is (are) <incomplete> <illegible>. You will find the unaccepted tax return(s) enclosed with this letter.

A completed and legible tax return for each period must be filed in accordance with the rules and regulations of the Commission prior to the period's Delinquency Date, as defined in the Commission's A&P Tax Rule GR-1.3, to avoid penalty. Please re-file as soon as possible your completed and legible tax return(s), along with remittance of any additional tax, penalty and interest owed, for the stated period(s).

If you have any questions, please contact the Revenue Division of the Commission at (501) _____.

Sincerely yours,

<Name>

Director of Revenue, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 22

<Date>

NOTICE OF INSUFFICIENT FUNDS AND DISHONORED CHECK

Via Certified Mail, Return Receipt Requested>

<(No. 0000 0000 0000 0000 0000)>

<Name of Addressee from Check>

<Address from Check or Last Known Address>

<Address Two>

<Address Three>

To Whom it May Concern:

You are hereby notified pursuant to Ark. Code Ann. § 5-37-303 and Ark. Code Ann. § 4-60-103 that the check(s) or instrument(s) listed below (has) (have) been dishonored. Pursuant to Arkansas law, you have ten (10) days from receipt of this notice to tender payment of the total amount of the check(s) or instrument(s), plus the applicable service charge(s) of \$30.00, plus the amount of any fees charged by any financial institution as a result of the check not being honored, the total amount due being \$ _____.

Unless this amount is paid in full within the time specified above, the dishonored check(s) or instrument(s) and all other available information relating to this incident may be turned over to the prosecuting attorney for criminal prosecution.

If this amount is not paid within thirty (30) days from the date of this notice, you will become liable to the Little Rock Advertising and Promotion Commission for twice the amount of the check, but in no case less than \$50.00 and a collection fee not to exceed \$30.00, plus the amount of any fees charged to the Little Rock Advertising and Promotion Commission by any financial institution as a result of the check not being honored.

CHECK NO.	CHECK DATE	CHECK AMOUNT	NAME OF BANK
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Sincerely yours,

<Name>

Director of Revenue, Little Rock Advertising
and Promotion Commission

Affidavit of Mailing

I am over the age of eighteen (18) years and on _____ (date), I mailed the attached Notice of Insufficient Funds and Dishonored Check under Arkansas Code § 5-37-303 to the addressee set forth below in an official depository under the exclusive care and custody of the United States Postal Service, certified mail, return receipt requested, in Little Rock, Pulaski County, Arkansas, addressed as follows:

<Name of Addressee from Check>
<Address from Check or Last Known Address>
<Address Two>
<Address Three>

_____. (Signature)

Sworn and subscribed to me, this _____ date of _____, 2_____.

(Notary)

S E A L

APPENDIX ITEM 23

<Date>

NOTICE OF EXAMINATION

Via <Personal Service> <First Class U.S. Mail >

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder or Third Party>

<Address One>

<Address Two>

<Address Three>

Re: <Examination of A&P Tax Return(s) for [Taxable Period(s)]>
 <A&P Tax Permit No. 00-000000>
 <Examination of A&P Tax Return(s) of [Name of Permittee]>

To Whom it May Concern:

<According to our records, you are the holder of the above-referenced A&P Tax Permit (the "Permit").> Pursuant to Article IV of Chapter 17 of the Little Rock City Code and Little Rock Advertising and Promotion Commission A&P Tax Rule GR-5.2, the Revenue Division of the Little Rock Advertising and Promotion Commission has initiated an examination to determine the accuracy of the tax return(s) filed by <the Permit holder> <the above-referenced A&P Tax Permit holder> for the period(s) of _____. In connection with this examination, we have determined that it is necessary to inspect <your place of business, facilities, equipment, records, books, papers, vouchers, accounts, and any other documents you may have> related to the gross receipts reported, or required to have been reported, on the above-referenced tax return(s).

You are hereby notified that the staff of the Revenue Division will be visiting your place of business to begin inspection of these <facilities, records and other items> on <insert date not less than 14 days after date of notice>. Under Article IV of Chapter 17 of the Little Rock City Code and Rule GR-5.2, the Director of Revenue of the Commission and <his/her> staff may examine or investigate these and other facilities and items of the Permit holder or any third party the Revenue Director determines has access to information necessary to properly perform its examination or investigation. You are required by law to make your place of business and these items available to the Revenue Director and <his/her> staff and to facilitate the examination or investigation.

The Revenue Division staff will contact you if the date we plan to arrive at your business to begin the examination should happen to change for any reason. We will make every effort to make the examination process go as smoothly and efficiently as possible. Your assistance and cooperation in this effort is essential and is greatly appreciated. In the meantime, if you have any questions regarding the examination process, please contact the Revenue Division at (501) _____ - _____.

Sincerely yours,

<Name>

Director of Revenue, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 24

<Date>

NOTICE OF RANDOM ANNUAL A&P TAX AUDIT

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>
<Address One>
<Address Two>
<Address Three>

Re: **Audit of A&P Tax Returns for Calendar Year 20____
 A&P Tax Permit No. 00-000000**

To Whom it May Concern:

According to our records, you are the holder of the above-referenced A&P Tax Permit (the "Permit"). You are hereby notified pursuant to Article IV of Chapter 17 of the Little Rock City Code and Little Rock Advertising and Promotion Commission A&P Tax Rule GR-5.2 that the holder of the Permit has been randomly selected for annual audit of its A&P Tax returns for the calendar year 20____ (the "Audit Period"). The approximate start date of the audit will be _____, 20____.

The audit will examine the accuracy of the tax returns filed and A&P Tax remittances made, or required to have been filed and made, by you for the Audit Period. In connection with the audit, the Director of Revenue of the Little Rock Advertising and Promotion Commission and <his/her> staff may make such investigations, examine such records, and administer such proceedings as necessary to properly perform the audit. You should be prepared to produce records documenting the taxable and non-taxable sales made and the A&P tax collected, reported and remitted during the Audit Period.

Once the audit has been completed, if no deficiencies in the amount of A&P Tax reported or paid during the Audit Period are discovered, the holder of the Permit may not be selected for a subsequent random annual audit for five (5) years. If you have been selected for a random annual audit by the Revenue Division during any of the past five (5) years, please contact the Revenue Division of the Commission at (501) ____-____.

The Revenue Division staff will contact you by telephone at least twenty-four (24) hours prior to arriving at your business to begin the audit. We will make every effort to make the audit process go as smoothly and efficiently as possible. Your assistance and cooperation in this effort is essential and is greatly appreciated. In the meantime, if you have any questions regarding the audit process, please contact the Revenue Division at (501) ____-____.

Sincerely yours,

<Name>
Director of Revenue, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 25

<Date>

NOTICE OF THIRD PARTY SUMMONS

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>
<Address One>
<Address Two>
<Address Three>

Re: **Summons of Records Held by Third Party
A&P Tax Permit No. 00-000000**

To Whom it May Concern:

According to our records, you are the holder of the above-referenced A&P Tax Permit (the "Permit"). You are hereby notified pursuant to Article IV of Chapter 17 of the Little Rock Code and Little Rock Advertising and Promotion Commission A&P Tax Rule GR-5.2 that the Little Rock Advertising and Promotion Commission has issued a summons to <insert name of third party> (the "Third Party") to compel production of records in the possession of the Third Party for examination by the Commission in connection with the Commission's <examination> <audit> of the Permit holder's tax return(s) for the period(s) of _____. The date for examination of the records held by the Third Party, as set forth in the summons, is <insert date of examination stated on summons which is not less than 14 days after date of this notice>.

If you have any questions regarding this notice, please contact the Revenue Division of the Commission at (501) _____.

Sincerely yours,

<Name>
Director of Revenue, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 26

<Date>

NOTICE OF ADDITIONAL EXAMINATION

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>
<Address One>
<Address Two>
<Address Three>

Re: **Examination of A&P Tax Return(s) for <Taxable Period(s)>
A&P Tax Permit No. 00-000000**

To Whom it May Concern:

According to our records, you are the holder of the above-referenced A&P Tax Permit (the "Permit"). You are hereby notified pursuant to the Little Rock Advertising and Promotion Commission's A&P Tax Rule GR-5.2 that the Commission has concluded, based on its recent examination of the tax return(s) filed by the Permit holder for the period(s) of _____, that an additional examination is required to determine the accuracy of the Permit holder's tax return(s) for the period(s) of _____.

In connection with this additional examination, we have determined that it is necessary to inspect <your place of business, facilities, equipment, records, books, papers, vouchers, accounts, and any other documents you may have> related to the gross receipts reported, or required to have been reported, on the above-referenced tax return(s).

The staff of the Revenue Division of the Commission will be visiting your place of business to begin inspection of these <facilities, records and other items> on <insert date not less than 14 days after date of notice>. You are reminded that you are required by law to facilitate the examination and to make your place of business and these items available for purposes of the examination.

The Revenue Division staff will contact you if the date we plan to arrive at your business to begin the examination should happen to change for any reason. We will make every effort to make the examination process go as smoothly and efficiently as possible. We greatly appreciate your assistance and cooperation in this effort.

If you have any questions, please contact the Revenue Division at (501) _____ - _____.

Sincerely yours,

<Name>
Director of Revenue, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 27

PAYMENT DEMAND NOTICE

BILLING INFORMATION:

<Name of Business>
<Address One>
<Address Two>
<Address Three>
Attn: <Name of Billing Contact>

Via Certified Mail, Return Receipt Requested
(No. 0000 0000 0000 0000 0000)

Statement Date: _____
Reference Number: _____
Taxable Period: <Month> <Year>
Total Due: \$0.00

ESTABLISHMENT INFORMATION:

<Name of Establishment>
<Address One>
<Address Two>
<Address Three>

Permit No. 00-000000

YOUR ACCOUNT HAS UNPAID A&P TAX THAT MUST BE PAID WITHIN 10 DAYS

Your account for the period of <Month> <Year> has a delinquent balance of A&P Tax reported but not paid. To avoid the issuance of a certificate of indebtedness, which constitutes a lien against your business, you must pay the total due within 10 days.

<u>Taxable Period</u> mm/yyyy	<u>Due Date</u> mm/dd/yyyy	<u>Delinquency Date</u> mm/dd/yyyy	<u>Return Filed</u> Yes	<u>Delivery/Postmark</u> <u>Date of Tax Return</u> mm/dd/yyyy
		Tax Due	\$	0.00
		Tax Paid		(0.00)
		Balance Due	\$	0.00
		+ Penalty		0.00
		+ Interest		0.00
		+ Fine (if applicable)		0.00
		Total Due	\$	0.00

PENALTY and INTEREST:

Penalty – 5% per month for each month or part of a month delinquent, not to exceed 35%.

Interest – 10% per annum from the Delinquency Date.

Fine - \$50.00 per day for each day tax is not remitted after its Due Date. This fine is only applicable to recipients of gross receipts from Lodging Services as defined in Rule GR-1.3.

