



Arkansas  
Sales & Use Tax School  
PO Box 16901  
Jonesboro, AR 72403

## Arkansas Sales and Use Taxes ONE DAY SEMINARS

*Mark your calendar to attend!*

### ABOUT THE FACULTY

**Jeff Simmons** is one of the most experienced and knowledgeable Arkansas sales and use tax experts in the state. As an auditor for the Arkansas Department of Finance and Administration and as a field audit professional for more than ten years, he has a vast knowledge from the inside out on all aspects of State tax laws, rules and responses. In private practice for more than 20 years, he works with some of the largest manufacturers and utility companies in the state and has completed more than 75 reverse audits on behalf of municipalities, county governments and universities.

During this time, he has managed over \$60,000,000 in Arkansas Tax Incentives and more than \$1,250,000 in Governors Quick Action Closing fund compliance.

Jeff specializes in the steel processing, food processing, paper mill and general product manufacturing industries. He also has vast experience in university and municipal sales tax compliance and is a frequent guest speaker for the Arkansas Small Business Development and Technology Center.

**Matt Boch** is a Member of Wright Lindsey Jennings, where he helps clients navigate state and local tax issues and leverage economic development incentives, with a particular focus on Arkansas. He guides clients through all stages of tax controversies and advises companies on tax planning and compliance.

Matt also negotiates and implements incentive packages for new or expanding businesses. Matt is the principal author of the Arkansas Tax and Incentives Update blog published by Wright Lindsey Jennings and is a former chair of both the Arkansas Tax Advisory Council and of the Arkansas Bar Association Section of Taxation. He helps all Arkansas taxpayers through his legislative and regulatory work as Tax Counsel for the Arkansas State Chamber of Commerce.

Matt also is an active member of several multi-state tax groups including the American Bar Association (ABA) Section of Taxation State and Local Taxes Executive Committee, the Independent SALT Alliance (ISA), the Council on State Taxation (COST), and the Institution for Professionals in Taxation (IPT).



## Arkansas Sales and Use Taxes ONE DAY SEMINARS

*Don't miss your opportunity to attend these informative, problem solving tax seminars!*

### 2022 SCHEDULE

#### BEGINNERS

*Basic Course*

**June 22, 2022**

Rogers, AR

**August 18, 2022**

Hot Springs, AR

**October 27, 2022**

Little Rock, AR

#### ADVANCED

*Course & Case Study*

**June 23, 2022**

Rogers, AR

**August 19, 2022**

Hot Springs, AR

**October 28, 2022**

Little Rock, AR

### When Bottom Line Profit Is Your Goal.

#### LOCATION OF SEMINARS:

*Rogers, Arkansas*

Embassy Suites

*Hot Springs, Arkansas*

Convention Center

*Little Rock, Arkansas*

Offices of Wright Lindsey Jennings

#### FACULTY:

*Jeff Simmons*

President/Owner

SALT Group of Arkansas

Jonesboro, Arkansas

*Matt Boch*

Attorney/Member

Wright Lindsey Jennings

Little Rock, Arkansas

#### ACCREDITATION CONTINUING EDUCATION:

*(CE is equivalent to CPE)*

**CPE Credit:** Maximum Credit Hours 8.0 each session  
*(based on a 50 minute credit hour)*

**Field of Study:** Taxation

**Instructional:** Group-Live

**Advanced Preparation:** None

**Prerequisite:**

*Beginner's Course:* None

*Advanced Course:* See Level of Knowledge

**Level of Knowledge:**

*Beginner's Course:* None

*Advanced Course:* 3 years Sales/Use Experience

or completion of Beginner's Course

**ATTORNEY ACCREDITATION**

**CLE Credit:** Maximum Credits General 6.75

each session

*Additional information is available at [www.artaxschool.com](http://www.artaxschool.com)*



Arkansas Sales and Use Tax School is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards of Accountancy have the final authority on the acceptance of individual course for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.nasbaregistry.org](http://www.nasbaregistry.org).  
Publication of Brochure: 04/18/22

## Beginner's Basic Course

- I. Overview of Arkansas Sales and Use Tax
- II. Recent Arkansas Developments and How to Read Statutes and Regulations
- III. Sales Tax Compliance
- IV. Tangible Personal Property
- V. Enumerated Services
- VI. Contractors
- VII. Specific Types of Sales
- VIII. Sales Tax Administration
- IX. Sales and Use Tax Audits, Appeals and Refunds
- X. Economic Development Incentive Programs
- XI. Questions and Answers

### Course Objectives:

- Define relevant terms
- Distinguish between Sales Tax and Use Tax
- Discuss local tax imposition
- Identify the multiple hats Contractors wear
- Identify different types of exemptions
- Explain how to fill out a valid exemption certificate
- Develop Audit Administration and Planning Techniques

Detailed schedule available at  
[www.arkansastaxschool.com](http://www.arkansastaxschool.com)

