

# CBIA's 2009 Connecticut Business Tax Conference

May 14, 2009 • Rocky Hill, CT

## FREE to all attendees:

CBIA's comprehensive guide to CONNECTICUT TAXES ON BUSINESS AND INDUSTRY

Updated through 2008

Thursday  
May 14, 2009

The Marriott  
Rocky Hill, CT

Qualifies  
for 6 CPE  
Credits!

## Registration Form

I WILL ATTEND CBIA'S BUSINESS TAX CONFERENCE AT THE ROCKY HILL MARRIOTT ON MAY 14.

Please copy this form for additional attendees.

Name \_\_\_\_\_

Title \_\_\_\_\_

Company \_\_\_\_\_

Mailing address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_

E-mail \_\_\_\_\_

### FEES

- \$175\* per person, CBIA member companies
- \$225\* per person, nonmember companies

### YOUR REGISTRATION FEE INCLUDES LUNCH.

\* Please add 6% Connecticut sales tax if your job requires it. CBIA believes this is a nontaxable, general education conference; however, if the content of the program directly relates to a specific skill required for the satisfactory performance of your job, then the seminar is taxable to your company. Federal tax ID #06-0911201.

### PAYMENT

CHECK ENCLOSED (Payable to CBIA)

CHARGE MY:  MasterCard  Visa  American Express

Card # \_\_\_\_\_

Exp. date \_\_\_\_\_ Signature \_\_\_\_\_

Mail your check to Registrar, CBIA, 350 Church St., Hartford, CT 06103-1126. Directions will be sent with registration confirmation.

**CANCELLATION POLICY:** Registrants who do not cancel at least four business days prior to the program date will be liable for the full seminar fee. Payment is required prior to the program. Please call if you have special needs.

### REGISTRATION FOR BREAKOUTS

I will attend the following breakout sessions.

#### 10 a.m. to noon

#### Morning Breakout Sessions

Please choose one program from the morning session:

- A. Sales and Use Taxes for the Construction Industry
- B. Sales and Use Taxes for the Service Industry
- C. Sales and Use Taxes for the Manufacturing Industry

#### 1:20 to 3:00 p.m.

#### Afternoon Breakout Sessions

Please choose one program from the afternoon session:

- D. Sales and Use Tax Audit Survival Skills:  
How to Successfully Navigate a Sales and Use Tax Audit—  
and the Top 10 Mistakes Taxpayers Make
- E. Employment Tax Audit

Please indicate any issues or questions you would like our speakers to address. We will need your input before **Friday, May 1**.

\_\_\_\_\_



### REGISTER TODAY!

**Mail:** CBIA, 350 Church St., Hartford, CT 06103-1126

**Phone:** 860-244-1977

**Fax:** 860-278-8562

**Web:** [cbia.com](http://cbia.com) (Click Programs, Seminars and Conferences.)

YOUR  
REGISTRATION  
CODE IS:  
**CPA1234**

# CBIA's 2009 Connecticut Business Tax Conference

Updates ♦ Best Practices ♦ Compliance Information

**CBIA**  
Connecticut  
Business & Industry  
Association  
[cbia.com](http://cbia.com)

**This is the one tax conference you can't afford to miss.**  
This year's conference covers new legislative tax proposals for 2009 and beyond, as well as audit developments and strategies, nexus determinations, and 2008 changes to taxable services.



# When it comes to taxes, what you don't know can hurt you and your company.

At CBIAs 2009 Connecticut Business Tax Conference you'll get the most up-to-date information on our state's complex and changing business taxes. We'll examine topics ranging from audits and amnesty to sales and use tax for your industry.

## Who should attend:

- finance/accounting professionals
- partners and managing partners
- sole practitioners
- shareholders
- staff serving the tax needs of their businesses or business clients

## What you get:

- the latest on nexus standards
- the most current information on business taxes, including regulatory, legislative, and judicial updates
- in-depth morning breakout sessions on sales and use taxes for your industry
- your choice of afternoon breakouts on employment tax audits or sales and use tax audits
- updates on Connecticut's amnesty program

## Join us...

for this full-day conference and leave with critical information to help you avoid problems you might not even know you had.

# CBIA's 2009 Connecticut Business Tax Conference

Thursday, May 14, 2009 • Marriott • 100 Capital Boulevard, Rocky Hill, CT 06067

8 A.M.

## Registration

8:30 TO 8:45 A.M.

## Opening Remarks

Bonnie Stewart, Vice President of Government Affairs, CBIA

8:45 A.M. TO 9:45 A.M.

## Nexus Update: When Is Your Business Subject to Tax in Another State?

Anthony Switajewski, Blum Shapiro & Co. P.C.