Please write your permit number on your check or money order and make payable to:

Little Rock Advertising and Promotion Commission (LR A&P Comm)

Mail payment to: Little Rock A & P Commission
Attn: Revenue Division
P.O. Box 1763
Little Rock, AR 72203

APPENDIX ITEM 28

PAYMENT DEMAND NOTICE

BILLING INFORMATION:

<Name of Business>
<Address One>
<Address Two>
<Address Three>
Attn: <Name of Billing Contact>

Via Certified Mail, Return Receipt Requested
(No. 0000 0000 0000 0000 0000)

Statement Date: _____
Reference Number: _____
Taxable Period: <Month> <Year>
Total Due: \$0.00

ESTABLISHMENT INFORMATION:

<Name of Establishment>
<Address One>
<Address Two>
<Address Three>

Permit No. 00-000000

DISCOUNT TAKEN BUT NOT ALLOWED BALANCE MUST BE PAID WITHIN 10 DAYS

Your account for the period of <Month> <Year> has a delinquent balance of A&P Tax reported but not paid due to an improperly taken discount.* To avoid the issuance of a certificate of indebtedness, which constitutes a lien against your business, you must pay the total due within 10 days.

<u>Taxable Period</u> mm/yyyy	<u>Due Date</u> mm/dd/yyyy	<u>Delinquency Date</u> mm/dd/yyyy	<u>Return Filed</u> Yes	<u>Delivery/Postmark</u> <u>Date of Tax Return</u> mm/dd/yyyy
		Tax Due	\$	0.00
		Tax Paid		(0.00)
		Balance Due	\$	0.00
		+ Penalty		0.00
		+ Interest		0.00
		+ Fine (if applicable)		0.00
		Total Due	\$	0.00

* Discount not allowed if the tax return is delivered to the Commission or postmarked (if sent by mail) after the 20th day of the month immediately following the taxable period.

PENALTY and INTEREST:

Penalty – 5% per month for each month or part of a month delinquent, not to exceed 35%.

Interest – 10% per annum from the Delinquency Date.

Fine - \$50.00 per day for each day tax is not remitted after its Due Date. This fine is only applicable to recipients of gross receipts from Lodging Services as defined in Rule GR-1.3.

Please write your permit number
on your check or money order
and make payable to:
Little Rock Advertising and Promotion
Commission (LR A&P Comm)

Mail payment to:
Little Rock A & P Commission
Attn: Revenue Division
P.O. Box 1763
Little Rock, AR 72203

APPENDIX ITEM 29

NOTICE OF DELINQUENCY

BILLING INFORMATION:

<Name of Business>
<Address One>
<Address Two>
<Address Three>
Attn: <Name of Billing Contact>

Statement Date: _____

Reference Number: _____

Taxable Period: <Month> <Year>

ESTABLISHMENT INFORMATION:

<Name of Establishment>
<Address One>
<Address Two>
<Address Three>

Permit No. 00-000000

YOUR A&P TAX RETURN AND PAYMENT ARE 30 DAYS PAST DUE

Our records indicate that we have not received a tax return or payment of A&P Tax from you for the period of <Month> <Year>. Your tax return and payment of tax are now delinquent.

You may avoid collection enforcement action against you by immediately completing and filing the enclosed tax return and including full payment of the A&P Tax, penalty and interest due. If no taxable sales were made during the above-stated period, please so indicate on the enclosed return.

If you have already submitted your return and full payment, please disregard this notice.

<u>Taxable Period</u>	<u>Due Date</u>	<u>Delinquency Date</u>	<u>Return Filed</u>	<u>Delivery/Postmark</u>
mm/yyyy	mm/dd/yyyy	mm/dd/yyyy	No	<u>Date of Tax Return</u>
				None

PENALTY and INTEREST:

Penalty – 5% per month for each month or part of a month delinquent, not to exceed 35%.

Interest – 10% per annum from the Delinquency Date.

Fine - \$50.00 per day for each day tax is not remitted after its Due Date. This fine is only applicable to recipients of gross receipts from Lodging Services as defined in Rule GR-1.3.

Please write your permit number on your check or money order and make payable to:
Little Rock Advertising and Promotion Commission (LR A&P Comm)

Mail return and payment to: Little Rock A & P Commission
Attn: Revenue Division
P.O. Box 1763
Little Rock, AR 72203

APPENDIX ITEM 30

<Date>

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>
<Address One>
<Address Two>
<Address Three>

Re: **Notice of Proposed Assessment of A&P Tax
A&P Tax Permit No. 00-000000**

To Whom it May Concern:

According to our records, you are the holder of the above-referenced A&P Tax Permit. Enclosed with this letter is a Notice of Proposed Assessment of A&P Tax. This Notice is sent to you pursuant to the Little Rock Advertising and Promotion Commission's A&P Tax Rule GR-6.4.

The Commission's records indicate that you have not filed the required tax return(s) or have not reported and paid the full amount of A&P Tax due for the taxable period(s) indicated on **Schedule A** to the Notice. The amount of tax due has been estimated based upon information you have provided us in previous returns and such other information as we have deemed necessary to make an appropriate estimation.

If, within thirty (30) days of receipt of this letter, you pay the full amount of tax, penalty, interest, and fines (if any) due for each period, no further action will be taken regarding these delinquent amounts. If you so desire, you have the right to protest the Proposed Assessment and request a hearing before the Commission's Finance Committee. If you intend to protest the Proposed Assessment, you must file a written protest signed under oath in accordance with the requirements of Rule GR-6.4 within the thirty-day period or you will forfeit your right to a hearing.

If, after thirty (30) days, you have not paid the total amount due or filed a written protest under Rule GR-6.4, a Notice of Final Assessment of A&P Tax will be issued and a Certificate of Indebtedness will be filed thereafter in the Pulaski County Circuit Court. The Certificate of Indebtedness will be a lien upon the title of all real and personal property you and/or your business own(s) in Pulaski County. The Commission is authorized by law to levy upon and against your property in order to satisfy the debt, if it chooses to do so. Such actions could result in the loss of your property.

Please promptly submit payment of the total amount due for the period(s) indicated on the Notice by check or money order payable to the Little Rock Advertising and Promotion Commission (LR A&P Comm) at P.O. Box 1763, Little Rock, Arkansas, 72203, and include your permit number on your form of payment. You must also pay your current taxes as they become due. Failure to do so will result in additional assessments.

Sincerely yours,

<Name>
Director of Revenue, Little Rock Advertising
and Promotion Commission

Enclosures

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
POST OFFICE BOX 1763
LITTLE ROCK, ARKANSAS 72203

NOTICE OF PROPOSED ASSESSMENT OF A&P TAX

DATE: _____, 20____

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

TO: <Full Legal Name of Business / Proprietor of A&P Tax Permit Holder> Permit No. 00-000000
<Address One>
<Address Two>
<Address Three>

RE: Proposed Assessment of A&P Tax for <Insert Taxable Period(s)>

Pursuant to the Little Rock Advertising and Promotion Commission's A&P Tax Rule GR-6.4, you are hereby notified that the Commission intends to assess the unreported and unpaid A&P Tax, penalty and interest due from you for the period(s) of _____. A Proposed Assessment of the tax, penalty, interest, and fine (if applicable) payable is attached as **Schedule A**.

A Final Assessment will be made and recorded on the books of the Commission thirty (30) days after the date you receive this Notice unless, within such thirty (30) days, you: (i) pay the total amount due as provided on the attached **Schedule A**; (ii) file all required returns and pay the full amount of tax, penalty, interest, and fine (if applicable) due for each period listed above; or (iii) submit a written protest of the Proposed Assessment according to the requirements of Rule GR-6.4 to the address listed above. The Final Assessment will include additional penalty and interest accruing after the date of this Notice.

**LITTLE ROCK ADVERTISING &
PROMOTION COMMISSION**

By: _____
<NAME>, Director of Revenue

Contact Person: <Revenue Division Contact>, <Title>
Telephone: (501) _____

Schedule A
Proposed Assessment of A&P Tax
As of September 1, 2007

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

SAMPLE

Permit No. 00-000000

TOTAL TAX, PENALTY, AND INTEREST DUE:

Taxable Period	Tax Return Filed	Tax Due As Reported On Return	Estimated Tax Due	Tax Paid	Net Estimated Tax Due	Total Penalty Due	Total Interest Due	Total Due Per Period
Jan. 2007	No	N/A	\$1,000.00	\$0.00	\$1,000.00	\$300.00	\$50.42	\$1,350.42
Feb. 2007	No	N/A	1,000.00	0.00	1,000.00	250.00	41.92	1,291.92
Mar. 2007	No	N/A	1,000.00	0.00	1,000.00	200.00	33.70	1,233.70
Apr. 2007	No	N/A	1,000.00	0.00	1,000.00	150.00	25.21	1,175.21
May 2007	No	N/A	1,000.00	0.00	1,000.00	100.00	16.99	1,116.99
June 2007	No	N/A	1,000.00	0.00	1,000.00	50.00	8.49	1,058.49

TOTAL DUE

\$7,226.73

Calculation of Penalty and Interest Due:

Taxable Period	Net Estimated Tax Due	Date of Delinquency	Penalty Mar. 2007	Penalty Apr. 2007	Penalty May 2007	Penalty June 2007	Penalty July 2007	Penalty Aug. 2007	Total Penalty Due
Jan. 2007	\$1,000.00	3/1/2007	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$300.00
Feb. 2007	1,000.00	4/1/2007		50.00	50.00	50.00	50.00	50.00	250.00
Mar. 2007	1,000.00	5/1/2007			50.00	50.00	50.00	50.00	200.00
Apr. 2007	1,000.00	6/1/2007				50.00	50.00	50.00	150.00
May 2007	1,000.00	7/1/2007					50.00	50.00	100.00
June 2007	1,000.00	8/1/2007						50.00	50.00

Taxable Period	Net Estimated Tax Due	Date of Delinquency	Daily Interest (10% per annum)	Number of Days Delinquent To Date	Total Interest Due
Jan. 2007	\$1,000.00	3/1/2007	\$0.2740	184	\$50.42
Feb. 2007	1,000.00	4/1/2007	0.2740	153	41.92
Mar. 2007	1,000.00	5/1/2007	0.2740	123	33.70
Apr. 2007	1,000.00	6/1/2007	0.2740	92	25.21
May 2007	1,000.00	7/1/2007	0.2740	62	16.99
June 2007	1,000.00	8/1/2007	0.2740	31	8.49

TOTAL FINE DUE (if applicable): \$ _____

Calculation of Daily Fine Due:

Number of days tax is not remitted after <mm/dd/yyyy> Due Date X \$50.00 per day = \$ _____ **Fine Due.**

APPENDIX ITEM 31

<Date>

Via <Hand Delivery> <First Class U.S. Mail>

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

Re: **Protest of Proposed Assessment of A&P Tax**
A&P Tax Permit No. 00-000000

Dear A&P Tax Permit Holder:

The Little Rock Advertising and Promotion Commission has received your written protest, dated _____, 20____, of the Proposed Assessment of A&P Tax, penalty and interest due from you for the period(s) of _____, as prepared by the Commission's Revenue Director. Your request for a hearing before the Commission's Finance Committee has been denied because your protest <was not timely submitted> <was not signed under oath by you or your authorized agent> <did not set forth your reason(s) for opposing the Proposed Assessment> <did not set forth the form of hearing that you are requesting>.

