

CBIA's 2014 CONNECTICUT TAX CONFERENCE

When it comes to taxes, what you don't know can hurt you.

Get the most up-to-date information on our state's complex and changing business taxes, including unemployment tax, payroll taxes, and sales and use tax laws that govern your industry.

WHO SHOULD ATTEND

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

WHAT YOU GET

- ▶ tax savings and exemptions you might not be aware of
- ▶ legislative updates on business taxes
- ▶ in-depth breakout sessions on sales and use taxes for your industry
- ▶ CBIA's comprehensive guide to Connecticut's business and industry taxes

Free to all attendees

CBIA's comprehensive guide *Connecticut Taxes on Business and Industry* (Updated through 2014)

This program has been approved for 3.0 (General) recertification credit hours toward PHR, SPHR, and GPHR recertification through the HR Certification Institute.



The use of this seal is not an endorsement by the HR Certification Institute of the quality of the program. It means that this program has met the HR Certification Institute's criteria to be pre-approved for recertification credit.

8 to 8:30 am

REGISTRATION & CONTINENTAL BREAKFAST

8:30 to 8:35 am

OPENING REMARKS

Bonnie D. Stewart, Vice President of Government Affairs, CBIA

8:35 to 9:35 am

SELECTED INCOME TAX ISSUES FOR CONNECTICUT BUSINESSES FOR 2014

Alan Lieberman and Raymond J. Casella, Partners, Shipman & Goodwin LLP

David O. Bigger and Ryan V. Leichsenring, Associates, Shipman & Goodwin LLP

9:35 to 10 am

KEYNOTE SPEAKER

Kevin B Sullivan, Commissioner, State of Connecticut, Department of Revenue Services

10 to 10:15 am

BREAK

10:15 am to 12:15 pm

CONCURRENT SESSIONS

A. Sales and Use Taxes for the Construction Industry

Felicia Hoeniger, Attorney, 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, prepare you for questions you might face on an audit, and answer your questions about:

- ▶ new construction and renovation
- ▶ installation services
- ▶ subcontractor services
- ▶ withholding and bonding for nonresident contractors
- ▶ using DRS forms and certificates
- ▶ recent legislative changes and developments
- ▶ invoicing and recordkeeping

B. Sales and Use Taxes on Services

Douglas A. Joseph, CPA, Partner-in-Charge, State Tax Services, BlumShapiro & Company PC

Tony Switajewski, CPA, Partner, BlumShapiro & Company PC

Every year, our state sales and use taxes get more complex, especially as they apply to services. 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 shows you how to reduce your risk and save money. Topics include:

- ▶ sales tax collection nexus for services
- ▶ 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

Jennifer Whalley, Manager, PricewaterhouseCoopers LLP

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

12:15 pm

ADJOURN

Name _____

 Title _____
 Email _____
 Company _____
 Mailing address _____

 City _____ State _____ ZIP _____
 Telephone _____ Fax _____
 Additional attendees _____

BREAKOUT SESSIONS

I will attend the following breakout session (choose one):

- A. Sales and Use Taxes for the Construction Industry**
- B. Sales and Use Taxes on Services**
- C. Sales and Use Taxes for the Manufacturing Industry**

Please indicate any issues or questions you would like our speakers to address. We will need your input before June 6. You may email cindy.panioto@com.

PAYMENT

Your registration fee includes continental breakfast.

| | PRICE PER PERSON | TOTAL |
|---------------------|------------------------|-------|
| CBIA members | \$145 | _____ |
| Nonmembers | \$185 | _____ |
| | SUBTOTAL | _____ |
| | Add 6.35% CT Sales Tax | _____ |
| | TOTAL DUE | _____ |

- CHECK ENCLOSED (payable to CBIA)
- CHARGE MY: MasterCard Visa American Express

Card # _____

Security Code _____

Exp. date _____

Signature _____

Mail your payment to Registrar, CBIA, 350 Church Street, Hartford, CT 06103-1126.

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



SCAN TO REGISTER!

