

Arkansas Voluntary Filing Options					
Option	Summary	Enrollment Dates	Agreement Involved	Repeatability of Program	Penalties and Interest
Voluntary Review Program	Available for a limited number of Holders each calendar year	Begins December 1 Ends December 31	No agreement document, program involves Holder	Not repeatable, one-time program	No
Voluntary Compliance Program	Voluntary self-review of records conducted by the Holder	Open enrollment	Voluntary Compliance Agreement	Repeatable program (i.e., if Holder acquires new subsidiary in need of compliance review)	No
Voluntary Disclosure Program	Voluntary audit of Holder's records by a 3rd Party with limited lookback time frame	Summer: Begins July 1 Ends July 31  Winter: Begins December 1 Ends December 31	Voluntary Disclosure Agreement	Repeatable program, but penalties and/or interest and examination fees may be applied (i.e., if the same categories are reviewed)	Not for 1st Audit