



Connecticut Sales and Use Tax for Construction

Tuesday, January 16, 2018

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The Speakers

Barry Fischman, CPA

Partner, Marcum

Michael D'Addio, JD

Principal, Marcum

Who should attend:

Contractors, sureties, bankers, accountants, software companies, insurance agents, and others serving the industry

Date: **Tuesday, January 16, 2018**

Location: **Courtyard by Marriott**
4 Sebethe Drive
Cromwell, CT 06416

Time: **7:30 am** Registration & Breakfast
8:00 am Program
9:30 am Program concludes

Cost: **\$35.00** Members
\$45.00 Non-members

About the presentation:

This seminar will focus on the top sales tax and property tax issues that arise for contractors. Sales tax issues include material purchases, new construction, billing issues, taxable services, resale certificate rules and non-resident contractor bonding. Since property taxes vary between states, and even within states, many taxpayers are overpaying taxes or even being taxed twice on their personal and real property. This is especially true for businesses with operations within one or more states.

About the speakers:

Barry A. Fischman, CPA, is a Partner in Marcum's New Haven, CT office and a member of its National Construction, Real Estate, Business Enterprise Tax Services, High-Net-Worth Individuals, Tax Compliance, Family Wealth Services, and Trusts and Estates practice groups. He has more than 30 years of tax and consulting experience providing services primarily to closely-held businesses. He has a wide range of industry experience including construction, real estate, research and development, professional services, manufacturing and high-net-worth individuals. Mr. Fischman represents clients before the Internal Revenue Service and the CT Department of Revenue Services.

Michael F. D'Addio, JD, is a Principal in Marcum's New Haven, CT office. He has more than 35 years as a specialist in compliance and planning in a variety of areas concerning federal and state taxation. He has a wide range of industry experience including real estate, research and development, professional services, and manufacturing. He has extensive experience in planning business transactions, including mergers and acquisitions, business entity formation and dissolutions, and sales transactions.

PLEASE RESPOND AS FOLLOWS:

ATTN: Jason Patras
CFMA Connecticut Valley Chapter
c/o CohnReznick LLP
350 Church Street
Hartford, Connecticut 06103

Make checks payable to: CFMA Connecticut Valley Chapter

_____ Will attend the January 16th meeting. Check for **\$35.00 PER MEMBER** payable to
(#) CFMA Connecticut Valley Chapter, enclosed.

_____ Will attend the January 16th meeting. Check for **\$45.00 PER NON-MEMBER**, payable
(#) to CFMA Connecticut Valley Chapter, enclosed.

Name(s)/Title E-mail address	Member Y/N			
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Company: _____

Address: _____

City: _____ State: _____ Zip: _____

Telephone: _____

PLEASE RETURN YOUR REGISTRATION TO Jason Patras NO LATER THAN January 12, 2018

*IF YOU HAVE ANY QUESTIONS, PLEASE CALL Jason at (959) 200-7079 OR E-MAIL
jason.patras@cohnreznick.com*

About CFMA:

The Construction Financial Management Association (CFMA) is “The Source & Resource for Construction Financial Professionals” and the only nonprofit organization dedicated to serving the construction financial professional.

Established in 1981, CFMA’s General Members represent all types of contractors – including generals and subs – as well as developers, construction managers, architects, engineers, principals, and material and equipment suppliers. Associate Members include the accounting, insurance, surety, software, legal, and banking specialists who serve the construction industry. CFMA chapters in major cities from Maine to Hawaii offer local workshops, seminars, and programs that complement the extensive member services provided by CFMA Headquarters in Princeton, NJ. CFMA currently has more than 6,500 members in 88 chapters throughout the U.S. and Canada.

CFMA's Associate Membership is open to all those serving the construction industry, such as lawyers, public accountants, bankers, sureties, insurance agents and carriers and other service providers. CFMA is the primary forum for education and networking among today's construction financial managers. You'll also have access to **CFMA's specialized communications and industry information.**

CFMA also offers various **educational seminars** including **chapter sponsored seminars and professional development programs.** Dedicated to excellence, all of CFMA's education programs provide unique opportunities for the exchange of information and technical support, networking referrals, and employment opportunities.

CFMA, which began as an informal gathering of construction financial executives 25 years ago, has since grown into a vital industry participant. CFMA has testified, submitted comments, and worked closely with industry coalitions on major industry tax issues. Through its various standing committees such as Accounting & Reporting and Tax & Legislative Affairs, CFMA continues to provide its members with timely and critical information and analyses on tax, accounting, and legal issues affecting the construction industry.

Membership Benefits -- The Bottom Line: What's In It For You?

The Construction Financial Management Association is the only professional association dedicated to meeting the specialized information needs of construction financial managers. Unlike other financial or industry associations, CFMA focuses exclusively on the full range of responsibilities faced by today's construction financial manager. If you are involved in any aspect of construction finance - **CFMA is for YOU!**

Networking	Interact with your peer group. Develop new and rewarding alliances.
Education	Receive the best and latest industry related technical and management information through CFMA Building Profits and national and locally sponsored seminars.
Personal Growth	Enhance your efficiency. Improve your job performance
Company Asset	Maximize your company's profitability. Remain competitive
Career Opportunities	Access a variety of exciting construction career opportunities from across the country.
Networking	Interact with your peer group. Develop new and rewarding alliances.

Visit our **web site**: you can access it from www.cfma.org by picking the Connecticut Valley Chapter on the “Chapter Web Sites” section