In order to be granted a hearing before the Commission's Finance Committee, you must submit your protest in writing, signed under oath by you or your authorized agent, to the Revenue Director within thirty (30) days after your receipt of the Notice of Proposed Assessment of A&P Tax. The protest must set forth your reason(s) for opposing the Proposed Assessment and the form of hearing you are requesting to consider your protest. Hearings may be in the form of a documentary hearing, for consideration solely of written documentation and arguments submitted to the Committee, or an in-person hearing, for the in-person presentation of evidence and arguments to the Committee.

<You may properly resubmit your written protest at any time during the allowed thirty-day period. If you choose not to do so and take no further action regarding payment of the amount due, a Notice of Final Assessment of A&P Tax will be sent to you via certified U.S. mail demanding payment of the assessed amount in accordance with the rules and regulations of the Commission.>

<Because the allowed thirty-day period has elapsed, you may no longer submit a written protest of the Proposed Assessment. A Notice of Final Assessment of A&P Tax <has been> <will be> sent to you via certified U.S. mail demanding payment of the assessed amount in accordance with the rules and regulations of the Commission.>

If you have any questions, please contact _____ at (501) _____.

Sincerely yours,

<Name>

Chair, Finance Committee of the
Little Rock Advertising and Promotion Commission

APPENDIX ITEM 32

<Date>

Via <Personal Service> <Certified Mail, Return Receipt Requested>

<(No. 0000 0000 0000 0000 0000)>

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

Re: **Notice of Hearing on Proposed Assessment of A&P Tax**
A&P Tax Permit No. 00-000000

Dear A&P Tax Permit Holder:

The Little Rock Advertising and Promotion Commission has received your properly submitted written protest, dated _____, 20____, of the Proposed Assessment of A&P Tax, penalty and interest <abd fine> due from you for the period(s) of _____, as prepared by the Commission's Revenue Director.

In response to your request for a hearing before the Commission's Finance Committee, enclosed with this letter is a Notice of Hearing on Proposed Assessment of A&P Tax. This Notice is sent to you pursuant to the Commission's A&P Tax Rule GR-6.4.

If you requested an in-person hearing, you and/or your attorney or authorized representative should appear promptly at the time and location designated in the enclosed Notice. At the hearing, you and/or your attorney or authorized representative will be allowed to present evidence and legal arguments in support of your position. If you requested a documentary hearing, you must timely submit your documentation and written arguments in support of your position as provided in the enclosed Notice.

Failure to appear at an in-person hearing or to submit documentation and written arguments for consideration at a documentary hearing will be grounds for the Finance Committee to render a decision to sustain the Proposed Assessment. You should contact the Commission's Revenue Division immediately if you requested an in-person hearing and you and/or your attorney or authorized representative have an unavoidable conflict and will be unable to appear at the date and time designated on the enclosed Notice.

After full consideration of the information submitted or presented, the Finance Committee will render a decision on whether to revise or sustain the Proposed Assessment. The Committee will notify you in writing of its decision and will provide you with its findings supporting its decision.

Please contact the Revenue Division of the Commission at (501) _____ if you have any questions.

Sincerely yours,

<Name>

Chair, Finance Committee of the
Little Rock Advertising and Promotion Commission

Enclosure

**LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
POST OFFICE BOX 1763
LITTLE ROCK, ARKANSAS 72203**

**NOTICE OF HEARING ON
PROPOSED ASSESSMENT OF A&P TAX**

DATE: _____, 20____

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

TO: <Full Legal Name of Business / Proprietor of A&P Tax Permit Holder> Permit No. 00-000000
<Address One>
<Address Two>
<Address Three>

RE: Hearing on Proposed Assessment of A&P Tax for <Insert Taxable Period(s)>

Pursuant to the Little Rock Advertising and Promotion Commission's A&P Tax Rule GR-6.4, you are hereby notified that an in-person hearing has been scheduled before the Finance Committee of the Commission regarding your protest of the Commission's Proposed Assessment of the unreported and unpaid A&P Tax, penalty and interest due from you for the period(s) of _____. The hearing will take place on _____, 20____, at _____ <a.m./p.m.> at the offices of the Commission, Robinson Center, Room _____, Markham and Broadway Streets, Little Rock, Arkansas.

You and/or your attorney or authorized representative must appear at the hearing. Failure to appear will constitute grounds to sustain the Proposed Assessment. Please notify _____ immediately at (501) _____ if you and/or your attorney or authorized representative will be unable to appear at the date and time designated above.

**LITTLE ROCK ADVERTISING &
PROMOTION COMMISSION**

By: _____
<NAME>
Chair, Finance Committee

Contact Person: <Revenue Division Contact>, <Title>
Telephone: (501) _____

**LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
POST OFFICE BOX 1763
LITTLE ROCK, ARKANSAS 72203**

**NOTICE OF HEARING ON
PROPOSED ASSESSMENT OF A&P TAX**

DATE: _____, 20 ____

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

TO: <Full Legal Name of Business / Proprietor of A&P Tax Permit Holder> Permit No. 00-000000
<Address One>
<Address Two>
<Address Three>

RE: **Hearing on Proposed Assessment of A&P Tax for <Insert Taxable Period(s)>**

Pursuant to the Little Rock Advertising and Promotion Commission's A&P Tax Rule GR-6.4, you are hereby notified that a documentary hearing has been scheduled before the Finance Committee of the Commission regarding your protest of the Commission's Proposed Assessment of the unreported and unpaid A&P Tax, penalty and interest due from you for the period(s) of _____. The hearing will take place on _____, 20____, at _____ <a.m./p.m.> at the offices of the Commission, Robinson Center, Room _____, Markham and Broadway Streets, Little Rock, Arkansas.

All documentation and written arguments you wish to submit for consideration at the hearing must be received at the offices of the Commission, **Attn: Finance Committee, at least two (2) business days prior to the hearing** to be considered by the Finance Committee. Failure to timely submit any documentation or written arguments will constitute grounds to sustain the Proposed Assessment. You are not required to appear in-person at the hearing.

**LITTLE ROCK ADVERTISING &
PROMOTION COMMISSION**

By: _____
<NAME>
Chair, Finance Committee

Contact Person: <Revenue Division Contact>, <Title>
Telephone: (501) _____

APPENDIX ITEM 33

<Date>

Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>
<Address One>
<Address Two>
<Address Three>

Re: **Findings on Protest of Proposed Assessment of A&P Tax**
A&P Tax Permit No. 00-000000

Dear A&P Tax Permit Holder:

The Finance Committee of the Little Rock Advertising and Promotion Commission has reviewed the evidence and/or arguments submitted or presented to the Committee regarding your protest of the Commission's Proposed Assessment of A&P Tax, penalty and interest due from you for the period(s) of _____, as prepared by the Commission's Revenue Director. After consideration of the information submitted or presented, the Finance Committee hereby renders its decision to <sustain in its entirety> <sustain in part and revise in part> <revise in its entirety> <withdraw in its entirety> the Proposed Assessment. <A revised schedule of the A&P Tax, penalty and interest <, and fines> due for the above listed period(s) is attached as **Schedule A** to this letter.>

The findings of the Finance Committee with respect to its decision are as follows:

<Insert findings numbered 1, 2, 3, etc.>

If the Finance Committee has sustained the Proposed Assessment in whole or in part, you may within twenty (20) days after receipt of this letter file with the Commission a written request that the Commission, as a whole, review and revise the Committee's decision. Any such request must state the revision sought and the legal and/or factual basis for such revision. The Commission will have thirty (30) days in which to notify you in writing of its determination regarding your request. No additional hearing will be held regarding your request.

You should promptly submit payment to the Commission for the total amount due. If you take no further action regarding payment of the amount due within twenty (20) days, a Notice of Final Assessment of A&P Tax will be issued and a Certificate of Indebtedness will be filed thereafter in the Pulaski County Circuit Court creating a lien upon the title of all real and personal property you and/or your business own(s) in Pulaski County. The Commission is authorized by law to levy upon and against your property in order to satisfy the debt. Such actions could result in the loss of your property.

If you have any questions, please contact _____ at (501) _____.

Sincerely yours,

<Name>
Chair, Finance Committee of the
Little Rock Advertising and Promotion Commission

<Enclosure>

Schedule A
Revised Proposed Assessment of A&P Tax
 As of September 1, 2007

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

SAMPLE

Permit No. 00-000000

TOTAL TAX, PENALTY, AND INTEREST DUE:

Taxable Period	Tax Return Filed	Tax Due As Reported On Return	Estimated Tax Due	Tax Paid	Net Estimated Tax Due	Total Penalty Due	Total Interest Due	Total Due Per Period
Jan. 2007	No	N/A	\$1,000.00	\$0.00	\$1,000.00	\$300.00	\$50.42	\$1,350.42
Feb. 2007	No	N/A	1,000.00	0.00	1,000.00	250.00	41.92	1,291.92
Mar. 2007	No	N/A	1,000.00	0.00	1,000.00	200.00	33.70	1,233.70
Apr. 2007	No	N/A	1,000.00	0.00	1,000.00	150.00	25.21	1,175.21
May 2007	No	N/A	1,000.00	0.00	1,000.00	100.00	16.99	1,116.99
June 2007	No	N/A	1,000.00	0.00	1,000.00	50.00	8.49	1,058.49

TOTAL DUE

\$7,226.73

Calculation of Penalty and Interest Due:

Taxable Period	Net Estimated Tax Due	Date of Delinquency	Penalty Mar. 2007	Penalty Apr. 2007	Penalty May 2007	Penalty June 2007	Penalty July 2007	Penalty Aug. 2007	Total Penalty Due
Jan. 2007	\$1,000.00	3/1/2007	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$300.00
Feb. 2007	1,000.00	4/1/2007		50.00	50.00	50.00	50.00	50.00	250.00
Mar. 2007	1,000.00	5/1/2007			50.00	50.00	50.00	50.00	200.00
Apr. 2007	1,000.00	6/1/2007				50.00	50.00	50.00	150.00
May 2007	1,000.00	7/1/2007					50.00	50.00	100.00
June 2007	1,000.00	8/1/2007						50.00	50.00

Taxable Period	Net Estimated Tax Due	Date of Delinquency	Daily Interest (10% per annum)	Number of Days Delinquent To Date	Total Interest Due
Jan. 2007	\$1,000.00	3/1/2007	\$0.2740	184	\$50.42
Feb. 2007	1,000.00	4/1/2007	0.2740	153	41.92
Mar. 2007	1,000.00	5/1/2007	0.2740	123	33.70
Apr. 2007	1,000.00	6/1/2007	0.2740	92	25.21
May 2007	1,000.00	7/1/2007	0.2740	62	16.99
June 2007	1,000.00	8/1/2007	0.2740	31	8.49

TOTAL FINE DUE (if applicable): \$ _____

Calculation of Daily Fine Due:

Number of days tax is not remitted after <mm/dd/yyyy> Due Date X \$50.00 per day = \$ _____ Fine Due.

