



Response to State of Arkansas
Bureau of Legislative Research
RFP Number: BLR-170002
Tax Reform Consulting Services

Due: August 10, 2017 @ 4:30 p.m. CDT

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Washington, D.C. 20006

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Samples of Work on Comparable Projects:

The following Samples of Work are included in our response as separate, bound documents:

DC Tax Revision Commission Final Report

The Structure of State and Local Taxes in New Jersey

Attachment A:

The Official Proposal Price Sheet is included in a separate, sealed envelope.

5.1 Vendor Profile

Business Name: Quarles & Brady LLP

Business Address: 1701 Pennsylvania Avenue NW, Suite 700; Washington, D.C. 20006

Alternate Business Address: 411 East Wisconsin Avenue, Suite 2400; Milwaukee, Wisconsin 53202

Primary Contact Name, Title, Telephone, Fax, and E-mail Address:

David Brunori, Partner

Telephone: (202) 780-2634

Fax: (202) 372-9588

Email: david.brunori@quarles.com

How many years this company has been in this type of business:

Quarles & Brady has provided legal services for 125 years.

Proof that the Vendor is qualified to do business in the State of Arkansas

Although Quarles & Brady does not have an office in Arkansas, we agree to comply with all laws of Arkansas.

A disclosure of the Vendor's name and address and, as applicable, the names and addresses of the following: If the Vendor is a corporation, the officers, directors, and each stockholder of more than a ten percent (10%) interest in the corporation. However, in the case of owners of equity securities of a publicly traded corporation, only the names and addresses of those known to the corporation to own beneficially five percent (5%) or more of the securities need be disclosed; if the Vendor is a trust, the trustee and all persons entitled to receive income or benefits from the trust; if the Vendor is an association, the members, officers, and directors; and if the Vendor is a partnership or joint venture, all of the general partners, limited partners, or joint venturers.

Quarles & Brady LLP

1701 Pennsylvania Avenue NW, Suite 700

Washington, D.C. 20006

Quarles & Brady is a limited liability partnership. Please refer to **Exhibit 1** for a full list of firm equity partners and their addresses.

A disclosure of all the states and jurisdictions in which the Vendor does business and the nature of the business for each state or jurisdiction A disclosure of all the states and jurisdictions in which the Vendor has contracts to supply tax reform consulting services and the nature of the goods or services involved for each state or jurisdiction.

Quarles & Brady is a national law firm. We provide legal services to thousands of clients throughout the United States, as well as internationally.

Currently, the firm has a contract with the Iowa Department of Revenue to perform a detailed analysis of the property tax system in Iowa as part of a tax reform study.

A disclosure of the details of any finding or plea, conviction, or adjudication of guilt in a state or federal court of the Vendor for any felony or any other criminal offense other than a traffic violation committed by the persons identified as management, supervisory, or key personnel.

Quarles & Brady does not have any felony or criminal disclosures to provide.

A disclosure of the details of any bankruptcy, insolvency, reorganization, or corporate or individual purchase or takeover of another corporation, including without limitation bonded indebtedness, and any pending litigation of the Vendor.

Quarles & Brady does not have any such disclosures to provide.

A disclosure of any conflicts of interest on the part of the Vendor or its personnel that will be working on this project, especially regarding financial interests that would be impacted depending on the recommendations ultimately made by the Task Force.

Quarles & Brady does not have any conflicts of interest to provide.

Additional disclosures and information that the Task Force may determine to be appropriate for the procurement involved.

Quarles & Brady does not have any additional disclosures to provide.

5.2 General Information

Vendor shall submit any additional information for consideration such as specialized services, staffs available, or other pertinent information the Vendor may wish to include.

David Brunori is widely regarded as one of the leading state and local tax policy experts in the country. His book, [State Tax Policy](#), has been used by all tax reform commissions since it was published.

5.3 Disclosure of Litigation

A Vendor must include in its Proposal a complete disclosure of any civil or criminal litigation or indictment involving such Vendor. A Vendor must also disclose any civil or criminal litigation or indictment involving any of its joint ventures, strategic partners, prime contractor team members, and subcontractors. This disclosure requirement is a continuing obligation, and any litigation commenced after a Vendor has submitted a Proposal under this RFP must be disclosed to the BLR in writing within five (5) days after the litigation is commenced.

Quarles & Brady does not have any civil or criminal litigation disclosures to provide.

5.4 Executive Summary

A Vendor must provide a summary overview and an implementation plan for the entire project being proposed. The intent of this requirement is to provide the Task Force with a concise but functional summary of the discussion of each phase of the Vendor's plan in the order of progression. While the Task Force expects a Vendor to provide full details in each of the sections in other areas of the RFP relating to its plan, the Executive Summary will provide a "map" for the Task Force to use while reviewing the Proposal.

Each area summarized must be listed in chronological order, beginning with the date of Contract execution, to provide a clear indication of the flow and duration of the project. A Vendor may use graphics, charts, preprinted reports, or other enhancements as a part of this section to support the chronology or add to the presentation. Any such materials must be included in the original and each copy of the Proposal.

