

# Sales and Use Tax for Wisconsin Manufacturers Web Forum

It's easy to get lost in ever-changing sales and use tax laws. Each transaction your company makes could have potential sales and use tax implications. Guidance from the State can be generic and often times it's difficult to determine applicability to your organization. Recognizing the need for concise, industry-specific information surrounding sales and use taxes, Wipfli's team of Manufacturing and Distribution tax experts created Sales and Use Tax for Wisconsin Manufacturers, a four-part web forum series.

## Who should attend?

This web forum is designed for controllers, accounts payable personnel, accounting staff, or others involved in sales and use taxes.

## As a participant, you'll receive...

- In-depth, thorough information specific to manufacturing
- Insights to help you spend the least amount of time to generate the most accurate sales reporting information
- Real-life manufacturing examples
- Specific ideas on **managing audit risk areas**
- **Q&A session**—submit questions prior to and during each session

## Session Dates

**Session 1**—Defining the Manufacturing Process

December 13, 2011 | 9:00-10:30 am (CST)

**Session 2**—Defining Equipment Exemptions

February 14, 2012 | 9:00-10:30 am (CST)

**Session 3**—Consumables: What Qualifies for Exemption?

April 10, 2012 | 9:00-10:30 am (CST)

**Session 4**—Utilities and Use of Estimates

June 12, 2012 | 9:00-10:30 am (CST)

*Session descriptions and key agenda items on back.*

**Attend all four sessions for only \$299 (best value!), or register for sessions individually at \$99 each.**

**Registering is easy!**

To register online, or for more information, go to [www.wipfli.com/salestaxforum](http://www.wipfli.com/salestaxforum)

Pre-registration and payment is required. Registration fee is per connection; multiple attendees from the same company are encouraged. Registration fees are non-refundable.

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## Session Descriptions and Key Agenda Items

Each session includes a deep dive into a specific topic area to get as much applicability to real-life as possible, using examples and unique situations facing manufacturers. Plus, get the answers you need during Q&A sessions.

### Session 1—Defining the Manufacturing Process

December 13, 2011 | 9:00-10:30 am (CST)

This session will address the statutory definition of the manufacturing process and provide examples for treatment of the gray areas including:

- Quality control/testing
- Packaging (palletizing, stretch wrapping)
- Shipping/receiving activities
- Scrap processing/byproduct treatment
- Engineering/design activities
- And many more

### Session 2—Defining Equipment Exemptions

February 14, 2012 | 9:00-10:30 am (CST)

This session will discuss specific pieces of equipment and whether the manufacturing exemption applies. We will define “exclusive use” and what is used “directly.” We’ll address these items and many more:

- HVAC systems
- Make-up air units
- Cooling towers
- Forklifts/overhead cranes
- Dust collectors

### Session 3—Consumables: What Qualifies for Exemption?

April 10, 2012 | 9:00-10:30 am (CST)

This session will discuss items that are consumed in the process or related to the manufacturing equipment. We will also discuss how the “destined for sale” provision impacts the exemption for manufacturers who install their product.

### Session 4—Utilities and Use of Estimates

June 12, 2012 | 9:00-10:30 am (CST)

This session will discuss the taxation of various utilities including natural gas, electricity, propane, fuel oil, and diesel. We’ll also cover how utility exemption percentages should be documented and whether a percentage can be used instead of a review of each specific purchase.

- How to handle forklifts used for multiple purposes
- The interaction of the excise (fuel) tax and sales tax
- Special treatment of items such as generators and boilers
- How to address changes in operations

## Your Presenters

**Wipfli’s State and Local Tax Group team has 120 years of combined experience among its eight members and an extensive knowledge of sales and use tax. Four members of our team have also been auditors/supervisors for the Wisconsin Department of Revenue for a combined total of 63 years, providing a depth of internal experience not found in most other firms.**

Our lead speaker, **Daryl Ohland**, has 19 years of public accounting experience and 5 years of experience as an auditor with the Wisconsin Department of Revenue. His sales and use tax consulting experience includes representing clients before the Wisconsin Department of Revenue during the audit and appeal process, securing private letter rulings, implementing planning strategies, and reviewing personal and real property taxes. His unique blend of experience and knowledge, coupled with his engaging presenting style, will surely be appreciated by those who attend.

**Craig Coogle** (SALT Partner in Milwaukee) and **Linda Feirn** (SALT Partner in Eau Claire) will also be contributors to the series.

## About Wipfli

With approximately 1,000 associates and 22 offices in the United States and India, Wipfli LLP ranks among the top 30 accounting and business consulting firms in the nation. The manufacturing and distribution industry is Wipfli’s largest practice area, serving manufacturing companies of all sizes across the Midwest. Today, we serve over 1,800 manufacturers and distributors, helping them achieve excellence by truly understanding their business needs. Wipfli’s team of CPAs and consultants provides solid strategic thinking from all different perspectives: financial success, tax optimization, operational excellence, and engaged work force.