

# ITEMIZED DEDUCTIONS INSTRUCTIONS (FORM AR3)

## MEDICAL AND DENTAL EXPENSES

List only amounts you paid and for which you were not reimbursed.

**LINE 1.** Enter total medical and dental expenses, less reimbursements from insurance or other sources. See chart on Page 17 for examples of deductible and nondeductible expenses.

**LINE 2.** Enter total amount from Form AR1000F/AR1000NR, Lines 25A and 25B.

**LINE 3.** Multiply Line 2 by, ten percent **10% (.10)**. Otherwise enter zero **(0)**.

**LINE 4.** Subtract Line 3 from Line 1; if more than Line 1, enter 0.

## TAXES

**LINE 5.** You may deduct real estate taxes you paid on property you own that was not used for business. Do not include any special assessments or levy taxes.

Some taxes you **cannot** deduct are:

- Arkansas income taxes
- Car tags
- Cigarette and beverage taxes
- Dog licenses
- Estate taxes
- Federal income taxes
- Federal Social Security taxes
- Hunting and fishing licenses
- Improvement taxes
- Sales taxes

**LINE 6.** Taxes you may deduct on this line:

- City income taxes
- Mississippi gambling taxes
- Personal property taxes
- Taxes paid to a foreign country on income taxed on this return

**LINE 7.** Add the amounts on Lines 5 and 6.

## INTEREST EXPENSE

**LINE 8.** You may deduct the home mortgage interest paid to a bank or other financial institution.

The deduction is generally limited to interest attributable to a debt for not more than the cost of the principal, and/or second residence, plus improvements.

**LINE 9.** Deduct home mortgage interest paid to an individual on this line, and list that person's name and address.

**LINE 10.** Enter the amount of deductible points paid on this line. Deductible points are those that:

1. Are incurred in the purchase or improvement of the taxpayer's principal residence; **and**

2. Reflect an established business practice of charging points in the geographical area where the loan is made; **and**
3. Do not exceed the number of points generally charged for the type of transaction. (Points paid in refinancing a mortgage must be amortized over the life of the loan.)

**NOTE:** *In order to deduct the full amount of the points paid, payment of the points must be made from separate funds brought to the loan closing.*

**LINE 11.** Enter deductible investment interest. The deduction is limited to the amount of investment income. Interest that is disallowed because of the limitation can be carried forward to the next year and deducted to the extent of the limitation in the carryover year. **Attach federal Form 4952.**

**LINE 12.** Add Lines 8, 9, 10, and 11.

## CONTRIBUTIONS

**LINE 13.** Enter the total contributions you made by cash or check. If you gave **\$3,000** or more to any one organization, list the donee and amount given. If you have non-cash contributions of **\$500** or more, **attach federal Form 8283.**

**LINE 14.** In addition to other contributions, a deduction is allowed for the donated value of artistic, literary, and musical creations **if the following qualifications are met:**

1. The taxpayer making the donation derived at least fifty percent (**50%**) of his/her current or prior year income from an art related profession;
2. The fair market value of the art work has been verified by an approved independent appraiser, and **a copy of the appraisal is attached;**
3. The artwork was donated to a museum, art gallery, or nonprofit charitable organization qualified under Internal Revenue Code § 501(C)(3) and located in the State of Arkansas; **and**
4. The deduction for donated art work does not exceed fifteen percent (**15%**) of the donor's gross income in the calendar year of donation.

**LINE 15.** List other deductible contributions:

1. Unreimbursed amounts spent to maintain an elementary or high school student (other than a dependent or relative) in a taxpayer's home under a program sponsored by a charitable organization.
2. A gift of property to a non-profit organization. Attach a description of the property, date of gift, and method of valuation. For each gift in excess of **\$500**, list any conditions attached to the gift, manner of acquisition, and cost or basis if owned by you for less than five (5) years.

**NOTE:** *Payments to private academies or other schools for the education of dependents are not deductible as contributions.*

**LINE 16.** If you made contributions in excess of sixty percent (**60%**) of your adjusted gross income, you may carry the excess deduction over for a period of five (**5**) years.

If you are deducting an excess contribution from a previous year, enter the amount and year of the original contribution.

