

Early registration discounts  
available through  
**July 16, 2007**

# FORM 1099

## Year-End Reporting

a Balance Consulting seminar

### Bring Balance to your business

**Updated  
for 2007**

Be prepared for new tax laws that affect your company. Learn how you can save time and money, while complying with IRS regulations.

**Offered September-December**

**Q&A Support FREE**  
for 6 Months  
with your seminar  
registration!

*details inside*



**BALANCE™**  
Bring balance to your business



1. All the information you need is included; no additional books to buy.
2. Provides custom support after the seminar, including six months of Q & A support.
3. A real learning experience – empowers you to be effective immediately.
4. Binder full of valuable materials you'll really use throughout the year.
5. Lunch included so you can network with others in the group.
6. **Satisfaction Guaranteed**

If you attend the entire seminar and find that the program did not meet your needs, you may request a full refund of the registration fee. For this or any other concerns, please contact [office@balanceconsult.com](mailto:office@balanceconsult.com).

### Learn what's new for 2007, including:

- The impact of the administration's 2008 budget proposals on information reporting
- Best practices for filing good data and avoiding penalties
- Impact of new 2007 tax law and regulations
- How to verify Name-TIN combinations before filing

### Also included with your registration...

### Valuable seminar materials

The materials you receive at this seminar will help you implement a system that protects your organization from IRS penalty sanctions.

- IRS Publication 1220: The complete list of reporting changes and specifications for electronic or magnetic filing of Forms 1098, 1099, 5498, and W-2G. Associated forms are also included.
- Annotated copies of key IRS Regulations: We don't just talk about IRS requirements, we show you exactly what they are.
- A bound copy of the current IRS Forms and Instructions for information reporting. A helpful reference you'll want to keep close at hand during year-end.
- State reporting tables and matrices for thresholds and requirements.
- Overview and commonly used forms for nonresident alien withholding and reporting.

*“ I am always referring to the materials throughout the year and at year-end! ”*

Mary Jo Ruane  
Sungard Data Systems

## Form 1099 Year-End Reporting Seminar

Are your procedures up to date for handling these situations?

- Reporting nonqualified deferred compensation in compliance with Section 409A final regulations
- Middleman payments, joint payees, payments to agents
- Payments by P-card, T&E card, corporate credit card
- Reportable payments to attorneys and law firms—including the regulatory provision that may require you to file two forms covering the same payment
- Payments to LLCs and to individuals using a “Doing Business As” name
- The option of posting electronic Form 1099 statements instead of mailing

Do you have the correct name-TIN combination for your payees?

- Are you prepared to use the IRS TIN Matching System to find out whether the name-TIN combinations are correct before you file?

Register today for the updated seminar that covers the rules and shows you time-tested procedures to meet IRS requirements and avoid IRS penalties.

*“ Very informative and easy to understand. The content was perfect as a refresher for year-end reporting regulations. ”*

Lillian Daniels,  
PetSmart

Quotes used with permission

### Free Q&A Support for 6 months!

Receive six months of free access to the question and answer section of Balance's web-based client support area after you attend this seminar. Use the Tax FAQs data base for immediate results or send your question by e-mail and receive a response from our experienced tax advisors within 2 to 3 business days.

If you would like to continue the Q&A support at the end of 6 months, Balance Consulting offers the Tax Advisory Subscription. Besides the Q&A Support, the Tax Advisory Subscription bundles many of Balance's training and advisory services into one package.

Tax Advisory Subscription services include:

- Your choice of any three, 90-minute, live webinars
- Discounts on other Balance webinars, which you may choose to purchase in addition to the three included webinars
- Discounts on Balance seminars for all registrants from the subscriber's company
- Your choice of newsletters: “Information Reporting Bulletin” or “Sales & Use News” in both electronic and printed versions. One newsletter is included with subscription; you may add the other for an additional \$125

An annual subscription is \$520. To subscribe, contact your Balance Client Service Representative today at 1.888.224.1099, or visit us online at [www.balanceconsult.com](http://www.balanceconsult.com).



## Outstanding faculty: Practical guidance



**Denise Johnson, Esq.**

*Attorney-Advisor, Balance Consulting LLC*

Denise Johnson is an Attorney-Advisor with Balance Consulting. She provides research, consulting, and training services in the areas of Form 1099 compliance, sales and use tax, and financial services. Prior to joining Balance, her professional experience concentrated on employee benefit plan compliance, general civil litigation, and corporate law.



**Chris Birtles**

*Consultant, Balance Consulting LLC*

Chris has numerous years of experience as an instructor in government regulations and procedures. Chris was also invited to present licensure requirements to the State of Michigan House Civics Committee. He is a 15-year veteran of the U.S. Navy, where he performed his duties as a master training officer.



**Charlie Penner**

*Consultant, Balance Consulting LLC*

Charlie Penner provides training on Form 1099 issues. Prior to joining Balance, he taught a number of business classes at colleges in Ann Arbor, including the University of Michigan. He has over 15 years of management consulting experience with a diverse client base including private, public and nonprofit. Charlie holds a Master's degree in Public and Private Management from Yale with concentrations in *Accounting and Finance* and *Organizational Behavior*.



