

**Participate in a Dynamic and Exciting Tax Seminar on Long Island  
While Earning up to 8 CPE Credits**

# **Sales and Use Tax in New York May 14, 2019**

**Special Value Pricing  
8 CPE Credits for only \$185**

**Includes Breakfast, Lunch & Free Wi-Fi**

**Earn up to 8 CPE Credits**



**College of Management  
School of Professional Accountancy**

*IN ASSOCIATION WITH*



**[www.LeibowiczAhroni.com](http://www.LeibowiczAhroni.com) • 516-829-4919**



College of Management  
School of Professional Accountancy



Leibowicz &  
Ahroni PLLC

[www.LeibowiczAhroni.com](http://www.LeibowiczAhroni.com)

516-829-4919

## Tax Seminar at LIU Post

For More Information Go To: <https://leibowiczahroni.com/liupost/>



LIU Post School of Professional Accountancy  
Tax & Accounting Institute

**Sales and Use Tax in New York**  
**May 14, 2019**

**8 CPE CREDITS FOR ONLY \$185**

# SEMINAR HIGHLIGHTS

## Sales and Use Tax in New York:

New York State and many of its subdivisions impose a sales and use tax on a wide range of transactions covering almost every aspect of commercial activity. The rules are often arcane, presenting a variety of traps for the unwary, many of which result from recent changes in the sales tax laws and the underlying administrative procedures. Sales and use tax liabilities are particularly dangerous, since they are levied upon the gross taxable sales of the business, and potentially create a personal liability of the participants and their advisors in the business. It is important to understand how sales tax audit and collection procedures differ substantially from their income tax counterparts, and the recordkeeping techniques necessary to avoid draconian arbitrary assessments or even criminal prosecutions. This course will address the very latest legislative and judicial developments affecting sales and use tax, as well as, the foundational and long-standing rules which every New York practitioner should be familiar with.

### You will learn:

- How to determine whether goods and services are taxable or exempt.
- How the context and form in which goods and services are sold can affect taxability.
- How to structure transactions to reduce or avoid the New York Sales and Use Tax.
- How the new repair regulations interact with the capital improvement exemption.
- How digital and cloud computing products and services are taxed.
- How to “audit proof” a business’s traditional or computerized books and records.
- How business owners can avoid personal liability for sales and use taxes.
- How to prevent unwanted collateral consequences from sales tax settlements.
- How to protest sales and use tax determinations.
- How criminal prosecutions of business owners and accountants arise from sales tax reporting errors.
- How to use the Voluntary Disclosure Program to protect clients from civil and criminal penalties.
- How New York has implemented the landmark Wayfair decision for interstate sales nexus.
- The latest on how NYS vendors can safely make sales into other states.
- Specialized strategies for dealing with specific industries, including construction, real estate, technology, manufacturing, restaurants, food stores, bars, gas stations, and places of amusement.

## OUR DISTINGUISHED SPEAKERS:

### BARRY LEIBOWICZ, ESQ.

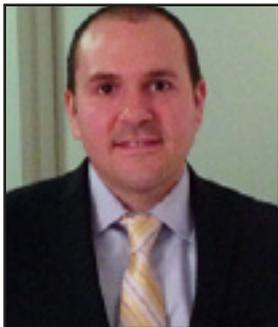


Barry Leibowicz, J.D., LL.M., is an attorney, author, educator, and architect of tax law. In addition to his J.D. degree from the University of Connecticut, Mr. Leibowicz, who is admitted in the New York and Federal Courts, also earned an LL.M. degree in taxation from New York University. He has written numerous articles for tax law and practice journals. Mr. Leibowicz has also been a scholar and educator for more than 40 years, both as a Professor at Queens College of the City University of New York, and as a lecturer to tax professionals. Mr. Leibowicz' practice emphasizes protection of the rights of individuals and businesses in tax controversies. He is the author of New York State tax legislation that significantly expanded tax protest rights for New York taxpayers. In addition, he has established legal precedent in landmark cases in the courts. Mr. Leibowicz' law firm, Leibowicz & Ahroni PLLC, deals with tax planning and controversies, both domestic and cross-border, related to income, estate, franchise and sales taxes. For more information, please visit [www.leibowiczahroni.com](http://www.leibowiczahroni.com).

**You may reach Mr. Leibowicz directly at his personal e-mail address [barry@leibowiczahroni.com](mailto:barry@leibowiczahroni.com)**

---

### SCOTT AHRONI, ESQ.



Scott Ahroni, J.D., LL.M., received his J.D. degree, cum laude, as well as an LL.M. in taxation, from the University of Miami School of Law. Mr. Ahroni's practice focuses on federal, state and local tax controversies and planning. Since receiving his advanced degree in taxation, Mr. Ahroni has worked on a broad range of tax and business matters. He has developed experience and expertise in tax planning, audits and controversies for domestic and foreign individuals, corporations and pass-through entities. Mr. Ahroni is licensed to practice law in the States of New York and New Jersey, as well as the Federal Courts. Mr. Ahroni also serves as an adjunct associate professor at Queens College, City University of New York, where he teaches graduate courses in Taxation.

**You may reach Mr. Ahroni directly at his personal e-mail address [scott@leibowiczahroni.com](mailto:scott@leibowiczahroni.com)**

**Need Free Forms & Checklists?**

Go to <https://leibowiczahroni.com/tax-professional-resources/>

# REGISTER NOW!

## Seminar Registration Sales and Use Tax in New York

LIU Post Tax & Accounting Institute, School of Professional Accountancy, Seminar Registration Additional Information or Phone Registration call: (516) 829-4919 or visit <https://leibowiczahroni.com/liupost/>

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

**Date:** May 14, 2019

**Location:** LIU Post, 720 Northern Blvd., Brookville, NY 11548-1300

**Time:** 9:00am - 5:00 pm: Morning Refreshments & Luncheon Buffet

Please submit full payment, along with a copy of this form for each registrant to confirm your seat. Tuition will be fully refunded if registration is cancelled prior to the start of the seminar.

You can register online by going to <https://leibowiczahroni.com/liupost/> and clicking "REGISTER NOW!" or by mail by sending a copy of this form and your check made payable to LIU Post Tax & Accounting Institute for \$185.00.

LIU Post Tax & Accounting Institute, School of Professional Accountancy  
720 Northern Blvd., Brookville, NY 11548-1300

or by faxing it to (516) 829-4911 with the following information:

Total Amount enclosed or charged to my credit card: \$ \_\_\_\_\_

VISA    DISCOVER (security code needed)    MASTERCARD    AMEX

Card Number: \_\_\_\_\_ Security Code: \_\_\_\_\_ Expires (month & year) \_\_\_\_\_

Signature on Card: \_\_\_\_\_

In order to keep our records up-to-date, please complete all the information requested.  
Thank you.