**LINE 17.** Add Lines 13, 14, 15, and 16.

## CASUALTY AND THEFT LOSSES

**LINE 18.** The method of computing casualty or theft losses is the same as the federal method with the **\$100** exclusion. The amount of each loss must exceed ten percent (**10%**) of your adjusted gross income. **Attach Form AR4684 and provide necessary supporting documents.**

If you have a Disaster Loss in 2023 on property in a federal disaster area, you may elect to deduct the loss as an itemized deduction in 2022. If you elect to report the loss on your 2022 return, you cannot report the loss on your 2023 return.

A disaster loss is the only loss which may be carried back. You may amend your 2021 return to report a disaster loss incurred in 2022. If you elect to amend your 2021 return, you cannot report the loss on your 2022 return. If loss in federal disaster area, list location on Line 18.

**LINE 19.** Enter your Post-Secondary Education Tuition Deduction and **attach Form AR1075(s).**

## MISCELLANEOUS DEDUCTIONS SUBJECT TO THE 2% AGI LIMITATION

**LINE 20.** Enter unreimbursed employee business expenses. Arkansas recognizes the federal mileage allowance for computing business travel expenses. **Attach Form AR2106.**

**LINE 21.** Other deductions include:

- Union or professional dues
- Tax return preparation fees
- Expenses for safety equipment
- Expenses of entertaining customers
- Tools and supplies
- Fees paid to employment agencies

**Attach supporting schedule or statement.**

**LINE 22.** Add Lines 20 and 21.

**LINE 23.** Enter combined amount from Form AR1000F/AR1000NR, Lines 25A and 25B.

**LINE 24.** Multiply Line 23 by **2% (.02)**.

**LINE 25.** Subtract Line 24 from Line 22. This is your total allowable miscellaneous deductions.

## OTHER MISCELLANEOUS DEDUCTIONS

**LINE 26. Volunteer firefighters** may deduct unreimbursed expenses of firefighting equipment required by the volunteer fire department **and/or** loss of value of personal property damaged or destroyed during volunteer firefighting activities. To qualify, you must have received less than \$5,000 total compensation for the taxable year from the volunteer fire department you served. **This deduction may not exceed \$1,000 per volunteer firefighter.**

**LINE 27.** Enter your gambling losses here. **Gambling losses cannot exceed gambling winnings.**

**LINE 28.** Enter your other miscellaneous deductions not subject to the 2% AGI limit. **Attach detailed schedule of each deduction.**

**LINE 29.** Add Lines 26, 27, and 28.

**LINE 30.** Add Lines 4, 7, 12, 17, 18, 19, 25 and 29.

## PRORATED ITEMIZED DEDUCTIONS

**LINE 31.** If you are married filing separately, Status 4 or 5, you must prorate your itemized deductions between spouses. Enter your AGI from Line 25, Column A and your spouse's AGI from Line 25, Column B of Form AR1000F/AR1000NR.

**LINE 32.** Add Lines 31A and 31B.

**LINE 33.** Divide Line 31A by Line 32 and enter the percentage here. **Round to the nearest whole percent.**

**LINE 34.** Multiply the total itemized deductions reported on Line 30 by your percentage on Line 33. Enter result here and on Form AR1000F/AR1000NR, Line 27, Column A.

**LINE 35.** Subtract Line 34 from Line 30. Enter result here and on Form AR1000F/AR1000NR, Line 27, Column B. If you and your spouse are using Status 5, this is the amount of the total itemized deductions your spouse is allowed to claim on his/her tax return.

### Deductible vs. Non-deductible Medical Expenses

The chart below lists specific types of expenses and whether or not a deduction for the expense is permitted.