Executive Summary – Implementation Plan

Month 1 | Principles of Sound Tax Policy

Vendor will prepare and submit a report discussing the generally accepted principles of sound tax policy. This report will describe what public finance experts believe to be the "best" ways for states to raise revenue. This report will focus on the concepts of economic growth, fairness, efficiency and sustainability.

Month 2 | Economic Development and Tax Policy

Vendor will prepare and submit a report discussing how tax policy affects economic growth in general and business investment in particular. The report will examine policies that have proven to foster economic growth and those policies that will deter growth. The report will focus on the concepts of overall tax burdens, incentives, and the nontax factors that influence location decisions.

Month 3 | Treating Citizens Fairly

Vendor will prepare and submit a report discussing the concepts of fairness and equity in state taxation. The report will discuss the age old question of “who pays” taxes? It will also discuss the relative incidence of specific taxes in Arkansas.

Month 4 | Sales Taxes

Vendor will prepare and submit a report describing the imposition of sales tax in Arkansas. This report will describe the tax. It will also discuss how Arkansas compares to other states (both nationally and regionally) with respect to sales taxation. The report will address two critical issues: taxation of business inputs and taxation of consumer services.

Month 5 | Personal Income Taxes

Vendor will prepare and submit a report describing the imposition of personal income tax in Arkansas. This report will describe the tax. It will also discuss how Arkansas compares to other states (both nationally and regionally) with respect to the taxation of personal income. The report will focus on the complexities and inequities of Arkansas income taxation.

Month 6 | Corporate Income Taxation

Vendor will prepare and submit a report describing taxation of corporate income taxation. It will discuss the tax in terms administration and the effect of the tax on the state’s competitiveness. The report will describe the challenges of imposing a tax on capital in a global market. The report will also discuss corporate tax incentive policies.

Month 7 | Excise Taxes

Vendor will prepare and submit a report on the state’s use of excise taxes, with a particular focus on fuel, tobacco, and alcohol taxes. The report will discuss the principles of excise taxation. It will discuss the issues presented by excise taxation including interstate competition, regressivity, and the smuggling.

Month 8 | The Local Factor

Vendor will prepare and submit a report describing how Arkansas funds its local governments with a particular emphasis on its very low property tax burdens. The report will provide a discussion of the principals of local tax policy. It will also discuss the effects of local tax policy on the overall state tax system.

Month 9 | How Arkansas Stacks up

Vendor will prepare and submit a report describing how the Arkansas tax system compares with the generally accepted principles of sound tax policy.

Month 10 | Final Report

Vendor will submit a final report which will be an accumulation of the work during the term of the contract.

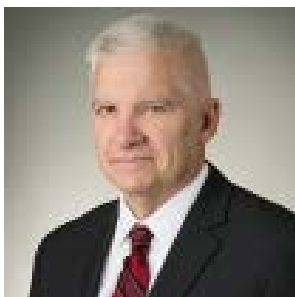
5.5 Vendor's Qualifications

Header text

A Vendor shall provide resumes or short biographies and qualifications of all management, supervisory, and key personnel to be involved in performing the services contemplated under this RFP. The resumes shall present the personnel in sufficient detail to provide the Task Force with evidence that the personnel involved can perform the work specified in the RFP. A Vendor shall provide a brief history of its company, to include the name and location of the company and any parent/subsidiary affiliation with other entities. If a Vendor is utilizing the services of a subcontractor(s) for any of the service components listed, the Vendor shall include in its proposal response a brief history of the subcontractor's company to include the information requested herein.

For 125 years, Quarles & Brady LLP has provided quality legal services to a wide range of industries on a national and international stage. Quarles & Brady is a multidisciplinary AmLaw 200 legal services provider with nearly 500 attorneys practicing at the top of the profession in Chicago, Indianapolis, Madison, Milwaukee, Naples, Phoenix, Scottsdale, Tampa, Tucson, and Washington, D.C. Our clients include major national and multinational corporations, technology companies, educational and research institutions, municipalities and government agencies, charitable organizations, industry executives, and high-net-worth individuals.

A brief professional history, including the number of years of experience in tax reform consulting or related experience and any professional affiliations and trade affiliations.



David Brunori | Partner | Washington D.C.

David Brunori has been practicing, teaching, and researching state and local tax policy for 25 years. He is a lawyer, journalist, author, and educator who specializes in tax and government issues. He is a nationally known state and local tax expert who regularly speaks before practitioners, revenue departments, and legislators.

When he is not practicing law, he is a Research Professor at the Trachtenberg School of Public Policy and Public Administration at The George Washington University where he has taught courses in state and local public finance and fiscal federalism since 2000. He has been teaching state and local tax law at the George Washington University Law School for more than 20 years. In 2013-2014, he was a member of the District of Columbia Tax Revision Commission.

David has published numerous books and articles on state and local tax policy. His book *State Tax Policy: a Political Perspective*, won the 2001 Choice Award. A third edition of his *Local Tax Policy: a Federalist Perspective* was published in 2013 by the Urban Institute Press. His new book, *State Tax Policy: a Primer*

was recently published by Rowman & Littlefield. Mr. Brunori currently writes a biweekly column for Thomson Reuters in which he discusses current state and local tax developments.

