

# North Carolina Sales and Use Tax Essentials

The most powerful and informative one-day NC Sales and Use Tax seminar you may ever attend

Get the specific answers you need in everyday language to make North Carolina Sales and Use Tax clear and easier to understand.

**WITH A CURRICULUM PREPARED AND PRESENTED BY FORMER NC DEPARTMENT OF REVENUE AUDITORS WHO KNOW THE MOST COMMON OVERSIGHTS DISCOVERED IN AUDITS IT'S THE ONLY SEMINAR OF ITS KIND AVAILABLE TODAY.**

- Have you ever wondered what tax rate would apply and paid the higher rate just to “be safe”?
- Have you ever worried about what the outcome would be if your company was audited for NC sales and use tax?
- Do you ever feel like there’s just got to be an easier way to keep up with sales and use tax?
- Would you like to understand the problems that typically arise in audits?
- Has one of your suppliers ever billed you for sales tax that you thought was incorrect?
- Would you like to face your next NC sales and use tax audit with confidence?
- Can you recognize the mistakes that may be costing you more tax than you need to pay?

**CALL 1-877-235-9490 AND ENROLL TODAY!**

## April 2019 Locations and Dates

Asheville	April 18
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Raleigh/Durham	April 23
.....	.....
Greensboro	April 24
.....	.....
Charlotte	April 25
.....	.....

See back cover for specific locations

Our instructors are former auditors with over 50 years experience auditing and assisting North Carolina's taxpayers.



Sessions and Carver Seminars

## **We believe you will agree that this is the best sales and use tax seminar in North Carolina because:**

1. **You get more than just a seminar.** We offer “service after the seminar” and ask that you call us with any questions you may have after the seminar. We offer this service so you can get the answers you need. We help you identify the areas that need improvement; therefore, many times when people get back to their office they have questions or need clarification. Some participants are just uncomfortable asking questions in front of a room full of strangers and prefer to ask their questions through the anonymity of a phone call. Either way we want you to feel comfortable about the information we provide to you.
2. **We know what the auditors know.** Since our curriculum is planned and presented by former auditors, we have the knowledge and experience to give you the answers you need. We can also give you the insider tips that will make your job, and even your next audit, go much more smoothly.
3. **NC sales and use tax is our specialty.** Since we specialize in North Carolina sales and use tax we can give you specific answers for your situations. We **do not** present a “one size fits all” seminar that travels throughout several states giving general information that is not meaningful to you.
4. **We can give you answers you can trust.** With our level of experience in auditing and helping people untangle the complex tax laws you will be confident with the information we provide you.

### **Fee and Registration Information**

**The fee for this seminar is \$299 per person.** Registrations may be cancelled at any time until 7 days prior to the seminar date. If we receive your cancellation within fewer than 7 days before the seminar you may send a substitute or you may attend the next time we are in your area. Persons registering at the door will be admitted if space is available. The seminar fee includes the presentation and all seminar materials. Lunch and parking fees, if any, will be on your own.

**Program hours are 8:30 a.m. until 4:30 p.m.**

**\*Register before 5:00 p.m. on April 4, 2019 for a \$20.00 early registration discount.**  
(Payment must be received on or before seminar date to qualify for discount.)

**To register call toll-free 1-877-235-9490 or visit  
[www.sessionsandcarver.com](http://www.sessionsandcarver.com)**

## Topics that we will cover include:

- 1. The multitude of rates from ½% to 7.5% and when they apply.**  
What rates apply on utilities, manufacturing machinery, safety equipment, maintenance equipment, samples, leases, etc?
- 2. How to deal with the North Carolina Department of Revenue.**  
Audits, Appeals procedures, Procedures for claiming refunds, Administrative procedures, Taxpayer's Bill of Rights
- 3. Unusual taxes requiring special forms.**  
Utilities Tax, White Goods Tax, Scrap Tire Tax, Tax on Motor Vehicles, Machinery and Equipment Tax Return, etc.
- 4. Rules that apply to special taxpayers.**  
Manufacturers, Contractors, Non-profits, Governmental Entities, Car Dealers, etc.
- 5. How tax applies to other expenses.**  
Delivery charges, utilities, fuel, packaging, labor charges, discounts, coupons, warranties, rental, maintenance contracts, software, and many other expenses
- 6. Various forms, record keeping requirements, penalties, interest, and much more.**

## Our Guarantee (The best in the business)

If this is not the most informative and useful sales and use tax seminar you have ever attended we will refund your seminar fee **PLUS** we will also pay for you to attend another sales and use tax seminar of your choice ANYTIME within the next twelve months ANYWHERE in North Carolina (not to exceed \$299.00). To qualify for the guarantee we must receive your seminar payment on or before the date of the Sessions and Carver seminar that you attend. Ask for details when you call to register.

