Sales and Use Tax in Georgia
Atlanta, GA • January 19, 2012 • ID# 388144

Learn sales and use tax essentials now that will save money for your company or clients tomorrow.

You can avoid crippling fines and make tax audits manageable with an updated knowledge of Georgia sales and use tax rules and regulations. Attend this seminar and we’ll help you identify the myriad of sales and use tax issues relevant to your company or clients.

Register today and understand the sales and use tax complexities that confound many business owners. You’ll find out what’s taxable, the best way to handle multistate issues and how to survive sales tax audits. Don’t end up with the penalties and interest that are so dangerous for your budget in this volatile economy – sign up today!

Benefits for You
- Learn easy ways for determining what’s taxable and what’s exempt
- Don’t get caught off-guard – know what scenarios result in nexus
- Ease the pain of audits using strategies from the experts
- Stay off the revenue department’s radar with compliant tax practices

Faculty

Clark R. Calhoun, Esq., Alston & Bird LLP
Michael M. Giovannini, Esq., Alston & Bird LLP
Mace Gunter, Esq., Jones Day
Richard C. Litwin, Esq., Litwin Law Firm, P.C.
Darcy Pyle, Georgia Department of Revenue
Eric Reynolds, Esq., Jones Day
Casey Simpson, Georgia Department of Revenue

For more information about our speakers, go to www.lorman.com/ID388144.

Continuing Education Credit
- CAC 1.0 • GA CLE 6.7 • CPE 8.0
For more detailed CE credit information, visit us at www.lorman.com/ID388144 or contact us at 866-352-9540.

8:00 AM – 8:30 AM
Registration

8:30 AM – 9:45 AM
Overview of Georgia Sales and Use Taxes
— Eric Reynolds, Esq.
- Background of the Georgia Sales and Use Tax
- Transactions Subject to Tax
- Collection of Sales Tax
- Local Sales and Use Tax
- Credit for Sales Taxes Paid to Other States

9:45 AM – 10:50 AM
Exemptions From Tax
— Mace Gunter, Esq.
- Claiming and Obtaining Exemptions
- Types of Exemptions
- Product and Use-Based Exemptions
- Entity-Based Exemptions and Sales for Resale
- Specific Exemptions Provided by Georgia Law

10:50 AM – 11:00 AM
Break

11:00 AM – 12:00 PM
Nexus and Collection Obligations Outside Georgia
— Clark R. Calhoun, Esq. and Michael M. Giovannini, Esq.
- Origins of Restrictions on States’ Taxing Power (Commerce Clause and Due Process Clause)
- Substantial Nexus and Quill
- Scenarios and Contact That Result in Substantial Nexus With a State
- Amazon Laws (Click-Through Nexus)

12:00 PM – 1:00 PM
Lunch (On Your Own)

1:00 PM – 2:15 PM
Scenarios That Can Create Traps for the Unwary I
— Richard C. Litwin, Esq.
- Good Faith Requirement in Taking Resale Certificates
- Equipment Leases

2:15 PM – 2:45 PM
Scenarios That Can Create Traps for the Unwary II
— Clark R. Calhoun, Esq.
- Contractors
- Drop Shipments

2:45 PM – 3:30 PM
The Georgia Tax Center - Online Portal for Filing Returns and Paying Sales Taxes
— Darcy Pyle and Casey Simpson
- Registration
- Using GTC
- Navigation
- File
- Pay
- Other Requests
- Self Service Instructional Web Site - GaTaxInfo.org
- Who to Call

3:30 PM – 3:40 PM
Break

3:40 PM – 4:30 PM
Compliance and Enforcement
— Richard C. Litwin, Esq.
- Sales and Use Tax Audits and Statute of Limitations
- Records and Recordkeeping Policies
- Audit Programs
- Proposed Assessments and Administrative Remedies
- Notice and Protesting of Proposed Assessments
- Personal Liability (Officer and Employee) for Failing to Remit Sales Taxes
- Voluntary Disclosures to Repay Sales and Use Taxes

Is someone interested in moderating the seminar?

Interactive Webinar

Register Now • www.lorman.com/ID388144

Special Offer!
Bring a Colleague – Save $150

Amber Hoffmeister

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Who Will Be There?

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

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— Best Value —
Receive an additional manual and CD package of this program for only $99 with your seminar attendance!

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Receive a FREE manual – a $119 value – with your seminar attendance!