APPENDIX ITEM 34

<Date>

Via <Hand Delivery> <First Class U.S. Mail>

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

**Re: Request for Commission to Revise Proposed Assessment of A&P Tax
A&P Tax Permit No. 00-000000**

Dear A&P Tax Permit Holder:

The Little Rock Advertising and Promotion Commission has received your written request, dated _____, 20____, for the Commission to revise the decision of the Commission's Finance Committee with respect to your protest of the Proposed Assessment of A&P Tax, penalty and interest due from you for the period(s) of _____. Unfortunately, the Commission is unable to act on your request because it was not <properly> <timely> submitted.

In order for your request to be considered, you must submit your request in writing within twenty (20) days after receipt of the Finance Committee's decision regarding your protest of the Proposed Assessment. The request must state the revision sought and the legal and/or factual basis for such revision.

<You may properly resubmit your written request at any time during the allowed twenty-day period. If you choose not to do so and take no further action regarding payment of the amount due, a Notice of Final Assessment of A&P Tax will be sent to you via certified U.S. mail demanding payment of the assessed amount in accordance with the rules and regulations of the Commission.>

<Because the allowed twenty-day period has elapsed, you may no longer submit a request for revision of the Proposed Assessment. A Notice of Final Assessment of A&P Tax <has been> <will be> sent to you via certified U.S. mail demanding payment of the assessed amount in accordance with the rules and regulations of the Commission.>

If you have any questions, please contact _____ at (501) _____.

Sincerely yours,

<Name>

Chair, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 35

<Date>

Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>
<Address One>
<Address Two>
<Address Three>

Re: **Review of Proposed Assessment of A&P Tax / Final Assessment of A&P Tax**
 A&P Tax Permit No. 00-000000

Dear A&P Tax Permit Holder:

The Little Rock Advertising and Promotion Commission has received your properly submitted written request, dated _____, 20____, for the Commission to revise the decision of the Commission's Finance Committee with respect to your protest of the Proposed Assessment of A&P Tax, penalty and interest due from you for the period(s) of _____. The Commission has considered the facts and/or arguments presented in your request for revision.

After consideration of the information presented to us, the Commission hereby renders its decision to <affirm in its entirety> <affirm in part and revise in part> <revise in its entirety> the decision of the Finance Committee with respect to the Proposed Assessment.

Pursuant to Ordinance No. 18,529 of the City of Little Rock and the Commission's A&P Tax Rule GR-6.4, the Commission's determination as set forth above hereby constitutes a Final Assessment of A&P Tax, penalty and interest due from you for the period(s) indicated. A Notice of Final Assessment of A&P Tax is enclosed with this letter. A schedule of the A&P Tax, penalty and interest <, and fines > due, as <affirmed> <revised> by the Commission, is attached as **Schedule A** to the enclosed Final Assessment.

If you pay the Final Assessment amount as stated on **Schedule A** to this Notice within ten (10) days of receipt of this letter, no further action will be taken regarding the payable amount. **If you do not pay the total amount due within ten (10) days, a Certificate of Indebtedness will be filed in the Pulaski County Circuit Court.** The Certificate of Indebtedness will be a lien upon the title of all real and personal property you and/or your business own(s) in Pulaski County. The Commission is authorized by law to levy upon and against your property in order to satisfy the debt, if it chooses to do so. Such actions could result in the loss of your property.

Please promptly submit payment of the Final Assessment amount by check or money order payable to the Little Rock Advertising and Promotion Commission (LR A&P Comm) at P.O. Box 1763, Little Rock, Arkansas, 72203, and include your permit number on your form of payment.

Sincerely yours,

<Name>
Chair, Little Rock Advertising
and Promotion Commission

Enclosures

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
POST OFFICE BOX 1763
LITTLE ROCK, ARKANSAS 72203

NOTICE OF FINAL ASSESSMENT OF A&P TAX

DATE: _____, 20____

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

TO: <Full Legal Name of Business / Proprietor of A&P Tax Permit Holder> Permit No. 00-000000
<Address One>
<Address Two>
<Address Three>

RE: **Final Assessment of A&P Tax for <Insert Taxable Period(s)>**

Pursuant to the Little Rock Advertising and Promotion Commission's A&P Tax Rule GR-6.4, you are hereby notified that the Commission has issued the enclosed Final Assessment of A&P Tax for the unpaid A&P Tax, penalty and interest due from you for the period(s) of _____. A schedule of the tax, penalty and interest due is attached as **Schedule A** to the Final Assessment.

A Certificate of Indebtedness will be filed in the Circuit Court of Pulaski County ten (10) days after the date you receive this Notice unless the full amount due is paid. The Certificate of Indebtedness will have the same effect as a judgment against you and/or your business and will be a tax lien on the real and personal property you and/or your business own(s) in Pulaski County.

Payment should be made by check or money order payable to the Little Rock Advertising and Promotion Commission (LR A&P Comm) at the address listed above.

**LITTLE ROCK ADVERTISING &
PROMOTION COMMISSION**

By: _____
<NAME>, Chair

Contact Person: <Revenue Division Contact>, <Title>
Telephone: (501) _____

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
POST OFFICE BOX 1763
LITTLE ROCK, ARKANSAS 72203

FINAL ASSESSMENT OF A&P TAX

<Full Legal Name of Business / Proprietor of A&P Tax Permit Holder> Permit No. 00-000000
<Address One>
<Address Two>
<Address Three>

The holder of the above-stated A&P Tax Permit having received a Notice of Proposed Assessment of A&P Tax pursuant to the Little Rock Advertising and Promotion Commission's A&P Tax Rule GR-6.4, and the Commission upon proper request having thereafter reviewed and <affirmed> <revised> the proposed amount of A&P Tax, penalty and interest due for the period(s) of _____, the Commission hereby assesses the A&P Tax, penalty and interest due in the amount shown on **Schedule A** to this Final Assessment of A&P Tax, with interest continuing at the rate of 10% per annum from the date of this assessment until paid.

This Final Assessment of A&P Tax is entered on the records of the Little Rock Advertising and Promotion Commission on this ____ day of _____, 20__.

**LITTLE ROCK ADVERTISING &
PROMOTION COMMISSION**

By: _____
<NAME>, Chair

Contact Person: <Revenue Division Contact>, <Title>
Telephone: (501) _____

Schedule A
Final Assessment of A&P Tax
As of October 1, 2007

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

SAMPLE

Permit No. 00-000000

TOTAL TAX, PENALTY, AND INTEREST DUE:

Taxable Period	Tax Return Filed	Tax Due As Reported On Return	Estimated Tax Due	Tax Paid	Net Estimated Tax Due	Total Penalty Due	Total Interest Due	Total Due Per Period
Jan. 2007	No	N/A	\$1,000.00	\$0.00	\$1,000.00	\$350.00	\$58.64	\$1,408.64
Feb. 2007	No	N/A	1,000.00	0.00	1,000.00	300.00	50.14	1,350.14
Mar. 2007	No	N/A	1,000.00	0.00	1,000.00	250.00	41.92	1,291.92
Apr. 2007	No	N/A	1,000.00	0.00	1,000.00	200.00	33.43	1,233.43
May 2007	No	N/A	1,000.00	0.00	1,000.00	150.00	25.21	1,175.21
June 2007	No	N/A	1,000.00	0.00	1,000.00	100.00	16.71	1,116.71

TOTAL DUE **\$7,576.05**

Calculation of Penalty and Interest Due:

Taxable Period	Net Estimated Tax Due	Date of Delinquency	Penalty Mar. 2007	Penalty Apr. 2007	Penalty May 2007	Penalty June 2007	Penalty July 2007	Penalty Aug. 2007	Penalty Sep. 2007	Total Penalty Due
Jan. 2007	\$1,000.00	3/1/2007	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$350.00
Feb. 2007	1,000.00	4/1/2007		50.00	50.00	50.00	50.00	50.00	50.00	300.00
Mar. 2007	1,000.00	5/1/2007			50.00	50.00	50.00	50.00	50.00	250.00
Apr. 2007	1,000.00	6/1/2007				50.00	50.00	50.00	50.00	200.00
May 2007	1,000.00	7/1/2007					50.00	50.00	50.00	150.00
June 2007	1,000.00	8/1/2007						50.00	50.00	100.00

Taxable Period	Net Estimated Tax Due	Date of Delinquency	Daily Interest (10% per annum)	Number of Days Delinquent To Date	Total Interest Due
Jan. 2007	\$1,000.00	3/1/2007	\$0.2740	214	\$58.64
Feb. 2007	1,000.00	4/1/2007	0.2740	183	50.14
Mar. 2007	1,000.00	5/1/2007	0.2740	153	41.92
Apr. 2007	1,000.00	6/1/2007	0.2740	122	33.43
May 2007	1,000.00	7/1/2007	0.2740	92	25.21
June 2007	1,000.00	8/1/2007	0.2740	61	16.71

TOTAL FINE DUE (if applicable): \$ _____

Calculation of Daily Fine Due:

Number of days tax is not remitted after <mm/dd/yyyy> Due Date X \$50.00 per day = \$ _____ Fine Due.

APPENDIX ITEM 36

<Date>

Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>
<Address One>
<Address Two>
<Address Three>

Re: **Notice of Final Assessment of A&P Tax**
 A&P Tax Permit No. 00-000000

To Whom it May Concern:

According to our records, you are the holder of the above-referenced A&P Tax Permit. Enclosed with this letter is a Notice of Final Assessment of A&P Tax. This Notice is sent to you pursuant to the Little Rock Advertising and Promotion Commission's A&P Tax Rule GR-6.4.

You were previously sent a Notice of Proposed Assessment of A&P Tax. The Commission's records indicate that <you did not respond to the Notice of Proposed Assessment and have not> <twenty (20) days have passed since the Commission's Finance Committee served notice to you of its decision regarding your protest of the Proposed Assessment and that you have not responded to this decision or> paid the amount due for the period(s) indicated on the Notice of Proposed Assessment.

The enclosed Final Assessment amount consists of the amount of tax, penalty and interest due as stated on **Schedule A** to the Notice of Proposed Assessment or, if applicable, as provided by the Commission's Finance Committee upon rendering its decision regarding your protest of the Proposed Assessment, along with any additional penalty and interest <and fine> that has accrued to date.

If you pay the Final Assessment amount as stated on **Schedule A** to this Notice within ten (10) days of receipt of this letter, no further action will be taken regarding the payable amount. **If you do not pay the total amount due within ten (10) days, a Certificate of Indebtedness will be filed in the Pulaski County Circuit Court.** The Certificate of Indebtedness will be a lien upon the title of all real and personal property you and/or your business own(s) in Pulaski County. The Commission is authorized by law to levy upon and against your property in order to satisfy the debt, if it chooses to do so. Such actions could result in the loss of your property.

Please promptly submit payment of the Final Assessment amount by check or money order payable to the Little Rock Advertising and Promotion Commission (LR A&P Comm) at P.O. Box 1763, Little Rock, Arkansas, 72203, and include your permit number on your form of payment.