## Continuing Professional Education

This seminar is a basic course designed to give a solid understanding of the general rules regarding North Carolina sales and use tax and more specific information for a variety of types of businesses. A foundation is laid with basic topics such as proper completion of a sales and use tax return, various tax rates, nexus, delivery charges, and many other sales and use tax topics of general interest. More specific topics include the preferential tax rates for manufacturers and farmers when these rates do or do not apply. We also discuss application of sales and use tax to contractors, printers, service providers, non-profit organizations, broadcasters, utilities, hotels, interstate carriers and many other types of businesses. Audits, appeals procedures, penalties, interest, procedures for claiming refunds and other administrative topics are also discussed in detail. This course is taught lecture style and participants are encouraged to raise questions. There are no prerequisites and no advance preparation is required but some experience working with sales and use tax may be helpful.

**CPE Credit:** 8.0 Credits  
**Delivery Method:** Group-Live  
**Field of Study:** Taxes



Sessions and Carver, Inc is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.learningmarket.org](http://www.learningmarket.org).

**April 2019**  
**Locations and Dates**

**SESSIONS & CARVER, INC.**  
P. O. Box 7254 • Asheville, NC 28802-7254

PRSR STD  
US POSTAGE PAID  
ASHEVILLE NC  
PERMIT NO

**Asheville**                      **Thursday, April 18**  
Doubletree by Hilton  
115 Hendersonville Road

**Raleigh/Durham**            **Tuesday, April 23**  
Holiday Inn RDU Airport  
930 Airport Boulevard (Morrisville)

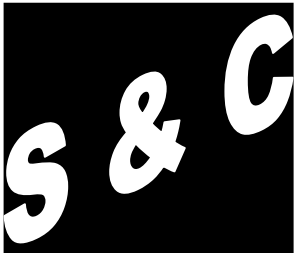
**Greensboro**                    **Wednesday, April 24**  
DoubleTree Hotel  
3030 West Gate City Boulevard

**Charlotte**                      **Thursday, April 25**  
Holiday Inn Charlotte Airport  
2707 Little Rock Road



Get access to specialists who can give  
you the help you can trust.

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Sessions and Carver Seminars

**North Carolina**  
**Sales and Use Tax Essentials**

A one-day sales and use tax seminar

Now You Can Know What The Auditors Know!

Face the next Sales and Use Tax Audit with Confidence!

STOP paying more tax than you are required to.

## How to Register

### BY PHONE

1-877-235-9490  
24 hours a day/7 days a week

### ONLINE

www.sessionsandcarver.com

### BY FAX

(828) 235-9043  
24 hours a day/7 days a week

### BY MAIL

Return this form to:  
Sessions and Carver, Inc.  
P. O. Box 7254  
Asheville, NC 28802-7254

### BY E-MAIL

Please send all of the information from the  
registration form to sue@sessionsandcarver.com

## Training expenses are tax deductible.

Expenses related to training (including registration fees, travel, meals and lodging) are usually tax deductible when the training is taken to maintain or improve professional skills. Consult with your tax advisor for more information.

## What about last minute conflicts?

If an unexpected conflict should arise just call us at 1-877-235-9490 toll free, even at the last minute. You may send a substitute, transfer to another city (on a space available basis) or postpone until next time we are in your area.

## What is our refund policy?

If we receive your cancellation at least 7 days prior to the scheduled seminar date you will be entitled to a full refund.

## Bring this seminar to your office.

If you have a large group or you don't have much flexibility in your schedule you can choose your own date and location. This seminar can be presented at your location and customized to meet your needs. The affordability may surprise you! Call today to get more information. **1-877-235-9490**

# Registration Form

Sessions and Carver, Inc.  
P. O. Box 7254  
Asheville, NC 28802-7254

## I want to know what the auditors know!

Please register me for the following session of

## North Carolina Sales and Use Tax Essentials

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Seminar City

Seminar Date

*You can register right up to the last minute. Registrations will be accepted at the door if space is available. The seminar fee may be paid when registering or when you receive your invoice.*

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Name

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Title

---

Approving Manager's Name and Title

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Organization (Please give full name)

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Address

---

City, State Zip

---

Business Telephone Number

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Business Fax Number

Please check all boxes that apply.

- This confirms my telephone registration.  
 Payment enclosed  
 Please invoice us. P. O. # \_\_\_\_\_