

CONSTRUCTION OUTLOOK 2015



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OPENING COMMENTARY

Kurt Siebenaller
Principal
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SCHEDULE OF EVENTS

- 7:00—7:20 Registration, breakfast and networking
- 7:20—7:30 Opening commentary
- 7:30—8:00 Legislative update – What’s going on in Lansing?
- 8:00—8:30 Tax incentives and how they can revitalize your firm
- 8:30—8:40 Refreshment break
- 8:40—9:00 State and local tax issues encountered by contractors
- 9:00—9:20 Congress coming down to the wire – Tax updates you need to know
- 9:20—9:30 Interactive discussion

ATTENDEE CHECKLIST

- ✓ CPE materials
- ✓ Feedback
 - Tear out form in back of attendee binder
- ✓ Questions
- ✓ Keep a look out for post-event email
 - Download a copy of the PowerPoint presentation
 - Link to view the video
- ✓ Pre-register for 2015 (2016 Outlook)
- ✓ Get on our Construction Insider mailing list

ABOUT UHY

LOCAL

- More than 45 years of experience
- Practice leaders with Big 4 experience and training
- Offices in Farmington Hills and Sterling Heights employing nearly 300 professionals
- Ranked sixth largest professional services firm in Southeast Michigan by Crain's Detroit Business
- Largest accounting firm presence in Macomb County

NATIONAL

- 14 offices across the US
- More than 1,000 professionals
- Ranked one of the Top 20 professional services firms by Accounting Today
- More SEC registrants than CPA firms double our size
- PCAOB registered
- Most recent peer review resulted in a Pass opinion, the highest possible result

INTERNATIONAL

- Member firms in more than 270 cities in over 86 countries
- Over 7,600 professionals
- Ranked among the Top 25 international accountancy networks/associations
- Member of Forum of Firms

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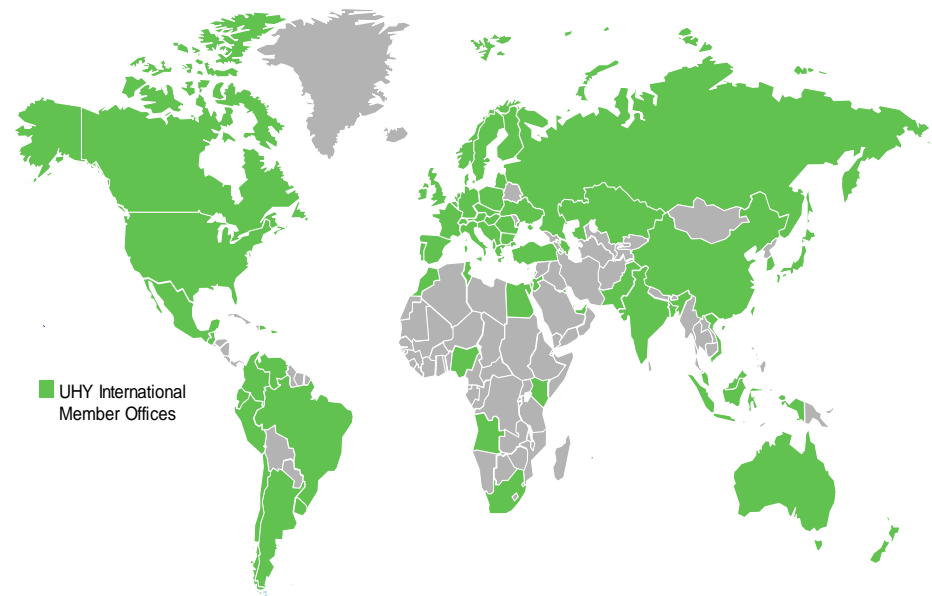
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SELECT SERVICE OFFERINGS

AUDIT & ASSURANCE

- Audits, reviews and compilations of financial statements
- Audits of financial statements of employee benefit plans and pensions
- Financial forecasts and projections
- Attestation services including agreed-upon procedures reports and service auditor reports (SSAE 16)
- Financial reporting assistance
- Due diligence
- Audit committee advice

