



Prevent costly mistakes – learn how to navigate through Texas Sales & Use and Franchise Tax issues.

Texas Sales and Use, and Franchise Tax

Culver City, CA • October 20, 2010 • ID# 386299

Faculty

Jimmy Martens, Attorney, CPA
Martens, Seay & Todd

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YOUR COURSE AGENDA

8:00 AM – 8:30 AM **Registration**

8:30 AM – 9:30 AM

Overview of Texas Sales and Use Tax

- Taxable Goods and Services
- Use Tax Issues
- Registration, Permit and Reporting Requirements
- Nexus and Out-of-State Issues
- Local Sales and Use Taxes

9:30 AM – 10:00 AM

Multistate Tax Issues

- Streamlined Sales Tax Update
- Drop Shipments
- Internet Sales

10:00 AM – 10:10 AM **Break**

10:10 AM – 11:00 AM

Taxable Services in Texas

- Categories of Taxable Services
- Common Rules for All Services
- Multistate Allocations and Use Tax
- Commercial and Real Property Construction
- Internet and Web-Related Services

11:00 AM – 12:00 PM

Texas Sales and Use Tax Exemptions

- Types of Exemptions and Claiming Exemptions
- Resale Exemptions
- Manufacturing Exemptions
- Drop Shipments (Third-Party Sales)
- Export Sales

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

1:00 PM – 1:30 PM

Special Topics

- Forming a Business
- Occasional Sales Exemption

- Bad Debts
- Leases and Rentals

1:30 PM – 2:00 PM

Texas Franchise (Margin) Tax

- Nature of the Tax
- Taxable Entities
- Computation and Reporting

2:00 PM – 3:00 PM

Components

- Revenue
- Cost of Goods Sold
- Compensation
- Tax Credits

3:00 PM – 3:10 PM **Break**

3:10 PM – 4:00 PM

Special Issues

- Industry Preferences
- Apportionment
- Combined Reporting

4:00 PM – 4:30 PM

Contesting Audits

- Pre-Audit Planning
- During the Audit
- Administrative Hearings

Special Note: Martens, Seay & Todd maintains a website that provides Texas tax information, links to all of the web sites referenced in the manual and links to all available state revenue officers' web sites. The site is located at:

www.textaxlaw.com

The service is free.

YOUR SEMINAR LEADERS

Jimmy Martens, Attorney, CPA

- Partner with Martens, Seay & Todd, a tax litigation law firm in Austin
- Limits his law practice to Texas tax and federal tax controversies and litigation
- Board certified in tax law by the Texas Board of Legal Specialization
- Former council member of the Tax Section for the State Bar of Texas and former chair of CLE Committee
- Represents clients in connection with audits, administrative appeals and in court
- Writes and speaks frequently on a variety of tax subjects
- B.B.A. and J.D. degrees, with honors, The University of Texas at Austin
- Contact him at jmartens@textaxlaw.com or 512-542-9898

YOUR BENEFITS OF ATTENDING

Prevent costly mistakes – learn how to navigate through Texas Sales and Use, and Franchise Tax issues.

If you are doing business in Texas, this seminar is a must. Get a clear understanding of Texas tax issues. Attend this seminar and learn about the franchise tax that's filled with exemptions, deductions and preferences spanning more than 100 pages of text. Find out how to determine the potential for tax collection and reporting responsibilities. Don't miss this opportunity to discover how to navigate complicated Texas tax laws.

Where Is It?

Courtyard Marriott
Los Angeles Westside
6333 Bristol Parkway
310-484-7000
Culver City, CA

Who Will Be There?

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

REGISTER NOW

www.lorman.com/ID386299

Benefits for You

- Tackle multistate transactions, including nexus
- Learn easy ways for determining what's taxable and what's exempt
- Learn how to handle Texas audits
- Find out about combined reporting

Seminar Tuition *(includes free manual with attendance)*

- Yes!** I would like to attend. (\$249 per person)
 Yes! I would like to bring a colleague. (\$199 per each additional registrant)

Amount Enclosed

\$ _____ Tuition Subtotal
\$ _____ Sales Tax *(If tax-exempt, please include your certificate.)*
\$ _____ TOTAL

How Do I Register?

EMAIL: customerservice@lorman.com

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MAIL: *Mail this form with payment information to:*
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Milwaukee, WI 53201-2933

Payment Information

Amount enclosed \$ _____ Check enclosed payable to Lorman Education Services Charge to credit card ___AE___MC___VISA
Signature _____ Card number _____ Exp. Date _____

Names of Attendees

PRIORITY CODE	DISCOUNT CODE	LOCATION	DATE	SEMINAR ID
		Culver City, CA	October 20, 2010	386299
NAME		TITLE		EMAIL
NAME		TITLE		EMAIL

Firm Information

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ADDRESS			
CITY	STATE	ZIP CODE	
TELEPHONE	FAX	WEBSITE	

Approving Manager

NAME	TITLE	EMAIL
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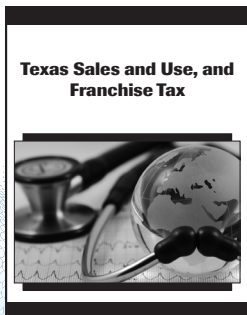
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