#### Deductible

Alcoholism, treatment of  
Ambulance hire  
Attendant to accompany blind  
or deaf student  
Chiropractor  
Contact lenses  
Contraceptives, prescription  
Dental fees  
Drug addiction, recovery from  
Drugs, prescription  
Eye examinations and glasses  
Hearing aids  
Insulin  
Laser eye surgery  
Long-term care expenses  
Orthopedic shoes  
Psychiatric care  
Psychologist  
Smoking, program to stop  
Wheelchair  
X-rays

#### Non-deductible

Anticipated medical expenses  
Baby-sitting expenses to enable  
parent to see doctor  
Cosmetic surgery, unnecessary  
Diaper service  
Ear piercing  
Electrolysis  
Funeral expenses  
Gravestone  
Hair transplants, surgical  
Health club dues  
Hygienic supplies  
Insurance premiums-loss of income  
Insurance premiums-loss of limb  
Marriage counseling  
Maternity clothes  
Spiritual guidance  
Tattoos  
Teeth, whitening  
Toilet articles  
Trips, general health improvement

## STUDENT LOAN INTEREST WORKSHEET

1. Enter the total interest you paid in 2022 on qualified student loans. .... 1 \_\_\_\_\_
  2. Enter the smaller of Line 1 above or \$2,500. .... 2 \_\_\_\_\_
  3. Enter the amount(s) from Form AR1000F/AR1000NR, Line(s) 23A and 23B. .... 3 \_\_\_\_\_
  4. Enter total adjustments from Form AR1000F/AR1000NR, Line(s) 24A and 24B.  
(Do not include the deduction for interest paid on student loans, Line 6, AR1000ADJ). .... 4 \_\_\_\_\_
  5. Modified AGI. Subtract Line 4 from Line 3. .... 5 \_\_\_\_\_
- Note:** If Line 5 is \$85,000 or more and you are filing Status 1, 3, or 6 **or** \$175,000 or more and you are filing Status 2 or 4, **STOP HERE.** You **cannot** take the deduction.
6. Enter: \$70,000 if filing Status 1, 3, or 6; \$145,000 if filing Status 2 or 4. .... 6 \_\_\_\_\_
  7. Subtract Line 6 from Line 5.  
**If zero or less,** enter -0- here and on Line 9, skip Line 8, and go to Line 10. .... 7 \_\_\_\_\_
  8. Divide Line 7 by \$15,000 (\$30,000 if filing status 2 or 4).  
Enter result as a decimal (rounded to at least three places). .... 8 \_\_\_\_\_
  9. Multiply Line 2 by Line 8. .... 9 \_\_\_\_\_
  10. Allowable Deduction: Subtract Line 9 from Line 2.  
Enter result here and on Form AR1000ADJ, Line 6. .... 10 \_\_\_\_\_

### FILING STATUS 4 ONLY

- |  | <b>Primary</b> | <b>Spouse</b> |
|--|----------------|---------------|
| 11. Enter the total interest for each spouse up to the combined amount on Line 1. .... 11A _____               | 11A _____      | 11B _____     |
| 12. Total amount paid from Line 1. .... 12 _____   | 12 _____       |               |
| 13. Divide Line 11A by Line 12.<br>Enter result as a decimal (rounded to at least three places). .... 13 _____ | 13 _____       |               |
| 14. Multiply Line 10 by the amount on Line 13.<br>Enter here and on AR1000ADJ, Line 6, Column A. .... 14 _____ | 14 _____       |               |
| 15. Subtract Line 14 from Line 10. Enter here and on AR1000ADJ, Line 6, Column B. .... 15 _____                |                | 15 _____      |

### IRA PHASE OUT CHART

IF YOUR FILING STATUS IS:	YOUR ALLOWABLE TRADITIONAL IRA DEDUCTION	
	Phases out when Arkansas AGI exceeds:	Will be zero when Arkansas AGI is:
Single, Head of Household	\$68,000	\$78,000
Married Filing on Same Return (Status 2 or 4), or Surviving Spouse	\$109,000	\$129,000
Married Filing on Separate Returns (Status 5)	\$0	\$10,000
Nonactive Spouse (Income Computed Jointly)	\$204,000	\$214,000

**If your Arkansas AGI is within one of the above phaseout ranges, see IRS Publication 590 to figure your allowable IRA deduction.**

## SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET

1. Enter the total amount paid in 2022 for health insurance coverage established under your business for 2022 for you, your spouse, and your dependents. .... 1 \_\_\_\_\_
2. Enter your net profit and any other earned income\* from the business under which the insurance plan was established, less any deductions on Form AR1000ADJ, Line 10. .... 2 \_\_\_\_\_
3. Enter the smaller of Line 1 or Line 2 here and on Form AR1000ADJ, Line 9.  
(Do not include this amount in figuring your medical expense deduction on Itemized Deduction, Form AR3) ... 3 \_\_\_\_\_