TAX PLANNING & COMPLIANCE

- Federal income tax planning and compliance
- Business formation and entity structuring
- State and local taxes and incentives
- Unclaimed property
- Executive tax and financial planning
- International tax compliance
- Transfer pricing
- Research and development credits
- Cost segregation
- Estate and succession planning

ADVISORY

- Internal audit, risk and compliance services
- Management and technology consulting
- Transaction services
- Resource solutions
- Employee benefits consulting

FORENSIC, LITIGATION & VALUATION

- Commercial litigation and financial damage analysis
- Expert witness testimony
- Business valuation
- Financial fraud examinations and investigations
- Business insurance claims measurement and consulting
- Accountant malpractice claims
- Family law and divorce consulting
- Electronic discovery

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LEGISLATIVE UPDATE – WHAT’S GOING ON IN LANSING?

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STATE AND LOCAL TAX ISSUES ENCOUNTERED BY CONTRACTORS

Susan Wagner
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AGENDA

- Sales and use taxes
 - Fundamentals
 - Nexus
 - Exempt transactions
 - Drop shipments
 - Online purchasing
- Michigan current legislative updates and cases

TAX IMPOSED

No state level sales/use tax (...yet!)

- Alaska
- Delaware
- New Hampshire
- Montana
- Oregon

But there are over 13,000 tax jurisdictions throughout the country that do impose sales and use taxes

SALES TAX AND USE TAX – MICHIGAN

The sales tax is imposed upon the privilege of engaging in business as a retailer.

The use tax is imposed upon the use, storage, or consumption of tangible personal property in the state and upon certain specified services.

Local jurisdictions are not authorized to impose local sales and use taxes.

SALES TAX AND USE TAX – MICHIGAN

The sales tax is levied on the “gross proceeds” of all persons engaged in the business of making sales at retail by which ownership of **tangible personal property** is transferred for consideration.

- “*Gross proceeds*” = sales price
- “*Tangible personal property*” = property that can be seen, weighed, measured, felt, or touched (includes electricity, water, gas, steam and prewritten computer software)

SALES TAX AND USE TAX – MICHIGAN

“*Sales price*” includes: seller’s cost of property sold, cost of materials used, costs of transportation to seller, other expenses of the seller, charges needed to complete the sale, delivery and installation charges incurred before the transfer of ownership, credit for any trade-in.

“*Sales price*” does not include: interest, financing, or carrying charges from credit extended on the sale, if the amount is separately stated on the invoice, taxes are not included in the price if separately stated.

ELEMENTS OF A SALES TAX TRANSACTION – MICHIGAN

There must be a transfer of ownership

- Between a seller (vendor) and a purchaser (customer)
- Must take place in Michigan
- Must have consideration



SALES AND USE TAX – MICHIGAN

“Purchase price” includes: total amount of consideration paid by the consumer to the seller.

What is “consideration”? Cash, credit, property, services, for which the item or service is sold, leased, valued in money, whether received in money or otherwise, and applies to the measure subject to sales or use tax.

CONTRACTORS – MICHIGAN

- “Contractors” are those who construct, alter, repair, or improve realty for others
- Includes prime, general and subcontractors
- *Considered CONSUMERS of materials*
- *Materials are taxable unless an exemption applies*

[MCL 205.92(g), MAC R205.71, RAB 1999-2, 4/20/1999]

CONTRACTORS – MICHIGAN

- Contractors' purchases are taxable where delivery is taken in Michigan and those purchases are tangibles bought for affixation to realty
- Purchases are taxable on the purchase price regardless of whether the improvement or construction takes place in Michigan except when made to a qualified exempt entity

CONTRACTORS – MICHIGAN

General or prime contracting services

- Unlike sales of tangible personal property, which are generally taxable, sales of services are exempt unless specifically designated by law as taxable
- Contractors services are not subject to sales tax (but the materials they use are, unless exempt by law)