Sincerely yours,

<Name>
Director of Revenue, Little Rock Advertising
and Promotion Commission

Enclosures

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
POST OFFICE BOX 1763
LITTLE ROCK, ARKANSAS 72203

NOTICE OF FINAL ASSESSMENT OF A&P TAX

DATE: _____, 20____

Via *<Personal Service> <Certified Mail, Return Receipt Requested>*
<(No. 0000 0000 0000 0000 0000)>

TO: <Full Legal Name of Business / Proprietor of A&P Tax Permit Holder> Permit No. 00-000000
<Address One>
<Address Two>
<Address Three>

RE: **Final Assessment of A&P Tax for <Insert Taxable Period(s)>**

Pursuant to the Little Rock Advertising and Promotion Commission's A&P Tax Rule GR-6.4, you are hereby notified that the Commission has issued the enclosed Final Assessment of A&P Tax for the unpaid A&P Tax, penalty and interest due from you for the period(s) of _____. A schedule of the tax, penalty and interest due is attached as **Schedule A** to the Final Assessment.

A Certificate of Indebtedness will be filed in the Circuit Court of Pulaski County ten (10) days after the date you receive this Notice unless the full amount due is paid. The Certificate of Indebtedness will have the same effect as a judgment against you and/or your business and will be a tax lien on the real and personal property you and/or your business own(s) in Pulaski County.

Payment should be made by check or money order payable to the Little Rock Advertising and Promotion Commission (LR A&P Comm) at the address listed above.

**LITTLE ROCK ADVERTISING &
PROMOTION COMMISSION**

By: _____
_____, Director of Revenue

Contact Person: <Revenue Division Contact>, <Title>
Telephone: (501) _____

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
POST OFFICE BOX 1763
LITTLE ROCK, ARKANSAS 72203

FINAL ASSESSMENT OF A&P TAX

<Full Legal Name of Business / Proprietor of A&P Tax Permit Holder> Permit No. 00-000000
<Address One>
<Address Two>
<Address Three>

The holder of the above-stated A&P Tax Permit having received a Notice of Proposed Assessment of A&P Tax pursuant to the Little Rock Advertising and Promotion Commission's A&P Tax Rule GR-6.4 and having thereafter failed to pay the full amount of A&P Tax, penalty and interest due for the period(s) of _____, the Commission hereby assesses the A&P Tax, penalty and interest due in the amount shown on **Schedule A** to this Final Assessment of A&P Tax, with interest continuing at the rate of 10% per annum from the date of this assessment until paid.

This Final Assessment of A&P Tax is entered on the records of the Little Rock Advertising and Promotion Commission on this _____ day of _____, 20____.

**LITTLE ROCK ADVERTISING &
PROMOTION COMMISSION**

By: _____
 <NAME>, Director of Revenue

Contact Person: <Revenue Division Contact>, <Title>
Telephone: (501) _____

Schedule A
Final Assessment of A&P Tax
As of October 1, 2007

< Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

SAMPLE

Permit No. 00-000000

TOTAL TAX, PENALTY, AND INTEREST DUE:

Taxable Period	Tax Return Filed	Tax Due As Reported On Return	Estimated Tax Due	Tax Paid	Net Estimated Tax Due	Total Penalty Due	Total Interest Due	Total Due Per Period
Jan. 2007	No	N/A	\$1,000.00	\$0.00	\$1,000.00	\$350.00	\$58.64	\$1,408.64
Feb. 2007	No	N/A	1,000.00	0.00	1,000.00	300.00	50.14	1,350.14
Mar. 2007	No	N/A	1,000.00	0.00	1,000.00	250.00	41.92	1,291.92
Apr. 2007	No	N/A	1,000.00	0.00	1,000.00	200.00	33.43	1,233.43
May 2007	No	N/A	1,000.00	0.00	1,000.00	150.00	25.21	1,175.21
June 2007	No	N/A	1,000.00	0.00	1,000.00	100.00	16.71	1,116.71

TOTAL DUE

\$7,576.05

Calculation of Penalty and Interest Due:

Taxable Period	Net Estimated Tax Due	Date of Delinquency	Penalty Mar. 2007	Penalty Apr. 2007	Penalty May 2007	Penalty June 2007	Penalty July 2007	Penalty Aug. 2007	Penalty Sep. 2007	Total Penalty Due
Jan. 2007	\$1,000.00	3/1/2007	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$350.00
Feb. 2007	1,000.00	4/1/2007		50.00	50.00	50.00	50.00	50.00	50.00	300.00
Mar. 2007	1,000.00	5/1/2007			50.00	50.00	50.00	50.00	50.00	250.00
Apr. 2007	1,000.00	6/1/2007				50.00	50.00	50.00	50.00	200.00
May 2007	1,000.00	7/1/2007					50.00	50.00	50.00	150.00
June 2007	1,000.00	8/1/2007						50.00	50.00	100.00

Taxable Period	Net Estimated Tax Due	Date of Delinquency	Daily Interest (10% per annum)	Number of Days Delinquent To Date	Total Interest Due
Jan. 2007	\$1,000.00	3/1/2007	\$0.2740	214	\$58.64
Feb. 2007	1,000.00	4/1/2007	0.2740	183	50.14
Mar. 2007	1,000.00	5/1/2007	0.2740	153	41.92
Apr. 2007	1,000.00	6/1/2007	0.2740	122	33.43
May 2007	1,000.00	7/1/2007	0.2740	92	25.21
June 2007	1,000.00	8/1/2007	0.2740	61	16.71

TOTAL FINE DUE (if applicable): \$ _____

Calculation of Daily Fine Due:

Number of days tax is not remitted after <mm/dd/yyyy> Due Date X \$50.00 per day = \$ _____ Fine Due.

APPENDIX ITEM 37

IN THE CIRCUIT COURT OF PULASKI COUNTY, ARKANSAS

LITTLE ROCK ADVERTISING
AND PROMOTION COMMISSION

PLAINTIFF

VS.

MISC. CASE NO. _____

[SELLER]

DEFENDANT

CERTIFICATE OF INDEBTEDNESS

I, _____, the Director of Revenue of the Little Rock Advertising and Promotion Commission ("Commission"), duly authorized by the Commission and pursuant to ARK. CODE ANN. § 26-75-603(e), hereby certify that

_____ (COMPLETE LEGAL NAME OF SELLER) _____

is indebted to the Commission for the following amount of tax established by the Commission as due:

\$ _____ (including any applicable penalty, interest and/or fine).

I further certify that the foregoing amount is due for the gross receipts/gross proceeds tax authorized by and being collected by the Commission pursuant to ARK. CODE ANN. § 26-75-602, City of Little Rock Code, and the regulations adopted by the Commission.

Pursuant to ARK. CODE ANN. § 16-66-221, the judgment debtor shall prepare and file with the Clerk of the Court within 45 days, a schedule, verified by affidavit, of all of [his/her/its] property, both real and personal, including moneys, bank accounts, rights, credits, and choses in action held by [himself/herself/it] or others for [him/her/it] and specify the particular property [he/she/it] claims as exempt under the provisions of the law.

WITNESS MY HAND THIS _____ day of _____, 2____.

_____, Director of Revenue
Little Rock Advertising and Promotion Commission

APPENDIX ITEM 38

IN THE CIRCUIT COURT OF PULASKI COUNTY, ARKANSAS

LITTLE ROCK ADVERTISING
AND PROMOTION COMMISSION

PLAINTIFF

VS.

MISC. CASE NO. _____

[SELLER]

DEFENDANT

[PARTIAL] SATISFACTION OF INDEBTEDNESS

I, _____, the Director of Revenue of the Little Rock Advertising and Promotion Commission ("Commission"), duly authorized by the Commission and pursuant to ARK. CODE ANN. § 26-75-603(e), hereby certify that

_____(COMPLETE LEGAL NAME OF SELLER)_____

[has partially satisfied its/his/her indebtedness to the Commission reflected by the _____(date)_____ Certificate of Indebtedness filed in this Court in this matter with \$_____ remaining due and owing to the Commission under same.]

[has fully satisfied its/his/her indebtedness to the Commission reflected by the _____(date)_____ Certificate of Indebtedness filed in this Court in this matter.]

WITNESS MY HAND THIS _____ day of _____, 2_____.

_____, Director of Revenue
Little Rock Advertising and Promotion Commission

APPENDIX ITEM 39

<Date>

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

Re: **Satisfaction of Indebtedness**
A&P Tax Permit No. 00-000000

Dear A&P Tax Permit Holder:

The Little Rock Advertising and Promotion Commission has received your notification regarding the discharge of the debt for which a Certificate of Indebtedness was filed with the circuit clerk of _____ County by the Commission on _____, 20____ (the "Certificate of Indebtedness").

The Commission has not filed a Satisfaction of Indebtedness for full release of the Certificate of Indebtedness for the following reason(s):

<Insert reason(s)>

In order to obtain the full release of the Certificate of Indebtedness, you must take the following action(s):

<Insert action(s) required>

If you have any questions, please contact the Revenue Division of the Commission at (501) _____.

Sincerely yours,

<Name>

Director of Revenue, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 40

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION

LODGING & PREPARED FOOD GROSS RECEIPTS TAX ("A&P TAX")

APPLICATION FOR INSTALLMENT PAYMENT AGREEMENT

PLEASE TYPE OR PRINT

1. **NAME OF A&P TAX PERMITEE seeking an Installment Payment Agreement:**

A&P TAX PERMIT NUMBER: _____

PHYSICAL STREET ADDRESS OF A&P TAX PERMITEE (No P.O. Box): _____

CITY: Little Rock STATE: AR ZIP: _____

MAILING ADDRESS OF A&P TAX PERMITEE (If different from above): _____

CITY: _____ STATE: _____ ZIP: _____

SOCIAL SECURITY NUMBER (only if A&P Tax Permittee is a sole proprietor): _____

EMPLOYER ID NUMBER (EIN): _____

PERMITTEE CONTACT PERSON'S TITLE: _____

PERMITTEE CONTACT PERSON'S MOBILE PHONE: ()

PERMITTEE CONTACT PERSON'S EMAIL: _____

2. The A&P Tax Permittee submits this application to pay by installment the following A&P Tax liability for the following taxable period(s):

Taxable Period: Tax Due: Total Penalty Due: Total Interest Due: Total Due Per Period:

Sequence logos

TOTAL DUE

3. The A&P Tax Permittee proposes to pay the Commission equal installment payments in the amount of \$_____ beginning on _____, 20____, and thereafter on the _____ day of each month for the next _____ (cannot exceed 60) months to extinguish the A&P Tax liability stated in section 2 above.

4. The A&P Tax Permittee submits this application for the reason(s) checked below:

- ☐ The A&P Tax Permittee is unable to pay its A&P Tax liabilities due to its insolvency as demonstrated by the attached, most recent and fully completed version of IRS Form 433-A (sole proprietor) or Form 433-B (entity).
- ☐ Other. Please explain why the Commission should permit installment payments of the A&P Tax liability owed by the A&P Tax Permittee. (If necessary, you may provide your response on a separate sheet. Attach a copy of any document(s) referenced in your response that has at any time been provided to you by the Commission or provided to the Commission by you.)

