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Sales and Use Tax in Kentucky

Louisville, KY • November 1, 2013

Faculty

Michael D. Kalinyak

Hurt, Crosbie & May PLLC

Steven Lenarz

Attorney at Law

For more information about our speakers, go to www.lorman.com/ID391729.

Understand your sales tax obligations to keep your organization audit-ready.

You can avoid crippling fines and make tax audits manageable with an updated knowledge of Kentucky sales and use tax rules and regulations. Attend this seminar and we will help you identify the myriad of sales and use tax issues relevant to your company or clients.

Register today and understand the sales and use tax complexities that confound many business owners. You will find out what's taxable, the best way to handle Kentucky issues and how to survive sales tax audits. Don't end up with the penalties and interest that are so dangerous for your budget in this volatile economy – register today!

Benefits for You

- Determine what is taxable and what is exempt – the easy way
- Find out how to apply Kentucky sales and use taxes to particular businesses and taxpayers
- Tackle sales and use tax nexus issues
- Handle audits with ease – expert strategies that work for nonexperts
- Fully understand taxpayer appeal procedures and maximize your potential for success

Continuing Education Credit

- CAC 1.0
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Learning Objectives

- You will be able to discuss Kentucky sales and use tax.
- You will be able to explain compliance, audit and appeal issues.
- You will be able to describe the application of Kentucky sales and use taxes to particular businesses and taxpayers.
- You will be able to review Kentucky sales and use tax exemptions.

For more detailed CE credit information, visit us at www.lorman.com/ID391729 or contact us at 866-352-9540.



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Seminar Agenda

*This seminar will be presented by
Michael D. Kalinyak and Steven Lenarz.*

- 8:00 AM - 8:30 AM **Registration**
- 8:30 AM - 11:00 AM
(Break 9:30 AM - 9:40 AM) **Overview of Kentucky Sales and Use Tax**
- History of Sales and Use Taxes
 - History of the Kentucky Sales and Use Taxes
 - Sources of Kentucky Sales and Use Tax Law
 - General Review of the Kentucky Sales and Use Tax System
 - Recent Legislative Changes
- 11:00 AM - 12:00 PM **Compliance, Audit and Appeal Issues**
- Overview
 - Applications, Returns, Presumptions, Records
 - Kentucky Revenue Cabinet
 - Protests
- 12:00 PM - 1:00 PM **Lunch (On Your Own)**
- 1:00 PM - 2:00 PM **Application of Kentucky Sales and Use Taxes to Particular Businesses and Taxpayers**
- Software
 - Fabricators
 - Construction Contractors
 - Charitable and Educational Institutions

- 2:00 PM - 3:00 PM **Kentucky Sales and Use Tax Exemptions**
- Exempt Transactions
 - Exempt Property
 - Other Exemptions
 - Sales for Resale
- 3:00 PM - 3:10 PM **Break**
- 3:10 PM - 4:00 PM **Kentucky Sales and Use Taxes in a Multistate Context**
- Sales and Use Tax Nexus
 - Quill
 - MTC National Nexus Program
- 4:00 PM - 4:30 PM **Additional Concerns**
- Bad Debts
 - Returns, Defects and Replacements
 - Transportation Charges
 - Cash Discounts
 - Tax-Paid Purchases Resold
 - Property Held for Use Outside of Kentucky

Presented By:

Michael D. Kalinyak

- Attorney with Hurt, Crosbie & May PLLC
- Former executive director of the Finance and Administration Cabinet's Office of General Counsel
- Drafted legislation and regulations concerning state taxation
- Frequent speaker for the Kentucky Society of Certified Public Accountants
- LL.M. degree in taxation, Boston University; J.D. degree, University of Louisville's Louis D. Brandeis School of Law; B.S. degree in accounting, University of Kentucky, College of Business and Economics

Steven Lenarz

- Attorney and CPA practicing law in Louisville, Kentucky
- Practices in all areas of Kentucky state taxation, including audit defense, reverse audits (refunds) and tax planning
- More than 30 years of professional tax experience
- Former commissioner of tax compliance/administration with the Kentucky Revenue Cabinet
- Frequent lecturer to various professional groups on Kentucky tax-related topics
- J.D. and B.S.C. degrees, University of Louisville

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Yes!
Sign
me up!

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Purchase Options – Check All That Apply

- Yes!** I would like to attend – \$339 (includes free manual with attendance)
 Add a CD recording of this program – \$99*
 Bring a colleague – \$239 per each additional registrant
 Add a Tax Professionals' Resource Silver Membership (\$397.00) and attend for 25% off! (\$254.25) = \$651.25

I am unable to attend, please send me:

- CD/Manual Package – \$359* Manual Only – \$119*

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 Please allow four to six weeks after the date of the seminar for delivery.

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Visit www.lorman.com/ID391729 for more info!

How Do I Register?

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 WEBSITE: www.lorman.com/ID391729
 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?

Holiday Inn Hurstbourne
 1325 South Hurstbourne Parkway
 Louisville, Kentucky
 502-426-2600

Who Should Attend?

This seminar is designed for accountants, CPAs, controllers, accounts payable professionals, CFOs, tax managers, preparers and officers, presidents and vice presidents, finance professionals, bookkeepers 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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