Prior to joining the firm, he was the Deputy Publisher at Tax Analysts and contributing editor to *State Tax Notes* magazine. David also served as an appellate trial attorney with the Tax Division of the United States Department of Justice and practiced international tax litigation with a law firm in Washington, D.C.

Professional and Trade Associations:

- American College of Tax Counsel (Fellow, 2017 - Present)
- National Tax Association (Board of Directors, 2001 - 2004, Advisory Board 2007 - Present)
- Tax Policy Center (State Advisory Board, 2000-Present)
- D.C. Policy Center (Senior Fellow)
- George Washington University Alumni Association (Board of Directors, 2012 - 2015)
- American Bar Association (Tax Section)
- Pi Alpha Alpha (Member)
- American Political Science Association (Member)
- Urban Affairs Association (Member)
- American Society for Public Administration (Member)

A listing of current accounts and the longevity of those accounts.

Quarles & Brady is a national law firm that has been in business for 125 years and has thousands of clients. As a law firm, we do not provide client names and details of our representation as this is confidential information.

An organizational chart highlighting the names/positions that will be involved in the contract, including the individual who will be primarily responsible for managing the account on a day-to-day basis.

David Brunori will be solely responsible for performing the work included in this RFP, as well as managing the account on a day-to-day basis.

An outline of the Vendor's or employees' experience in tax reform assessment, research, and reporting.

David Brunori has been practicing, teaching, and researching state and local tax policy for 25 years. He is widely regarded as one of the leading thinkers/scholars when it comes to practical tax reform. He has officially consulted on tax reform studies in New Jersey and Iowa. He is currently consulting on tax reform in Iowa. He has also served on the District of Columbia Tax Revision Commission. That commission is thought to be one of the most successful tax reform efforts – ever. As importantly, David's work has been cited by numerous tax reform commissions, as well as many academic and policy

studies on state tax reform. For the past six months, David has been advising the Iowa Department of Revenue on tax reform.

A full explanation of staffing, functions, and methodology to be used in areas of tax reform assessment and account management, identifying specifically the personnel that will be assigned to the account. All such personnel are subject to Task Force approval. Describe any staff functions that are considered unique to the account.

David Brunori will personally undertake the research and analysis for this project.

A detailed description of the plan for assisting the Task Force in meeting its goals and objectives, including how the requirements will be met and what assurances of efficiency and success the proposed approach will provide.

As noted in Section 5.4, Quarles & Brady will provide a series of reports describing the Arkansas tax system. Through these reports, we will inform the Task Force of the various issues concerning reform.

An indication of how soon after the contract award the personnel named would be available and indicate any possible scheduling conflicts that might exist during the period of the contract. Any other limitations on the availability to perform under this RFP or to attend meetings must be fully explained.

Quarles & Brady is available to begin work upon signing of contract.

An indication of the timeframe the Vendor would require to assist the Task Force in meeting its goals and objectives.

The research and analysis of the Arkansas tax system can be completed within 10 months of signing of the contract.

A detailed, narrative statement listing the three (3) most recent, comparable contracts (including contact information) that the Vendor has performed and the general history and experience of its organization.

David Brunori was a member of the District of Columbia Tax Revision Commission from 2012 to 2014. The Commission work cumulated in the most extensive tax reform legislation ever enacted in the nation's capital. In that capacity, the Commission reviewed - from a policy standpoint - all aspects of the tax system.

As a consultant, David Brunori undertook a detailed analysis of Iowa's property tax system as part of a statewide tax reform effort. He also performed a detailed analyses of New Jersey's system and the local tax system in Georgia.

At least two (2) samples of the Vendor’s work on comparable projects.

The following Samples of Work are included in our response as separate, bound documents:

- DC Tax Revision Commission Final Report
- The Structure of State and Local Taxes in New Jersey

At least three (3) references from entities that have recent (within the last three (3) years) contract experience with the Vendor and are able to attest to the Vendor’s work experience and qualifications relevant to this RFP.

Tax Foundation

Nicole M. Kaeding, Economist
1325 G Street NW, Suite 950
Washington, DC 20005
(202) 464-5112
kaeding@taxfoundation.org

Iowa Department of Revenue

Courtney Kay Decker, Director
1305 East Walnut Street
Des Moines, IA 50319
(515) 281-3204
courtney.decker@iowa.gov

George Washington University

Dr. Michael Bell
P.O. Box 869
McHenry, MD 21541
(301) 387-9030
mebassociates2@gmail.com

A list of every business for which Vendor has performed, at any time during the past three (3) years, services substantially similar to those sought with this solicitation. Err on the side of inclusion; by submitting an offer, Vendor represents that the list is complete.

David Brunori performed a detailed analysis of the state tax system for the state of New Jersey. He also performed a detailed analysis of the property tax system in Iowa (as part of a tax reform study) and the local tax system in Georgia (again as part of tax reform). David is currently working with the Iowa Department of Revenue to develop a tax reform proposal for the legislature. Most relevant, David served on the very successful Tax Revision Commission for the District of Columbia.

List of failed projects, suspensions, debarments, and significant litigation.

Quarles & Brady does not have failed projects, suspensions, debarments, or significant litigation to disclose.

