

DATE, TIME, & LOCATION

DATE: THURSDAY, JUNE 3, 2010

TIME: 8:30 A.M. – 2:00 P.M.

LOCATION: THE ARIZONA BILTMORE RESORT
2400 EAST MISSOURI AVENUE
PHOENIX, AZ 85016
602.955.6600

COST: \$125 PER PARTICIPANT
CFMA/ABA MEMBERS: \$100 PER PARTICIPANT
(CONSTRUCTION FINANCIAL MANAGEMENT ASSOCIATION
OR ARIZONA BUILDERS ALLIANCE MEMBERS)

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JACQUELYN BACZYNSKI
STEPTOE & JOHNSON LLP
201 E. WASHINGTON STREET, SUITE 1600
PHOENIX, AZ 85004

-OR-

EVENTS@STEPTOE.COM

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REGISTER ONLINE AT STEPTOE.COM

STEPTOE & JOHNSON LLP
201 E. WASHINGTON STREET, SUITE 1600
PHOENIX, AZ 85004

SEVENTH ANNUAL Construction Industry *tax issues seminar*

THURSDAY, JUNE 3, 2010 • 8:30 AM - 2:00 PM
THE ARIZONA BILTMORE RESORT

SCALE $1\frac{1}{2}'' = 1 \text{ FT.}$
DRAWN BY: _____
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SKETCH

STEPTOE & JOHNSON LLP



AGENDA

8:30 A.M. – 9:00 A.M.

REGISTRATION AND CONTINENTAL BREAKFAST

9:00 A.M. – 10:50 A.M.

INTRODUCTION TO ARIZONA'S UNIQUE CONSTRUCTION SALES TAX REGIME—EXEMPT THE SALE OF BUILDING MATERIALS AND SUBCONTRACTORS AND TAX THE PRIME CONTRACTOR ON 65% OF ITS GROSS RECEIPTS

CITY SALES TAX REGIME FOR CONTRACTORS—MAJOR DIFFERENCES FROM THE STATE

ARIZONA'S HIDDEN REAL ESTATE TRANSFER TAX—THE CITY SPECULATIVE BUILDER TAX AND SUCCESSOR LIABILITY FOR PURCHASERS AND LENDERS

MINIMIZING YOUR PROPERTY TAXES IN A DOWN REAL ESTATE MARKET

PROPERTY TAX VALUATION CONSIDERATIONS WHEN PLANNING A DEVELOPMENT (COMMON AREAS, RETENTION BASINS, ROADS, SEPARATE PARCELING)

10:50 A.M. – 11:05 A.M.

MID-SESSION BREAK

11:05 A.M. – 12:25 P.M.

COMPARING AND CONTRASTING THE PRECONSTRUCTION SERVICES EXEMPTION WITH THE DESIGN-BUILD CONTRACT EXEMPTION

PERSONAL LIABILITY FOR WITHHOLDING TAXES, SALES TAXES AND PERSONAL PROPERTY TAXES

SALES AND PROPERTY TAX ISSUES RELATING TO CONSTRUCTION AND OPERATION OF SOLAR ENERGY PROJECTS

HOUSE BILL 2515—WHAT IF AZ REPEALS THE PRIME CONTRACTING CLASSIFICATION AND IMPLEMENTS A POINT OF SALE REGIME?

12:25 P.M. – 2:00 P.M.

LUNCH AND Q&A SESSION



PRESENTERS

PAT DERDINGER IS A PARTNER IN THE PHOENIX OFFICE OF STEPTOE & JOHNSON LLP. HE IS THE HEAD OF THE FIRM'S STATE AND LOCAL TAX PRACTICE. HE HAS EXTENSIVE KNOWLEDGE AND MORE THAN 30 YEARS OF EXPERIENCE IN FEDERAL AND STATE TAXATION. IN HIS MULTI-STATE TAX PRACTICE, HE ADVISES AND REPRESENTS BUSINESS CLIENTS ON CORPORATE INCOME, SALES AND USE, AND PROPERTY TAX MATTERS. HIS FEDERAL TAX PRACTICE FOCUSES ON INCOME TAX, TAX CONTROVERSY EMPLOYMENT AND EXCISE TAX MATTERS. MR. DERDINGER HAS BEEN LISTED IN *BEST LAWYERS IN AMERICA*® SINCE 1995 (PUBLISHED BY WOODWARD/WHITE, AIKEN, SC) AND *SOUTHWEST SUPER LAWYERS* SINCE 2007 FOR STATE, LOCAL, AND FEDERAL TAXATION.

