

Sales & Use

One-day Workshop



Workshop

**Cut time, save money and avoid legal hassles
while keeping your bottom line accurate**

Spend just one day and you'll:

- Gain new insights into the most commonly misunderstood aspects of sales and use taxes
- Learn the sales and use tax requirements in your state and all other jurisdictions where you have tax liability
- Discover where to find the latest changes in sales and use tax laws governing your industry
- Be able to protect your company against audit surprises
- Explore tax savings opportunities and exemptions you may not be aware of
- Understand how e-trade is affected by sales and use tax
- Find out how to streamline record keeping without putting your company at risk
- And even more you'll put to use immediately on the job

 FRED PRYOR SEMINARS

This course qualifies for
CPE credits.
See details on page 6.



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**Fred Pryor Seminars
P.O. Box 738002
Dallas, TX
75373-8002**

Get sales and use tax answers to keep your company legal and you out of hot water!

If you have questions about sales and use tax laws, you're not alone. There are 7,500 different taxing jurisdictions in the United States alone, and they routinely tax the same products differently. It's easy to understand why our sales and use tax laws are considered among the most complicated in the world.

To add to your challenge, state governments are aggressively pursuing new avenues of taxation. Faced with an unpredictable economy, they want a bigger piece of the revenue pie. Clearly, your job has never been more difficult — or important — to your organization.

There's a lot on the line and it's your responsibility.

Your company depends on you to know the law regarding sales and use tax and make sure it is in compliance. It's not easy, and nobody knows that better than you. But there is help. This one-day workshop will arm you with the knowledge you need to meet the expectations of management — and the government. With the information you learn, you could cut your organization's tax payments substantially, save thousands in penalties and even receive refunds. Most importantly, however, you'll have peace of mind in knowing you truly understand these complicated laws and have the ability to keep your company out of tax trouble.

Get information you really need — not generalities.

Some seminars offered by other companies give you a cursory overview of sales and use tax with little of the practical, real-world information you need to correctly handle day-to-day tax questions. This workshop is different. At the end of the day, you will leave with essential information you can put to use right away. You'll understand sales and use tax and be able to apply it correctly for your organization. That's a lot of value for the investment of only one day.

Does this sound like you?

You have a nagging feeling *you may be paying too much tax*. You want to be sure you are taking advantage of all the exemptions you're entitled to.

You keep hearing rumors from others in your industry about tax changes, but you're not sure what the law really means — or the implications for your organization.

You're certain you are in compliance with new tax laws, but you're concerned about liability for business partners who are not complying.

You know changes are in the works, but you're worried about the impact of mail-order use tax law revisions on your customers — and on sales.

You wonder if any of your vendors could be illegally charging you tax.

You found out one of your competitors is being audited. You lie awake at night wondering how your organization would fare. You want to be prepared in case of an audit.

Get help for these concerns and many more!

If you're overpaying tax, you're wasting money. If you're underpaying, you're headed for trouble.

Attend this eye-opening, issue-clarifying workshop and gain in-depth help in these critical areas:

1. Understand the law and what it means for your company

One of the most demanding aspects of your job is keeping up with revisions in tax law. Get a thorough grounding in the basics, and find out how the experts think sales and use tax laws are changing for business today.

- The difference between sales and use tax
- Four different types of tax states and which ones affect your organization
- What legally defines a transaction — you may be surprised at what the law says about areas you thought were tax-exempt
- Tax exemptions your company may be entitled to
- The often-confusing Interstate Commerce and Foreign Exemption — don't fall into a complicated, costly tax trap
- Where your organization has nexus with taxing jurisdictions

2. Save money on multi-state transactions

Sales tax rules are confusing and vary greatly from jurisdiction to jurisdiction. When you are doing business in multiple states, it's easy to pay more tax than you need to. Out-of-state vendors also occasionally charge you tax you actually don't owe. This workshop equips you with the information you need to avoid legal hot water in the complex area of interstate commerce.

- How to handle e-commerce transactions now that the Internet Tax Freedom Act has run out
- What to do to avoid triggering interstate tax liability
- How to recognize when a vendor is illegally charging you tax
- Where to turn in your state for help — without flagging your company

3. Explore specific taxation issues for your industry transactions

Construction contractors, manufacturing firms, computer and technology sellers, transportation companies — each industry faces unique sales and use tax issues. Get critical insights into your tax situation.

- When you must pay taxes on consumable items such as utilities and chemicals
- Why the way your packaging materials are used determines their taxability
- Special help in handling taxes on layaways, deposits, returns and installment sales
- What you should know about taxes on maintenance and other service contracts
- How to handle taxes on leased and rented equipment

4. Protect your organization from audit surprises

Sales and use taxes account for nearly half of all taxes states collect each year. Understandably, they are zealous about protecting this rich source of revenue, and therefore are quite willing to initiate audits. At this workshop, you'll learn practical strategies to ensure you're prepared if your company's sales and use tax reporting comes under scrutiny.