An outline or other information relating to why the Vendor's experience qualifies in meeting the specifications stated in Section 3 of this RFP.

David Brunori has been practicing, teaching, and researching state and local tax policy for 25 years. He is widely regarded as one of the leading thinkers/scholars when it comes to practical tax reform.

David is widely regarded as one of the leading state and local tax policy experts in the country. His book, [State Tax Policy](#), has been used by all tax reform commissions since it was published.

The Vendor should demonstrate the work the Vendor has done for clients during the past three (3) years and indicate which individual on its staff was responsible for the work. Referenced work should provide a clear indication of the types of tax reform consulting services that can be obtained for the Task Force.

David Brunori performed a detailed analysis of the state tax system for the state of New Jersey. He also performed a detailed analysis of the property tax system in Iowa (as part of a tax reform study) and the local tax system in Georgia (again as part of tax reform). David is currently working with the Iowa Department of Revenue to develop a tax reform proposal for the legislature. Most relevant, David served on the very successful Tax Revision Commission for the District of Columbia.

A Vendor shall provide information on any conflict of interest with the objectives and goals of the Task Force that could result from other projects in which the Vendor is involved. Failure to disclose any such conflict may be cause for Contract termination or disqualification of the response.

Quarles & Brady does not have any conflicts of interest to provide.

A Vendor or its subcontractor(s) must list all clients that were lost between January 2014 and the present and the reason for the loss. The Task Force reserves the right to contact any accounts listed in this section.

Quarles & Brady does not have any clients that were lost since January 1, 2014 that are relevant to the scope of this RFP.

A Vendor must describe any contract disputes involving an amount of thirty-five thousand dollars (\$35,000) or more that the Vendor, or its subcontractor(s), has been involved in within the past two (2) years. Please indicate if the dispute(s) have been successfully resolved.

Quarles & Brady does not have any contract disputes to disclose.



Exhibit 1

Equity Partner List

Name	Address	City	State	Zip
Aldana, Michael	4101 N Stowell Ave	Shorewood	WI	53211
Baker, Jeannie	7817 Jackson Park Blvd	Wauwatosa	WI	53213
Bannen, John	2468 N Pasadena Blvd	Wauwatosa	WI	53226
Barber, Linden	8473 Sand Point Way	Indianapolis	IN	46240
Barlament, John	726 Orchard Ct	Louisville	CO	80027
Barry, John	6068 N Bay Ridge Ave	Whitefish Bay	WI	53217
Bauer, Paul	2558 Swan Blvd	Wauwatosa	WI	53226
Beilfuss, Andrew	W147 N9921 Rimrock Rd	Germantown	WI	53022
Berg, Scott	718 W Claremont St	Phoenix	AZ	85013
Berson, Bennett	2228 Hollister Ave	Madison	WI	53726
Beyer, David	18216 Clear Lake Dr	Lutz	FL	33548
Bitterman, Patrick	916 N Wood St, #2	Chicago	IL	60622
Bornhoft, Robert	2323 N Central Ave, Unit 1701	Phoenix	AZ	85004
Bourne, David	1522 N Prospect Ave, Unit 1205	Milwaukee	WI	53202
Brown, Benjamin	9140 The Lane	Naples	FL	34109
Bruett, Keith	4924 N Elkhart Ave	Whitefish Bay	WI	53217
Buchanan, Allison	9709 N Ash Ct	Mequon	WI	53092
Bulloch, Rob	390 Saddlebrook Ln	Naples	FL	34110
Burden, Chris	8922 Eagle Watch Dr	Riverview	FL	33578
Clark, Gary	1513 Keim Trail	Saint Charles	IL	60174
Conn, Deanna	11015 E Snyder Rd	Tucson	AZ	85749
Cook, Jack	9610 N Lake Dr	Bayside	WI	53217
Cote, Larry	8218 Westwood Mews Ct	Vienna	VA	22182
Coyne, Sarah	7626 Kenyon Dr	Middleton	WI	53562
Cross, David	2217 W Acacia Rd	Glendale	WI	53209
Daugherty, Raye	851 W Heather Ln	River Hills	WI	53217
Davis, Jeff	7807 N Club Circle	Fox Point	WI	53217
Delorey, Kevin	2528 Leopold Way	Sun Prairie	WI	53590
DeMent, Christopher	1930 W Nelson	Chicago	IL	60657
Diaz, Hector	6731 N 12th Way	Phoenix	AZ	85014
Drazek, Joe	1111 W Orchid Ln	Phoenix	AZ	85021
Duchemin, Matthew	5220 Sassafras Dr	Fitchburg	WI	53711
Duffy, Bob	5029 W Washington Blvd	Milwaukee	WI	53208
Edson, Kelli	710 Weedon Dr	St Petersburg	FL	33702
Ehrmann, Mark	3501 Blackhawk Dr	Madison	WI	53705
Emerick, Steven	9760 E San Salvador Dr	Scottsdale	AZ	85258
Everts, Gregory	4109 Iroquois Dr	Madison	WI	53711
Feinstein, Faye	2535 Greenview	Northbrook	IL	60062
Fertl, Mary	923 E Kilbourn Ave, Unit 2202	Milwaukee	WI	53202
Fischer, Mike	855 E Glen Ave	Whitefish Bay	WI	53217
Fleming, Josh	5485 Kenwood Pl	Carmel	IN	46033
Franzini, John	3745 Nassau Dr	Brookfield	WI	53045

