

Arkansas  
State Claims Commission

Please Read Instructions on Reverse Side of Yellow copy

B2.

Please print in ink or type

JUL 27 2015

BEFORE THE STATE CLAIMS COMMISSION  
Of the State of Arkansas

RECEIVED

- Mr.
- Mrs.
- Ms.
- Miss

Husqvarna Outdoor Products, Inc. Claimant

vs.

State of Arkansas, Respondent

Do Not Write in These Spaces	
Claim No.	16-0071-CC
Date Filed	July 27, 2015 (Month) (Day) (Year)
Amount of Claim \$	
Fund	\$27,600.00 DFA/RD

DFA REVENUE DIVISION

COMPLAINT

Reissuance of Warrant (Check)  
1210215833

Husqvarna Outdoor Products, Inc. the above named Claimant, of 9335 Harris Corners Pkwy, Charlotte, NC 28269

(Name) (Street or R.F.D. & No.) (City)  
(State) (Zip Code) (Daytime Phone No.) County of Mecklenburg represented by (Legal Counsel, if any, for Claim)

of (Street and No.) (City) (State) (Zip Code) (Phone No.) (Fax No.) says:

State agency involved: Amount sought:

Month, day, year and place of incident or service:

Explanation:

This claim is being filed for the reissuance of warrant #1210215833 dated 10/11/11, payable to Husqvarna Outdoor Products, Inc. in the amount of \$27,600.00, payable from DFA Revenue Division. This warrant was not presented to the state treasurer for redemption during the legal redemption period.

Warrant or necessary papers for reissuing lost warrant(s)/check(s) is/are attached to and made a part of this complaint.

Completed paperwork for reissuance of this warrant was received in this office on July 10, 2015.

As parts of this complaint, the claimant makes the statements, and answers the following questions, as indicated: (1) Has claim been presented to any state department or officer thereof? NO ; when? ; to whom? (Yes or No) (Month) (Day) (Year) (Department)

and that \$ was paid thereon: (2) Has any third person or corporation an interest in this claim? NO ; if so, state name and address (Name) (Street or R.F.D. & No.) (City) (State) (Zip Code)

and that the nature thereof is as follows: and was acquired on in the following manner:

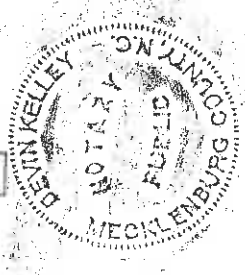
THE UNDERSIGNED states on oath that he or she is familiar with the matters and things set forth in the above complaint, and that he or she verily believes that they are true.

John W. Stanfield / Assistant Secretary  
(Print Claimant/Representative Name)

(Signature of Claimant/Representative)

SWORN TO and subscribed before me at Charlotte NC

(SEAL)



on this 20th day of July 2015  
(Date) (Month) (Year)

(Signature of Notary Public)

My Commission Expires: 3 24 2020  
(Month) (Day) (Year)

SF1- R7/99

# ARKANSAS STATE CLAIMS COMMISSION

(501) 682-1619  
FAX (501) 682-2823



BRENDA WADE  
DIRECTOR

101 EAST CAPITOL AVENUE  
SUITE 410  
LITTLE ROCK, AR 72201-3823

July 10, 2015

Husqvarna Outdoor Products, Inc.  
Attn: Marsha Caldwell  
9335 Harris Corners Pkwy  
Charlotte, NC 28269

RE: Husqvarna Outdoor Products, Inc.  
Reissuance of Warrant (Check)  
Warrant Number: 1210215833

Dear Ms. Caldwell:

This will acknowledge receipt of a request for reissuance of the above listed warrant.

We have completed and enclosed a complaint form for your convenience in having this warrant (check) reissued. Please sign the form before a Notary Public and return it to this office for filing.

Upon receipt of the complaint form, properly signed and notarized, we will then file your claim to be presented to the State Claims Commission for consideration.

Sincerely,

A handwritten signature in cursive script that reads "Brenda Wade" with a stylized flourish at the end.

