

ARKANSAS TAX CONFERENCE PRESENTERS

LINDSEY BAILEY

Legal Counsel
Association of Arkansas Counties
lbailey@arcounties.org



Lindsey Bailey was born and raised in Pocahontas, Arkansas. She obtained a bachelor's degree in political science from Arkansas State University in Jonesboro. She is a graduate of the William H. Bowen UALR School of Law, where she served as assistant research editor on Law Review. During law school, she was named Arkansas' 2013 Janet D. Steiger Fellow by the American Bar Association Antitrust Section and served in that capacity in the Arkansas Attorney General's office. After serving the Association of Arkansas Counties as a law clerk for two years, it was an easy decision for Lindsey to continue serving the counties of Arkansas as a licensed attorney for the AAC. In her spare time, Lindsey enjoys Razorback sports, karaoke, good food, and hanging out with her fiancé, Nick, and dachshund, Lola.

KATIE WATSON BINGHAM

Partner
Friday Eldredge & Clark LLP
kwatson@fridayfirm.com



Katie Watson Bingham is a partner in the Trust and Estate Planning Practice Group and holds a master's degree in taxation from the University of Florida. Her areas of practice include estate planning, estate and trust administration, estate and gift taxation, tax planning for individuals, entity formation, probate matters and formation and planning for exempt organizations.

Katie also assists clients with a variety of collateral matters that relate to her general practice areas, including premarital agreements, succession planning, charitable planning, real estate matters, life insurance planning, asset protection, multi-generational trusts, planning for special needs beneficiaries and review of fiduciary income tax returns.

MATTHEW BOCH

Member
Dover Dixon Horne PLLC
mboch@ddh.law



Matt Boch advises clients on navigating state and local tax issues and leveraging economic development incentives to further their business goals, both in Arkansas and on a multistate basis. As a leading Arkansas tax lawyer, Matt chairs the Arkansas Bar Association Section of Taxation and is a member and former chair of the Arkansas Tax Advisory Council. He serves as an ex officio Board Member of the Arkansas State Chamber of Commerce, in support of its efforts to reform and improve the Arkansas tax climate. Matt also authors the Arkansas Tax and Incentives Update blog published by Dover Dixon Horne and coauthors the Bloomberg BNA Arkansas Corporate Income Tax Navigator and Pass-Through Entity Navigator and the Arkansas chapter of the ABA Sales and Use Tax Deskbook.

At the multistate level, Matt serves on the American Bar Association (ABA) Section of Taxation State and Local Taxes Executive Committee, for which he is Editor-in-Chief of its ConNexus newsletter; and he is an active member of the Council on State Taxation (COST), the Institution for Professionals in Taxation (IPT), and the Independent SALT Alliance (ISA). Matt received his A.B., magna cum laude, and J.D. degrees from Harvard University.

DALE BRESHEARS

Assistant Administrator -
Individual Income Tax
Arkansas Department of Finance
and Administration
dale.breshears@dfa.arkansas.gov



Dale is the Assistant Administrator for Individual Income Tax. He works under Lynne Reynolds, the Administrator of Income Tax for the State of Arkansas. He has been in the position since December 4, 2017. Prior to becoming the Assistant Administrator, he held the following positions within the Department of Finance and Administration:

Manager of Collections Department August 2015 - December 2017

Tax Auditor Supervisor of the Natural Gas Severance Tax Group in the Office of Field Audit - Central District October 2009 - August 2015

Tax Auditor Supervisor Individual Income Tax June 2008 - October 2009

Tax Auditor Individual Income Tax January 2007 - June 2008.

Mr. Breshears received his accounting degree from the University of Arkansas at Little Rock.

Dale is retired from the United States Army where he spent 24 years in Military Intelligence. He was stationed in such places as the NSA in Fort Meade, Maryland, RAF Menwith Hill Station England, Sinop Turkey, and his training was as a Signals Intelligence Analyst

MELISSA CARY

Senior Tax Manager
Landmark CPAs
mcary@landmarkcpas.com



Melissa Cary is a senior tax manager in our Little Rock office. Her service areas include individual, business and trust tax taxation. Melissa has also devoted a significant amount of time in providing clients with accounting and bookkeeping assistance.

