

LEGAL NOTICE

In compliance with Act 434 of 1967, the Arkansas Administrative Procedure Act, as amended, notice is hereby given that the Commissioner of Revenue for the State of Arkansas has adopted Rule 2006-3, titled "Income Tax Rule Withholding on Nonresident Members of Pass-through Entities." The purpose of this rule is to properly administer the withholding provisions of ACA § 26-51-919 with regard to the taxable income of nonresident members of pass-through business entities.

The public hearing will be held Wednesday, January 3, 2007, at 1:00 p.m. in the second floor conference room (#2330) of the Ledbetter Building, 1800 W. Seventh Street, Little Rock, Arkansas. All interested parties may attend and present their views on the subjects and issues involved. Written comments may be mailed to John H. Theis, Assistant Commissioner, DFA Revenue Division, Ledbetter Building-Room 2440, P. O. Box 1272, Little Rock, AR 72203-1272; or by fax to (501) 683-1161.