CONTRACTORS – MICHIGAN

Subcontractors for retailers

- Retailers of construction or home improvement materials frequently contract with subcontractors to install the materials (siding, roofing, windows, countertops, etc.)
- When a retailer makes a taxable sale of materials to a customer, the retailer must remit sales tax regardless whether the retailer subcontracts with the contractor for installation of the materials

CONTRACTORS – MICHIGAN

Subcontractors for retailers (cont'd)

- If the retailer collects sales tax from the customer, the contractor is relieved of paying use tax on the materials
- Contractor has “burden of proof” indicating tax was paid – keep copy of invoice showing tax
- If the contractor obtains from another source the materials for contracts it has with the retailer
 - i.e., the retailer is not selling the contractor the property that is installed, the contractor would owe sales tax to the vendor not use tax on the installation materials (double taxation)

CONTRACTORS – MICHIGAN

Retail selling – collection of sales tax

- A sales tax license is required if a contractor also engages in a retail business
- If only engaged in the contracting business and do not make direct sales to other contractors or consumers are not required to have a license
- Leases and rentals are treated as a retail sale

CONTRACTORS – MICHIGAN

Use tax

- The use tax complements the sales tax and is a tax on the consumer for the privilege of storing, using or consuming in Michigan any tangible personal property and certain services purchased at retail
- The purpose of the sales tax is to tax the transfer of property to the last buyer, user or consumer
 - “Consumer” is the person who has purchased tangible personal property or services for storage, use, or other consumption in MI, whether acquired in person, through the mail or catalog, over the Internet or by other means
- A contractor is considered a consumer and therefore subject to use tax on their purchases (unless exemption applies)

CONTRACTORS – MICHIGAN

Drop shipments

- The direct delivery of tangible personal property to a buyer in Michigan by a person who has sold the property to another person NOT licensed for sales tax but possessing a resale or exemption certificate
- Who charges and collects the tax? State laws differ...
- Who is registered to collect tax? Nexus?

CONTRACTORS – MICHIGAN

Exemptions from sales/use tax

- Nonprofit hospitals and housing
- Houses of worship
- Qualified convention facilities

CONTRACTORS – MICHIGAN

Exemption for qualified nonprofit hospital and housing

- Hospital or housing must be qualified as exempt under Section 15a of the state Housing Authority Development Act of 1966

CONTRACTORS – MICHIGAN

Nonprofit hospital

- That portion of a building to which one of the following applies:
 - Is owned or operated by an entity exempt under IRC Section 501(c)(3) that is licensed as a hospital;
 - Is owned or operated by a governmental unit where medical attention is provided; or
 - Is owned or operated by an entity/entities under IRC Section 501(c)(2) or 501(c)(3) where medical attention is provided
- That portion of real property necessary and related to a building described in (1), where medical attention is provided

CONTRACTORS – MICHIGAN

Nonprofit hospital (cont'd)

- A county long-term medical care facility, including any addition to an existing county long-term medical care facility, if the addition is owned and operated by either the countyand offers health services provided by the county long-term medical care facility. An exemption under this provision must be granted until January 1, 2008 regardless of whether the addition is licensed as a nursing home or skilled nursing facility under Part 217 of the Public Health Code or whether the addition meets the requirements set out in MCL 205.94s(1) (herein)

[MCL 205.54w(3)(a); MCL 205.94s(3)(a)]

CONTRACTORS – MICHIGAN

Nonprofit hospital (cont'd)

Does not include:

- A freestanding building or other real property of a licensed nursing home or skilled nursing facility
- A licensed hospice
- A licensed home for the aged

CONTRACTORS – MICHIGAN

Exemption for houses of worship

- Public worship
- Only to materials affixed to or made a structural part of the sanctuary – does not apply to the entire building!
 - Applies to building portions that are **PREDOMINATELY AND REGULARLY USED FOR WORSHIP**
 - Predominate use is presumed if worship occurs greater than 50%

CONTRACTORS – MICHIGAN

Qualified convention facility (QCF)

- Limited use
- Sales and Use tax does not apply to tangible personal property acquired before January 1, 2016 for construction related to QCF [MCL 205.94z and MCL 205.54d(m)]
- Property is affixed to or made a structural part of a QCF under the Regional Convention Facility Authority Act

EXEMPTION CERTIFICATES

A seller must obtain and keep exemption certificates signed by the purchaser as evidence for any exempt sales transaction.