*\*Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income. If you were more than a 2% shareholder in an S corporation, earned income is your wages from that corporation.*

## MILEAGE AND DEPLETION ALLOWANCES

Mileage Allowance	Jan. 1 to June 30, 2022	July to Dec. 31, 2022
Business.....	58.5 cents/mile.....	62.5 cents/mile
Charitable.....	14 cents/mile.....	14 cents/mile
Medical/Moving.....	18 cents/mile.....	22 cents/mile
Mail Carrier (rural).....	Reimbursement received	

<b>Depletion Allowance</b>	
Depletion (gas and oil).....	Same as federal (Fifteen percent (15%) for most gas and oil production)

## DEPRECIATION INFORMATION

### Section 179 Facts

Arkansas adopted IRC §179 as in effect on January 1, 2022, for purchases made in 2022.

- Deduction Limit – \$1,080,000
- Cost of qualifying property limit – \$2.7 million
- No deduction allowed above \$2.7 million with deduction phasing out dollar for dollar until hitting \$0 at \$3.78 million
- More than one property placed in service – limit \$2.7 million. Divide the deduction among the property in any way desired as long as the total amount stays under the deduction limit
- Any cost not deducted in one year may be carried forward to next year
- Deduction may not be used to reduce taxable income below zero

## HOW TO FILL OUT YOUR CHECK

Make your check payable to "Dept. of Finance and Administration".

Date and mail payment on or before April 15th, 2023.

Lynne Taxpayer 2222 Austin Ave Tony, AR 11122 Phone (501) 555-1552	3169 Date <u>April 15, 2023</u>
PAY TO THE ORDER OF: <u>Dept. of Finance and Administration</u>	
\$ <span style="border: 1px solid black; padding: 2px;">125.00</span>	
One hundred twenty five and no/100 _____ DOLLARS	
MEMO: <u>Tax year 2022</u> <u>12345678-IIT</u>	
_____ <i>Lynne Taxpayer</i>	

Include your Account ID or Social Security Number and the tax year on the memo line.

Make sure both amounts match

Don't forget to sign your check!

# INFLATIONARY RELIEF INCOME TAX CREDIT WORKSHEET

For the tax year beginning January 1, 2022, an individual taxpayer who files an Arkansas full-year resident income-tax return having a net income up to \$101,000 or joint filers with a net income up to \$202,000 are allowed an income-tax credit against the individual income tax liability. This credit is non-refundable and only available to Arkansas residents.

### Filing Status 1,3,5,6

1. Enter amount from line 28 of your AR1000F..... 1. \_\_\_\_\_
2. Find income range in table located on next page. Enter corresponding credit here and on line 7 of form AR1000TC..... 2. \_\_\_\_\_

### Filing Status 2

1. Enter amount from line 28 of your AR1000F..... 1. \_\_\_\_\_
2. Find income range on the table located on next page. Enter corresponding credit here and on line 7 of Form AR1000TC..... 2. \_\_\_\_\_

### Filing Status 4

- |   | <b>Primary</b> | <b>Spouse</b> |
|---|----------------|---------------|
| 1. Enter amount from line 28 of your AR1000F.....   | 1A. _____      | 1B. _____     |
| 2. Find income range in table located on next page.<br>Enter corresponding credit for each spouse here..... | 2A. _____      | 2B. _____     |
| 3. Add primary and spouse columns from line 2 above. Enter amount here and on line 7 of form AR1000TC.....  | 3. _____       |               |

**INFLATIONARY RELIEF INCOME  
TAX CREDIT TABLE**  
Filing Status 1,3,4,5, and 6

Income Range	Credit
\$1 - \$87,000	\$150
\$87,001 - \$88,000	\$140
\$88,001-\$89,000	\$130
\$89,001-\$90,000	\$120
\$90,001-\$91,000	\$110
\$91,001-\$92,000	\$100
\$92,001-\$93,000	\$90
\$93,001-\$94,000	\$80
\$94,001-\$95,000	\$70
\$95,001-\$96,000	\$60
\$96,001-\$97,000	\$50
\$97,001-\$98,000	\$40
\$98,001-\$99,000	\$30
\$99,001-\$100,000	\$20
\$100,001-\$101,000	
\$101,001 and up	