Brenda Wade  
Director

BW/sh  
Enclosure

ARKANSAS STATE CLAIMS COMMISSION  
Phone # 682-1619 Fax # 682-2823  
**NOTICE OF LOST/ OUTDATED WARRANT(S)**

**PART I**

The records of the Department of Finance and Administration of Arkansas, Phone # 682-4775,

Agency 1816 W 7<sup>th</sup> Street, Room 2250, Little Rock, AR 72203,  
Agency Address

reflect that Husqvarna Outdoor Products, Inc,

Payee/Payees

9335 Harris Corners Pkwy, Charlotte,

Payee's Address City

NC, 28269, was/were issued

State Zip Code

State Warrant number: 1210215833, dated 10/11/2011,

in the amount of \$ 27,600.00, the same being in payment

of Voucher No. 8022342320, Agency No. 0630,

Appropriation No. 237, Character Code 14,

Fund Code TGC, Social Security No. \_\_\_\_\_, or

if corporation-Federal Tax ID No. \_\_\_\_\_

Business Area 0630 Fund Code TGC0000 Cost Center Group 397618 Fund Center 237

Scott D Fryer, Assistant Administrator  
Agency Disbursing Officer's Full Name (Please Print)

Scott Fryer  
Agency Disbursing Officer's Signature

\*\*\*\*\*

**STATEMENT OF FORGERY  
(FORGED WARRANTS ONLY)**

**PART II**

I/We, \_\_\_\_\_, state that:

\_\_\_\_\_  
Name(s)

- \_\_\_\_\_ 1. I/We received and lost.
- \_\_\_\_\_ 2. I/We did not receive, endorse nor cash.
- \_\_\_\_\_ 3. I/We have not authorized another person to sign my/our name(s) to the warrant.
- \_\_\_\_\_ 4. I/We have no knowledge of the whereabouts of the warrant or of any other person having received, cashed or endorsed the warrant.
- \_\_\_\_\_ 5. When this warrant was presented for payment, the endorsement was a forgery.

Check line items

Vendor: TAX630N  
 Company Code: ARK  
 Name: DEB-REV NON FOI TAX PYMTS USE ONLY  
 City: LITTLE ROCK

St	Assignment	Document No	Type	Doc. Date	S	DP	Amount in local cur.	LCurr	Clring doc.	Text	Branch
	<input type="checkbox"/> 70308647862612	7030864786	ZF	10/11/2011			27,600.00	USD	7030864786		
	<input type="checkbox"/> R175813440	8628342320	ZZ	10/11/2011			27,600.00	USD	7030864786	CORPORATION INCOME TAX REFUND - 02100004-CIT	
*	<input type="checkbox"/>						0.00	USD			
**	Account TAX630N						0.00	USD			

Vendor: \*  
 Company Code: \*  
 Name: \*  
 City: \*

St	Assignment	Document No	Type	Doc. Date	S	DP	Amount in local cur.	LCurr	Clring doc.	Text	Branch
***							0.00	USD			

### Display Check Information

Check recipient  Check issuer...  Accounting docs  Payment document

Paying company code

Bank data	
House Bank	TREAS Bank Key 999999982
Account ID	TREAL Bank Account 6001

Voided check	
Check number	1210215833
Void reason code	Outlawed Warrant
Voided on	10/24/2023
Voided by	MSGAZESLIP

Information on voided check		
Currency	USD	Amount paid 27,600.00
Payment date	10/11/2011	Cash discount amount 0.00
Name	HUSQVANA OUTDOOR PRODUCTS INC	
City	CHARLOTTE	
Payee's country	US	
Regional code	NC	

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**DEPARTMENT OF FINANCE & ADMINISTRATION**

**MEMORANDUM**

**TO:** Arkansas State Claims Commission      **DATE:** July 8, 2015  
**FROM:** Marsha Caldwell, Assistant Manager  
Corporation Income Tax *MC*  
**SUBJECT:** Outlawed Warrant

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I have been speaking with Mr John Stansild concerning this warrant, please send paperwork to his attention at the 9335 Harris Corners Pkwy, Charlotte, NC 28269 address.  
Thank you

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**ARKANSAS STATE CLAIMS COMMISSION  
Reissuance of Out-Dated Warrants**

**Date: 7/10/2015**

**Warrant: 1210215833**

**Name of Payee: Husqvarna Outdoor Products, Inc.**

**Amount: \$27,600.00**

**Upon checking with PAT of AOS/Data Processing Division, I was informed that this warrant was still outstanding and no duplicate warrant had been issued. We also checked our (Claims Commission) records to verify that there has been no reissuance by this office and there was none.**

---

**SH**



TOTALS THIS WARRANT

27,600.00

THIS WARRANT VOID AFTER JUNE 30, 2013

12W-021583

# Auditor of State of Arkansas

To the State Treasurer, Little Rock, Ark

PAY TO THE ORDER OF:

AGENCY	MO	DAY	YEAR
0630	10	11	2011

HUSQVARNA OUTDOOR PRODUCTS INC  
HUSQVARNA CONSUMER OUTDOOR PRO

- PAY THIS AMOUNT -

\*\*\*\*\*27600.00

DO NOT BEND, FOLD OR MUTILATE

I CERTIFY THE SUM HEREIN IS DUE BY THE STATE OF ARKANSAS TO THE PAYEE NAMED HEREIN AND THE STATE TREASURER IS HEREBY DIRECTED TO PAY SAID SUM TO THE ORDER OF THE PAYEE OUT OF THE APPROPRIATION HEREIN SPECIFIED.



*Charlie Daniels*

0630

08 2007678

1210215833





9335 Harris Corners Parkway, Suite 500  
Charlotte, NC 28269  
Phone (704) 921-7027  
FAX (704) 599-4302

July 9, 2015

State of Arkansas  
Dept of Finance and Administration  
Corporation Income Tax  
P.O. Box 919  
Little Rock, AR 72203  
Attn: Ms. Marsha Caldwell

Re: Husqvarna Forestry Products N.A., Inc.  
EIN: 26-1596489  
Corporation Income Tax Refund for TY 2011  
Warrant Numb: 12W-0215833

Dear Ms. Caldwell:

Per our phone conversation yesterday, July 8, 2015, we are writing to request that Arkansas DFA move the \$27,600 estimated overpayment sitting on Husqvarna Consumer Outdoor Products N.A., Inc (EIN: 20-3600732) to Husqvarna Forestry Products N.A., Inc (EIN: 26-1596489), and to apply the estimated payment forward to tax year 2014.

To reiterate our conversation, we received a refund check in the amount of \$27,600 with a warrant date of 10/11/2011 for tax year 2011. We found out that this was an estimated payment that was paid into Husqvarna Forestry Products N.A., Inc. but the state shows the payment going into Husqvarna Consumer Outdoor Products N.A., Inc. In November 2012, we contacted the state and talked to Stephanie Price. To document the conversation, we wrote to her requesting that DFA move the payment to the proper account; subsequently, we did not cash the check because we had assumed that the payment had been moved as previously communicated. To date, we do not see an email or notation where DFA has requested the check be returned. Unfortunately, we have now been informed that the payment did not get moved to the proper account and the refund check has now gone stale.

Please find attached a copy of the check and the previously referenced correspondence to DFA for your reference. We look forward to correspondence from you regarding the resolution. If you have any questions, please contact Chin Liew or me. Her office number is (704) 921-6911.

Sincerely,

John Stanfield  
Tax Director  
Office: (704) 921-7027  
john.stanfield@husqvarnagroup.com

TX Result Report

P 1  
07/08/2015 23:26  
Serial No. A2XKD11002772  
TC: 772641

Addressee	Start Time	Time	Prints	Result	Note
15016827114	07-08 23:23	00:02:02	005/005	OK	

Note TMR:Timer TX, POL:Polling, ORG:Original Size Setting, FME:Frame Erase TX, DPS:Page Separation TX, MIX:Mixted Original TX, CALL:Manual TX, CSAC:CSAC, FWD:Forward, PC:PC-FAX, BND:Double-Sided Binding Direction, SP:Special Original, FCODE:F-code, RTX:RTX-TX, RLY:Relay, MBX:Confidential, BUL:Bulletin, SIP:SIP Fax, IPADR:IP Address Fax, I-FAX:Internet Fax

Result OK: Communication OK, S-DK: Stop Communication, PW-OFF: Power Switch OFF, TEL: Rx from TEL, NG: Other Error, Cont: Continue, No Ans: No Answer, Refuse: Receipt Refused, Busy: Busy, M-Full:Memory Full, LOVR:Receiving length over, PDUR:Receiving page over, FIL:File Error, DC:Decode Error, MDN:MDN Response Error, DSN:DSN Response Error, PRINT:Compulsory Memory Document Print, DEL:Compulsory Memory Document Delete, SEND:Compulsory Memory Document Send.



