



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

Sales and Use Tax in Pennsylvania

Philadelphia, PA • October 13, 2010 • ID# 386065

Faculty

David J. Dudrear, Ernst & Young LLP

Robert P. Harrill Jr., Ernst & Young LLP

Drew A. Morris, Esq., Nachmias Morris & Alt, P.C.

Dan A. Schulder, Cozen O'Connor

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YOUR COURSE AGENDA

8:00 AM – 8:30 AM **Registration**

8:30 AM – 9:00 AM *Dan A. Schulder*

General Scope of Sales and Use Tax

- Who Is Liable?
- Sales Tax vs. Use Tax
- Taxation of Tangible Personal Property
- Taxation of Services

9:00 AM – 10:10 AM *Drew A. Morris, Esq.*

Sales and Use Tax Implications of Transfers of Businesses and Business Assets

- Business Reorganizations and Acquisitions
- Asset Acquisitions
- The Scope of the Casual Sale

10:10 AM – 10:20 AM **Break**

10:20 AM – 10:55 AM *Dan A. Schulder*

Construction Contractors

- Real Property vs. Tangible Personal Property
- Payment and Collection Responsibilities

10:55 AM – 12:00 PM *Drew A. Morris, Esq.*

Unique Situations and Industries

- Software: The Pennsylvania Battle Between Canned Software and Custom Software
- Manufacturing and Processing

12:00 PM – 1:00 PM **Lunch (On Your Own)**

1:00 PM – 2:05 PM *Dan A. Schulder*

Exempt Organizations

- Qualification for Exemption
- Exempt Purchases
- Construction Contracts With Exempt Organizations
- Collection Responsibilities

2:05 PM – 2:40 PM *David J. Dudrear*

Services

- Printing
- Advertising
- Maintenance and Repair
- Help Supply
- Other Miscellaneous Taxable Services

2:40 PM – 2:50 PM **Break**

2:50 PM – 3:35 PM *David J. Dudrear*

Services (Continued)

3:35 PM – 4:30 PM *Robert P. Harrill Jr.*

Procedure

- Audits
- Refunds
- Administrative Appeals
- Court Procedures

YOUR SEMINAR LEADERS

David J. Dudrear

- Executive director in the State and Local Tax Practice with Ernst & Young LLP in the Philadelphia office
- Practices in the area of state taxation of corporations and flow-through entities
- Delivers lectures regularly to a variety of organizations on various topics of state taxation
- LL.M. degree in taxation, Villanova University School of Law
- J.D. degree, Villanova University School of Law
- B.S. degree in accounting, Villanova University
- Contact him at 215-448-5453 or david.dudrear@ey.com

Robert P. Harrill Jr.

- Principal in Ernst & Young LLP's National Tax Department
- Practices in the areas of corporate and individual tax law
- Delivered lectures to a variety of organizations
- Instructed state tax classes at Villanova University, Temple University and Rutgers University
- J.D. degree, University of Pittsburgh School of Law
- B.B.A. degree in finance, University of Notre Dame
- Contact him at 215-448-5316 or rob.harrill@ey.com

Drew A. Morris, Esq.

- Shareholder with the law firm of Nachmias Morris & Alt, P.C.
- Focuses on state, local, federal and international taxation
- Adjunct professor at Villanova University School of Law and Temple University, Beasley School of Law
- LL.M. degree in taxation, New York University
- J.D. degree, The Dickinson School of Law of The Pennsylvania State University
- B.A. degree, Brandeis University
- Contact him at 856-733-6610 or dmorris@nmapc.net

Dan A. Schulder

- Member with Cozen O'Connor
- Concentrates in the areas of taxation, mergers and acquisitions, business finance, general corporate planning, real estate and zoning law
- Certified Public Accountant, serves on the State Tax Committees of the Pennsylvania Institute of Certified Public Accountants
- J.D. degree, The Dickinson School of Law of The Pennsylvania State University; LL.M degree in taxation, Georgetown University Law Center

YOUR BENEFITS OF ATTENDING

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 Pennsylvania's sales and use tax rules and regulations. Attend this seminar and we'll help you identify the 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'll 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 – sign up 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
- Stop confusion and frustration – unravel complex tax rules in business reorganizations and acquisitions
- Get ahead in your field ... properly handle industry-specific issues
- Maximize your chances for success in appeal procedures

Where Is It?

Hampton Inn Philadelphia
Center City-Convention Center
1301 Race Street
215-665-9100
Philadelphia, PA

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.

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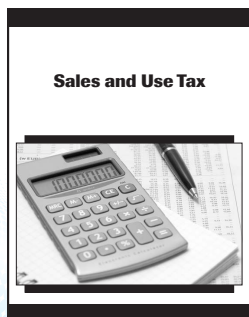
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