Friedman, James	10203 N Wildwood Ct	Mequon	WI	53092
Fugal, Jeffrey	PO Box 5755	Goodyear	AZ	85338
Fuglsang, Eric	641 Oaklawn Ave	Elmhurst	IL	60126
Funkhouser, David	538 W Wagon Wheel Dr	Phoenix	AZ	85021
Gabriel, Isaac	5306 N 33rd St	Phoenix	AZ	85018
Gamrath, Rob	1200 N Lake Shore Dr, #M5/M6	Chicago	IL	60610
Gants, Fred	6334 Inner Dr	Madison	WI	53705
Gatziolis, James	2041 N Kenmore Ave	Chicago	IL	60614
Goebel, Patrick	4405 W River Lake Dr	Mequon	WI	53092
Haller, Diane	208 W Portland St, #560	Phoenix	AZ	85003
Hallett, Kenneth	1430 N Astor St	Milwaukee	WI	53202
Hannon, Edward	149 Scottswood Rd	Riverside	IL	60546
Harris, John	2802 W Silver Fox Way	Phoenix	AZ	85045
Harris, Robert	14041 S 35th Place	Phoenix	AZ	85044
Hintz, Pat	1551 N Water St, Unit 511	Milwaukee	WI	53202
Howie, Brian	10889 E Raintree Dr	Scottsdale	AZ	85255
Hunter, Steven	737 W Washington, #1707	Chicago	IL	60661
Hutter, Patti	1887 Mineral Springs Blvd	Oconomowoc	WI	53066
Immel, Otto	635 Palm Circle E	Naples	FL	34102
Jackson, Brad	2005 Skaalen Rd	Stoughton	WI	53589
Jamieson, Raymond	1339 Timberline Dr	West Bend	WI	53095
Janssen, Daniel	4762 N Cumberland	Whitefish Bay	WI	53211
Jaskolski, Michael	W282 N3380 Taylors Woods Rd	Pewaukee	WI	53072
Jenkins, Scott	17038 N 58th Way	Scottsdale	AZ	85254
Johnson, Kimberly	945 Barcarmil Way	Naples	FL	34110
Kaufman, Craig	5690 N Placita Deleite	Tucson	AZ	85750
Keating, Bridgette	1425 E Courtland Pl	Whitefish Bay	WI	53211
Kircher, Mark	850 Morningside Ln	Elm Grove	WI	53122
Klages, John	838 Sylviawood	Park Ridge	IL	60068
Klundt, Scott	1540 E Tulsa	Gilbert	AZ	85295
Knox, Doug	8122 Hampton Lake Dr	Tampa	FL	33647
Langer, Paul	6506 Tower Cir	Lincolnwood	IL	60712
Langlois, Scott	2413 S Superior St	Milwaukee	WI	53207
Lanser, Brian	2460 N 96th St	Wauwatosa	WI	53226
Lautz, Fredrick	20905 Carrington Ct	Brookfield	WI	53045
Ledbetter, Eric	5840 N Glenwood Ave, #2	Chicago	IL	60660
Levey, Michael	7750 N Fairchild Rd	Milwaukee	WI	53217
Levine, Marta	3039 N Hackett Ave	Milwaukee	WI	53211
Lhost, John	10453 N Pine Tree Circle	Mequon	WI	53092
Linsley, Sarah	2143 Ewing Ave	Evanston	IL	60201
Long, Kevin	7945 N Fairchild Rd	Fox Point	WI	53217
Loo, Leonardo	6006 E Old West Way	Scottsdale	AZ	85266
Maggard, Joshua	10670 S Shangrila Ct	Oak Creek	WI	53154

