



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.

T.J. Lawhon is a tax attorney who helps businesses manage their tax liabilities by resolving their Arkansas and multi-state tax problems and by leveraging economic development incentives. His clients range from small businesses to Fortune 500 companies, and engagements range from tax compliance, through audits, to appellate litigation. T.J. is a business-minded lawyer with formal and practical business training and experience who has been recognized by Mid-South Super Lawyers in business and corporate law.

He is a member of the Arkansas Bar Association Section of Taxation and the Arkansas Tax Advisory Council. T.J. also co-authors the Wright Lindsey Jennings Arkansas Tax and Incentives Update, the American Bar Association Sales and Use Deskbook, the Council on State Taxation State Tax Update, and is a frequent contributor to articles, updates, and materials regarding state and local tax issues.



Arkansas Sales and Use Taxes ONE DAY SEMINARS

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

2023 SCHEDULE

BEGINNERS

Basic Course

June 15, 2023

Rogers, AR

August 17, 2023

Hot Springs, AR

October 26, 2023

Little Rock, AR

ADVANCED

Course & Case Study

June 16, 2023

Rogers, AR

August 18, 2023

Hot Springs, AR

October 27, 2023

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

T.J. Lawhon

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



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.
Publication of Brochure: 04/18/22

Sales and Use Tax Topics

2023 Registration Form

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

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

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.

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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 15, 2023 - Rogers, AR
- August 17, 2023 - Hot Springs, AR
- October 26, 2023 - Little Rock, AR

Advanced Course & Case Study:

- June 16, 2023 - Rogers, AR
- August 18, 2023 - Hot Springs, AR
- October 27, 2023 - Little Rock, AR

Seminar Tuition (w/ manual): \$375.00 Single Registrant per course.

\$350.00 each for two or more per course

Names of Attendees: (Please print or type)

1 Name: _____ Title _____

Email: _____

Attendee Signature _____ Attendee Date Signed _____

2 Name: _____ Title _____

Email: _____

Attendee Signature _____ Attendee Date Signed _____

3 Name: _____ Title _____

Email: _____

Attendee Signature _____ Attendee Date Signed _____

4 Name: _____ Title _____

Email: _____

Attendee Signature _____ Attendee Date Signed _____

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

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

Arkansas Sales & Use Tax School: 1203 Nettleton Circle, Jonesboro AR 72401