How Do I Register?
EMAIL: customerservice@lorman.com
WEBSITE: www.lorman.com/ID388144
TELEPHONE: 866-352-9539
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MAIL: Mail this form with payment information to:
Lorman Education Services
Dept. 5382, P.O. Box 2933
Milwaukee, WI 53201-2933
SEMINAR ID: 388144

Where Is It?
Cobb Galleria Centre
Two Galleria Parkway
770-955-8000
Atlanta, GA

Who Will Be There?
This seminar is designed for accountants, controllers, accounts payable professionals, CFOs, tax managers and officers, presidents and vice presidents, finance professionals, bookkeepers and attorneys.
YOUR SEMINAR LEADERS

Clark R. Calhoun, Esq.
- Attorney with Alston & Bird LLP
- Represents clients in litigation involving state and local tax authorities, and focuses on state and local tax issues related to corporate transactions
- Frequent contributor to State Tax Notes and other state tax publications
- Pro bono work focuses on representing indigent individuals in civil matters through the Atlanta Volunteer Lawyers Foundation
- J.D. degree, summa cum laude and Order of the Coif, University of Georgia School of Law, member Georgia Law Review; B.A. degree in philosophy, summa cum laude and Phi Beta Kappa, Vanderbilt University

Michael M. Giovannini, Esq.
- Attorney with Alston & Bird LLP
- Advises clients in matters regarding various aspects of state and local taxation, including the sales and use tax issues associated with cloud computing and e-commerce
- Contributes articles to national tax publications addressing current state and local tax topics
- Volunteers pro bono time with the Atlanta Volunteer Lawyers Foundation and the Pro Bono Partnership of Atlanta
- J.D. degree, cum laude, Wake Forest University School of Law, articles editor, Wake Forest Law Review; B.A. degree in economics and political science, magna cum laude and Phi Beta Kappa, Furman University

Mace Gunter, Esq.
- Attorney with Jones Day in Atlanta
- Experience covers matters involving sales and use tax, corporate income tax and a variety of state transfer taxes
- Published several articles on state and local tax matters, including issues involving sales and use tax
- Served as a law clerk to two federal judges in the U.S. District Court for the Southern District of Georgia
- Admitted to the State Bar of Georgia and to practice before Georgia’s superior courts and the Georgia Supreme Court
- J.D. degree, magna cum laude and Order of the Coif, and B.S.Ed. degree, cum laude, University of Georgia and member of the editorial board and senior articles editor, Georgia Law Review

Richard C. Litwin, Esq.
- Owner of the Litwin Law Firm, P.C.
- Focuses on state and local taxation, including sales and use tax, corporate income tax, personal income tax, state residency and employment tax matters
- Listed in The Best Lawyers in America (2011 edition) and selected as a 2011 Georgia Super Lawyer
- Member of the Georgia Department of Revenue Business Advisory Committee and a member of a special task force formed to address state consolidated return filing regulations
- Member of the State Bar of Georgia Tax Section Georgia Tax Court Task Force
- Former assistant attorney general in the tax section of the Georgia Attorney General's Office and worked in the tax department at the Atlanta office of an international accounting firm
- Speaks frequently on various tax topics, both at national and state bar seminars
- Published articles on various aspects of taxation
- J.D. degree, member of the Moot Court Society, Emory Law School; B.S. degree in economics, cum laude, University of South Carolina

Darcy Pyle
- Assistant to the director of the Taxpayer Services Division of the Georgia Department of Revenue
- Responsible for the Customer Contact Center
- Project director for the Integrated Tax Solution project since 2008, which aims to increase department efficiencies and improve customer service
- The Georgia Tax Center has a primary focus to increase automation of common requests through the online application
- 14 years of customer service experience with various industries, ranging from online education to medical sales support
- B.A. degree, Auburn University

Eric Reynolds, Esq.
- Attorney in the Atlanta Office of Jones Day
- Experience includes both tax compliance and tax controversy matters, and has worked with complex flow-through structures as well as with consolidated corporate groups
- Defended tax positions at the federal, state and local levels
- Licensed certified public accountant since 2002, and prior to joining Jones Day in 2010, worked at a large international accounting firm and in the tax department of a major U.S. telecom company

Casey Simpson
- Business analyst in the Electronic Services Department of the Georgia Department of Revenue
- Primarily works with software vendors on technical specifications related to electronic filing
- Part of a team who supports the e-File and e-Pay system used by Georgia taxpayers
- Business lead on the department's Integrated Tax Solution project since 2008, implementing the department's new secure online system, GTC
- Determines system functionality and specifications to enhance online functionality
- Bachelor's degree in information technology, Clayton State University