

California Sales and Use Tax Exemptions



Teleconference • September 16, 2010 • 1:00 PM – 2:30 PM EST

EXPRESS REGISTRATION

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Presented by:

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- Consults in sales and use tax audit representation, refund reviews and strategic tax planning
- Sales and use tax consultant with Deloitte Tax, LLP
- Former senior sales and use tax auditor with the California State Board of Equalization
- Practicing CPA licensed in California
- Instructed "Advanced Sales and Use Tax" seminars through Lorman Education Services
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California statutes on exemptions and exclusions may appear to be basic but in reality pose many exceptions. Those exceptions can easily be misunderstood and may result in large assessments in tax, interest and penalties if taxable sales are under reported. In addition, companies may be over paying tax on exempt purchases. Join us and learn how to simplify the complexities of the law pertaining to exemptions/exclusions, explain how auditors test your exempt sales and purchases, develop procedures and internal controls to properly exempt sales or purchases, and identify potential refund opportunities on tax paid on exempt purchases.

AGENDA

Exemptions

- Resale
- Foreign and Interstate Commerce
- Advertising Materials
- Software
- Sales to U.S. Government
- Occasional Sales
- Containers
- Green Tech
- Construction
- Leasing
- Supporting Exemptions in Sales Tax Audits

Exclusions

- Services, Installation Labor vs. Fabrication Labor
- Storage and Use

Overpayments and Areas of Exposure

- Tax Paid on Exempt Purchases
- Supporting Exemptions in a Sales Tax Audit

Continuing Education Credit:

- AIPB 1.5
- CA MCLE 1.50
- CPE 1.5
- Enrolled Agents 1.0

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Who Will Be There?

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

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