

Special Offer!

Bring a Colleague
and Save \$100!

Learn, Implement and Succeed. Register Today!

Sales and Use Tax for Ohio Manufacturers

Westerville, Ohio • November 12, 2013

Faculty

Frank L. Dantonio, *Multistate Tax Service, LLC*
Anthony C. Ott, CPA, *GBQ Partners LLC*

For more information about our speakers, go to www.lorman.com/ID381031.

No matter the size or type of operations, all Ohio manufacturers are required to comply with Ohio's complex and ever-changing Ohio sales and use tax laws.

Register today for this unique opportunity to listen to, and interact with, two of Ohio's most experienced sales and use tax professionals.

Attendees of this intermediate-level Ohio sales and use tax forum, developed exclusively for Ohio manufacturers, have the opportunity to participate in the analysis and discussion of case studies and practical examples. This will allow attendees to better understand Ohio's complex sales and use tax statutes, rules, audit policies, mitigate future audit risk, and identify tax refunds.

This forum will also provide attendees with the opportunity to obtain answers to specific Ohio sales and use tax questions about manufacturing operations as well as provide useful minimization strategies. Attendees will learn what types of machinery, equipment, and other purchase transactions are subject to Ohio sales and use tax and which are exempt.

Benefits for You

- Identify purchase transactions subject to Ohio sales or use tax
- Implement Ohio sales and use tax minimization strategies
- Interact with other Ohio manufacturers with similar issues and concerns
- Identify Ohio sales and use tax refund opportunities
- Receive answers to technical Ohio sales and use tax questions

Continuing Education Credit

- CAC 1.0
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- ISM 6.50
- CPE 8.0
- OH New Lawyer Training (Pending)

Learning Objectives

- You will be able to identify Ohio sales and use tax exposures and methodologies to mitigate audit risks.
- You will be able to identify what purchase transactions are exempt from Ohio sales and use taxes.
- You will be able to identify the risks, benefits, process, and procedures for Direct Payment Permits and percentage reporting.
- You will be able to identify the latest administrative, judicial and legislative changes.

For more detailed CE credit information, visit us at www.lorman.com/ID381031 or contact us at 866-352-9540.



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Seminar Agenda

8:00 AM – 8:30 AM	Registration	1:00 PM - 1:15 PM	Ohio Sales Tax Exemption Certificates — Frank L. Dantonio
8:30 AM – 8:45 AM	Introduction of Faculty, Agenda, and Objectives — Frank L. Dantonio		<ul style="list-style-type: none">• Giving or Getting Certificates• Forms• Validation Requirements• Acceptance in "Good Faith"• Expiration Date and Retention Requirements
8:45 AM – 9:00 AM	Overview of Ohio Sales Tax and Use Tax — Frank L. Dantonio	1:15 PM - 2:15 PM	Taxability of Manufacturing Purchases - Part 2 — Anthony C. Ott, CPA
9:00 AM – 9:15 AM	Update on Internet Purchases — Frank L. Dantonio		<ul style="list-style-type: none">• Occasional Sales/Purchases• Transportation for Hire/Titled Property• Temporary Storage of Goods• Automatic Data Process, Electronic Information, and Computer Services• Cloud Computing• Temporary Employment Services• Leases and Rentals
9:15 AM – 9:30 AM	Ohio Direct Payment Permits for Manufacturers — Anthony C. Ott, CPA	2:15 PM - 3:00 PM	Ohio Manufacturing Statute and Rule — Frank L. Dantonio
9:30 AM – 10:30 AM	Taxability of Manufacturing Purchases – Part 1 — Anthony C. Ott, CPA		<ul style="list-style-type: none">• Part 2 – Case Studies and Illustrative Examples
10:30 AM – 10:40 AM	Break	3:00 PM – 3:10 PM	Break
10:40 AM – 11:15 AM	Construction Contracts for Ohio Manufacturers — Anthony C. Ott, CPA	3:10 PM - 3:30 PM	Ohio Sales and Use Tax Updates for Manufacturers — Anthony C. Ott, CPA
11:15 AM – 12:00 PM	Ohio Manufacturing Statute and Rule — Frank L. Dantonio		<ul style="list-style-type: none">• Administrative• Legislative• Judicial
12:00 PM - 1:00 PM	Lunch (On Your Own)	3:30 PM - 4:00 PM	Ohio Use Tax Audits for Manufacturers — Anthony C. Ott, CPA
			<ul style="list-style-type: none">• Statute of Limitation and Waiver(s)• Didn't Participate in Ohio Use Tax Amnesty• Burden of Proof and Record Retention• Statistical Sampling• Overpayments, Tax Refunds and Tax Offsets• Assessment, Penalty and Interest Charges• Filing Tax Appeals• Do's and Don't's
		4:00 PM - 4:15 PM	Ohio Use Tax Amnesty and Voluntary Disclosure — Frank L. Dantonio
			<ul style="list-style-type: none">• Results of Ohio Use Tax Amnesty• Process for Ohio Sales Tax and Use Tax Voluntary Disclosures
		4:15 PM - 4:30 PM	Interactive Discussion — Frank L. Dantonio and Anthony C. Ott
			<ul style="list-style-type: none">• Respond to Audience Questions

Yes!
Sign
me up!

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Purchase Options – Check All That Apply

- Yes!** I would like to attend – \$329 (includes free manual with attendance)
 Add a CD recording of this program – \$99*
 Bring a colleague – \$229 per each additional registrant
 Add a Tax Professionals' Resource Silver Membership (\$397) and attend for 25% off! (\$246.75) = \$643.75

I am unable to attend, please send me:

- CD/Manual Package – \$349* Manual Only – \$119*

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Visit www.lorman.com/ID381031 for more info!

How Do I Register?

EMAIL: customerservice@lorman.com
WEBSITE: www.lorman.com/ID381031
TELEPHONE: 866-352-9539
FAX: 715-833-3953
MAIL: Mail this form with payment to:
Lorman Education Services
Dept. 5382, P.O. Box 2933
Milwaukee, WI 53201-2933

Where Is It?

Fairfield Inn & Suites
Columbus Polaris
9000 Worthington Road
Westerville, Ohio
614-568-0770

Who Should Attend?

This intermediate-level seminar is designed for controllers, tax managers, directors and staff, purchasing agents, buyers, inventory managers, accounting and law firms, bookkeepers, accountants and attorneys.

GENERAL INFORMATION:

- This seminar may be recorded by Lorman Education.
- If you need special accommodations, please contact us two weeks in advance of the program.
- Lorman Education Services is not approved to offer self-study CPE credit for accountants; therefore, no CPE will be given for this program if ordered as a self-study package.

CANCELLATIONS: Substitute registrants can be named at any time. A full refund, less a \$20 service charge, will be given if notification is given six or more business days in advance. Notification of less than six business days will result in a credit that can be applied to any Lorman products or services. If you do not cancel or attend, you are responsible for the entire payment.

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