**INFLATIONARY RELIEF INCOME  
TAX CREDIT TABLE**  
Filing Status 2

Income Range	Credit
\$1-\$174,000	\$300
\$ 174,001-\$176,000	\$280
\$176,001-\$178,000	\$260
\$178,001-\$180,000	\$240
\$180,001-\$182,000	\$220
\$182,001-\$184,000	\$200
\$184,001-\$186,000	\$180
\$186,001-\$188,000	\$160
\$188,001-\$190,000	\$140
\$190,001-\$192,000	\$120
\$192,001-\$194,000	\$100
\$194,001-\$196,000	\$80
\$196,001-\$198,000	\$60
\$198,001-\$200,000	\$40
\$200,001-\$202,000	\$20
\$202,001 and up	\$0

# ADDITIONAL TAX CREDIT FOR QUALIFIED INDIVIDUALS WORKSHEET

An individual taxpayer having a net income up to \$25,400 and who timely files a tax return is allowed an additional tax credit. If your net income amount on line 28 is \$25,400 or less, fill out the worksheet below to determine amount of credit.

### Filing Status 1,3,5, and 6

1. Enter amount from line 28 of your AR1000F or AR1000NR..... 1. \_\_\_\_\_
2. Find income range in table below. Enter corresponding credit here and on line 6 of form AR1000TC..... 2. \_\_\_\_\_

### Filing Status 2

1. Enter amount from line 28 of your AR1000F or AR1000NR..... 1. \_\_\_\_\_
2. Find your net taxable income in the table below. Enter corresponding credit here..... 2. \_\_\_\_\_
3. Double the credit from line 2 . Enter amount here and on line 6 of the AR1000TC..... 3. \_\_\_\_\_

### Filing Status 4

**Primary**                      **Spouse**

1. Enter amount from line 28 of your AR1000F or AR1000NR..... 1A. \_\_\_\_\_ 1B. \_\_\_\_\_
2. Find your net taxable income in the table below. Enter corresponding credit for each spouse here..... 2A. \_\_\_\_\_ 2B. \_\_\_\_\_
3. Add primary and spouse columns from line 2 above. Enter amount here and on line 6 of form AR1000TC..... 3. \_\_\_\_\_