Marek, George	9318 N Lake Dr	Bayside	WI	53217
Marino, Anthony	6259 N Berkeley Blvd	Whitefish Bay	WI	53217
Martino, Phil	3311 W Lawn Ave	Tampa	FL	33611
Masterson, Joseph	8531 N 54th St	Brown Deer	WI	53223
Mathews, Nathan	9712 N Lake Dr	Bayside	WI	53217
Mazura, Adrienne	1150 North Ave	Bannockburn	IL	60015
McElligott, Tom	659 N 77th St	Wauwatosa	WI	53213
Messerly, Bob	593 W Hawthorne Pl	Chicago	IL	60657
Milczarek-Desai, Gavin	1570 N Painted Hills Rd	Tucson	AZ	85745
Morris, Roger	5849 E Justine Rd	Scottsdale	AZ	85254
Morrison, Ryan	7394 3 Mile Rd	Franksville	WI	53126
Mostow, Michael	206 Landis Ln	Deerfield	IL	60015
Muchow, Daniel	3306 E Coconino St	Phoenix	AZ	85044
Murray, Nikki	3031 N Clifton Ave	Chicago	IL	60657
Muth, David	14125 W Fieldpointe Dr	New Berlin	WI	53151
Neathery, Derek	3630 N Bell Ave	Chicago	IL	60618
Noel, Kristin	901 Hidden Cave Rd	Madison	WI	53717
Nolan, Patrick	6055 N Bay Ridge Ave	Whitefish Bay	WI	53217
Nowakowski, Lisa	10211 N Trillium Rd	Mequon	WI	53092
O'Loughlin, Craig	7613 S La Corta Dr	Tempe	AZ	85284
Olson, David	617 W Kenilworth Circle	Mequon	WI	53092
O'Neal, John	7241 N 11th Ave	Phoenix	AZ	85021
Orelup, Elizabeth	846 Jay Rd	Cedar Grove	WI	53013
Ostermeyer, Mike	9627 N Lamplighter Ln	Mequon	WI	53092
Parrish, Paul	2617 Watrous Ave	Tampa	FL	33629
Peelen, Jeffrey	4683 W Alanna Ct	Franklin	WI	53132
Perhach, Katherine	5057 N Santa Monica Blvd	Whitefish Bay	WI	53217
Peterson, Nancy	3032 N Summit	Milwaukee	WI	53211
Ploor, Pamela	1616 W Bonniwell Rd	Mequon	WI	53097
Poor, E. King	735 Walden Rd	Winnetka	IL	60093
Powers, Jennifer	W260 N8679 State Rd 164	Hartland	WI	53029
Puchner, Joseph	13365 Marquette Ave	Elm Grove	WI	53122
Quigley, Kevin	6138 E Mescal St	Scottsdale	AZ	85254
Radler, Daniel	670 Florence Dr	Elm Grove	WI	53122
Rickert, Ed	6563 Berrywood	Downers Grove	IL	60516
Rigor, Bradley	PO Box 111510	Naples	FL	34108
Rodgers, Janice	2100 N Lincoln Park W, #12CN	Chicago	IL	60614
Rothacker, Robert	4751 N Cumberland Blvd	Whitefish Bay	WI	53211
Salanga, Edward	2262 E Dogwood Dr	Chandler	AZ	85286
Schmidbauer, Nick	1437 S Plymouth Ct, Unit B	Chicago	IL	60605
Schmidt, Patrick	2635 N Terrace Ave	Milwaukee	WI	53211
Schott, Don	18 E Geneva Circle	Madison	WI	53717
Scullen, Sean	1030 Red Barn Ln	Elm Grove	WI	53122

Sestito, Joel	17 N Loomis, Apt 2J	Chicago	IL	60607
Srower, Brian	PO Box 4263	Cave Creek	AZ	85327
Sitrick, Gregory	5444 E Sandra Terrace	Scottsdale	AZ	85254
Skipper, Walt	1035 Upper Ridgeway	Elm Grove	WI	53122
Sorenson, Derek	2123 E Colter St	Phoenix	AZ	85016
Sovern, Grant	1315 Rutledge St	Madison	WI	53703
Speckhard, Rebecca	7772 N River Edge Dr	Glendale	WI	53209
Spoerk, Jeff	576 W12990 Cambridge Ct W	Muskego	WI	53150
Steinike, Anthony	1722 N Patton	Arlington Heights	IL	60004
Tilleman, Paul	5133 N Palisades Rd	Whitefish Bay	WI	53217
Todryk, Amalia	3470 N Shepard Ave	Milwaukee	WI	53211
Tomaselli, Anthony	7432 County Highway K	Middleton	WI	53562
Utterback, Margaret	7265 Ziegler Circle	Middleton	WI	53562
Van Den Elzen, Ryan	980 E Circle Dr	Whitefish Bay	WI	53217
Vogel, Tony	7228 Grand Pkwy	Wauwatosa	WI	53213
Vynalek, C. Bradley	1824 Palmcroft Drive NW	Phoenix	AZ	85007
Welsh, Mary Ann	27930 N Montana Dr	Rio Verde	AZ	85263
Williams-Killackey, Judith	4901 W Forest Hill Ave	Franklin	WI	53132
Wilson, Joe	721 E Sylvan Ave	Whitefish Bay	WI	53217
Winkelman, Lori	556 W Minton	Tempe	AZ	85282
Wolf, Jeffrey	9732 E Cobblestone Dr	Scottsdale	AZ	85255
Yi, Ted	295 S Basswood Rd	Lake Forest	IL	60045
Zeka, Michael	929 N Astor St, #1807	Milwaukee	WI	53202



Exhibit 2

Equal Employment Opportunity Policy



Equal Employment Opportunity Policy

Quarles & Brady LLP has a long-standing policy of fair and equal employment opportunity for every person regardless of age, race, color, creed, religion, disability, marital status, sex, sexual orientation, gender identity/expression, national origin, ancestry, citizenship or other legally protected status.

Quarles & Brady recruits, hires, and promotes individuals without regard to these characteristics. The Firm seeks to provide a work environment that is free from discrimination, intimidation and harassment based on any of these characteristics, and the Firm does not discriminate in working conditions, physical facilities, or any other terms, conditions or privileges of employment, including transfer, compensation, training, staffing, promotion, demotion, or separation, based on any of these characteristics.



