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Sales and Use Tax for Manufacturers in Kentucky

Louisville, KY • September 24, 2013, 2013

Faculty

Timothy J. Eifler, *Stoll Keenon Ogden PLLC*

Steven Lenarz, *Attorney and CPA*

For more information about our speakers, go to www.lorman.com/ID391195.

Get crucial tax strategies you need to lessen sales and use tax liabilities for Kentucky manufacturers.

Manufacturers may qualify for numerous exemptions and exclusions from sales and use tax, which may greatly reduce overall costs. Increased interest in sales and use tax collections make it more important than ever for Kentucky manufacturers to ensure compliance in order to avoid substantial liabilities. Failure to meet all of the documentation requirements may result in the assessment of tax, penalties and interest.

This seminar will contain an in-depth review of sales and use taxes as they apply to manufacturers doing business in Kentucky, along with many of the common opportunities and pitfalls that frequently surprise businesses operating in the manufacturing industry. Register today to sharpen your skills and learn ways to operate within the rules to reduce sales and use tax liabilities.

Seminar Highlights:

- Discover how to facilitate audit preparedness
- Determine what is taxable and what is not
- Offset your tax burden by securing tax incentives accessible to manufacturers
- Walk through common purchase exemptions

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Learning Objectives

- You will be able to discuss Kentucky tax case law.
- You will be able to review purchase exemptions for manufacturers.
- You will be able to identify sale exemptions for manufacturers.
- You will be able to describe audits, refunds and administrative compliance.

For more detailed CE credit information, visit us at www.lorman.com/ID391195 or contact us at 866-352-9540.



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Seminar Agenda

8:00 AM – 8:30 AM	Registration		
8:30 AM – 9:35 AM	Kentucky Tax Case Law Update — <i>Timothy J. Eifler</i> <ul style="list-style-type: none">• Sales and Use Tax Decisions and Pending Litigation• Property Tax Decisions and Pending Litigation• Income Tax Decisions and Pending Litigation• Decisions and Pending Litigation in Related Areas		<ul style="list-style-type: none">• Recycling• Construction of New Facilities• Direct Pay Permits
9:35 AM – 10:40 AM	Overview of the Kentucky Sales and Use Taxes — <i>Timothy J. Eifler and Steven Lenarz</i> <ul style="list-style-type: none">• Background• Taxable Transactions• Bundling	12:00 PM – 1:00 PM	Lunch (On Your Own)
10:40 AM – 10:50 AM	Break	1:00 PM – 2:05 PM	Sale Exemptions for Manufacturers — <i>Timothy J. Eifler and Steven Lenarz</i> <ul style="list-style-type: none">• Sales for Resale• Exempt Certificate Issues• Interstate Commerce• Occasional Sales/Successor Liability• Returned Merchandise, Repossessions, Bad Debts and Discounts• Warranty Contracts
10:50 AM – 12:00 PM	Purchase Exemptions for Manufacturers — <i>Timothy J. Eifler and Steven Lenarz</i> <ul style="list-style-type: none">• Purchases for Resale• Raw Materials• Industrial Tools• Industrial Supplies• Items Not Reusable at the End of a Manufacturing Cycle• Repair, Replacement and Spare Parts• Machinery for New and Expanded Industry• Pollution Control Facilities• Packaging• Energy and Energy Direct Pay Authorizations	2:05 PM – 3:10 PM	Tax Incentives for Manufacturers — <i>Timothy J. Eifler</i> <ul style="list-style-type: none">• Loans, Guarantees and Grants• Tax Credits• Local Tax Moratoria• Tax Abatements/Exemptions• Tax/Cost Recoupment
		3:10 PM – 3:20 PM	Break
		3:20 PM – 4:30 PM	Audits, Refunds and Administrative Compliance — <i>Timothy J. Eifler and Steven Lenarz</i> <ul style="list-style-type: none">• Administration and Accounting• Audit Process and Appeals• Refunds• Penalties and Waivers

Presented By:

Timothy J. Eifler

- Tax attorney in the Louisville office of the law firm of Stoll Keenon Ogden PLLC
- Serves as chair of the State and Federal Tax Practice Group
- Practice focuses on controversy, litigation and planning, with respect to state and local tax matters
- Involved in controversies regarding tax issues before the administrative and judicial systems of numerous jurisdictions, and has assisted with numerous transactions
- Written extensively in the area of state and local taxation, and is a frequent speaker and lecturer on state and local tax matters at a wide variety of conferences, forums and groups
- Listed in The Best Lawyers in America (12th and 13th editions) in tax law
- J.D. degree, University of Richmond School of Law; M.B.A. degree, University of Richmond; B.A. degree, University of Virginia

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

Yes!
Sign
me up!

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Purchase Options – Check All That Apply

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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 (\$397.00) and attend for 25% off! (\$254.25) = \$651.25

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How Do I Register?

EMAIL: customerservice@lorman.com
 WEBSITE: www.lorman.com/ID391195
 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 controllers, CFOs, tax managers and officers, enrolled agents, purchasing agents and buyers, inventory managers, bookkeepers, accountants and attorneys.

GENERAL INFORMATION:

- This seminar may be recorded.
- 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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