



Sales and Use Tax Training

Responding To Instructional Needs

EHTC State and Local Tax Services

INCOME & FRANCHISE TAX

- Tax Minimization Studies
- Business Structure Reviews
- Allocation and Apportionment Planning
- Combined, Consolidated, & Unitary Planning
- Nexus Studies
- Amended State Tax Returns from IRS Audits
- Single Business Tax Training

SALES & USE TAX

- Reverse Audits
- Compliance System Review
- Direct Pay & Compliance Agreements
- Exemption Certificate Documentation
- Industrial Processing / Manufacturing Exemption
- Utility Studies
- Nexus Studies
- Sales & Use Tax Training
- Transportation Company
- Procurement Company

PROPERTY (AD VOLEM) TAX

- Real Property Tax Reviews
- Personal Property Tax Reviews

TAX AUDIT & APPEALS

- Sales & Use Tax Audit Defense & Appeals
- Income & Franchise Tax Audit Defense & Appeals
- Property Tax Audit Defense & Appeals
- State and Local Tax Litigation Support
- Merger & Acquisition Due Diligence Reviews
- Voluntary Disclosure

BUSINESS INCENTIVE SERVICES

- Business Relocation & Expansion Services
- Tax Credits, Exemptions, & Abatements
- Grants, Financing, & Infrastructure Assistance

Sales and use tax laws are very complicated and open to a wide variety of interpretations. In the typical sales and use tax compliance system, the responsibility for implementation of the compliance system rest with purchasing and accounts payable personnel. Unfortunately, formal training in sales and use taxes is not readily available.

EHTC has responded to the need for sales and use tax training by designing training sessions that will cover the basic structural design of sales tax including exemption documentation and the record keeping requirements. The use tax is introduced along with the filing requirements and compliance considerations. The training includes considerable discussion of the application of the sales and use tax to specific industries such as construction, manufacturing, service, leasing, and retail. The tax base considerations as well as exemption availability are explored. Other specific issues to be discussed include the taxation of computers and computer software, containers and cartons, delivery services, and interstate commerce.

EHTC will custom design the comprehensive sales and use tax training course. The custom designed training will address the industry and specific tax issues. Training sessions are generally designed to last four to eight hours.

The sales and use tax training is presented by experienced sales and use tax professionals. Many of the tax professionals are former state tax auditors or have worked with Big Four accounting firms or in the tax departments of large companies. They will bring to the training many years of knowledge and experience.

The training sessions will utilize an interactive style where participants will be encouraged to ask questions and relate on-the-job experiences. The presenters will relate real world experiences and the appropriate tax consequences.

A custom prepared textbook will be prepared for each of the participants. The textbook can serve as a training tool during the training session and as a reference tool after the training is complete. The presenters will use the latest technology in the presentation including a PowerPoint presentation.

The training will address the importance of a sale and use tax compliance system. Several alternatives will be discussed including the use of blanket exemptions certificates and direct pay authorizations.