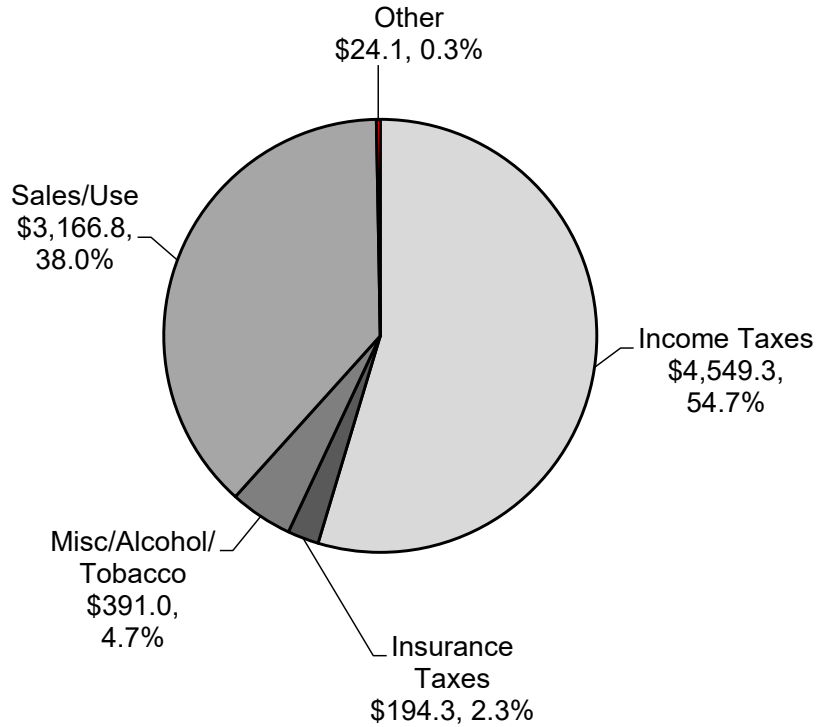
### ADDITIONAL TAX CREDIT FOR QUALIFIED INDIVIDUALS TABLE

Income Range	Credit
\$0 - \$24,300	\$60
\$24,301 - \$24,400	\$55
\$24,401 - \$24,500	\$50
\$24,501 - \$24,600	\$45
\$24,601 - \$24,700	\$40
\$24,701 - \$24,800	\$35
\$24,801-\$24,900	\$30
\$24,901-\$25,000	\$25
\$25,001-\$25,100	\$20
\$25,101-\$25,200	\$15
\$25,201-\$25,300	\$10
\$25,301-\$25,400	\$5
\$25,401 and up	\$0

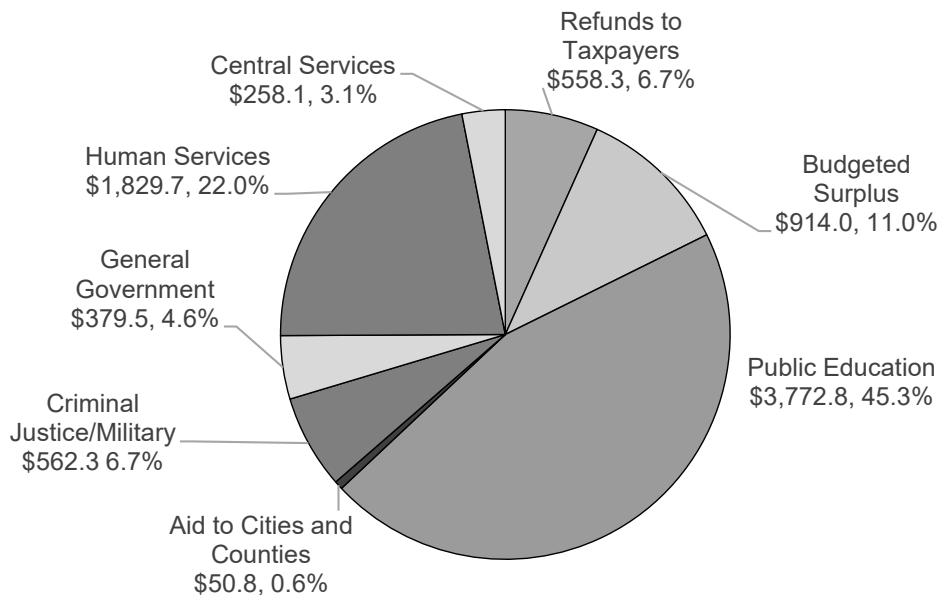
# FOR TAXPAYERS' INFORMATION

Individual and corporation income taxes are the largest source of state general revenue.

## \$8,325.5 MILLION GENERAL REVENUE TAX Where It Comes From:



## \$8,325.5 MILLION GENERAL REVENUE TAX Where It Is Spent:





# STATE OF ARKANSAS

## DEPARTMENT OF FINANCE AND ADMINISTRATION

### YOUR RIGHTS AS A TAXPAYER

You have the right to a full explanation of all actions by any employee of the Secretary of the Department of Finance and Administration both during an audit and during collection activities.

