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Sales and Use Tax for Contractors in Utah

Salt Lake City, Utah • August 29, 2013

Faculty

Mark K. Buchi, *Holland & Hart LLP*

Nathan R. Runyan, *Holland & Hart LLP*

Gary R. Thorup, *Durham Jones & Pinegar, P.C.*

Steven P. Young, *Holland & Hart LLP*

For more information about our speakers, go to www.lorman.com/ID391820.

Every contractor in Utah has sales and use tax obligations – find out how to reduce your liability.

Contractors may have varying tax responsibilities depending upon the work performed and what contract provisions apply. Failure to meet all of the documentation requirements may result in the assessment of tax, penalties and interest. This course will cover the sales and use tax requirements contractors doing business in Utah, along with many of the common opportunities and pitfalls that frequently surprise businesses operating in the construction industry.

Join our experienced panel of local professionals, and sharpen your skills. Learn ways to operate within the rules to reduce sales and use tax liabilities. Develop better, more accurate reporting skills – keep your business audit-ready and in compliance. Register today.

Benefits for You

- Contract language is important – learn what you need to look for to determine how a job should be taxed
- Discover what scenarios result in interstate or nexus issues
- Stay up to date with recent judicial, legislative and administrative changes
- Discover how to maintain documentation to facilitate audit preparedness

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Learning Objectives

- You will be able to discuss tax base issues affecting contractors.
- You will be able to explain tax exempt issues affecting contractors.
- You will be able to identify contractor compliance issues.
- You will be able to review interstate issues.

For more detailed CE credit information, visit us at www.lorman.com/ID391820 or contact us at 866-352-9540.



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Seminar Agenda

8:00 AM – 8:30 AM

Registration

8:30 AM – 10:30 AM

Tax Base Issues Affecting Contractors

— *Steven P. Young*

- Overview of Sales and Use Tax and Its Application to Contractors
- Contractor Rule Relating to Taxable Purchasers
- Real Property vs. Tangible Personal Property
- Sales of Items for Resale
- Accrual Accounting
- Use Tax Obligations on Purchases by of Contractors in Utah and Other States
- Leasing Construction Equipment With and Without an Operator

10:30 AM – 10:40 AM

Break

10:40 AM – 12:30 PM

Tax Exemption Issues Affecting Contractors

— *Gary R. Thorup*

- Contracts to Build Government Buildings
- Contracts to Build Schools
- Contracts to Build Churches and Other Buildings for Charities
- Contracts to Build Ski Resort Facilities
- Contracts to Build Pollution Control Facilities
- Contracts to Build Manufacturing Facilities
- Contracts to Build Mining Facilities
- Other Exemption Issues Affecting Contractors

12:30 PM – 1:30 PM

Lunch (On Your Own)

1:30 PM – 2:00 PM

Contractor Compliance Issues

— *Nathan R. Runyan*

- Collection of and Sales Taxes Due
- Reporting Use Tax and Recordkeeping
- Ethical Considerations for Tax Advisors and Preparers
- Potential Penalties
- Successor Liability and Personal Liability

2:00 PM – 2:50 PM

Interstate Issues Affecting Contractors

— *Nathan R. Runyan*

- Transitory Construction Equipment – Which State Gets the Tax?
- First Use Rules – Can Use Tax Be Avoided by Sending Equipment to Oregon or Montana First?
- Interstate Fabrication and Construction Activity – Which State, If Any, Gets the Tax on Construction Materials?
- Nexus Issues for Contractors Doing Small Jobs in States

2:50 PM – 3:00 PM

Break

3:00 PM – 4:00 PM

Appeal Issues Affecting Contractors

— *Mark K. Buchi*

- How to Handle an Audit; Access to Records; the Exit Interview
- Appeal Options at the Tax Commission
- When to Hire a CPA or Law Firm
- How to Settle a Case
- How to Win in Litigation Before the Tax Commission
- Appeal Options to Tax Court or the Supreme Court
- General Tips on How to Conduct a Case to Win

4:00 PM – 4:30 PM

Recent Legislative and Judicial Developments Affecting Contractors

— *Mark K. Buchi*

- Recent Cases and Legislation Involving Contractors, Including the Ivory Homes Decision and Utah Contractor Legislation Which Becomes Effective on July 1, 2014
- Other Judicial and Administrative Updates Regarding Contractors

Presented By:

Mark K. Buchi

- Partner at the law firm of Holland & Hart
- Concentrates practice in government relations, state and local tax matters, and the administrative law area
- Recognized by peers as a Best Lawyer in America
- Recognized in Mountain State's list of Super Lawyers
- Can be contacted at 801-799-5885 or mkbuchi@hollandhart.com

Nathan R. Runyan

- Attorney at the law firm of Holland & Hart
- Practice emphasis is on state and local taxation, government relations, administrative law and commercial litigation
- Recognized as the employee of the year for the Auditing Division of the Utah State Tax Commission in 2007
- Prior to law school was employed as a senior auditor in the Auditing Division for the Utah State Tax Commission
- Can be contacted at 801-799-5934 or nrunyan@hollandhart.com

Gary R. Thorup

- Shareholder at the law firm of Durham Jones & Pinegar
- Practice involves a combination of state and local tax, government affairs, nonprofit/tax-exempt organizations, federal tax controversies and administrative law matters before agencies of state and local governments
- Recognized by peers as one of Utah's Legal Elite in taxation in Utah Business Magazine
- Recognized in Mountain State's list of Super Lawyers
- Can be contacted at 801-415-3000 or gthorup@djplaw.com

Steven P. Young

- Partner at the law firm of Holland & Hart
- Practice emphasis is state and local taxation and government relations
- Recognized by Utah Business Magazine as one of Utah's Legal Elite, and by peers as a Mountain State Super Lawyer in taxation
- Can be contacted at 801-799-5886 or spyoung@hollandhart.com

For a complete list of accomplishments, visit www.lorman.com/ID391820.

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me up!

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 Add a CD recording of this program – \$99*
 Bring a colleague – \$239 per each additional registrant
 Add a Tax Professionals' Resource Silver Membership (\$397) and attend for 25% off! (\$254.25) = \$651.25

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 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 Salt Lake City
 Airport West
 5001 West Wiley Post Way
 Salt Lake City, Utah
 801-741-1800

Who Should Attend?

This seminar is designed for industrial and business controllers, CFOs, tax managers and officers, bookkeepers and accountants.

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.

Every contractor
in Utah has sales
and use tax
obligations – find
out how to reduce
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