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IRS Form 1099 Reporting: What You Need to Know

Akron, Ohio • September 20, 2013

Faculty

Arlene Baker, Paycor, Inc.

Dmitriy Berkovich, CPA, SS&G, Inc.

Mario J. Fazio, Meyers, Roman, Friedberg & Lewis

David Godenswager II, J.D., CMAP, SS&G, Inc.

For more information about our speakers, go to www.lorman.com/ID391355.

You cannot afford to only grasp the basics ... learn the ins and outs of 1099 filing requirements.

Independent contractors save your business money, but increasing IRS scrutiny can put you at risk. Fail to meet *all* the 1099 filing requirements, and you may land in a hotbed of penalties. With a maze of 1099 forms, and confusing and ever-changing IRS reporting guidelines, mastering the 1099 can be a daunting task for any business.

Attend this informative seminar and sharpen your 1099 savvy. Develop better, more accurate reporting skills – keep your business audit-ready and in compliance. Determine a worker's status without hesitation – every time – and stay current and in the clear.

Benefits for You

- Pinpoint when to issue a W-2 or 1099 form
- Effortlessly account for middleman payments
- Increase your filing savvy and avoid late filing and failure to file penalties
- Navigate payments to non-U.S. individuals with confidence
- Survive 1099 reporting in lawsuits and settlements – learn what's taxable and what's not

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Learning Objectives

- You will be able to identify independent contractor vs. employee.
- You will be able to discuss penalties for failure to file and late filing.
- You will be able to explain reporting of 1099.
- You will be able to describe common preparation and submission errors.

For more detailed CE credit information, visit us at www.lorman.com/ID391355 or contact us at 866-352-9540.



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Seminar Agenda

8:00 AM – 8:30 AM

Registration

8:30 AM – 10:10 AM

Independent Contractor vs. Employee

— *Mario J. Fazio*

- Definition of Employee and of Individual Contractor
- Types of Payments to Be Included for Individual Contractor

Other 1099 Rules

- Other 1099s and Their Applicability
- Middleman Payments
- Form 1099 Reporting in Lawsuits and Settlements

W-2 and W-3 Issues and Preparation

- Filing Requirements and Special Reporting Situations
- Penalties and Form Preparation

10:10 AM – 10:20 AM

Break

10:20 AM – 12:00 PM

Overview of the IRS 1099 Forms and Compliance

— *Dmitriy Berkovich, CPA*

- Who Needs to File?
- How and When to File; and Paper Filing and Electronic Filing
- Form 1096

Penalties for Failure to File and Late Filing

- Recipient Names and Taxpayers' ID Numbers
- How to Obtain and Taxpayer Identification Number Matching
- Backup Withholding

12:00 PM – 1:00 PM

Common Form 1099 Preparation and Submission Errors

- Correcting Errors

Incorrect Usage of Form 1099

- Employee Auto Allowances, Casual Labor and Domestic Employees

Most Common Types of 1099s

- Form 1099-MISC, Form 1099-INT and Form 1099-DIV

1:00 PM – 2:50 PM

Reporting Income From 1099

— *Arlene Baker*

- How to Report Different Types of 1099 Income
 - Expenses to Deduct Against 1099 Income

Form 1099-MISC Boxes 3 vs. 7 Basics

1099-K Basics

- New Requirements/Who Must File
- What Is a Payment Settlement Entity (PSE)?
- Reporting 1099-K Income

Other Payroll Hot Topics

- 1099-R

2:50 PM – 3:00 PM

Break

3:00 PM – 4:30 PM

International Aspects of Payroll and Independent Contractor Payments

— *David Godenswager II, J.D., CMAP*

- W-2 Reporting Obligations
- Reporting Obligations for Non-U.S. Individuals
- Due Diligence for Corporate Management
- Treaty Compliance

Presented By:

Arlene Baker

- Corporate trainer, Paycor, Inc.
- More than 35 years of experience with payroll
- Contributor for the internal associate compliance education
- National member of the APA and serves on the APA Hotline Committee
- Awarded Ohio Statewide Payroll Professional of the Year 2003
- Can be contacted at abaker@paycor.com or 513-719-1287

Dmitriy Berkovich, CPA

- Associate director of the Cleveland office of SS&G, Inc.
- Focuses on self-employment taxes, taxation of clergy and IRS audits
- B.B.A. degree, Cleveland State University
- Can be contacted at 440-248-8787

Mario J. Fazio

- Partner in the law firm of Meyers, Roman, Friedberg & Lewis
- Practices in corporate, partnership and real estate transactions and taxation

- Resolves IRS examinations, appeals and litigation
- Certified specialist in federal taxation law by the Ohio State Bar Association
- LL.M. degree, Case Western Reserve University; J.D. degree, Case Western Reserve University School of Law; B.A. degree, Ohio State University

David Godenswager II, JD, CMAP

- Senior associate with SS&G, Inc.
- Member of the firm's transactional advisory services group, international tax group, and real estate services group
- Member of Middle Market Investment Banking Association and credentialed as chartered merger and acquisition professional
- Member of Cleveland Metropolitan Bar Association, Ohio State Bar Association, and American Bar Association
- J.D. degree, magna cum laude, Cleveland-Marshall College of Law; B.S. degree, Cleveland State University
- Can be contacted at 440-248-8787 or dgodenswager@ssandg.com

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Where Is It?

Holiday Inn Express & Suites
 Akron South
 898 Arlington Ridge East
 Akron, Ohio
 330-644-5600

Who Should Attend?

This seminar is designed for accounts payable professionals, accountants, controllers, tax managers, tax preparers, enrolled agents, presidents, vice presidents, bookkeepers, CPAs and CFOs.

GENERAL INFORMATION:

- This seminar may be recorded by Lorman Education.
- If you need special accommodations, please contact us two weeks in advance of the program.
- Lorman Education Services is not approved to offer self-study CPE credit for accountants; therefore, no CPE will be given for this program if ordered as a self-study package.

CANCELLATIONS: Substitute registrants can be named at any time. A full refund, less a \$20 service charge, will be given if notification is given six or more business days in advance. Notification of less than six business days will result in a credit that can be applied to any Lorman products or services. If you do not cancel or attend, you are responsible for the entire payment.

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