- “Burden of Proof” is on seller
- Must be a valid certificate
- Certificates can expire – requirements vary by state
- Federal 501(c)(3) exemption does not necessarily provide state level exemption.
- 501(c)(7) – not provided same exemptions as 501(c)(3)
- If purchaser does not provide certificate, charge tax

CONTRACTORS – MICHIGAN

Enterprise zone incentives

- The sales and use tax exemption for businesses operating in an enterprise zone applies to qualified contractors directly engaged in the business of constructing, altering, repairing, or improving real estate for others within the enterprise zone
- RAB 1993-10, 7/09/1993

CONTRACTORS – MICHIGAN

Industrial processing

- Materials used or permanently affixed to real property do not qualify for the industrial processing exemption
- Tangible personal property purchased by an industrial processor to construct, alter, improve or repair storage facilities is subject to sales or use tax. It is irrelevant whether the storage facility is considered to be tangible personal property or real property after installation. This does not include an in-process storage facility. [Sales Tax Act, MCL 205.54a(g); Use Tax Act, MCL 205.94(g)]

CONTRACTORS – MICHIGAN

Industrial processing (cont'd)

- An industrial processor may apply to the State Tax Commission for tax exemption for the construction of a storage facility when purchased and installed as a component part of a water or air pollution control facility. *If granted, the industrial processor may purchase materials tax-exempt or provide the exemption certificate to the contractor for their purchases of tangible personal property.* If the certificate is received after installation of the storage facility, a refund request may be submitted by the certificate holder to the Department of Treasury's Sales, Use and Withholding Taxes Division, submitting proof of tax paid on the purchases of tangible personal property.

HOW DO YOU KNOW WHAT STATES YOU SHOULD FILE IN?

- Situs
- Intrastate vs. Interstate
- Nexus



SITUS (SOURCING)

- Where did the sale or purchase take place?
 - The “where” may not always be transparent but is critical Predominate use is presumed if worship occurs greater than 50%
- Which jurisdiction’s law will rule the transaction?
 - State, county, city, special tax or all?
- Which jurisdiction receives the tax?
 - Who do you owe?
- What about the sale or purchase of services or intangibles?
 - What are you selling or buying?

SITUS (REGISTRATION)

Business operations outside of Michigan?

When do you have to register for tax purposes? Generally when you have “Nexus” ...(possible penalties if you don’t register)

- Property taxes
- Sales and use taxes
- Income/franchise taxes
- Other special taxes

“Nexus” is different for sales/use tax than for income/franchise tax

SITUS (REGISTRATION)

Business operations outside of Michigan?

Can you withdraw or cancel a state registration?

Yes, but consider the following:

- Activity in state , future activity
- Previous tax filings – Statute of Limitations
- Dissolution of business
- Don't ignore filings (zero filings)

NEXUS

Dictionary definition ...

- *“A means of connection; tie; link”*

For sales/use tax purposes...

- U.S. Constitutional requirement has been met with respect to imposing a tax collection responsible on an out-of-state seller
- Nexus between a vendor and a taxing state is a requirement under both the Commerce and Due Process clauses of the Constitution
 - A tax is valid under the Commerce Clause if it is applied to an activity that has substantial nexus with the taxing state
 - Under the Due Process Clause, there must be a minimum “connection” between a state and the person, property, or transaction being taxed

NEXUS / COLLECTION RESPONSIBILITY

Whether an obligation to collect tax to a sale by an out-of-state seller is determined by a combination of federal and state law.

At the federal level, the determination revolves around whether a “nexus” between the sale and the state can be established.

At the state level, a determination of whether the seller meets the criteria of nexus in that state exists.

If there is “sufficient nexus”, then a filing obligation may exist.

