

Sales and Use Tax in Maryland

Baltimore, MD • January 26, 2012 • ID# 364263

Learn sales and use tax essentials *now* that will save money for your company or clients *tomorrow*.

You *can* avoid crippling fines and make tax audits manageable with an updated knowledge of Maryland 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

- Stay off the revenue department's radar with compliant tax practices
- Know your sales tax obligations and keep your organization audit-ready
- Maximize your chances for success in appeal procedures
- Get up to speed on recent legislation and cases in Maryland
- Avoid penalties – and even criminal liability – for sales tax violations



Special Offer!
Bring a Colleague – Save \$150

Faculty

Moderator:

Edward H. Ben, CPA, SC&H Group, LLC

Stuart Levine, Law Offices of Stuart Levine, LLC

Christopher Tracy, CPA, SC&H Group, LLC

For more information about our speakers, go to www.lorman.com/ID364263.

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- CAC 1.0
- CPE 8.0

For more detailed CE credit information, visit us at www.lorman.com/ID364263 or contact us at 866-352-9540.

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This seminar will be presented by Edward H. Ben, CPA, Stuart Levine and Christopher Tracy, CPA.

8:00 AM – 8:30 AM

Registration

8:30 AM – 9:00 AM

Overview of Maryland Retail Sales and Use Tax

- History of the Sales Tax – Rates and Tax Base
- Constitutional Issues

9:00 AM – 9:45 AM

Imposition of Sales Tax and Presumption of Taxability

- Definition of a Taxable Sale
- Application of Tax to Sales of Tangible Personal Property
- Application of Tax to Transactions Relating to Real Property
- Application of Tax to Intangible Property
- Determination of the Correct Tax Base

9:45 AM – 10:15 AM

Imposition of Use Tax and Related Concepts

- Taxable Use, Consumption and Storage

10:15 AM – 10:25 AM

Break

10:25 AM – 11:00 AM

Leases and Rentals

- Vehicle Rental
- Tangible Personal Property Rental

11:00 AM – 12:00 PM

Taxable Services

- Personal and Professional Services
- Custom Computer Software Services
- Advertising Services
- Repairs of Tangible Personal Property

12:00 PM – 1:00 PM

Lunch (On Your Own)

1:00 PM – 2:50 PM

Sales and Use Tax Exemptions and Exclusions

- Production Activity
- Research and Development
- Food and Beverage
- Medical Supplies and Equipment
- Bulk Transfers
- Occasional Sales
- Capital Transactions
- Exempt Organizations
- Interstate Commerce
- Sales to the State
- Sales to the Federal Government
- Taxation by Other Law

2:50 PM – 3:00 PM

Break

3:00 PM – 3:45 PM

Maryland Tax Procedure

- Time of Collection
- Reporting Requirements
- Exemption Certificates
- Audit and Assessment
- Protests, Hearing and Litigation
- Refunds, Credits and Claims

3:45 PM – 4:30 PM

Recent Legislation and Cases

- Maintenance Contracts and Warranties
- Fabrication Services
- Installation Services
- Real Property Contractor Services

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Register Online at www.lorman.com/ID364263

Seminar Tuition (includes free manual with attendance)

- ☐ **Yes!** I would like to attend. (\$329 per person)
- ☐ **Special Offer!** I would like to bring a colleague. (\$179 per each additional registrant)
- ☐ **Yes!** I would like the Best Value discount.
(\$428 per package [\$329] plus CD recording [\$99*] of this seminar)

I am unable to attend but I am interested in:

- ☐ CD/Manual Package (\$349*) ☐ Manual Only (\$119*)

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- 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.

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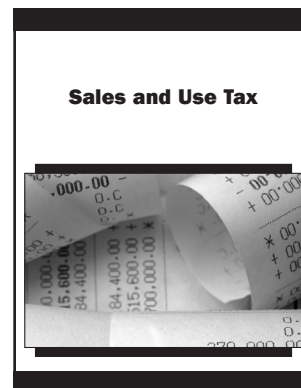
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TELEPHONE: 866-352-9539

FAX: 715-833-3953

MAIL: Mail this form with payment information to:

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

SEMINAR ID: 364263

Where Is It?

Four Points by Sheraton BWI Airport
7032 Elm Road
410-859-3300
Baltimore, MD

Who Will Be There?

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