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Sales and Use Tax in Minnesota

Bloomington, MN • August 22, 2013

Faculty

Moderator:

Nick J. Marshall, Baker Tilly Virchow Krause, LLP

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

Connie R. Zoerink, CPA, Eide Bailly LLP

For more information about our speakers, go to www.lorman.com/ID391232.

Do you have the most effective strategies for managing sales and use tax obligations?

You can avoid crippling fines and make tax audits manageable with an updated knowledge of Minnesota sales and use tax rules and regulations. Attend this seminar and we will help you identify a 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 multistate 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

- Don't get caught off-guard – know what scenarios result in nexus
- Learn ways for determining what's taxable and what's exempt
- Stay off the revenue department's radar with compliant tax practices
- Know your sales tax obligations and keep your organization audit-ready

Continuing Education Credit

- CAC 1.0
- MN CLE 6.50
- CPE 8.0

Learning Objectives

- You will be able to discuss Minnesota sales and use tax.
- You will be able to review sales and use tax nexus.
- You will be able to describe taxable transactions and services.
- You will be able to explain compliance.

For more detailed CE credit information, visit us at www.lorman.com/ID391232 or contact us at 866-352-9540.



Seminar Agenda

8:00 AM – 8:30 AM	Registration		
8:30 AM – 9:30 AM	Overview of Minnesota Sales and Use Tax — <i>Nick J. Marshall and Connie R. Zoerink, CPA</i>		Exempt Transactions – Manufacturing <ul style="list-style-type: none">• Manufacturing Exemptions
	<ul style="list-style-type: none">• History• Related Case Law and Recent Case Law Update• Definitions		Application to Other Business Types <ul style="list-style-type: none">• Construction Contractors• Religious, Charitable, and Educational• Hospitals
9:30 AM – 10:20 AM	Sales and Use Tax Nexus — <i>Nick J. Marshall</i>		
	<ul style="list-style-type: none">• Constitutional Nexus• Relevant Case Law		
10:20 AM – 10:30 AM	Break		
10:30 AM – 12:30 PM	Taxable Transactions and Services — <i>Judith B. Vorndran, CPA, Esq.</i>	12:30 PM – 1:30 PM	Lunch (On Your Own)
	<ul style="list-style-type: none">• General• Software, Hardware, Maintenance Agreements, SAAS, Cloud Computing• Leases – Lease vs. Conditional Sale• Freight and Delivery Charges• Surcharges and Special Fees• Taxable Services• Drop Shipments	1:30 PM – 2:45 PM	Compliance — <i>Connie R. Zoerink, CPA</i>
	Exempt Transactions – General <ul style="list-style-type: none">• Publications• Advertising Materials• Clothing• Sales for Resale• Occasional Sales• Sales Delivered out of State• Real Property vs. Tangible Property• Exempt Services• JOBZ		<ul style="list-style-type: none">• Registration• Filing Frequency• Filing Entities• Online Filing – EFT• Local Taxing Jurisdictions• Statute of Limitations• Voluntary Disclosure Agreements• Letter Rulings• Record Retention• Exemption Certificates• Compliance Agreements
		2:45 PM – 2:55 PM	Break
		2:55 PM – 3:30 PM	Refund Claims — <i>Judith B. Vorndran, CPA, Esq.</i>
			<ul style="list-style-type: none">• Bad Debt and Credits• Amended Returns• Forms
		3:30 PM – 4:30 PM	Audit — <i>Nick J. Marshall and Connie R. Zoerink, CPA</i>
			<ul style="list-style-type: none">• Sampling Methods• Managed Audits• Common Audit Adjustments

Presented By:

Nick J. Marshall – Moderator

- Manager with Baker Tilly Virchow Krause, LLP, State and Local Tax Group out of the Minneapolis offices
- Concentrates practice on sales and use tax nexus projects, audit defense, tax research and refund claims
- Previously with the Minnesota Department of Revenue, and performed withholding and sales tax audits for almost four years
- Can be contacted at 612-876-4632 or nick.marshall@bakertilly.com

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
- Active in Institute for Professionals in Taxation
- Can be contacted at 303-986-2454 or jvorndran@eidebailly.com

Connie R. Zoerink, CPA

- State and local tax senior manager with Eide Bailly LLP
- Areas of focus are audit defense, nexus and taxability studies, and tax research
- More than 14 years of tax experience in both public accounting and private industry
- Assists clients with various state and local tax issues relating to mid-to-large size companies across all industries
- Can be contacted at 303-586-8501 or czoerink@eidebailly.com
For a complete list of accomplishments, visit www.lorman.com/ID391232.

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 Bring a colleague – \$229 per each additional registrant
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I am unable to attend, please send me:

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

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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 Bloomington I-35
1201 West 94th Street
Bloomington, Minnesota
952-884-8211

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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