Appendix 1

Signed Proposal - Pages 1-2 of RFP



**State of Arkansas
Bureau of
Legislative Research**

Marry Garrity, Director
Kevin Anderson, Assistant Director
for Fiscal Services
Matthew Miller, Assistant Director
for Legal Services
Richard Wilson, Assistant Director
for Research Services

REQUEST FOR PROPOSAL

RFP Number: BLR-170002	
Commodity: Tax Reform Consulting Services	Proposal Opening Date: August 10, 2017
Date: July 13, 2017	Proposal Opening Time: 4:30 P.M. CDT

PROPOSALS SHALL BE SUBMITTED IN HARD COPY AND ELECTRONIC FORMAT AND WILL BE ACCEPTED UNTIL THE TIME AND DATE SPECIFIED ABOVE. THE PROPOSAL ENVELOPE MUST BE SEALED AND SHOULD BE PROPERLY MARKED WITH THE PROPOSAL NUMBER, DATE AND HOUR OF PROPOSAL OPENING, AND VENDOR'S RETURN ADDRESS. THE ELECTRONIC SUBMISSIONS SHOULD BE CLEARLY MARKED AS A PROPOSAL IN RESPONSE TO RFP NO. BLR-170002. IT IS NOT NECESSARY TO RETURN "NO BIDS" TO THE BUREAU OF LEGISLATIVE RESEARCH.

Vendors are responsible for delivery of their proposal documents to the Bureau of Legislative Research prior to the scheduled time for opening of the particular proposal. When appropriate, Vendors should consult with delivery providers to determine whether the proposal documents will be delivered to the Bureau of Legislative Research office street address prior to the scheduled time for proposal opening. Delivery providers, USPS, UPS, FedEx, and DHL, deliver mail to our street address, State Capitol Building, Room 315, Little Rock, Arkansas 72201, on a schedule determined by each individual provider. These providers will deliver to our offices based solely on our street address.

MAILING ADDRESS: 500 Woodlane Street State Capitol Building, Room 315 Little Rock, Arkansas 72201	PROPOSAL OPENING LOCATION: Bureau of Legislative Research Director's Office State Capitol Building, Room 315
E-MAIL: thayerj@blr.arkansas.gov	
TELEPHONE: (501) 682-1937	

Company Name: Quarles & Brady LLP

Name (type or print): David Brunori

Title: Partner

Address: 1701 Pennsylvania Avenue NW, Suite 700; Washington, D.C. 20006

Telephone Number: (202) 780-2634

Fax Number: (202) 372-9588

E-Mail Address: david.brunori@quarles.com

Signature: 

USE INK ONLY; UNSIGNED PROPOSALS WILL NOT BE CONSIDERED

Identification:

Federal Employer ID Number
39-0432630

Social Security Number

**FAILURE TO PROVIDE TAXPAYER IDENTIFICATION NUMBER MAY
RESULT IN PROPOSAL REJECTION**

Business Designation (check one):	Individual []	Sole Proprietorship []	Public Service Corp []
	Partnership [x]	Corporation []	Government/ Nonprofit []

GENERAL DESCRIPTION:	Tax Reform Consulting Services
TYPE OF CONTRACT:	Term

MINORITY BUSINESS POLICY

Participation by minority businesses is encouraged in procurements by state agencies, and although it is not required, the Bureau of Legislative Research ("BLR") supports that policy. "Minority" is defined at Arkansas Code Annotated § 15-4-303 as "a lawful permanent resident of this state who is: (A) African American; (B) Hispanic American; (C) American Indian; (D) Asian American; (E) Pacific Islander American; or (F) A service-disabled veteran as designated by the United States Department of Veteran Affairs". "Minority business enterprise" is defined at Arkansas Code Annotated § 15-4-303 as "a business that is at least fifty-one percent (51%) owned by one (1) or more minority persons". The Arkansas Economic Development Commission conducts a certification process for minority businesses. Vendors unable to include minority-owned businesses as subcontractors may explain the circumstances preventing minority inclusion.

EQUAL EMPLOYMENT OPPORTUNITY POLICY

The Vendor shall submit a copy of the Vendor's Equal Opportunity Policy. EO Policies shall be submitted in hard copy and electronic format to the Director of the Bureau of Legislative Research accompanying the solicitation response. The Bureau of Legislative Research will maintain a file of all Vendor EO policies submitted in response to solicitations issued by the Bureau of Legislative Research. The submission is a one-time requirement, but Vendors are responsible for providing updates or changes to their respective policies.

EMPLOYMENT OF ILLEGAL IMMIGRANTS

The Vendor must certify prior to award of the contract that it does not employ or contract with any illegal immigrants in its contract with the Bureau of Legislative Research. Vendors shall certify online at <https://www.ark.org/dfa/immigrant/index.php/disclosure/submit/new>. Any subcontractors used by the Vendor at the time of the Vendor's certification shall also certify that they do not employ or contract with any illegal immigrant. Certification by the subcontractors shall be submitted within thirty (30) days after contract execution.

DISCLOSURE FORMS

Completion of the EO-98-04 Governor's Executive Order contract disclosure forms located at <http://www.dfa.arkansas.gov/offices/procurement/Documents/contgrantform.pdf> is required as a condition of obtaining a contract with the Bureau of Legislative Research and must be submitted with the Vendor's response.