Daniel L. Gottfried, Day Pitney LLP

Nexus is the minimum connection that a state's tax authorities must establish in order to require businesses to collect that state's sales tax or impose its income tax or franchise tax. Historically, the crucial factor governing nexus has been whether or not a business has a physical presence (such as property or personnel) in a state. Recently, however, states have based nexus determinations on factors such as a company's "economic presence"—in effect, lowering the threshold in order to impose taxes on businesses without a physical presence in their state. As states become more aggressive in applying nexus standards, businesses need guidance in understanding compliance and increased risk. Join us for a discussion of recent nexus developments and the implications for your business.

10 A.M. TO NOON

## Morning Breakout Sessions

### A. Sales and Use Taxes for the Construction Industry

Paul Greenfield, Connecticut Department of Revenue Services (DRS)

Scott E. Sebastian, Robinson & Cole LLP

John R. Shaughnessy, Jr., Robinson & Cole LLP

Does your business engage in construction contracting or do business with contractors? Do you build or renovate facilities? Sell goods or services to contractors? This session simplifies the complex sales tax issues associated with construction contracts. We'll update you on developments in the taxation of construction contracting and prepare you for questions you might face on an audit. Our speakers include the head of a DRS regional office and those who advise and represent businesses on tax issues. They are ready to answer your questions about

- new construction and renovation
- installation services
- subcontractor services
- withholding and bonding when the contractor is a nonresident

- using the forms and certificates provided by the DRS
- recent legislative changes and developments
- invoicing and recordkeeping

### B. Sales and Use Taxes for the Service Industry

Douglas Joseph, Blum Shapiro & Co. P.C.

Every year, our state sales and use taxes get more complex, especially as they apply to the service industry. As a result, nearly every business overpays some portion of its sales and use tax obligations—or unknowingly exposes itself to liability. Now more than ever, you can't afford to run afoul of Connecticut's rules and regulations. Failing to understand changes in sales and use taxes puts your business in danger of noncompliance, which could cost your company penalties and interest. This session broadens your understanding of topics that reduce your risk and save your business money:

- sales and use tax procedures and compliance rules relating to taxable services
- exemptions from sales tax
- correct use of resale certificates
- sales of tangible personal property
- electronic recordkeeping
- e-commerce compliance

### C. Sales and Use Taxes for the Manufacturing Industry

Stephen J. LaRosa, PricewaterhouseCoopers LLP

Marni Nicholas, PricewaterhouseCoopers LLP

Manufacturing involves some of the most complicated sales and use tax provisions. This session will cover all the basics, latest developments, and strategies for handling some of the problems you may encounter. Topics will include

- manufacturing sales tax exemption
- Manufacturing Recovery Act partial sales tax exemption
- taxation of business consulting services
- taxation of services to real property
- forms and certificates you should be using
- nexus issues
- taxation of computer and data processing services
- recent legislative changes and developments
- recordkeeping and billing methods

NOON TO 1:15 P.M.

## Lunch & Keynote Presentation

Conn. Department of Revenue Services (DRS) Amnesty Program

1:20 TO 3:00 P.M.

## Afternoon Breakout Sessions

### D. Sales and Use Tax Audit Survival Skills:

#### How to Successfully Navigate a Sales and Use Tax Audit—and the Top 10 Mistakes Taxpayers Make

Felicia Hoeniger, Robinson & Cole LLP

Paul Greenfield, Connecticut Department of Revenue Services (DRS)

A sales and use tax audit is never fun—least of all if it ends up in the Department of Revenue Services Appellate Division or the tax court. Beginning with a general discussion of the audit selection process, we will review the life cycle of a standard audit, identifying specific points at which taxpayers can—and should—take action. We will also identify

- ways you can reduce the impact of an audit, from expediting the process to minimizing the size of the assessment
- resources to help taxpayers work through audit hazards
- the top 10 audit mistakes taxpayers make and explain how to avoid them, based on our experience with appealed and litigated cases

### E. Employment Tax Audit: How to Improve Compliance and Minimize Potential Employment Tax Liability

Alan E. Lieberman, Shipman & Goodwin LLP

Raymond J. Casella, Shipman & Goodwin LLP

Henry J. Zaccardi, Shipman & Goodwin LLP

John D. Biello, Connecticut Department of Revenue Services

Carl Guzzardi, Connecticut Department of Labor

Both the Department of Revenue Services and the Department of Labor have devoted substantial resources to audit the compliance efforts of employers. Audits can result from random selection, a disgruntled "independent contractor" who claims he is actually an employee entitled to unemployment compensation and past benefits, or an unhappy employee asserting a claim for overtime. Because of the risk of personal liability and significant taxes and civil penalties, it is crucial that employers understand their legal obligations and know how to properly manage a potential employment tax liability. This session provides helpful guidance from both DRS and DOL auditors and tax practitioners on how employers can improve their compliance efforts and prepare for, and respond to, an employment tax audit.

3:00 P.M.

## Adjourn