Facsimile Transmittal Sheet

TO: MARSHA CALDWELL, ASSISTANT MANAGER ARKANSAS DFA	FROM: JOHN STANFIELD, TAX DIRECTOR HUSQVARNA FORESTRY PRODUCTS NA INC.
DATE: 7/9/2015	
FAX NUMBER: (501) 682-7114	TOTAL PAGES (INCLUDING COVER) 5
SUBJECT: CORPORATION INCOME TAX REFUND	
<input type="checkbox"/> URGENT <input type="checkbox"/> FOR REVIEW <input type="checkbox"/> PLEASE COMMENT <input checked="" type="checkbox"/> PLEASE REPLY <input type="checkbox"/> PLEASE RECYCLE	

Per your request, please see attached letter.

Regards,  
John Stanfield  
Husqvarna  
Ph: (704)-921-7027  
Fax: (704)-599-4302

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# ARKANSAS STATE CLAIMS COMMISSION



(501) 682-1619  
FAX (501) 682-2823

BRENDA WADE  
DIRECTOR

101 EAST CAPITOL AVENUE  
SUITE 410  
LITTLE ROCK, AR 72201-3823

July 10, 2015

Husqvarna Outdoor Products, Inc.  
Attn: ~~Marsha Caldwell~~ *John Stanfield*  
9335 Harris Corners Pkwy  
Charlotte, NC 28269

RE: Husqvarna Outdoor Products, Inc.  
Reissuance of Warrant (Check)  
Warrant Number: 1210215833

*Mr. Stanfield*  
Dear ~~Ms. Caldwell~~:

This will acknowledge receipt of a request for reissuance of the above listed warrant.

We have completed and enclosed a complaint form for your convenience in having this warrant (check) reissued. Please sign the form before a Notary Public and return it to this office for filing.

Upon receipt of the complaint form, properly signed and notarized, we will then file your claim to be presented to the State Claims Commission for consideration.

Sincerely,

*Brenda Wade*  
Brenda Wade  
Director

BW/sh  
Enclosure



9335 Harris Corners Parkway, Suite 500  
Charlotte, NC 28269  
Phone (704) 921-7027  
FAX (704) 599-4302

July 20, 2015

Arkansas State Claims Commission  
Attn: Brenda Wade  
101 East Capitol Avenue  
Suite 410  
Little Rock, AR 72201-3823

RE: Husqvarna Outdoor Products, Inc.  
Reissuance of Warrant (Check)  
Warrant Number: 1210215833

Dear Ms. Wade:

Please find attached the completed, signed and notarized complaint form in having the above listed warrant (check) reissued.

We have also attached the letter that was faxed to Ms. Marsha Caldwell, Assistant Manager with the Arkansas Corporate Income Tax Section, describing the circumstances surrounding this check. Per my conversation with Ms. Caldwell, the originally issued check will need to be returned in order for the check to be reissued, of which is enclosed.

We look forward to correspondence from you regarding the resolution. If you have any questions, please contact me at (704) 921-7027.

Sincerely,

John Stanfield  
Tax Director  
Office: (704) 921-7027  
john.stanfield@husqvarnagroup.com

STATE CLAIMS COMMISSION CLERK  
OPINION

Amount of Claim \$ 27,600.00

Claim No. 16-0071-CC

Husqvarna Outdoor Products, Inc. Claimant  
vs.

Attorneys  
Pro se Claimant

DF & A/ Revenue Division Respondent  
State of Arkansas

Scott Fryer, Disbursing Officer Respondent

Date Filed July 27, 2015

Type of Claim Reissuance of warrant

FINDING OF FACTS

This claim was filed requesting reissuance of outdated warrant(s) No.1210215833. Warrant is still outstanding and no duplicate has been issued.

The Claims Commission unanimously allows this claim in the amount of \$27,600.00 and hereby directs the Claims Commission Clerk to issue a voucher in payment thereof.

The Claims Commission hereby unanimously allows this claim in the amount of \$27,600.00 and will include the claim in a claims bill to the 90<sup>th</sup> General Assembly, State Legislature 2015, for subsequent approval and payment.

IT IS SO ORDERED.

(See Back of Opinion Form)

CONCLUSION

Upon consideration of all the facts, as stated above, the Claims Commission hereby Unanimously allows this claim in the amount of \$27,600.00 and will include in a claims bill to be submitted to the 90<sup>th</sup> General Assembly, Arkansas State Legislature 2015 for subsequent approval and payment.

Date of Hearing August 13, 2015

Date of Disposition August 13, 2015

Rubal Meyer Chairman  
Paul Singh Commissioner  
Bill Lankford Commissioner