5. I DECLARE UNDER PENALTY OF PERJURY THAT THIS APPLICATION (INCLUDING ANY ACCOMPANYING FORMS, SCHEDULES, OR OTHER DOCUMENTS) HAS BEEN EXAMINED BY ME AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, ACCURATE, AND COMPLETE.

Original Signature of Permittee or Officer of Permittee

Printed Name and Title

Date _____

RETURN COMPLETED FORM TO:

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
ATTN: REVENUE DIVISION
P.O. BOX 1763
LITTLE ROCK, AR 72203-1763

OFFICIAL USE ONLY

Date Application Received: ____/____/____

Application: ☐ Approved ☐ Denied

Date denial notice sent: 1/1

Date of Agreement: 1/1

Phone: 501- or 501-

Fax: 501-

APPENDIX ITEM 41

INSTALLMENT PAYMENT AGREEMENT

THIS INSTALLMENT PAYMENT AGREEMENT ("Agreement") is entered into by _____ (hereinafter called "Seller") and the Little Rock Advertising and Promotion Commission (hereinafter the "Commission") for certain delinquent taxes owed to the Commission.

WHEREAS, Seller is presently indebted to the Commission for \$_____ for unpaid A&P Tax [, penalty] [and interest], as set forth on Exhibit "A" attached hereto, for the establishment, _____, having A&P Tax Permit No. _____ (the "Tax Liability"); and

[WHEREAS, interest at the rate of ten percent (10%) per annum continues and will continue to accrue on the Tax Liability until extinguished by final payment; and]

WHEREAS, Seller has been found to qualify for the making of installment payments for the Tax Liability;

NOW THEREFORE, for and in consideration of the terms and conditions set forth herein, it is agreed between Seller and the Commission that:

1. **Payment Terms.** Seller will pay the Commission an installment of \$_____ beginning on _____, 20____, and will make installment payments in that amount on the _____ day of each of the next [12, 24, 36, 48, 60] months thereafter to extinguish the Tax Liability.

2. **Mailing Address for Payments.** All payments are payable to the Little Rock Advertising and Promotion Commission and shall be sent to:

Little Rock Advertising and Promotion Commission
Attn: Revenue Division
P.O. Box 1763
Little Rock, AR 72203

3. **Going Forward Taxes.** Seller shall timely file all tax reports for all Commission taxes for which Seller is required to report and make all payments as required by law during the term of this Agreement.

4. **Filing of Lien.** Seller consents to and in no way will contest or appeal the Commission's filing of a Certificate of Indebtedness for the Tax Liability that is presently due and owing. Once the Tax Liability is paid or otherwise extinguished, the Commission will file a Release of Certificate of Indebtedness. Payments made by Seller pursuant to the terms of this Agreement do not preclude an audit, as permitted by law, at a later date.

5. **Default.** Any default in the terms of this Agreement will render the Agreement and any other Installment Payment Agreement(s) between Seller and the Commission void as of the date of default. The Commission shall not be obligated to provide Seller with notice of such default or otherwise declare default prior to exercising such rights and remedies as may lawfully be available to the Commission for purpose of collecting the amounts due. In the event of a default, the entire balance of tax, penalty, and interest remaining on this Agreement, after credit for payments made prior to default, will be declared due and payable, and the Commission is authorized to take any action under the law to collect the remaining balance. Default shall mean any of the following:

- A. Failure by Seller to pay to the Commission any tax due when a monthly report is filed as required by law.
- B. Failure by Seller to file with the Commission any monthly report when due as required by law.
- C. Payment by Seller of any installment due according to the terms of this Agreement or any current tax payment with a check drawn on an account which does not have sufficient funds to allow the check to be paid upon presentation.
- D. Failure by Seller to take any action required of it under the terms of this Agreement.

[6. **Annual Review and Possible Termination.** Because the term of payment of this Agreement exceeds 12 months, Seller is required and herein agrees to submit to the Commission, prior to each anniversary date of this Agreement, a newly completed Application for Installment Payment Agreement ("Application"). The Commission may terminate this Agreement if, in the sole discretion of the Commission's Finance Committee or Revenue Director upon review of Seller's most recent annually submitted Application, the Commission's Finance Committee or Revenue Director determines that a change in circumstances of Seller has rendered Seller no longer qualified for the making of installment payments for the Tax Liability.]

7. **Counterparts.** For the convenience of the parties, this Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original.

8. **Amendments.** Amendments to this Agreement are effective only if made in writing and signed by all parties hereto.

9. **Governing Law.** This Agreement and the legal relationships between the parties shall be governed by and construed in accordance with the laws of the State of Arkansas.

[10. **Prior Agreements.** This agreement shall supersede all prior Installment Payment Agreements by and between the parties relating to the Tax Liability and shall constitute the entire agreement between the parties relating to the making of installment payments to extinguish the Tax Liability.]

[11. **Binding Effect.** This Agreement shall be binding upon the parties, their heirs, successors, personal representatives and assigns, but the Agreement shall not be assignable without the written consent of the non-assigning party hereto.]

EXECUTED this _____ day of _____, 20_____.

[SIGNATURES FOLLOW ON NEXT PAGE]

SIGNATURES:

SO AGREED:

(Legal Name of Business of Permit Holder)

Address 1

Address 2

Address 3

By: _____

Name: _____

Title: _____

SO AGREED:

Little Rock Advertising and

Promotion Commission

P. O. Box 1763

Little Rock, AR 72203

By: _____

Name: _____

Title: _____

EXHIBIT "A"

**UNPAID A&P TAX, PENALTY AND INTEREST
(A&P TAX PERMIT NO. _____)**

<u>Period</u>	<u>Tax</u>	<u>[Interest]</u>	<u>[Penalty]</u>	<u>Total</u>
---------------	------------	-------------------	------------------	--------------

Totals				
---------------	--	--	--	--

APPENDIX ITEM 42

<Date>

Via <Hand Delivery> <First Class U.S. Mail>

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

Re: **Application for Installment Payment Agreement**
 A&P Tax Permit No. 00-000000

Dear A&P Tax Permit Holder:

The Little Rock Advertising and Promotion Commission has received your Application for Installment Payment Agreement, dated _____, 20____, for satisfaction of the A&P Tax, penalty and interest due from you for the period(s) of _____.

After consideration of your application, we have determined that your present circumstances, as indicated on your application, do not qualify you to satisfy your A&P Tax liability through the making of installment payments, and therefore, the Commission hereby declines your application to enter into an Installment Payment Agreement. This decision may not be appealed.

If your circumstances should change, you may re-apply for an Installment Payment Agreement with the Commission to satisfy your A&P Tax liability. In the meantime, you are responsible for payment of any A&P Tax, penalty and interest due for the period(s) listed on your application. Failure to make such payment may result in additional penalty and/or interest charges and other enforcement actions against you and/or your business. You must also file the required returns and pay your current A&P Taxes as they become due.

Please submit your payment by check or money order payable to the Little Rock Advertising and Promotion Commission (LR A&P Comm) at P.O. Box 1763, Little Rock, Arkansas, 72203, and include your permit number on your form of payment.

Sincerely yours,

<Name>

<Director of Revenue,> <Chair, Finance Committee of the> Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 43

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
LODGING & PREPARED FOOD GROSS RECEIPTS TAX ("A&P TAX")
APPLICATION FOR RELIEF FROM PENALTY ON A&P TAX

PLEASE TYPE OR PRINT

1. NAME OF A&P TAX PERMITEE seeking relief from penalty on A&P Tax: _____
 A&P TAX PERMIT NUMBER: _____
 PHYSICAL STREET ADDRESS OF A&P TAX PERMITEE (No P.O. Box): _____
 CITY: Little Rock STATE: AR ZIP: _____
 MAILING ADDRESS OF A&P TAX PERMITEE (If different from above): _____
 CITY: _____ STATE: _____ ZIP: _____
 SOCIAL SECURITY NUMBER (only if A&P Tax Permittee is a sole proprietor): _____
 EMPLOYER ID NUMBER (EIN): _____
 PERMITTEE CONTACT PERSON'S TITLE: _____
 PERMITTEE CONTACT PERSON'S MOBILE PHONE: (_____) _____
 PERMITTEE CONTACT PERSON'S EMAIL: _____

2. The A&P Tax Permittee submits this application for relief from penalty assessed for A&P Tax due for the following taxable period(s):

<u>Taxable Period:</u>	<u>Tax Due:</u>	<u>Month(s) Delinquent For Which Penalty Assessed:</u>	<u>Total Penalty Due:</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

3. Specify the form of relief requested (If a partial waiver is requested, specify the dates for which and/or the amount of penalty to be waived.):

<u>Taxable Period:</u>	<u>Relief Requested:</u>
_____	<input type="checkbox"/> Waiver in full. <input type="checkbox"/> Partial Waiver. Dates and/or amount to be waived: _____
_____	<input type="checkbox"/> Waiver in full. <input type="checkbox"/> Partial Waiver. Dates and/or amount to be waived: _____
_____	<input type="checkbox"/> Waiver in full. <input type="checkbox"/> Partial Waiver. Dates and/or amount to be waived: _____
_____	<input type="checkbox"/> Waiver in full. <input type="checkbox"/> Partial Waiver. Dates and/or amount to be waived: _____
_____	<input type="checkbox"/> Waiver in full. <input type="checkbox"/> Partial Waiver. Dates and/or amount to be waived: _____

4. The A&P Tax Permittee submits this application for the reason(s) checked below:

- ☐ The A&P Tax Permittee is unable to pay its A&P Tax liability due to its insolvency as demonstrated by the attached, most recent and fully completed version of IRS Form 433-A (sole proprietor) or Form 433-B (entity).
- ☐ Other. Please explain why the Commission should waive any or all of the assessed penalty on A&P Tax for the specified period(s). (If necessary, you may provide your response on a separate sheet. Attach a copy of any document(s) referenced in your response that has at any time been provided to you by the Commission or provided to the Commission by you.)

5. I DECLARE UNDER PENALTY OF PERJURY THAT THIS APPLICATION (INCLUDING ANY ACCOMPANYING FORMS, SCHEDULES, OR OTHER DOCUMENTS) HAS BEEN EXAMINED BY ME AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, ACCURATE, AND COMPLETE.