**Patt Hansen**

*Tax Information Specialist, Balance Consulting LLC*

Patt has more than 30 years of experience in all aspects of corporate accounting. She has a strong understanding of the users needs and she enjoys helping them overcome the hurdles they encounter in the workplace regarding 1099 reporting and compliance. For the past seven years Patt has specialized in 1099 reporting in both 1099 MISC and 1099-S. Patt also enjoys "tweaking" our Manchester software to make it even more user friendly.

## Who should attend:

This seminar provides essential information for those who prepare and those who supervise preparation of federal tax information reporting Forms 1099, 1098, and W-2G as well as those who are responsible for internal systems, tax compliance and systems analysis.

- Controller
- Tax Department
- Accounts Payable
- Systems Analyst
- Claims
- Corporate Accounting
- Regulatory Compliance

“ I would absolutely recommend this seminar. It was the best I have attended on 1099 information. I hope to attend again. ”

Naomi Best,  
El Paso Independent School District

## One-day Agenda: Here's what you'll learn

The seminar begins at 8 A.M. and finishes at 3 P.M. Continental breakfast is included and so is your luncheon from noon to 1 P.M. There are breaks at mid-morning and mid-afternoon for refreshment and informal networking. This is a basic course with no prerequisite or advanced preparation required. The group seminar is a live presentation at all locations.

### Basic Reporting Requirements

- Who gets a Form 1099?
- The types of payments that are reportable and those that are exempt
- When corporations are subject to reporting
- NEW** • How the 2008 Budget Proposals will have a far reaching effect on information reporting, if passed.

### Deadlines, Forms, & Changes to Forms and Recipient Instructions for 2007

- Statement deadlines and IRS filing deadlines
- Taking advantage of extended deadlines to lower penalty exposure
- Statement format requirements, including the delivery of payee statements via the internet
- Demystifying the language of "IRS Instructions" for filers

### Collecting Data for Year-End Reporting

- Why your data isn't good enough for the IRS, and what you need to do about it
- How to identify valid Taxpayer Identification Numbers: SSNs, EINs, and ITINs
- Form W-9: The requirements your documentation must meet—and creating the best substitute W-9
- How to use the IRS TIN Matching Program to verify the name-TIN combination of your payee before filing and avoid penalties
- P-Card Reporting: How best to handle these transactions

### Penalties and Withholding Liability

- What are the penalties for incorrect information on Form 1099?
- NEW** • The proposed increase to penalty amounts in the Administration's 2008 budget
- When and how much you must withhold from payments
- How to meet documentation requirements to satisfy IRS examiners

### Tax Year 2007 Year-End Reporting

- How to file on paper, mag media, or electronically
- The IRS Revenue Procedure for creating a magnetic/electronic file
- The types of mag media no longer accepted by the IRS
- Using the IRS FIRE System to file electronically
- Corrections—what IRS requires, and when you should decline a payee's request for a correction
- Depositing withheld federal income tax and filing Form 945

### IRS Regulations and Guidance

- NEW** • New section 409A reporting requirements affecting deferred compensation to nonemployees
- Payments for legal services - Attorney Gross Proceeds regulation issued in 2006
- Settlements and judgements, including claimant's attorney fees
- Expansion of the requirement to report cancelled debt
- Payments to middlemen, agents, joint payees, escrow payments
- Payments made on behalf of another

### State Reporting Requirements

- Basic guidelines and overview of various states requirements
- NEW** • Some states now have withholding requirements on contractors
- California reporting—you may have reporting obligations even if you're not a California-based company

### Identifying International Payees

- NEW** • IRS requirements to identify non-U.S. payees who may be subject to tax withholding and/or subject to reporting on forms other than Form 1099 and a look at the new IRS audit program focused on these rules.

# Seminar Locations & Dates

**6 new cities  
this year!**

## ALABAMA

Birmingham • Dec. 5

## ARIZONA

Phoenix • Nov. 13  
Tucson • Oct. 24

## CALIFORNIA

Oakland • Nov. 2  
Ontario • Nov. 29  
Orange County • Nov. 15  
Sacramento • Nov. 28  
San Diego • Nov. 14  
San Jose • Nov. 1

