

## NEW ENGLAND STATE AND LOCAL TAX FORUM

### STANLEY R. ARNOLD SCHOLARSHIP

#### **Scholarship Summary**

The *Stanley R. Arnold Scholarship* was established in 2014 – with the first recipient announced in 2015 – in honor of Stan Arnold, the President and founder of the New England State and Local Tax Forum (the “Forum”). The Forum is a nonprofit organization, established in 2012, to promote, encourage, assist and foster education in the area of state and local taxation and tax policy. The Forum’s primary activity is to produce and promote a one-day conference to provide an annual update on significant state and local tax developments from across the nation, with a particular focus on New England. In designing each year’s program, the Forum uniquely combines content and perspectives – presented by accomplished national and New England-based practitioners – from across the public, private and government sectors.

Mr. Arnold has been a state tax professional with over 30+ years of tax experience in both the public and private sectors. In his 14-year tenure as the Commissioner of the New Hampshire Department of Revenue Administration, Mr. Arnold served four governors from both political parties as he made New Hampshire’s tax administration a model of innovation and simplicity for taxpayers. Mr. Arnold used his business experience to develop a tax policy designed to allow taxpayers to understand their legal obligations without ambiguity. Mr. Arnold served on three national task forces during his service as Commissioner, all of them addressing deregulation and technology and how these changes influence tax policy. Mr. Arnold is a past president of the Federation of Tax Administrators (FTA) and a past president of the Northeast States Tax Officials Association (NESTOA). He was a member of the American Institute of Certified Public Accountants and the New Hampshire Society of Certified Public Accountants (NHSCPA).

The New England State and Local Tax Forum is pleased to once again offer this scholarship to honor Mr. Arnold’s service to the public sector, his contributions to the state tax community, and his commitment to state tax education.

#### **Scholarship Award**

Each year, the *Stanley R. Arnold Scholarship* will endow a one-time award to one eligible applicant, as follows: (1) a \$5,000 award towards the recipient’s tuition; and (2) an invitation to attend the Forum’s annual conference (at the Forum’s expense and at which the recipient will be formally announced to attendees).

## **Eligibility Criteria**

The Forum aims to provide first-class state and local tax instruction for the New England tax community. In bringing together practitioners from the public, private and government sectors, the Forum also aims to improve the relationships between all such sectors.

The eligibility criteria reflect these aims and goals. An individual eligible for consideration for this one-time scholarship award includes one who:

- (1) is enrolled as a full or part-time student in an MST or LL.M. qualifying tax program, as defined below;
- (2) demonstrates an interest in, dedication to, or contribution to, the state tax field/community; and
- (3) has worked – or is working – to improve the relationship between private and government sectors.

Preference will be given based on financial need.

## **Selection**

The annual scholarship recipient will be selected by the Forum's Scholarship Committee comprised of members from the Board of Trustees and Advisory Board. Selection will be based upon the applicant's letter of submission, including:

- at least one letter of reference (*please limit to two*)
- academic accomplishments
- professional experience
- community contributions / involvement
- tax community / government involvement
- representation of financial need.

## **Qualifying Tax Programs**

A qualifying tax program includes any MST or LL.M. program within the New England region (i.e. Maine, New Hampshire, Vermont, Massachusetts, Connecticut, and Rhode Island) that offers a state tax curriculum, without restriction as to day versus night programs.

## **Application Requirements**

All interested applicants should submit the attached *Application* to The New England State and Local Tax Forum no later than July 1<sup>st</sup>, 2018.

Submissions will be reviewed by the Forum's Scholarship Committee, and by majority vote, a recipient will be selected by August 1<sup>st</sup>, 2018. Shortly thereafter, disbursement of the cash scholarship award will be made directly to the individual recipient. It is intended that the award will be disbursed to coincide with tuition payment due dates.

*At the Forum's Annual Conference:* The scholarship award recipient will be formally announced at the Forum's annual conference, which is typically held in November. The scholarship award recipient is encouraged, but not required, to appear at the annual conference.

**By submitting this Application, the applicant consents to and acknowledges that the Forum may use his or her name and school and/or photograph for promotional/marketing purposes.**