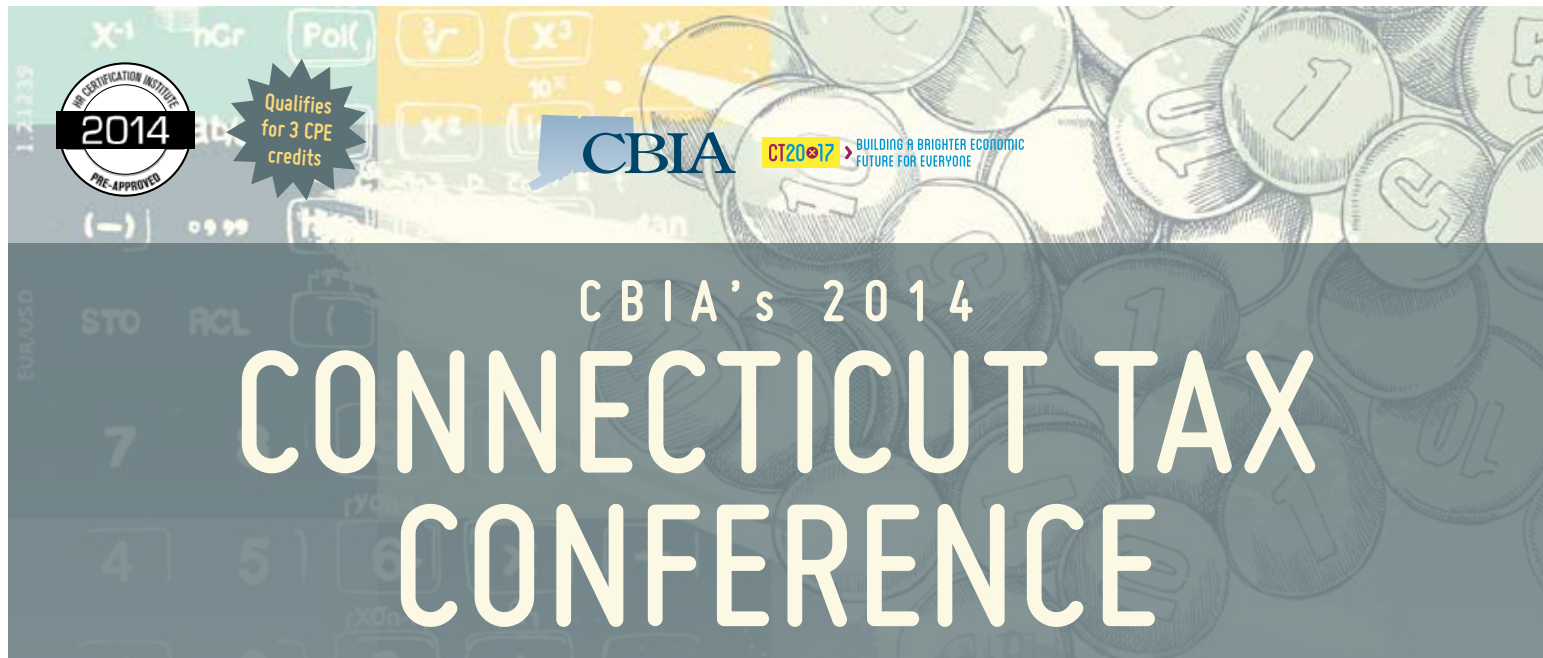
CBIA believes this is a nontaxable, general education conference; however, if the content of the program directly relates to a specific skill required for the satisfactory performance of your job, then the seminar is taxable to your company. Please add 6.35% Connecticut sales tax if your job requires it. Federal tax ID #06-0911201

Nonmembers.....\$185
 CBIA members.....\$145

PRICE
 The Marriott, 15 Farm Springs Rd., Farmington
 8:30 am to 12:15 pm—Program
 8 am—Registration & continental breakfast
Friday, June 13, 2014
WHEN & WHERE



PRSR STD
 U.S. POSTAGE
PAID
 HARTFORD, CT
 PERMIT NO. 98



Friday, June 13, 2014 | The Marriott, Farmington | 8:30 am to 12:15 pm