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# Sales and Use Tax in North Dakota and Minnesota

Fargo, ND • November 1, 2013

## Faculty

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**Moderator:**

**Michael S. Raum, Esq., Attorney at Law**

**David H. Casper, CPA, Eide Bailly LLP**

**Judith B. Vorndran, CPA, Esq., Eide Bailly LLP**

For more information about our speakers, go to [www.lorman.com/ID392332](http://www.lorman.com/ID392332).

## North Dakota and Minnesota sales and use tax made simple.

Make tax audits manageable with an updated knowledge of multistate sales and use tax rules and regulations. Attend this seminar and get that knowledge from local speakers who make tax compliance and consulting their business.

Register today and understand the multistate sales and use tax complexities that confound many business owners. You'll find out what's taxable, ways to understand nexus issues, and how to survive and even thrive during audits. Remove some of the mystery of sales taxes and approach it with fun – sign up today.

## Benefits for You

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- Stay off the revenue department's radar with compliant tax practices
- Know your sales tax obligations and keep your organization audit-ready
- Don't get caught off-guard – know what scenarios result in nexus
- Get ahead in your field ... properly handle industry-specific issues

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### Learning Objectives

- You will be able to review MN/ND sales and use tax.
- You will be able to identify taxable transactions of MN/ND.
- You will be able to discuss exemption certificates.
- You will be able to explain compliance.

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# Seminar Agenda

This seminar will be presented by David H. Casper, CPA, Michael S. Raum, Esq. and Judith B. Vorndran, CPA, Esq.

8:00 AM - 8:30 AM	<b>Registration</b>
8:30 AM - 9:30 AM	<b>Overview of MN/ND Sales and Use Tax</b> <ul style="list-style-type: none"><li>• State Contact Information</li><li>• Review and Explanation of Sales and Use Tax Imposition Statutes</li><li>• Fixed Assets and Use Tax</li><li>• Comparison of Local Taxing Jurisdictions City and County or City and District</li><li>• Local Sales Tax Capping and Refunds in ND</li><li>• Penalty and Interest Example</li><li>• Recent Updates</li></ul>
9:30 AM - 10:20 AM	<b>Sales and Use Tax Nexus</b> <ul style="list-style-type: none"><li>• Defining Nexus</li><li>• Activities That Create Nexus in MN/ND</li><li>• Internet Sales</li><li>• How to Register and File in Both States</li></ul> <b>Sourcing of the Sale</b> <ul style="list-style-type: none"><li>• A Comparison of MN/ND Sourcing Rules</li><li>• Determining Which Rates Apply to Your Location</li><li>• Real Life Examples of Point of Possession</li><li>• Retention of Documents Related to Point of Possession</li><li>• Software and Services</li></ul>
10:20 AM - 10:30 AM	<b>Break</b>
10:30 AM - 12:30 PM	<b>Taxable Transactions a Comparison of MN/ND</b> <ul style="list-style-type: none"><li>• Tangible Personal Property, Freight, Shipping and Handling</li><li>• Made to Order Items, Trade Ins</li><li>• Taxability of Food Products and Clothing</li><li>• Rentals</li><li>• Software</li></ul>

	<b>Exempt and Taxable Services a Comparison of MN/ND</b> <ul style="list-style-type: none"><li>• Compare and Contrast Taxable Services in MN/ND</li><li>• Repair Labor and Installation Labor</li><li>• Professional Services</li></ul>
	<b>Exemption Certificates</b> <ul style="list-style-type: none"><li>• Exemption Certificate Options State or Streamlined</li><li>• Comparison of MN/ND Streamline Certificates and ST3 Form</li><li>• Retention and Updating of Exemption Certificates</li><li>• Exemption Certificates After the Fact</li></ul>
	<b>Exempt Government Entities</b> <ul style="list-style-type: none"><li>• Federal Government</li><li>• Comparison of MN/ND Exemptions for State and Local Government</li></ul>
12:30 PM - 1:30 PM	<b>Lunch (On your own)</b>
1:30 PM - 2:45 PM	<b>Applications of Tax to Other Business Types MN/ND</b> <ul style="list-style-type: none"><li>• Contractors</li><li>• Religious, Charitable and Educational</li><li>• Hospitals and Clinics</li><li>• Manufacturing Exemptions</li><li>• Recycling Exemptions</li></ul>
2:45 PM - 2:55 PM	<b>Break</b>
2:55 PM - 4:00 PM	<b>Agricultural Exemptions MN/ND</b> <ul style="list-style-type: none"><li>• What Is Agriculture</li><li>• Detailed Comparison of Agricultural Exemptions</li><li>• Canadian Exemption for Canadian Citizens</li></ul>
4:00 PM - 4:30 PM	<b>Compliance</b> <ul style="list-style-type: none"><li>• Letter Rulings</li><li>• State Taxpayer Help Lines</li><li>• Explanation of Statutes, Rules and Guidelines</li><li>• Voluntary Disclosure Agreements</li></ul>

## Presented By:

### David H. Casper, CPA

- State and local tax consultant with Eide Bailly LLP
- Provided in-house sales tax support and return preparation for 100 stores in 11 states
- Handled all state and local tax audits and Vertex tax automation issues
- Lowered a North Dakota audit assessment by \$500k
- Can be contacted at 701-476-8744 or dcasper@eidebailly.com

### Michael S. Raum, Esq. - Moderator

- Attorney at Law
- Practice emphasizes assisting clients in tax and tax controversy matters, as well as general business and commercial law
- Spent 18 months, 2012-2013, as general counsel for Tharaldson Investments, a diversified holding company with interests in ethanol, hotel development and operation, and real estate
- Five years with United States Department of Justice, tax division

### Judith B. Vorndran, CPA, Esq.

- National partner, state and local taxation, Eide Bailly LLP
- CPA and attorney practicing state and local taxation
- 2010 Denver Business Journal Powerbook nominee and 2011, 2012 Women to Watch nominee
- Testified before Colorado Senate Finance Committee; serves on the Colorado Association of Commerce and Industry Tax Council; president of Family Resource Center Association
- Can be contacted at 303-986-2454 or jvorndran@eidebailly.com

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 Lorman Education Services  
 Dept. 5382, P.O. Box 2933  
 Milwaukee, WI 53201-2933

**Where Is It?**

Best Western Doublewood Inn  
& Conference Center  
 3333 13th Avenue South  
 Fargo, North Dakota  
 701-235-3333

**Who Should Attend?**

This seminar is designed for accountants, controllers, accounts payable professionals, CFOs, tax managers, preparers and officers.

**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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