NEXUS / COLLECTION RESPONSIBILITY

Who is liable for the tax?

- Seller and purchaser have joint liability for remitting the tax
- Seller essentially becomes the state's collection agent
- Seller subject to liability, if, as an agent, he fails to collect the tax
- Primary reporting and payment responsibility for sales tax is on the seller
- Primary reporting and payment responsibility for use tax is on the user but an out-of-state seller with nexus must collect the tax

INTRASTATE VS. INTERSTATE

Interstate

- Transaction begins in one state and ends in a different state
 - Examples:
 - A customer orders an item at a Royal Oak retail store and has the retailer ship the purchase to San Francisco
 - A business located in Illinois purchases a desk from a company in New York to be shipped directly to their office in Chicago
- Interstate = use tax



INTRASTATE VS. INTERSTATE

Intrastate

- Transaction begins and ends in the same state
 - Examples:
 - A customer purchases an item at a local retail store
 - A business located in Detroit purchases a desk from a company in Flint and has it shipped to their Ann Arbor location
- Intrastate = sales tax



CURRENT ISSUES

Online purchasing – audit risk!

- What type of purchases?
 - For use or for resale?
 - Is it a software application or a data service or digital good?
- Use of credit cards and supporting documentation
- Michigan-to-Michigan purchases
- Outside of Michigan
 - May have to self-accrue use tax and remit
 - What type of purchases?

CURRENT ISSUES – MICHIGAN *ANDRIE CASE*

Taxpayer must show it paid sales tax to claim use tax exemption.

Under the plain language of the use tax exemption, MCL § 205.94(1)(a), when the retail seller does not admit that sales tax was collected or paid on a particular sale of tangible personal property, the user of that property must show that it paid sales tax on the purchase of that property before the user can claim an exemption from the use tax. The exemption statute unambiguously requires payment of the sales tax before it exempts the taxpayer from the use tax.

CURRENT ISSUES – MICHIGAN ANDRIE CASE

The Court said that it is not enough that the sales tax was due on the retail sale of the property. Instead, sales tax must be both “due and paid” before the exemption applies. Since the taxpayer did not submit evidence that sales tax was paid on its in-state purchases of fuel and supplies, the taxpayer did not carry its burden and was not entitled to the exemption in MCL § 205.94(1)(a). A taxpayer is not entitled to a presumption that sales tax is included in the prices paid to retailers when its receipts do not list sales tax as a separate line item.

Andrie Inc. v. Department of Treasury, Mich. S. Ct., Dkt. No. 145557, 06/23/2014

CURRENT ISSUES – MICHIGAN

Public Act 282 – potential refund opportunity?

- Repeals the Multistate Tax Compact and makes changes to the MBT retroactive to 2010
- Negates the recent ruling on the *IBM* Case pertaining to computation of apportionment
- Excludes amounts attributable to COD Income (forgiveness of debt)
- Renaissance Zone credit – change in calculation
- Investment Tax Credit – changes in recapture calculation
- Dock Sales – clarification in sourcing of sales

CURRENT ISSUES – MICHIGAN

Public Act 282 – potential refund opportunity?

- If refund is determined claims must be filed from January 1, 2015 – December 31, 2015
- Refunds to be paid in equal installments starting in 2016 over 6 years
- Standard audit and assessment time requirements do not apply but assessment must be issued within four years of applying for refund

CURRENT ISSUES – MICHIGAN

Personal property tax exemption and phase out

- “Small business exemption” – Have less than \$80,000 of true cash value for all business property in taxing jurisdiction
 - Must file affidavit claiming exemption with assessor no later than February 10th of each year
- “Phase out” – Pertains to property used in industrial processing. Commercial property still taxable. Gradual reduction based on date property acquired.

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CONGRESS COMING DOWN TO THE WIRE – TAX UPDATES YOU NEED TO KNOW

John Gallo, CPA
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OUTLOOK FOR 2015?? WHAT ABOUT 2014??