Original Signature of Permittee or Officer of Permittee _____ Printed Name and Title _____ Date _____

RETURN COMPLETED FORM TO:

LITTLE ROCK ADVERTISING & PROMOTION
 COMMISSION
 ATTN: REVENUE DIVISION
 P.O. BOX 1763
 LITTLE ROCK, AR 72203-1763
 Phone: 501-_____ or 501-_____
 Fax: 501-_____

OFFICIAL USE ONLY

Date Application Received: ____/____/____
 Application: ____ Approved ____ Denied
 Date notice delivered or postmarked: ____/____/____
 Total penalty waived: \$ _____

APPENDIX ITEM 44

**LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
POST OFFICE BOX 1763
LITTLE ROCK, ARKANSAS 72203**

NOTICE OF PENALTY WAIVER

DATE: _____, 20____

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

TO: <Full Legal Name of Business / Proprietor of A&P Tax Permit Holder> Permit No. 00-000000
<Address One>
<Address Two>
<Address Three>

RE: **Waiver of Penalty on A&P Tax for <Insert Taxable Period(s)>**

The Little Rock Advertising and Promotion Commission has received your properly submitted Application for Relief from Penalty on A&P Tax. Pursuant to the Commission's A&P Tax Rule GR-6.6, you are hereby notified that the Commission has determined that a waiver or reduction of the assessed penalty on A&P Tax due for the taxable period(s) of _____ is justified based on your <satisfactory explanation of your failure to pay the tax due for the stated period(s)> <inability to pay resulting from the insolvency of the holder of the above permit>. A schedule of the penalty waived or reduced for the state period(s) is attached as **Schedule A**.

Payment of the total amount of A&P Tax, penalty and interest due for the stated period(s), less the total amount(s) of any penalty and/or interest waived or reduced by the Commission, should be made immediately to avoid additional penalty and/or interest charges. Failure to make such payment may result in further enforcement action against you and/or your business. Please make your payment by check or money order payable to the Little Rock Advertising and Promotion Commission (LR A&P Comm) at the address listed above, and include your permit number on your form of payment.

**LITTLE ROCK ADVERTISING &
PROMOTION COMMISSION**

By: _____
<NAME>, Director of Revenue

Contact Person: <Revenue Division Contact>, <Title>
Telephone: (501) _____

Schedule A
Waiver of Penalty on A&P Tax
October 1, 2007

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

SAMPLE

Permit No. 00-000000

WAIVER OF PENALTY ON A&P TAX:

Taxable Period	Assessed Penalty Due	Month(s) For Which Penalty Waived or Reduced	Amount of Penalty Waived
Jan. 2007	\$350.00	March 2007 -- July 2007	\$250.00
Feb. 2007	300.00	April 2007 -- July 2007	200.00
Mar. 2007	250.00	May 2007 -- July 2007	150.00
Apr. 2007	200.00	June 2007 -- July 2007	100.00
May 2007	150.00	July 2007	50.00
June 2007	100.00	None	0.00

Total Penalty Waived \$600.00

APPENDIX ITEM 45

<Date>

Via <Hand Delivery> <First Class U.S. Mail>

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

Re: **Application for Relief from Penalty on A&P Tax**
 A&P Tax Permit No. 00-000000

Dear A&P Tax Permit Holder:

The Little Rock Advertising and Promotion Commission has received your Application for Relief from Penalty on A&P Tax dated _____, 20____. Your application for relief has been denied because the Commission has determined that your failure to pay the tax due for the period(s) listed on your application was not the result of the insolvency of the holder of the above-referenced permit, and such failure was not otherwise satisfactorily explained to the Commission.

Please submit your payment of the A&P Tax, penalty and interest due for the stated period(s) by check or money order payable to the Little Rock Advertising and Promotion Commission (LR A&P Comm) at P.O. Box 1763, Little Rock, Arkansas, 72203, and include your permit number on your form of payment. Failure to make such payment may result in additional penalty and/or interest charges and other enforcement actions against you and/or your business.

If you are unable to pay the total amount due in full at this time, other options to discharge the liability may be available under the Commission's A&P Tax Rules and Regulations with which the Revenue Division of the Commission may be able to assist you.

Sincerely yours,

<Name>

Director of Revenue, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 46

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
LODGING & PREPARED FOOD GROSS RECEIPTS TAX ("A&P TAX")
APPLICATION FOR RELIEF FROM INTEREST ON A&P TAX

PLEASE TYPE OR PRINT

1. NAME OF A&P TAX PERMITEE seeking relief from interest on A&P Tax: _____
 A&P TAX PERMIT NUMBER: _____
 PHYSICAL STREET ADDRESS OF A&P TAX PERMITEE (No P.O. Box): _____
 CITY: Little Rock STATE: AR ZIP: _____
 MAILING ADDRESS OF A&P TAX PERMITEE (If different from above): _____
 CITY: _____ STATE: _____ ZIP: _____
 SOCIAL SECURITY NUMBER (only if A&P Tax Permittee is a sole proprietor): _____
 EMPLOYER ID NUMBER (EIN): _____
 PERMITEE CONTACT PERSON'S TITLE: _____
 PERMITEE CONTACT PERSON'S MOBILE PHONE: (_____) _____
 PERMITEE CONTACT PERSON'S EMAIL: _____

2. The A&P Tax Permittee submits this application for relief from interest assessed for A&P Tax due for the following taxable period(s):

Taxable Period:	Tax Due:	Delinquency Date:	# of Days Delinquent:	Daily Interest:	Total Interest Due:
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

3. Specify the form of relief requested (If a partial waiver is requested, specify the dates for which and/or the amount of interest to be waived.):

Taxable Period:	Relief Requested:
_____	<input type="checkbox"/> Waiver in full. <input type="checkbox"/> Partial Waiver. Dates and/or amount to be waived: _____
_____	<input type="checkbox"/> Waiver in full. <input type="checkbox"/> Partial Waiver. Dates and/or amount to be waived: _____
_____	<input type="checkbox"/> Waiver in full. <input type="checkbox"/> Partial Waiver. Dates and/or amount to be waived: _____
_____	<input type="checkbox"/> Waiver in full. <input type="checkbox"/> Partial Waiver. Dates and/or amount to be waived: _____
_____	<input type="checkbox"/> Waiver in full. <input type="checkbox"/> Partial Waiver. Dates and/or amount to be waived: _____

4. The A&P Tax Permittee submits this application for the reason(s) checked below:

☐ The A&P Tax Permittee is unable to pay its A&P Tax liability due to its insolvency as demonstrated by the attached, most recent and fully completed version of IRS Form 433-A (sole proprietor) or Form 433-B (entity).

☐ Other. Please explain why the Commission should waive any or all of the assessed interest on A&P Tax for the specified period(s). (If necessary, you may provide your response on a separate sheet. Attach a copy of any document(s) referenced in your response that has at any time been provided to you by the Commission or provided to the Commission by you.)

5. I DECLARE UNDER PENALTY OF PERJURY THAT THIS APPLICATION (INCLUDING ANY ACCOMPANYING FORMS, SCHEDULES, OR OTHER DOCUMENTS) HAS BEEN EXAMINED BY ME AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, ACCURATE, AND COMPLETE.

Original Signature of Permittee or Officer of Permittee _____ Printed Name and Title _____ Date _____

RETURN COMPLETED FORM TO:	OFFICIAL USE ONLY
LITTLE ROCK ADVERTISING & PROMOTION COMMISSION ATTN: REVENUE DIVISION P.O. BOX 1763 LITTLE ROCK, AR 72203-1763	Date Application Received: ____/____/____
Phone: 501-____ or 501-____ Fax: 501-____	Application: ____ Approved ____ Denied Date notice delivered or postmarked: ____/____/____ Total interest waived: \$ _____

APPENDIX ITEM 47

**LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
POST OFFICE BOX 1763
LITTLE ROCK, ARKANSAS 72203**

NOTICE OF INTEREST WAIVER

DATE: _____, 20____

*Via <Personal Service> <Certified Mail, Return Receipt Requested>
<(No. 0000 0000 0000 0000 0000)>*

TO: <Full Legal Name of Business / Proprietor of A&P Tax Permit Holder> Permit No. 00-000000
<Address One>
<Address Two>
<Address Three>

RE: **Waiver of Interest on A&P Tax for <Insert Taxable Period(s)>**

The Little Rock Advertising and Promotion Commission has received your properly submitted Application for Relief from Interest on A&P Tax. Pursuant to the Commission's A&P Tax Rule GR-6.6, you are hereby notified that the Commission has determined that a waiver or reduction of the assessed interest on A&P Tax due for the taxable period(s) of _____ is justified based on your <satisfactory explanation of your failure to pay the tax due for the stated period(s)> <inability to pay resulting from the insolvency of the holder of the above permit>. A schedule of the interest waived or reduced for the state period(s) is attached as **Schedule A**.

Payment of the total amount of A&P Tax, penalty and interest due for the stated period(s), less the total amount(s) of any penalty and/or interest waived or reduced by the Commission, should be made immediately to avoid additional penalty and/or interest charges. Failure to make such payment may result in further enforcement action against you and/or your business. Please make your payment by check or money order payable to the Little Rock Advertising and Promotion Commission (LR A&P Comm) at the address listed above, and include your permit number on your form of payment.

**LITTLE ROCK ADVERTISING &
PROMOTION COMMISSION**

By: _____
 <NAME>, Director of Revenue

Contact Person: <Revenue Division Contact>, <Title>
Telephone: (501) _____

Schedule A
Waiver of Interest on A&P Tax
October 1, 2007

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

SAMPLE

Permit No. 00-000000

WAIVER OF INTEREST ON A&P TAX:

Taxable Period	Assessed Interest Due	Dates For Which Interest Waived or Reduced	Amount of Interest Waived
Jan. 2007	\$58.64	March 2007 – July 2007	\$41.92
Feb. 2007	50.14	April 2007 – July 2007	33.43
Mar. 2007	41.92	May 2007 – July 2007	25.21
Apr. 2007	33.43	June 2007 – July 2007	16.71
May 2007	25.21	July 2007	8.49
June 2007	16.71	None	0.00

Total Interest Waived \$125.76

APPENDIX ITEM 48

<Date>

Via <Hand Delivery> <First Class U.S. Mail>

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

Re: **Application for Relief from Interest on A&P Tax**
 A&P Tax Permit No. 00-000000

Dear A&P Tax Permit Holder:

The Little Rock Advertising and Promotion Commission has received your Application for Relief from Interest on A&P Tax dated _____, 20____. Your application for relief has been denied because the Commission has determined that your failure to pay the tax due for the period(s) listed on your application was not the result of the insolvency of the holder of the above-referenced permit, and such failure was not otherwise satisfactorily explained to the Commission.

Please submit your payment of the A&P Tax, penalty and interest due for the stated period(s) by check or money order payable to the Little Rock Advertising and Promotion Commission (LR A&P Comm) at P.O. Box 1763, Little Rock, Arkansas, 72203, and include your permit number on your form of payment. Failure to make such payment may result in additional penalty and/or interest charges and other enforcement actions against you and/or your business.

If you are unable to pay the total amount due in full at this time, other options to discharge the liability may be available under the Commission's A&P Tax Rules and Regulations with which the Revenue Division of the Commission may be able to assist you.