## Advanced Course & Case Study

- I. Overview of Arkansas Sales and Use Tax with Gross Receipts and Compensating Use
- II. Definitions Key Terminology with Case Study
- III. Ethics
- IV. Enumerated Services with Case Study
- V. Exemptions with Case Study
- VI. Tax Research and Tools
- VII. Contractors with Case Study
- VIII. Audits with Case Study
- IX. Protesting the Audit
- X. Arkansas Gross Receipts Rule Book with Sequential Legislative Updates

### Course Objectives:

- Define terminology including sale, tangible personal property, real property
- Distinguish between a sales tax transaction and a use tax transaction
- Identify exemptions using the Arkansas Rule Book
- Apply the exemption and non-taxable transaction to an audit case study
- Identify tax research tools
- Review structuring options for protesting an audit

Detailed schedule available at  
[www.arkansastaxschool.com](http://www.arkansastaxschool.com)

**TO REGISTER:** Refer to Registration Form.

**CANCELLATIONS:** Receive a full refund, less a \$20.00 service charge per course.

- (i) At completion of less than twenty five percent (25%) of the program, the refund shall be made on a pro rata basis.
- (ii) At completion of 25% but less than 50% of the program, the student shall be refunded not less than 50% of the tuition.
- (iii) At completion of 50% but less than 75% of the program, the student shall be refunded not less than 25% of the tuition.
- (iv) At completion of 75% or more of the program no refund is due the student.

For more information regarding administrative policies please call 870-520-5019.

**COPYRIGHT STATEMENT:** Arkansas Sales and Use Tax School courses and seminars are copyrighted and may not be recorded or transcribed in whole or part without its express prior written permission. Your attendance at an Arkansas Sales and Use Tax seminar constitutes your agreement not to record or transcribe all or any part of it. Arkansas Division of Higher Education Information: The information in the brochure is current as printed. The Arkansas Division of Higher Education will receive advance notification of changes of the seminar content. Due to the short duration, Arkansas Sales and Use Tax School does not have a policy concerning leave, excused or unexcused absences, or make up work. Tardiness is monitored and a modified Certification of Attendance will be issued if necessary. Your attendance at the seminar meets the satisfactory progress policy. You will not receive a grade, but will receive a Certificate of Attendance for participating in the seminar for which C will indicate Complete and I for Incomplete. There are no prerequisites for attending either seminar, and credit will not be granted for previous education, training, and/or work experience. Questions regarding the Arkansas Division of Higher Education regulations can be directed to the board at 501-371-2000. The Facility is Wheelchair accessible.

**COMPLAINT POLICY:** Complaints about the Arkansas Sales and Use Tax School may be made directly to Jeff Simmons at 870-520-5017 or by contacting the Arkansas Division of Higher Education at 501-371-2000 or by mail at Arkansas Division of Higher Education, 423 Main Street, Suite 400, Little Rock, AR 72201.

### PLEASE CHECK CLASS/CLASSES AND DATES:

(Program Length in Clock Hours: 8:30 am to 4:30 pm)

#### Beginners Basic Course:

- June 22, 2022 - Rogers, AR
- August 18, 2022 - Hot Springs, AR
- October 27, 2022 - Little Rock, AR

#### Advanced Course & Case Study:

- June 23, 2022 - Rogers, AR
- August 19, 2022 - Hot Springs, AR
- October 28, 2022 - Little Rock, AR

**Seminar Tuition (w/ manual): \$350.00 Single Registrant per course.  
\$325.00 each for two or more per course**

### 1 Names of Attendees: (Please print or type)

Name: \_\_\_\_\_ Title \_\_\_\_\_

Email: \_\_\_\_\_ \*Last 4 digits of Social Security #: \_\_\_\_\_

Attendee Signature \_\_\_\_\_ Attendee Date Signed \_\_\_\_\_

2 Name: \_\_\_\_\_ Title \_\_\_\_\_

Email: \_\_\_\_\_ \*Last 4 digits of Social Security #: \_\_\_\_\_

Attendee Signature \_\_\_\_\_ Attendee Date Signed \_\_\_\_\_

Name: \_\_\_\_\_ Title \_\_\_\_\_

3 Email: \_\_\_\_\_ \*Last 4 digits of Social Security #: \_\_\_\_\_

Attendee Signature \_\_\_\_\_ Attendee Date Signed \_\_\_\_\_

\* Arkansas Division of Higher Education requires last four digits of Social Security Number as per Arkansas Law. This private information will not be shared with anyone of any institution.

### Approving Manager:

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

EMAIL: \_\_\_\_\_ COMPANY NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Method of Payment:**  Check enclosed payable to: Arkansas Sales and Use Tax School  
 Charge to Credit Card ( o VISA or o MASTERCARD only)

Card No. \_\_\_\_\_ Exp. Date \_\_\_\_\_

Authorizing Signature \_\_\_\_\_

Credit Card billing address \_\_\_\_\_

*if different from Company address*

Please direct all Questions to Jeff Simmons at 870-520-5017

FAX: Complete this form, fax panel with payment information to: 870-520-5019

EMAIL: Complete form with payment information, send to: [jeff.simmons@salt-ar.com](mailto:jeff.simmons@salt-ar.com)

MAIL: Detach or photocopy this panel and mail with payment information to:

Arkansas Sales & Use Tax School: PO Box 16901, Jonesboro, AR 72403