TAX RATE CHANGES

Key tax rate changes

	2013	2014
Top income tax rate	39.6%	39.6%
Top long term capital gains rate	20.0%	20.0%
Qualified dividends AGI 450k	23.8%	23.8%
Bonus depreciation	50% new purchases	NONE
Section 179	\$500,000	\$25,000 As it stands today

TAX RATE CHANGES

Section 179 details

	2013	2014
Section 179 Maximum expense election as it stands today	\$500,000	\$25,000
Phaseout threshold	\$2,000,000	\$200,000
Itemized deductions	Election to claim sales and use taxes as an itemized deduction instead of state income taxes	Not allowed

EXTENDER PROVISIONS EXPIRING AT END OF 2013

- Overall, there are more than 60 tax provisions that expired in 2013 and have not yet been enacted in 2014
- Section 179 expensing from \$500,000 to \$25,000
- 50% bonus depreciation is now zero
- Deduction for state and local sales tax versus state income taxes

EXTENDER PROVISIONS EXPIRING AT END OF 2013

- Mortgage debt forgiveness – after 2013 taxpayers with canceled mortgage debt may be required to pay tax on that amount as taxable income. Extender calls for up to \$2 million of forgiven debt is eligible to be excluded from income
- Above the line deduction for qualified tuition and expenses
 - Maximum deduction was \$4,000 per taxpayer with AGI of \$130,000 or less

EXTENDER PROVISIONS EXPIRING AT END OF 2013

- Research and experimentation tax credit – 20 percent traditional credit and 14 percent alternative simplified credit
- Work Opportunity Tax Credit – businesses claim a tax credit equal to 40% of the first \$6,000 of wages paid to new hires of one of eight targeted groups

EXTENDER PROVISIONS EXPIRING AT END OF 2013

- Special 100% gain exclusion for qualified small business stock
- Reduction in S corporation recognition period for built-in gains tax
- Above the line deduction for qualified tuition and expenses
- Deduction for mortgage insurance premiums treated as qualified interest

WHAT'S GOING TO HAPPEN?

- A majority of tax professionals do not see the bonus depreciation deduction being extended
- Section 179 is expected to increase in the amount deductible higher than \$25,000 but not to \$500,000
- R&D credit is expected to be passed
- Nothing will be done until after the November elections
- There is a minority that believe NOTHING will happen retroactively for 2014
 - Need to wait and see what happens.
 - Stay tuned!!

TAX PLANNING FOR THE COMPANY

Section 179 and bonus depreciation – Purchasing equipment to reduce taxes with needed equipment

- Need to watch what congress does (or does not do) to adjust the limits
- May impact holding off purchasing equipment to 2015

TAX PLANNING FOR THE COMPANY

Manage the company WIP schedule

- There are differences in the “book” WIP schedule and a “tax” WIP schedule, need to make certain you take advantage of these items
- Jobs that are less than 10% complete – the income from these jobs do not have to be recognized in the current year
- 95% or greater jobs - these jobs should be closed for tax purposes as they are considered finished by the IRS
- 70/30 contracts – jobs that are for residential type contracts, jails, dorms, nursing, apartments. 70% is recorded on percentage of completion, 30% on completed contract.

TAX PLANNING FOR THE COMPANY

Manage the company WIP schedule

- Evaluate construction management contracts to determine if they are “at risk” before applying percentage of completion method (PCM)
- Minimize overbillings from subcontractors at year end
- Consider “lookback” method
 - Is it required?
 - Do jobs have profit fade at the end of the job?
 - Could generate cash through interest calculations

TAX PLANNING FOR THE COMPANY

Additional construction WIP items

- Capitalize cost under code section 460 to adjust your percentage completed for tax purposes
 - Required under the IRS code
 - Can provide deferral savings opportunities if utilized properly
- Elect the accrual less retainage method of accounting – Reverse retainage receivables and retainage payables on jobs started and completed in one year

TAX PLANNING FOR THE COMPANY

- Consider deductions and credits you may not typically have thought of:
 - Sec 179D – Deduction allowed equal to the cost of energy efficient commercial building property
 - Research and development credit – Change orders, unique fixes, these type of job related items may qualify for R&D credit
 - Maximize domestic production activities deduction (DPAD) – 9% credit on wages for new construction work

TAX PLANNING FOR THE COMPANY

- Is your company on the right accounting method for tax purposes?