Melissa graduated from the University of Arkansas at Little Rock with a Bachelor of Science and she joined Thomas & Thomas, LLP in 2008 after working approximately 8 years with JPMS Cox, PLLC. She is licensed to practice as a Certified Public Accountant in Arkansas and is a member of the AICPA, the ASCPA, and CGMA.

ARKANSAS TAX CONFERENCE PRESENTERS

MARVIN CHILDERS

President & Chief Lobbyist

The Poultry Federation

marvin@thepoultryfederation.com



Marvin Childers is President and Chief Lobbyist for The Poultry Federation and has served in this capacity since January 2007. In 2016 he was elected President of the State Poultry Executives Association after serving as the association's Vice President in 2014 and 2015. Childers also served as an Arkansas State Representative from 2001 to 2006 and has practiced law with Friday, Eldredge & Clark since 2000. Prior to joining the Friday law firm, he developed a general practice in Blytheville, AR, where he was a partner with Burrow, Harlan and Childers.

Childers received a B.A. in Accounting from the University of Mississippi and his Juris Doctor from the University of Mississippi School of Law. He is a member of the Arkansas Bar Association, Missouri Bar Association, and the Pulaski County Bar Association. Marvin was raised on a family farm in Cooter, MO where his family grew over 2,000 acres of cotton, soybeans, wheat and milo.

Marvin currently resides in Little Rock with his wife, Charisse.

JOEL DIPIPPA

Senior Counsel

Arkansas Department of Finance
and Administration

joel.dipippa@dfa.arkansas.gov



Joel DiPippa currently serves as Senior Counsel to the Department of Finance and Administration – Revenue Legal Counsel. Mr. DiPippa joined DFA as an Attorney Specialist in 2008 and was promoted to an Attorney Supervisor in 2014. In 2016, Mr. DiPippa took the position of Senior Counsel in Revenue Legal Counsel.

Mr. DiPippa is a graduate of Little Rock Parkview Magnet High School class of 1995, Hendrix College with a Bachelor of Arts in Theatre and Psychology in 2000, and the UA Little Rock Bowen School of Law with honors in 2003. After law school, Mr. DiPippa clerked for the Honorable Ray Thornton on the Arkansas Supreme Court and served as an Assistant Attorney General in the Opinions Department before joining DFA in 2008. He has been an adjunct professor of Cyberlaw and Moot Court Competition at the UA Little Rock Bowen School of Law from 2005 through 2017 and is a graduate of the Arkansas Bar Association Leadership Academy. Additionally, he has served as the Chair of Arkansas Bar Association Government Practice Section and is a tenured member of the Bar Association's House of Delegates. Mr. DiPippa and his wife are involved with the Arkansas Hunger Relief Alliance and the Arkansas Italian American Food and Culture Festival benefiting the Boys & Girls Clubs.

CHRIS DOOLITTLE

Partner

BKD CPAs & Advisors

cdoolittle@bkd.com



A member of BKD National Manufacturing & Distribution Group, Chris has more than 17 years of public accounting experience. He specializes in providing tax planning services to clients in the electric cooperative, manufacturing, distribution and service industries. He interprets the latest tax laws, helps clients reduce their tax liability and provides guidance on the tax implications of business opportunities.

Chris previously served as a national tax assistant director in BKD's National Office in Springfield, Missouri, where he performed tax consultations with the firm's offices and quality control reviews. He also contributed to various efficiency and quality control initiatives by developing standardized tax workpapers, engagement letters and checklists.

In 2010, Chris served as director of Camp BKD, the firm's multiday training and orientation program for new audit and tax staff. He spearheaded a redesign of the curriculum for new hires and worked closely with a team of instructors to teach in-depth technical proficiency and leadership skills. Chris also coordinated the relocation of the off-site portion of Camp BKD to Cincinnati, Ohio.

He is a member of the American Institute of CPAs and Arkansas Society of Certified Public Accountants.

Chris was selected as University of Arkansas Outstanding Alumni for the month of October 2010 and was Outstanding Graduating Senior for the Walton School of Business in 2001. He was named one of "Little Rock's Finest" by the Cystic Fibrosis Foundation. He also is a participant in Create Little Rock's "Get on Board" program via the American Red Cross board. In addition, he was named a member of Arkansas Business' "40 under 40 Club" in 2015. He is a board member with the Arkansas chapter of the American Red Cross and the Catholic High School Foundation.