- All tax information contained in the records and files of the Secretary of the Department of Finance and Administration (hereinafter "Secretary") pertaining to you or your business is confidential subject to exceptions in Ark. Code Ann. § 26-18-303.
- You may represent yourself in any proceeding or interview before the Secretary or you may be represented by anyone whom you authorize in writing to be your representative.
- You have the right to consult with a lawyer, accountant, or other representative at any time during an interview with an employee of the Secretary. The Secretary shall suspend the interview to allow you to consult with your representative.
- You may record any interview with the Secretary or his or her employee at your expense. You should let the Secretary or his or her employee know in advance of your intention to record the interview. The Secretary may likewise record an interview, and a copy may be obtained within a reasonable time at your expense.
- You may protest a proposed assessment of tax by filing a petition with the Tax Appeals Commission ("Commission"). You must file your petition in writing no later than 90 days from the date the Department issues a proposed assessment. The petition may be heard in-person, by teleconference, by videoconference, by any combination of those means, or solely upon the documents filed with the Commission. If you do not file a petition with the Commission, you may still pursue judicial remedies by filing an action in circuit court.
- A decision of the Commission has the same effect and shall be enforced in the same manner as a decision of a circuit court, unless judicial review of the decision is pending. After the issuance of the Notice of Final Assessment or the final decision of the Commission, you may seek judicial relief by following the procedures stated in the Arkansas Tax Procedure Act and appealing the tax assessment to circuit court. To pursue your appeal of a tax assessment to circuit court, you must do one of the following:
  - (1) File suit within 180 days of the date of the Notice of Final Assessment or final decision of the Commission if the taxpayer does not make any payment of the tax, penalty, or interest due;
  - (2) Pay the entire amount of tax due within one year of the date of the Notice of Final Assessment or final decision of the Commission and file suit within one year of the date of payment; or
  - (3) File suit within one year of the date of the final decision of the Commission to recover assessed tax, penalty, and interest paid prior to the time for issuance of the Notice of Final Assessment.
- A taxpayer may file an amended return or a verified claim for credit or refund of an overpayment of any state tax within three years from the date the return was filed or two years from the date the tax was paid, whichever is later. Any amended return or claim for refund should be filed with the office of the Revenue Division which administers the type of tax in question. The ability to file an amended return is not available to a taxpayer whose liability was determined as a result of an audit by the Department.
- If the Secretary disallows the refund claim either in whole or in part, the Secretary will issue a Notice of Claim Denial. You may protest the Notice of Claim Denial by filing a petition with the Commission. This protest must be filed with the Commission within 90 days from the date the Department issues the Notice of Claim Denial.
- Following the final decision of the Commission, you may seek judicial relief from the Notice of Claim Denial by appealing the decision to circuit court. Judicial review is available whether or not you filed a petition with the Commission. To pursue your appeal to circuit court, you must file suit within one year of the date of the mailing of the Notice of Claim Denial or the final determination of the Commission.
- Any taxpayer who wishes to file a petition to protest a proposed assessment or refund claim denial should file the petition in writing to:

#### **Tax Appeals Commission**

**Mail: 900 West Capitol Avenue, Suite 310, Little Rock AR 72201**

**Online: [ig.arkansas.gov/tax-appeals-commission/](http://ig.arkansas.gov/tax-appeals-commission/)**

- In administering the state tax laws, the Secretary is authorized by law to make an examination or investigation of the business, books, and records of the taxpayer. If the Secretary determines that an additional amount of tax is due, then a Notice of Proposed Assessment shall be issued to the taxpayer. The taxpayer may seek relief from the Notice of Proposed Assessment as outlined above. If the taxpayer fails to preserve and maintain records suitable to determine the amount of tax due or to prove accuracy of any return, the Secretary may make an estimated assessment based upon the best information available as to the amount of tax due by the taxpayer.
- The Secretary may issue a jeopardy assessment against any taxpayer (1) whose tax liability exceeds any bond on file indemnifying the state for the payment of a state tax, (2) who intends to leave the State, remove his or her property, or conceal himself or herself or his or her property, (3) who intends to discontinue his or her business without making adequate provisions for payment of state taxes, or (4) who does any other act tending to prejudice or jeopardize the Secretary's ability to compute, assess, or collect any state tax. Any taxpayer seeking relief from a jeopardy assessment must file a petition with the Commission within five days from the receipt of the jeopardy assessment.
- When collecting any state tax due from a taxpayer, the Secretary is authorized to file a Certificate of Indebtedness (state tax lien) with the circuit clerk of any county of this state certifying that the person named therein is indebted to the state for the amount of tax due as established by the Secretary. The Certificate of Indebtedness shall have the same force and effect as the entry of a judgment rendered by a circuit court and shall constitute a lien upon the title of any real and personal property of the taxpayer in the county where the Certificate of Indebtedness is recorded.
- After the filing of the Certificate of Indebtedness, the Secretary may take all steps authorized by law for the collection of the tax, including the issuance of a writ of execution, garnishment, and cancellation of any state tax permits or registrations.
- Any court costs or sheriff's fees which result from the Secretary's attempt to collect delinquent taxes shall be collected from the taxpayer in addition to the tax, interest, and penalties included in the Certificate of Indebtedness.

Revised 01/2023