< \$1 million	Rev. Proc. allows cash method
> \$1 million < \$10 million	Rev. Proc. allows cash method
>\$5 million – C corp	Must use accrual method
> \$10 million average three years	Must use PCM

TAX PLANNING FOR THE OWNER

- Making the most of S corporation losses:
 - S corp shareholder must include income and losses from S corp into personal income tax picture
 - Passive activity loss limitations must be considered – may only be able to offset against passive income
 - Deduct losses only to the extent of basis. May need to consider putting in more money by the end of the year.

TAX PLANNING FOR THE OWNER

- IRA and ROTH IRA conversions:
 - Potential losses provide opportunities to convert traditional IRAs to ROTH IRAs
 - Other losses to offset the income recognition with no tax consequences

TAX PLANNING FOR THE OWNER

- **Deducting real estate losses as a real estate professional:**
 - Unique opportunities for professionals in the construction industry in regards to the real estate professional designation
 - Two main tests to be designated a real estate professional
 - More than one-half of services provided by the taxpayer are performed in real property trades or businesses in which the taxpayer materially participates; and
 - Such taxpayer performs more than 750 hours of services during the taxable year in real property trades or business in which the taxpayer materially participates

REAL ESTATE PROFESSIONAL

What qualifies as real property trades or businesses?

- Development, construction and reconstruction
- Acquisition and conversion
- Rental and leasing
- Operation and management
- Brokerage

REAL ESTATE PROFESSIONAL

- 750 hour test
- Do not count hours for 750 hour test unless materially participate
 - Each real estate activity is treated separately
 - Consider aggregation election
 - Must materially participate in each activity
 - **IRC does not require 750 hours in each activity**

REAL ESTATE PROFESSIONAL

What is material participation?

- Regular, continuous and substantial
- Treasury Regulations provide for seven tests
 - More than 500 hours – favorite
 - Participation is substantially all of the participation in it by all individuals
 - Participates for more than 100 hours and not less than that of any other individual
 - Any reasonable means – ??
 - Calendars, appointment books, logs
 - Contemporaneous daily logs are not required if other reasonable means exist to establish material participation
 - Participation as an **investor** requires day-to-day management or operation of the activity

REAL ESTATE PROFESSIONAL

Aggregation election

- Each interest in rental real estate is treated as a separate activity – subject to the material participation requirements
- Unless aggregation election is made
- Treat all rental realty as a single activity
- Election makes it easier to meet the material participation requirement

REAL ESTATE PROFESSIONAL

Schedule E

- Reporting rentals on Schedule E is not sufficient to constitute aggregation
- Need formal election and notice

REAL ESTATE PROFESSIONAL

To elect or not to elect?

- Do not make if you have passive income from real estate and passive losses from other activities, because you will want to keep the income passive
- Do not include property to be sold

REAL ESTATE PROFESSIONAL

Election to aggregate all rental real estate interests

- Need to include statement with return
- *Taxpayer X* is a qualifying taxpayer and hereby elects pursuant to IRC Section 469(c)(7)(A) to treat all interests in rental real estate as one activity

REAL ESTATE PROFESSIONAL

Election is irrevocable

- Applies to all future years
- Unless a material change in circumstances
- **Make the election if it results in utilization of losses that would otherwise be suspended**



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INTERACTIVE DISCUSSION

Q&A

ATTENDEE CHECKLIST

- ✓ CPE materials
- ✓ Feedback
 - Tear out form in back of attendee binder
- ✓ Questions
- ✓ Keep a look out for post-event email
 - Download a copy of the PowerPoint presentation
 - Link to view the video
- ✓ Pre-register for 2015 (2016 Outlook)
- ✓ Get on our Construction Insider mailing list

CONCLUDING THOUGHTS

Thank you!