He is a 2001 graduate of University of Arkansas, Fayetteville, with a B.S. degree in accounting, and a 2002 graduate of University of Arkansas, Little Rock, with an M.B.A. degree.

SCOTT FRYER

Assistant Administrator -

Corporate Income Tax Section

Arkansas Department of Finance

and Administration

scott.fryer@dfa.arkansas.gov



Scott Fryer attended Harding University and later transferred and graduated from the University of Arkansas at Little Rock with a Bachelor of Science degree in Accounting in 1985. He has been with the Arkansas Department of Finance and Administration since 1989, serving as a Tax Auditor, Tax Auditor Supervisor, Manager and is now the Assistant Administrator in the Office of Income Tax

ARKANSAS TAX CONFERENCE PRESENTERS

Administration managing the Corporation Income Tax Section since 2012. Mr. Fryer participates in the Multistate Tax Commission (MTC) Uniformity Committee and was on the drafting committee for the Model General Allocation and Apportionment Regulations adopted by MTC in 2017 and 2018.

PAUL GEHRING

Acting Commissioner of Revenue
Arkansas Department of Finance
and Administration
paul.gehring@dfa.arkansas.gov



Mr. Paul Gehring is the Assistant Commissioner of Revenue for the Arkansas Department of Finance and Administration (DFA). Mr. Gehring joined DFA in October of 2007 as an Attorney Specialist and was promoted to Chief Counsel in October 2014. As Chief Counsel, he supervised a staff of approximately 15 attorneys that represented DFA in matters of state taxation, transportation, motor vehicles, and driver's licensure. He was selected to his current position of Assistant Commissioner of Revenue in July 2016.

Prior to joining DFA, Mr. Gehring practiced law in areas of civil litigation, domestic relations, class actions, workers' compensation, and criminal defense. He has been licensed to practice law in Arkansas since 2001. He received his J.D. in 2001 from the University of Arkansas School of Law – Fayetteville and received his B.S.B.A. from the University of Arkansas College of Business – Fayetteville where he majored in International Economics and Business.

NICOLE KAEDING

*Vice President of Policy Promotion
& Economist*
Tax Foundation
nkaeding@ntu.org



Nicole Kaeding is Vice President of Policy Promotion and Economist with the National Taxpayers Union Foundation (NTUF), where she researches federal and state tax and budget issues.

Her analyses have been featured in the New York Times, Wall Street Journal, Washington Post, National Public Radio, and numerous other national, state, and local publications. Nicole has testified or presented to officials in 17 states and before Congress, including multiple presentations to the Arkansas Tax Reform and Relief Legislative Task Force.

Nicole previously served as the Vice President of Federal and Special Projects at the Tax Foundation and has worked at the Cato Institute and Americans for Prosperity Foundation. Before moving to Washington, D.C. Nicole managed retail bank locations in Illinois and Indiana. She graduated from DePaul University with a M.S. in Economic Policy Analysis and holds undergraduate degrees from Miami University in both Finance and Political Science.

TJ LAWHON

Member
Dover Dixon Horne PLLC
tlawhon@ddh.law



Thane J. Lawhon is a member of Dover Dixon Horne PLLC and concentrates his practice in business-related matters including taxation, commercial transactions, agriculture law, and regulatory issues. He received his B.S. degree from the University of Arkansas at Fayetteville, his M.B.A. degree from the University of Arkansas at Little Rock, and his J.D. degree, with honors, from the William H. Bowen School of Law. Mr. Lawhon is a member of the American, Arkansas and Pulaski County Bar Associations. He is a participating member of the Arkansas Tax Advisory Council and a board member of the Agriculture Council of Arkansas. He is co-author of the Arkansas chapter of the American Bar Association's Sales and Use Tax 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.

BLAKE LEWIS

Associate
Friday Eldredge & Clark LLP
blewis@fridayfirm.com



Blake D. Lewis is an associate in the firm's Mergers and Acquisitions Practice Group. Blake's practice focuses on taxation, mergers and acquisitions, real estate transactions, tax controversies, entity formation and governance, and franchising.

Blake has represented clients in a variety of complex acquisition and reorganization transactions spanning multiple industries. In addition, he regularly assists parties with pass-through entity formations and governance, and has experience representing clients in connection with commercial real estate acquisitions, dispositions, and leasing. Blake has also represented clients in tax controversies, including matters with the Arkansas Department of Finance and Administration and the Internal Revenue Service.