Appendix 2

Employment of Illegal Immigrants Certification

DFA Illegal Immigrant Contractor Disclosure Certification

DFA Illegal Immigrant Contractor Disclosure Certification View Submission Details

Disclosure forms are valid for one year.

Vendor: Quarles & Brady LLP

Tax ID: 2630

Disclosure Statement: I certify that I **DO NOT** employ or contract with an illegal immigrant.

Contact E-mail: pamela.bertieri@quarles.com

Submitted on: 07-17-17

Valid through: 07-16-18



Appendix 3

EO-98-04 Governor's Executive Order Contract Disclosure Forms

CONTRACT AND GRANT DISCLOSURE AND CERTIFICATION FORM

Failure to complete all of the following information may result in a delay in obtaining a contract, lease, purchase agreement, or grant award with any Arkansas State Agency.

SUBCONTRACTOR: Yes No

TAXPAYER ID NAME: Quarles & Brady LLP Goods? Services? Both?

YOUR LAST NAME: Brunori FIRST NAME: David M.I.:

ADDRESS: 1701 Pennsylvania Avenue NW, Suite 700 STATE: DC ZIP CODE: 20006 COUNTRY: USA

CITY: Washington

AS A CONDITION OF OBTAINING, EXTENDING, AMENDING, OR RENEWING A CONTRACT, LEASE, PURCHASE AGREEMENT, OR GRANT AWARD WITH ANY ARKANSAS STATE AGENCY, THE FOLLOWING INFORMATION MUST BE DISCLOSED:

FOR INDIVIDUALS *

Indicate below if: you, your spouse or the brother, sister, parent, or child of you or your spouse is a current or former: member of the General Assembly, Constitutional Officer, State Board or Commission Member, or State Employee:

Position Held	Mark (✓)		Name of Position of Job Held <small>(senator, representative, name of board/ commission, data entry, etc.)</small>	For How Long?		What is the person(s) name and how are they related to you? <small>(i.e., Jane Q. Public, spouse, John Q. Public, Jr., child, etc.)</small>	Relation
	Current	Former		From MM/YY	To MM/YY		
General Assembly							
Constitutional Officer							
State Board or Commission Member							
State Employee							

None of the above applies

FOR AN ENTITY (BUSINESS) *

Indicate below if any of the following persons, current or former, hold any position of control or hold any ownership interest of 10% or greater in the entity: member of the General Assembly, Constitutional Officer, State Board or Commission Member, State Employee, or the spouse, brother, sister, parent, or child of a member of the General Assembly, Constitutional Officer, State Board or Commission Member, or State Employee. Position of control means the power to direct the purchasing policies or influence the management of the entity.

Position Held	Mark (✓)		Name of Position of Job Held <small>(senator, representative, name of board/ commission, data entry, etc.)</small>	For How Long?		What is the person(s) name and what is his/her % of ownership interest and/or what is his/her position of control?	
	Current	Former		From MM/YY	To MM/YY	Person's Name(s)	Ownership interest (%)
General Assembly							
Constitutional Officer							
State Board or Commission Member							
State Employee							

None of the above applies

Contract and Grant Disclosure and Certification Form

Failure to make any disclosure required by Governor's Executive Order 98-04, or any violation of any rule, regulation, or policy adopted pursuant to that Order, shall be a material breach of the terms of this contract. Any contractor, whether an individual or entity, who fails to make the required disclosure or who violates any rule, regulation, or policy shall be subject to all legal remedies available to the agency.

As an additional condition of obtaining, extending, amending, or renewing a contract with a state agency I agree as follows:

1. Prior to entering into any agreement with any subcontractor, prior or subsequent to the contract date, I will require the subcontractor to complete a **CONTRACT AND GRANT DISCLOSURE AND CERTIFICATION FORM**. Subcontractor shall mean any person or entity with whom I enter an agreement whereby I assign or otherwise delegate to the person or entity, for consideration, all, or any part, of the performance required of me under the terms of my contract with the state agency.

2. I will include the following language as a part of any agreement with a subcontractor:

Failure to make any disclosure required by Governor's Executive Order 98-04, or any violation of any rule, regulation, or policy adopted pursuant to that Order, shall be a material breach of the terms of this subcontract. The party who fails to make the required disclosure or who violates any rule, regulation, or policy shall be subject to all legal remedies available to the contractor.

3. No later than ten (10) days after entering into any agreement with a subcontractor, whether prior or subsequent to the contract date, I will mail a copy of the **CONTRACT AND GRANT DISCLOSURE AND CERTIFICATION FORM** completed by the subcontractor and a statement containing the dollar amount of the subcontract to the state agency.

I certify under penalty of perjury, to the best of my knowledge and belief, all of the above information is true and correct and that I agree to the subcontractor disclosure conditions stated herein.

Signature  Title Partner Date 08/07/2017
Vendor Contact Person David Brunori Title Partner Phone No. (202) 780-2634

Agency use only
Agency Number _____ Agency Name _____ Agency Contact Person _____ Contract Phone No. _____ or Grant No. _____