- How to be sure refund claims are filed correctly and to the right entity
- Where to look for exemptions and exceptions
- Methods and resources to help you confidently research tax issues that arise
- Why you should not call the Department of Revenue's 800 number
- The record-keeping requirements you must meet — and how to streamline the process with best practices

Sales &
Use TAX
Workshop

One-day Workshop

47 points you'll cover at this work comprehensive understanding of

Lay the groundwork

1. The difference between a sales tax and a use tax
2. The key factors that determine which tax applies in each situation
3. How “tangible personal property” is defined for sales and use tax purposes, and why it is so important to know
4. Four types of tax states and how each affects your legal obligations
5. The Interstate Commerce Exemption and how to avoid a notorious tax trap
6. Ways to steer clear of the most common — and costly — use tax pitfalls
7. How to identify where your company has nexus for sales and use tax purposes
8. What constitutes an out-of-state connection strong enough to incur tax collection responsibilities there
9. Tips that take the confusion out of applying for exemption certificates

Master the mysteries of multi-state transactions

10. How to know which tax rate applies when multiple jurisdictions have competing claims
11. Internet sales — what the Internet Tax Freedom Act is and how it affects your company
12. The possible impact of the mail-order use tax on your customers
13. The good (and potentially bad) aspects of the Streamlined Sales Tax Project — what it means for your organization
14. When you must pay taxes to multiple states on the same transaction

15. How to avoid triggering tax liabilities in other states
16. When you should and should not pay taxes to your out-of-state vendors
17. How to know if a vendor is illegally charging you tax
18. What the Multi-State Tax Commission is and how it can help your organization

Understand taxation for the most common transactions in your industry

19. The correct way to value self-constructed assets for use tax purposes
20. Common inventory withdrawals that are subject to use taxes
21. The most prevalent filing mistakes and how to prevent them
22. What tax breaks your industry is entitled to
23. Providing services — how to know when you're supposed to pay sales tax
24. When production machinery is subject to sales or use tax
25. How the tax law regards chemicals and ingredients used in production
26. How to know whether or not your packing materials are subject to sales and use tax
27. The special sales and use tax rules that apply to construction contractors
28. The often misunderstood general rule on taxation of computer software
29. When computer hardware sales are subject to sales and use tax
30. The correct way to treat taxation of transportation and shipping charges

Workshop to gain a Free sales and use tax

31. When repair and installation charges are included in the sales price for sales and use tax purposes
32. Taxes on third-party delivery charges — should you ever pay them?
33. How returns and trade-ins are handled for sales and use tax
34. When rentals and leases are subject to sales tax
35. Casual or occasional sales: are they always exempt from sales tax in all states?
36. How to handle “tax triggers” such as samples, displays, gifts and incentives withdrawn from stock

Maintain records that stand up under fire in an audit

37. The best answer to the question: Why are you doing it that way?
38. Two statements you must *never* make to an auditor
39. Record-keeping essentials, including exemption documentation
40. Best practices to ensure you have the right support in an audit
41. Where to look for exemptions and exceptions
42. Exemption certificates: different requirements for different situations
43. Innocent until proven guilty — fact or fiction?
44. When you are personally liable for tax mistakes and how to make sure this never happens
45. How to plan your taxable events to save money
46. What to do immediately if taxes have been overpaid
47. The consequences of underpayment — important information about what to expect

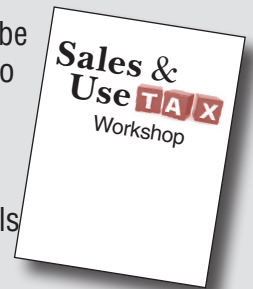
Guaranteed Results!

All of our seminars are **100% Satisfaction Guaranteed!** We’re confident this workshop will provide you with tips and techniques you need to successfully understand and manage sales and use tax. If for any reason you are dissatisfied, send us a letter (Attn: Customer Relations) within 30 days of your workshop attendance stating the reason you were not satisfied, and we’ll arrange for you to attend another one of our seminars or receive a full refund — hassle-free.

Free Digital Resources for Every Participant

During the program, you will gain a wealth of important and timely information to help you comply with sales and use tax laws. To simplify note taking and boost retention, every workshop attendee will receive digital materials making learning interactive and easily accessible.

Back at the office, it will be a handy resource to go to whenever you need a refresh on key sales and use tax concepts. Reference these materials time and time again to recall key points and problem solve.