MICHAEL PARKER

Member
Dover Dixon Horne PLLC
mparker@ddh.law



Michael O. Parker is a member of the Dover Dixon Horne PLLC Law Firm in Little Rock and concentrates his practice in the areas of state and local tax and litigation, business law and regulatory issues. He received his B.A. degree from Vanderbilt University (1971) and his J.D. degree, with honors, from the University of Arkansas School of Law at Fayetteville (1974). Mike is highlighted in the current edition of The Best Lawyers In America® in the practice areas of Economic Development Law, Tax Law, and Litigation and Controversy – Tax; is repeating his selection as Best Lawyers Lawyer of the Year in Litigation and Controversy-Tax for 2020 in Little Rock; holds a Preeminent Peer Review Rating from the Martindale-Hubbell Legal Network; and has been listed as a Mid-South Super Lawyer multiple years.

ARKANSAS TAX CONFERENCE PRESENTERS

LYNNE REYNOLDS

Administrator - Income Tax Administration
Arkansas Department of Finance
and Administration
lynne.reynolds@dfa.arkansas.gov



Lynne joined the Arkansas Department of Finance and Administration in September of 2009 as a Problem Resolution Officer to help resolve taxpayer problems and provide information to taxpayers concerning tax law. In July of 2014, she became Administrator of the Office of Income Tax Administration. Administration duties include responsibilities for the Corporate Income Tax Section, Individual Income Tax Section, and the Tax Processing Section.

She graduated from Arkansas State University in 1983 where she received a Bachelor of Science Degree in Accounting. Lynne is a Certified Public Accountant licensed in Arkansas with over 25 years in accounting and business experience and is a member of the Arkansas Society of Certified Public Accountants (ASCPA) and the American Institute of Certified Public Accountants (AICPA).

DAVID SAWYER

Tax Counsel
Council on State Taxation (COST)
dsawyer@cost.org



David Sawyer is Tax Counsel for the Council On State Taxation (COST). David's responsibilities at COST include identifying, analyzing, communicating, and tracking legislation and regulations of concern to COST members; supporting COST's legislative and regulatory advocacy and amicus programs; and participating in and supporting COST's educational programs. David came to COST from Tax Analysts, where for over two years he was a prolific state tax legal reporter, covering emerging judicial, administrative, and legislative issues in all 50 states. Before joining Tax Analysts, David earned his Master of Laws in Taxation from the Georgetown University Law Center, during which time he also completed an externship with Sutherland Asbill & Brennan's state and local tax group. He earned his Juris Doctor (cum laude) from American University Washington College of Law, and his Bachelor of Arts in International Relations and Political Science (cum laude) from the University of Arkansas in Fayetteville.

BRUNO SHOWERS

Senior Policy Analyst
Arkansas Advocates for Children
& Families
bshowers@aradvocates.org



Bruno is the Senior Policy Analyst at Arkansas Advocates for Children and Families focusing on tax, budget, and economic policy issues. Bruno joined the AACF team in May 2017 and served as AACF's Health Policy Fellow prior to accepting this position. He earned his bachelor's degree in liberal arts and his master's degree in public administration, both from the University of Arkansas at Little Rock.

Prior to joining AACF, Bruno served as development program coordinator at the Arkansas Public Policy Panel; as a research intern at the Center on Budget and Policy Priorities in Washington, D.C.; as a graduate research assistant for the UALR School of Public Affairs; and as a public service fellow at the Arkansas Department of Human Services.

JEFF SIMMONS

Principal Consultant
The SALT Group of Arkansas
jeff.simmons@salt-ar.com



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 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.

ERNIE SKYRME

Director
BKD CPAs & Advisors
eskyrme@bkd.com



Ernie has more than 16 years of experience providing tax and audit services to financial institutions, small businesses, individuals, and not-for-profit organizations. He is responsible for proactive tax planning and reviewing tax returns to assist clients in meeting governmental reporting or other regulatory financial disclosure requirements. He has experience with various tax matters, including accounting method changes, multistate taxation, audit representation and accounting income tax accruals. He also has been the in-charge on numerous audit engagements.

He is a member of the American Institute of CPAs and Arkansas Society of Certified Public Accountants. He is a member of the Arkansas Symphony Orchestra Board of Directors. He also serves as a member of the Arkansas State University Accounting Advisory Board and on the Professional Advisory Council at the Economics Arkansas Foundation.