Sincerely yours,

<Name>

Director of Revenue, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 49

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
LODGING & PREPARED FOOD GROSS RECEIPTS TAX ("A&P TAX")

OFFER IN COMPROMISE

PLEASE TYPE OR PRINT

1. NAME OF A&P TAX PERMITEE seeking a Compromise and Closing Agreement:

A&P TAX PERMIT NUMBER: _____
PHYSICAL STREET ADDRESS OF A&P TAX PERMITEE (No P.O. Box): _____
CITY: Little Rock STATE: AR ZIP: _____
MAILING ADDRESS OF A&P TAX PERMITEE (If different from above): _____
CITY: _____ STATE: _____ ZIP: _____
SOCIAL SECURITY NUMBER (only if A&P Tax Permittee is a sole proprietor): _____
EMPLOYER ID NUMBER (EIN): _____
PERMITEE CONTACT PERSON'S TITLE: _____
PERMITEE CONTACT PERSON'S MOBILE PHONE: (____) _____
PERMITEE CONTACT PERSON'S EMAIL: _____

2. The A&P Tax Permittee submits this Offer in Compromise of the following A&P Tax liability for the following period(s):

<u>Taxable Period:</u>	<u>Tax Due:</u>	<u>Total Penalty Due:</u>	<u>Total Interest Due:</u>	<u>Total Due Per Period:</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
TOTAL DUE				_____

3. The A&P Tax Permittee submits this Offer in Compromise for the reason(s) checked below:

- ☐ The A&P Tax Permittee controverts the amount of A&P Tax due.
- ☐ The A&P Tax Permittee is unable to pay the A&P Tax liability due to insolvency as demonstrated by the attached, most recent and fully completed version of IRS Form 433-A (sole proprietor) or Form 433-B (entity) and sections 4 thru 6 below.

4. The A&P Tax Permittee offers to pay as follows:

- ☐ **Lump Sum Cash Offer** – \$ _____ (must be more than zero), with 20% of the amount of the offer (which is \$ _____) being remitted with this offer. Upon written acceptance of the offer, the A&P Tax Permittee will pay the balance of the offer by a certified check contemporaneous with the execution of a Compromise and Closing Agreement.
- ☐ **Installment Payment Offer** – \$ _____ (must be more than zero) to be paid in equal monthly payments of \$ _____ over _____ months (not to exceed 60 months), with the first month's payment being remitted with this offer.

5. Explanation of Circumstances – The A&P Tax Permittee extends this Offer in Compromise and seeks a Compromise and Closing Agreement for the reason(s) described below:

6. Source of Funds (complete only if claiming insolvency in section 4 above) – The A&P Tax Permittee will obtain the funds necessary to fulfill its Offer in Compromise from the following source(s):

7. I DECLARE UNDER PENALTY OF PERJURY THAT THIS OFFER IN COMPROMISE (INCLUDING ANY ACCOMPANYING FORMS OR SCHEDULES) HAS BEEN EXAMINED BY ME AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, ACCURATE, AND COMPLETE.

Original Signature of Permittee or Officer of Permittee

Printed Name and Title

Date

RETURN COMPLETED FORM TO:

LITTLE ROCK ADVERTISING & PROMOTION COMMISSION
ATTN: REVENUE DIVISION
P.O. BOX 1763
LITTLE ROCK, AR 72203-1763

Phone: 501-_____ or 501-_____
Fax: 501-_____

OFFICIAL USE ONLY

Date Application Received: ____/____/____
Application: ____ Approved ____ Denied
Date denial notice sent: ____/____/____
Date of Agreement: ____/____/____

APPENDIX ITEM 50

COMPROMISE AND CLOSING AGREEMENT

THIS COMPROMISE AND CLOSING AGREEMENT ("Agreement") is entered into by _____ (hereinafter called "Seller") and the Little Rock Advertising and Promotion Commission (hereinafter the "Commission") for certain delinquent taxes owed to the Commission.

WHEREAS, Seller is presently indebted to the Commission for \$_____ for unpaid A&P Tax, penalty, and/or interest for the period(s) of _____, for the establishment, _____, having A&P Tax Permit No. _____ (the "Tax Liability");

WHEREAS, Seller has submitted to the Commission an Offer in Compromise and been found to qualify for a compromise of the Tax Liability;

NOW THEREFORE, for and in consideration of the terms and conditions set forth herein, it is agreed between Seller and the Commission that:

1. **Payment Terms.** Seller will pay the Commission the amount of \$_____

[in a lump sum by certified check contemporaneous with the execution of this Agreement in full and final compromise of the Tax Liability.]

[or]

[by monthly installment payments of \$_____ to be remitted to the Commission at the address below by the _____ day of each month for the next [12, 24, 36, 48, 60] months in full and final compromise of the Tax Liability subject to the terms stated herein.]

[2. **Going Forward Taxes.** Seller shall timely file all tax reports for all Commission taxes for which Seller is required to report and make all payments as required by law during the term of this Agreement.]

[3. **Filing of Lien.** Seller consents to and in no way will contest or appeal the Commission's filing of a Certificate of Indebtedness against Seller for the Tax Liability in the amount of \$ _____. Once all amounts agreed to be paid by Seller under this Agreement have been remitted, the Commission will file a Release of Certificate of Indebtedness. Payments made by Seller pursuant to the terms of this Agreement do not preclude an audit, as permitted by law, at a later date.]

[4. **Default.** Any default in the terms of this Agreement will render this Agreement void as of the date of default. The Commission shall not be obligated to provide Seller with notice of such default or otherwise declare default prior to exercising such rights and remedies as may lawfully be available to the Commission for purpose of collecting the amounts due. In the event of a default, the entire balance of tax, penalty, and interest remaining on this Agreement, after credit for payments made prior to default, will be declared due and payable, and the Commission is authorized to take any action under the law to collect the remaining balance. Default shall mean any of the following:

- A. Failure by Seller to pay to the Commission any tax due when a monthly report is filed as required by law.
- B. Failure by Seller to file with the Commission any monthly report when due as required by law.
- C. Payment by Seller of any installment due according to the terms of this Agreement or any current tax payment with a check drawn on an account which does not have sufficient funds to allow the check to be paid upon presentation.
- D. Failure by Seller to take any action required of it under the terms of this Agreement.]

[5.] **Counterparts.** For the convenience of the parties, this Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original.

[6.] **Amendments.** Amendments to this Agreement are effective only if made in writing and signed by all parties hereto.

[7.] **Governing Law.** This Agreement and the legal relationships between the parties shall be governed by and construed in accordance with the laws of the State of Arkansas.

[8.] **Prior Agreements.** This agreement shall supersede all prior Compromise and Closing Agreements by and between the parties relating to the Tax Liability and shall constitute the entire agreement between the parties relating to the compromise of the Tax Liability.]

[9.] **Binding Effect.** This Agreement shall be binding upon the parties, their heirs, successors, personal representatives and assigns, but the Agreement shall not be assignable without the written consent of the non-assigning party hereto.]

EXECUTED this _____ day of _____, 20____.

SO AGREED:

(Legal Name of Business of Permit Holder)
Address 1
Address 2
Address 3

By: _____
Name: _____
Title: _____

SO AGREED:

Little Rock Advertising and
Promotion Commission
P. O. Box 1763
Little Rock, AR 72203

By: _____
Name: _____
Title: _____

APPENDIX ITEM 51

<Date>

Via <Hand Delivery> <First Class U.S. Mail>

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

Re: **Offer in Compromise of A&P Tax Liability**
A&P Tax Permit No. 00-000000

Dear A&P Tax Permit Holder:

The Little Rock Advertising and Promotion Commission has received your Offer in Compromise, dated _____, 20____, for compromise of the A&P Tax, penalty and interest due from you for the period(s) of _____.

After consideration of your application, we have determined that <your present circumstances, as indicated on your offer, do not qualify you to compromise your A&P Tax liability> <the amount and/or the terms of your offer are not sufficient to compromise your A&P Tax liability>, and therefore, the Commission hereby declines your offer to enter into a Compromise and Closing Agreement. This decision may not be appealed.

<If your circumstances should change,> <If you so choose,> you may submit a new Offer in Compromise to enter into a Compromise and Closing Agreement with the Commission in compromise of your A&P Tax liability. In the meantime, you are responsible for full payment of any A&P Tax, penalty and interest due for the above-listed period(s). Failure to pay any amount(s) owed may result in additional penalty and/or interest charges and other enforcement actions against you and/or your business. You must also file the required returns and pay your current A&P Taxes as they become due.

Please submit payment of your tax liability by check or money order payable to the Little Rock Advertising and Promotion Commission (LR A&P Comm) at P.O. Box 1763, Little Rock, Arkansas, 72203, and include your permit number on your form of payment.

Sincerely yours,

<Name>

<Director of Revenue,> <Chair, Finance Committee of the> Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 52

<Date>

Reference No: _____

NOTICE OF CREDIT

Via <Personal Service> <First Class U.S. Mail >

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

Re: **A&P Tax Permit No. 00-000000**

To Whom it May Concern:

According to our records, you are the holder of the above-referenced A&P Tax Permit. Our records indicate that your payment(s) received by the Little Rock Advertising and Promotion Commission for A&P Tax, penalty and/or interest <fines> due from you for the period(s) of _____ resulted in an overpayment in the total amount of \$0.00 for such period(s).

This letter is to notify you that <\$0.00 of this amount has been applied toward unpaid A&P Tax, penalty and/or interest due from you for the period(s) of _____ for which a Final Assessment or Payment Demand Notice was issued to you by the Commission. The remaining balance, if any,> <the full balance of this amount,> as listed below, will be maintained as a Credit Balance that you may apply toward A&P Tax, penalty and/or interest due from you for future periods.

Credit Balance: \$0.00

If a Credit Balance exists, you may deduct the Credit Balance amount from your future payments of A&P Tax, penalty and/or interest until such Credit Balance has been fully applied. **Please report the amount of Credit Balance applied on your tax return for any future period in which you deduct any credit amount from your payment, and please attach this Notice of Credit to such tax return.**

If a Credit Balance of zero is listed above, you may owe additional amounts of A&P Tax, penalty and interest for prior periods for which payment is delinquent and for which you and/or your business may be subject to collection enforcement action under the law. Please submit payment for any unpaid amounts owed as soon as possible.

If you have any questions, please contact the Revenue Division of the Commission at (501) _____.

Sincerely yours,

<Name>

Director of Revenue, Little Rock Advertising
and Promotion Commission

APPENDIX ITEM 53

<Date>

Reference No: _____

NOTICE OF REFUND

Via <Personal Service> <First Class U.S. Mail >

<Full Legal Name of Business or Sole Proprietor of A&P Tax Permit Holder>

<Address One>

<Address Two>

<Address Three>

Re: **A&P Tax Permit No. 00-000000**

To Whom it May Concern:

According to our records, you are the holder of the above-referenced A&P Tax Permit. Our records indicate that your payment(s) received by the Little Rock Advertising and Promotion Commission for A&P Tax, penalty and/or interest due from you for the period(s) of _____ resulted in an overpayment in the total amount of \$0.00 for such period(s).

This letter is to notify you that <\$0.00 of this amount has been applied toward unpaid A&P Tax, penalty and/or interest due from you for the period(s) of _____ for which a Final Assessment or Payment Demand Notice was issued to you by the Commission. The remaining balance> <the full balance of this amount,> as listed below, is refunded to you by the attached check.

Refund Amount: \$0.00

If you have any questions, please contact the Revenue Division of the Commission at (501) _____.

Sincerely yours,

<Name>

Director of Revenue, Little Rock Advertising
and Promotion Commission