

Sales and Use Tax in Maryland

Moderator:

Caroline D. Ciralo

Rosenberg | Martin | Greenberg, LLP

Gary M. Hyman

Ober|Kaler

Brian L. Oliner

Maryland Office of the Attorney General

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

ANNAPOLIS, MD

MAY 29, 2008

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Critical Issues on the Agenda

Hilton Garden Inn Annapolis • 305 Harry S. Truman Parkway
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Annapolis, MD • May 29, 2008

This seminar will be presented by Caroline D. Ciruolo, Gary M. Hyman and Brian L. Oliner

- | | |
|---------------------|--|
| 8:00 AM – 8:30 AM | Registration |
| 8:30 AM – 8:50 AM | Overview <ul style="list-style-type: none">• Importance of Sales and Use Tax Planning |
| 8:50 AM – 9:20 AM | Basics of Sales and Use Tax <ul style="list-style-type: none">• General Concepts• Definitions |
| 9:20 AM – 9:45 AM | Administration of Sales and Use Tax <ul style="list-style-type: none">• Licenses• Reporting and Recordkeeping• Obligations to Collect• Refunds |
| 9:45 AM – 10:30 AM | Exclusions and Exemptions <ul style="list-style-type: none">• Exclusions• Exemptions for Products• Exemptions for Entities• Exemptions for Transactions• Miscellaneous Exemptions |
| 10:30 AM – 10:40 AM | Break |
| 10:40 AM – 11:00 AM | Taxation of Services <ul style="list-style-type: none">• History and Overview• Taxable and Nontaxable Services |
| 11:00 AM – 12:00 PM | The 2007 Special Session and the 2008 Session <ul style="list-style-type: none">• What Prompted the Special Session?• What Was Enacted in 2007?• What Happened in 2008? |
| 12:00 PM – 1:00 PM | Lunch (On Your Own) |
| 1:00 PM – 2:00 PM | Interstate Tax Issues <ul style="list-style-type: none">• Constitutional Requirements• Nexus• Internet Selling Issues |
| 2:00 PM – 2:30 PM | Common Audit Issues <ul style="list-style-type: none">• Contractors• Computer Hardware and Software• Shipping and Handling• Printing |
| 2:30 PM – 3:45 PM | Sales and Use Tax Audits and Litigation <ul style="list-style-type: none">• Statute of Limitations• Audit and Notice of Assessment• Personal Liability• Appeal to Comptroller• Appeal to Maryland Tax Court• Further Appeals |
| 3:45 PM – 3:55 PM | Break |
| 3:55 PM – 4:15 PM | Current Developments <ul style="list-style-type: none">• Comptroller's Compliance Initiatives• Comptroller's Collection Tools• Recent Cases |
| 4:15 PM – 4:30 PM | Questions and Answers |

Lorman Education Services reserves the right to modify the agenda and the faculty when circumstances are beyond our control.

Registration

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