

**Attention Manufacturers, Retailers, Contractors,
Service Companies and More!**

The PA Department of Revenue is currently mailing out Use Tax Self-Audit Letters requesting that businesses review purchases for the past three years to determine if any Use Tax has incurred.

**DO YOU KNOW WHAT THE USE TAX IS?
HAVE YOU RECEIVED A USE TAX SELF-AUDIT LETTER?
ARE YOU PREPARED TO RESPOND?**

PA Sales and Use Tax
What Is It and How Does It Affect My Business?

DID YOU KNOW

State and Local Governments are now able to share tax information about which companies are complying, and which ones aren't.

Manufacturers are not automatically exempt on all purchases! Find out when sales and use tax applies, and when it doesn't.

Some companies have been found liable for 17 years of back Use Taxes!

STAY IN COMPLIANCE. SIGN UP TODAY!

LEARN

What Sales and Use Taxes are and the difference between them.
How the location of purchases affects Use Tax.
When you pay Use Tax and when you don't.
How businesses, according to type, are impacted differently.
Why a purchase made by a manufacturer is different from other industries.
Why all purchases by a manufacturer are not exempt.
How the Internet impacts the Sales and Use Tax.
How the latest government enforcement on companies is affecting business today.

Thursday

June 26, 2008

9:00 a.m.—12:00 p.m.

Registration at 8:30 a.m.

Includes Continental
Breakfast and Materials
Saint Vincent College

Cost: \$45

\$40 ea. for two or more
3 CPE Credits—Tax

ABOUT THE PRESENTER: **Gary W. Breckley** received his Bachelors degree from the Wharton School of Business at the University of Pennsylvania. He earned his Masters of Science in Taxation from Widener University School of Management. In 1986, Gary formed Gary W. Breckley Associates, Inc. in Latrobe. His company provides tax and financial planning to businesses and individuals. In addition, Gary is securities licensed to assist clients in developing investment portfolios or setting up retirement plans for their businesses. He is an adjunct professor at the McKenna School of Business instructing Advanced Federal Taxation.

REGISTRATION FORM ON BACK

TO REGISTER FOR "PA SALES & USE TAX" 6/26/08

Call Saint Vincent College SBDC/CGC at 724-537-4572. Fax form to 724-537-0919 with payment information or

Mail attached form with payment to: Saint Vincent College SBDC, Educational Programs, 300 Fraser Purchase Road, Latrobe PA 15650

Name _____

Company _____

Address _____ City _____ State _____ Zip _____

Phone _____ Fax _____ Email _____

Please check if you would like a representative of the PA Department of Revenue at this event to answer questions.

Method of Payment: Check Visa MasterCard Check if you are a client. Check if you are a veteran Check for CPE Credits

Credit Card Number _____ Exp Date _____

Where did you hear about this program? _____

Included with your registration fee is a one-year subscription (12 issues) to *Inc. Magazine*, valued at \$10.
To activate your subscription, complete and mail subscription card included in your seminar packet.

Funding support and resources are provided by the Commonwealth of Pennsylvania through the Department of Community and Economic Development, through a cooperative agreement with the U. S. Small Business Administration, and through support from Saint Vincent College. All services are extended to the public on a non-discriminatory basis. Special arrangements for persons with disabilities can be made by calling the Small Business Development Center at 724-537-4572. All opinions, conclusions or recommendations expressed are those of the author(s) and do not necessarily reflect the views of the SBA. The Center for Global Competitiveness is funded by the United States Department of Commerce under Contract 94-3174. Saint Francis University and Saint Vincent College subscribe to a policy of equal opportunity and do not discriminate against any individual on the basis of race, color, national origin, religion, sex, age, veteran status, or disability in any of their programs, activities, admission, or employment decisions. All programs and services are provided on a non-discriminatory basis.



Saint Vincent College



An accredited affiliate of the national network of Small Business Development Centers.