DAWN GABEL IS A PARTNER IN THE PHOENIX OFFICE OF STEPTOE & JOHNSON LLP. SHE HAS A BROAD BACKGROUND IN STATE AND LOCAL TAX LAW, WITH CONSIDERABLE EXPERIENCE RELATED TO PROPERTY TAX MATTERS, INCLUDING ADVICE AND LITIGATION ON VALUATION, EXEMPTION AND CLASSIFICATION ISSUES. SHE ALSO REPRESENTS CLIENTS IN SALES AND USE TAX MATTERS, ENCOMPASSING AUDIT AND REFUND DISPUTES, MULTI-STATE COMPLIANCE, MULTI-STATE VOLUNTARY DISCLOSURE PROGRAMS, AND LUXURY AND EXCISE TAX ISSUES. SHE REPRESENTS CLIENTS BEFORE THE DEPARTMENT OF REVENUE, THE VARIOUS COUNTY ASSESSORS, THE STATE BOARD OF EQUALIZATION, THE STATE BOARD OF TAX APPEALS, THE OFFICE OF ADMINISTRATIVE HEARINGS, AND THE ARIZONA TAX COURT AND COURT OF APPEALS.

FRANK CROCIATA IS AN ASSOCIATE IN THE PHOENIX OFFICE OF STEPTOE & JOHNSON LLP. HIS PRACTICE FOCUSES ON STATE AND LOCAL TAXATION. MR. CROCIATA HAS EXPERIENCE IN ADVISING RETAIL VENDORS ON NEXUS-ESTABLISHING ACTIVITIES, ASSISTING IN CORPORATE INCOME TAX APPOINTMENT LITIGATION, AND ASSISTING IN REPRESENTING CLIENTS IN BOTH SALES AND USE AND PROPERTY TAX MATTERS.

BENJAMIN GARDNER IS AN ASSOCIATE IN THE PHOENIX OFFICE OF STEPTOE & JOHNSON LLP. HIS PRACTICE FOCUSES ON STATE AND LOCAL TAXATION, INCLUDING CORPORATE INCOME TAX AND SALES AND USE TAX MATTERS.



TAX PRACTICE

STATE & LOCAL TAX OUR ATTORNEYS IN THE PHOENIX, LOS ANGELES, AND DC OFFICES REPRESENT AN ARRAY OF BUSINESS CLIENTS IN STATE AND LOCAL TAX MATTERS. OUR STATE AND LOCAL TAX GROUP ADVISES CLIENTS OF MANY TYPES AND SIZES, INCLUDING HIGH-TECHNOLOGY BUSINESSES, ELECTRIC UTILITIES, TELECOMMUNICATIONS COMPANIES, MINING AND RAILROAD COMPANIES, MANUFACTURERS, RETAILERS, BANKS, PRINTERS, MAIL ORDER BUSINESSES, TAX-EXEMPT ORGANIZATIONS, AND RESORTS. OUR ATTORNEYS REPRESENT THESE CLIENTS ON COMPLEX AND VARIED INCOME, SALES AND USE, AND PROPERTY TAX MATTERS, INCLUDING LITIGATION BOTH AT THE ADMINISTRATIVE AND JUDICIAL LEVELS, BOTH IN STATE AND FEDERAL COURTS. THEY ALSO COUNSEL THE FIRM'S CLIENTS ON THE MULTI-STATE TAX IMPLICATIONS OF THEIR BUSINESS TRANSACTIONS. IN ADDITION, STEPTOE ADVISES ITS E-COMMERCE INDUSTRY CLIENTS ON THEIR COMPLEX MULTI-STATE INCOME TAX RESPONSIBILITIES AND THEIR SALES AND USE TAX COLLECTION OBLIGATIONS.

FEDERAL TAX OUR ATTORNEYS ARE EXPERIENCED IN ADVISING AND REPRESENTING CLIENTS ON INCOME TAX MATTERS, EXEMPT ORGANIZATIONS, CORPORATE TAX TRANSACTIONS, EMPLOYMENT TAX MATTERS, INDEPENDENT CONTRACTOR/EMPLOYEE ISSUES, RESPONSIBLE OFFICER PENALTIES, INFORMATION RETURN FILING PENALTIES, AND EXCISE TAXES, INCLUDING BOTH FEDERAL AND STATE FUEL EXCISE TAXES (MOTOR, AVIATION AND DIESEL), THE TRANSPORTATION EXCISE TAX AND THE COMMUNICATIONS EXCISE TAX. STEPTOE ATTORNEYS HAVE EXTENSIVE EXPERIENCE IN ADVISING CLIENTS ON VARIOUS EMPLOYMENT TAX AND INDEPENDENT CONTRACTOR ISSUES, INCLUDING THE TREATMENT OF "LEASED EMPLOYEES" FOR EMPLOYMENT TAX PURPOSES. WE ALSO REPRESENT BUSINESS CLIENTS IN TAX CONTROVERSY MATTERS, INCOME, EMPLOYMENT AND EXCISE TAXES WITH THE INTERNAL REVENUE SERVICE AT THE AUDIT, APPEALS, AND COURT LEVELS, INCLUDING THE US TAX COURT.

STEPTOE & JOHNSON LLP