Ernie is a 2001 graduate of Arkansas State University, Jonesboro, with a B.S. degree in accounting and a 2003 graduate of University of Arkansas at Little Rock with an M.B.A. degree.

ARKANSAS TAX CONFERENCE PRESENTERS

DEANNA MUNDS-SMITH

Field Audit Administrator

Arkansas Department of Finance
and Administration

deanna.mundssmith@dfa.arkansas.gov



Mrs. Munds-Smith has been employed by the Arkansas Department of Finance and Administration since February 1996. She has worked for the Office of Field Audit in the capacities of a Tax Auditor, Audit Processing Supervisor with Audit Coordination, and Assistant Administrator. Since August 2013, Mrs. Munds-Smith has served as Administrator for the Office of Field Audit. In December 1995, Deanna graduated from the University of Central Arkansas with a degree in accounting. Mrs. Munds-Smith has participated with the Multi-State Tax Commission, Streamlined Sales Tax Audit Committee, and the Southeastern Association of Tax Administrators.

BENTLEY STORY

Director, Business Development
Arkansas Economic
Development Commission
bstory@arkansasedc.com



Bentley Story is the Director of the Business Development Division of the Arkansas Economic Development Commission (AEDC). A native of Forrest City, Arkansas, Bentley began working at AEDC in 2007 as a Project Manager working with companies such as Hewlett-Packard, Dillard's, Windstream and Kimberly-Clark. In 2012 he was promoted to Division Director, where he oversees the work of a professional team of project managers, international representatives, and community developers who are responsible for recruiting new business to Arkansas, helping existing businesses grow, and preparing communities to take advantage of economic development opportunities.

Under Bentley's leadership, the Business Development Division has seen project announcements resulting in more than 25,000 jobs statewide, and more than \$13 billion in investment in the state of Arkansas. In 2013, Bentley and the AEDC team oversaw the state's first Amendment 82 project, resulting in the completion of a \$1.3 billion steel mill in Mississippi County that employs more than 500 people who earn an average salary of \$75,000 per year. This project remains the largest investment to date in Arkansas. Other companies that have located or expanded in Arkansas since 2012 include Sprint, Remington, Sig Sauer, J.B. Hunt, HanesBrands, TrinityRail, and MISO.

Prior to coming to AEDC, Bentley worked as a budget analyst with the Arkansas Department of Finance and Administration, where he analyzed and reconciled state budgets totaling over \$4 billion. He has also worked in Tyson Foods' Corporate Strategy Division and served as a consultant to the Northwest Arkansas Museum Foundation.

Bentley has served as a member of the Arkansas Economic Developers Board and is a graduate of the University of Oklahoma's Economic Development Institute. In 2015 & 2017, he was selected by Consultant Connect as one of North America's Top 50 Economic Developers.

Bentley is a graduate of the Walton College of Business at the University of Arkansas with a Bachelor of Science in Business Administration and a Master of Business Administration. He and his wife, Amanda, live in Little Rock with their daughter, Virginia and son, Bentley.

RANDY ZOOK

President/CEO

Arkansas State Chamber of Commerce
rzook@arkansasstatechamber.com



Randy Zook is the President and Chief Executive Officer of the Arkansas State Chamber of Commerce and the Associated Industries of Arkansas. Prior to taking the helm of the State Chamber/AIA, Randy was the Deputy Director of Administration and Finance for the Arkansas Economic Development Commission. For 34 years, he worked for Atlantic Envelope Company of Atlanta, Georgia, a \$200-million manufacturer of custom-printed envelopes and business products, serving as President and CEO of the company from 1989 to 2004. He is currently serving on the boards of KIPP Schools in Helena-West Helena, Economics Arkansas and McGehee Farm & Real Estate Co. He and his wife, Diane, have three grown children and five above-average grandchildren.

CPE & CLE CREDIT

CPE Credit: 8 hours CPE credit are available in the Taxes area of study.

CLE Credit: 6.75 hours of General CLE credit is available OR 5.75 hours of General CLE credit and 1 hour of Ethics credit is available for those that participate in the Ethics breakout session.

Program provided in accordance with the AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs.

Arkansas State Chamber of Commerce is a member of the Arkansas State Roster Program. State Boards of Accountancy have the final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website www.learningmarket.org.