## COLORADO

Denver • Oct. 24

## CONNECTICUT

Hartford • Oct. 2

## DISTRICT OF COLUMBIA

DC • Nov. 14

## FLORIDA

Ft. Lauderdale • Nov. 27  
Orlando • Nov. 28

## GEORGIA

Atlanta • Nov. 6  
Atlanta • Nov. 29

## IDAHO

Boise • Oct. 31

## ILLINOIS

Chicago • Sept. 21  
Chicago • Oct. 30

## INDIANA

Indianapolis • Sept. 18

## IOWA

Des Moines • Sept. 20

## KENTUCKY

Louisville • Nov. 6

## LOUISIANA

Baton Rouge • Oct. 9

## MARYLAND

Baltimore • Oct. 16

## MASSACHUSETTS

Boston • Sept. 26

## MICHIGAN

Ann Arbor • Sept. 25  
Detroit • Oct. 3  
Grand Rapids • Oct. 2

## MINNESOTA

Minneapolis • Sept. 19  
Minneapolis • Nov. 1

## MISSOURI

Kansas City • Oct. 30  
St. Louis • Nov. 7

## NEBRASKA

Omaha • Nov. 8

## NEVADA

Las Vegas • Oct. 26

## NEW JERSEY

Newark • Oct. 4

## NEW MEXICO

Albuquerque • Oct. 25

## NEW YORK

Manhattan • Oct. 3\*  
Rochester • Nov. 15

## NORTH CAROLINA

Charlotte • Sept. 27  
Raleigh • Oct. 11

## OHIO

Cincinnati • Oct. 16  
Cleveland • Sept. 25  
Columbus • Oct. 17

## OKLAHOMA

Oklahoma City • Nov. 8

## OREGON

Portland • Nov. 27

## PENNSYLVANIA

Harrisburg • Oct. 10  
King of Prussia • Oct. 9  
Pittsburgh • Oct. 11

## RHODE ISLAND

Providence • Nov. 13

## SOUTH CAROLINA

Columbia • Oct. 10

## TENNESSEE

Memphis • Dec. 4  
Nashville • Oct. 17

## TEXAS

Dallas • Oct. 3  
Dallas • Nov. 7  
Houston • Oct. 2  
Houston • Dec. 6  
San Antonio • Oct. 4

## UTAH

Salt Lake City • Oct. 25

## VIRGINIA

Richmond • Nov. 13

## WASHINGTON

Seattle • Oct. 23

## WISCONSIN

Milwaukee • Oct. 31

\*\$100 surcharge this location

# Form 1099 Year-End Reporting Seminar

**FAX registration to 734.668.7599**

Mail to: 1995 Highland Drive, Ann Arbor, MI 48108-2284

e-mail to [office@balanceconsult.com](mailto:office@balanceconsult.com) or register at [www.balanceconsult.com](http://www.balanceconsult.com)

Hotel information will be enclosed with your seminar confirmation, or check [www.balanceconsult.com](http://www.balanceconsult.com)

Please provide all information requested below. Copy and use a separate page for additional registrants. If you have questions, please call us at 734.668.1099. Payment is due in full before the date of the seminar for which you register. If you are unable to attend the seminar, you may send a substitute without additional charge. Cancellation between 14 and 7 days prior to the date of the seminar is subject to a 50% service charge. Cancellation fewer than 7 days prior to the program (including no-show at the seminar) does not receive a refund and the full registration fee must be paid. For more information regarding administrative policies such as complaint and refund, please contact our office at 734.668.1099. Balance Consulting reserves the right to cancel any program due to low attendance or inclement weather. If registrant has special needs, please advise a Balance representative as soon as possible. Please remember that the temperature in meeting rooms is often difficult to control and it's wise to bring a light cover-up.

**Seminar city:** \_\_\_\_\_ **Seminar dates:** \_\_\_\_\_

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Registration confirmations, invoices and other seminar bulletins are sent via e-mail unless otherwise indicated.

Rev. 6.07

Our primary business is \_\_\_\_\_

Have you previously attended

Balance Consulting seminar(s)?  Yes  No

**BALANCE**  
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## Payment Information

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Cardholder signature (required)

	Form 1099 YE Reporting	Information Reporting Hot Topics	Advanced Form 1099 Compliance
Standard Fee	\$595	\$595 / with YE \$895	\$895
Paid by July 16	<b>\$545</b>	\$545 / with YE \$845	—
Co. has Tax Advisory Subscription (TAS)	\$545	\$545 / with YE \$845	\$845
Paid by July 16 AND Company has TAS	\$495	\$495 / with YE \$795	—
Paid 30 days in advance	—	—	\$845
Paid 30 days in advance AND company has TAS	—	—	\$795

## Also from Balance:

### Advanced Form 1099 Compliance Procedures

This two-day seminar has been newly developed for those who have already attended a Form 1099 Compliance seminar, and are ready to go into greater depth on issues such as clarifying the gray areas of reportability; writing or updating policies and procedures for internal accountability in tax reporting; conducting your own internal training; and much more. All sessions will be taught at the Kate LaBuda Conference Center at Balance Consulting in Ann Arbor, Michigan.

Course dates: Aug. 28-29      Oct. 11-12      Dec. 11-12  
                         Sept. 19-20      Nov. 14-15

### Information Reporting Hot Topics

Get in depth coverage on the topics that affect you now such as nonresident alien reporting, attorney reporting, OFAC (Office of Foreign Assets Control) and B-Notice processing. This one-day session follows the Form 1099 Year-End Reporting seminar in these four cities:

Charlotte, NC • Sept. 28      Orange County, CA • November 16  
San Antonio, TX • October 5      Atlanta, GA • November 30

For more information about either of these seminars, visit [www.balanceconsult.com](http://www.balanceconsult.com)



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IAPP Approved by IAPP for CAPP recertification continuing education credits. Number of credits for 1-day course: 4. For 2-day course: 8.

NAF1099 Approved for continuing education credits for the Certified Information Reporting Filer credential.



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