Sales &
Use TAX
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Onsite Training Solutions



Get the Results You're Looking For!

Bring our powerful, high-impact training programs to your organization and show your employees you're serious about their professional growth and achieving critical organizational goals and objectives.

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From management development to customer service, our comprehensive library of courses provides a learning experience that is engaging, interesting and intriguing!

Tailor the Training to Meet Your Specific Needs!

We'll help you choose the appropriate courses for your organization and tailor each one to address your specific goals, issues and scheduling concerns.

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Onsite Training allows you to train work groups, teams and entire departments for less than the cost of traditional public seminars or other training options.

Give your staff the skills, knowledge and confidence they need to meet tough workplace challenges head-on, realize their full potential and perform at their peak.

For a free consultation, visit us online at pryor.com/onsite or call us at **1-800-944-8503**

Registration Information

Enroll Today! Hurry, our seats fill *fast*. Guarantee your enrollment by paying your tuition today. You will receive a confirmation once your registration is complete. **Payment is due before the program.**

Quick Confirmation! To receive your confirmation within 48 hours, please complete the Quick Confirmation section of the registration form. Be sure to provide us with your email address and/ or fax number.

Cancellations and Substitutions

You may cancel your registration up to 10 business days before the program, and we will refund your tuition less a nominal cancellation fee. Substitutions and transfers may be made at any time to another program of your choice scheduled within 12 months of your original event. Please note, if you do not cancel and do not attend, you are still responsible for payment.

Please Note

- You will be notified by email, fax and/or mail if any changes are made to your scheduled program (i.e., date, venue, city or cancellation).
- Walk-in registrations will be accepted as space allows.
- For seminar age requirements, please visit <http://www.pryor.com/faq.asp#agerequirements>.
- Please, no audio or video recording.
- You will receive a Certificate of Attendance at the end of the program.

Tax-Exempt Organizations

If you are tax-exempt, enter your tax-exempt number in Section 6 on the Registration Form. Please mail or fax a copy of your Tax-Exempt Certificate with your registration for payment processing.

Tax Deduction

If the purpose of attending a Fred Pryor seminar is to help you maintain or improve

skills related to employment or business, expenses related to the program may be tax-deductible according to I.R.C Reg. 1.162-5. Please consult your tax adviser.

Continuing Education Units (CEUs)

Fred Pryor Seminars offers CEU credits based on program length and completion. Credits are issued according to the National Task Force for Continuing Education guidelines and approval is at the discretion of your licensing board.

Questions or concerns should be directed to your professional licensing board or agency.

Continuing Professional Education (CPE)

Fred Pryor Seminars and CareerTrack, divisions of Pryor Learning are 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. Fred Pryor Seminars and CareerTrack's Sponsor ID number is 109474. This course qualifies for 6 CPE credits.

Completion & Continuing Education Certificates

To obtain a certificate documenting your completion and/or CEU or CPE credits, please visit www.pryor.com/certificate. Certificates will be available 10 days after your event has ended.

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- Online pryor.com
- Call 1-800-556-2998

- Fax to 913-967-8849
- Mail your registration

1 **Yes!** Please register me for the one-day, **Sales & Use Tax Workshop** indicated in Section 5. Group discounts available; see page 6 for details.

2 **IMPORTANT!** Please fill in VIP number as it appears on the mailing label.
 VIP _____ (_____)
 if available

3 ORGANIZATION INFORMATION
 Organization Name: _____
 Address: _____
 City: _____ State: _____ ZIP: _____
 Telephone: _____ Fax: _____
 Approving Mgr.'s Name: Mr. Ms. _____
 Job Title: _____
 Email Address: _____ Business Home

4 QUICK CONFIRMATION
 Please email or fax my confirmation to me within 48 hours.
 My email address or fax number is: _____

5 NAMES OF ATTENDEES (Please list additional names on a separate sheet.)

#1 Attendee's Name
 Mr. _____ Ms. _____
 Job Title _____ Event # _____
 Email Address _____ Business Home

#2 Attendee's Name
 Mr. _____ Ms. _____
 Job Title _____ Event # _____
 Email Address _____ Business Home

6 METHOD OF PAYMENT (Payment is due before the program.)
 Please make checks payable to Fred Pryor Seminars and return form to: P.O. Box 738002, Dallas, TX 75373-8002. Our federal ID# is 92-2053228 (FEIN).
 Please add applicable state and local tax to your payment for programs held in Hawaii (4.16%), South Dakota (6.5%) and West Virginia (6%).
 Total amount due: \$ _____
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 Tax-Exempt # _____
 Please attach a copy of your Tax-Exempt Certificate for payment processing.

Note: If you've already registered by phone, by fax or online, please do not return this form.

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Sales & Use **TAX** Workshop

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