

YEAR END EMPLOYMENT TAX COMPLIANCE

Approved by DCA CMFO, CCFO – 2 CEU'S – 2 Accounting

Approved by DCA CTC – 2 CEUs General/Secondary Duties

Approved by DCA RMC – 2 CEUs Professional Development

Approved by DCA CPWM – 2 CEUs Management

Approved for CPEs CPA, RMA, PSA – 2 CPE's – Taxation

November 18, 2026 Webinar

10:00am–12:00 pm Webinar Timetable - \$50 per person

Presenter: Vincent Urciuoli, Former IRS Agent, Federal/State/Local Government Specialist

Form W-9

Request for Taxpayer Identification Number

Taxpayer Identification Number (TIN) and Certification

Limited Liability Companies (LLCs) and Reportable Payments

Backup Withholding (BUW)

Definition & Withholding Rate

When are you required to backup withhold?

When to end backup withholding

Form 945

Annual Return of Withheld Federal Income Tax

Common errors

TIN Matching Program

Determining Worker Status

Employee vs Independent Contractor

Types of Employees

Employment under the Internal Revenue Code (IRC)

Test under common law

Control Test

Behavioral control

Financial control

Relationship of the parties

Form W-2 & Form 1099 NEC

How to properly classify Sporting Officials

School Districts & Municipalities

Umpires and Referees in School Districts

Umpires and Referees in Municipalities

Paying Umpires and Referees

CLAIMANTS CERTIFICATION & DECLARATION

I do solemnly declare and certify under the penalty of the law that the within bill is correct in all its particulars, the articles have been furnished or services rendered as stated herein, that no bonus has been given or received by any person or persons within knowledge of this claimant in connection with the above claim and that the amount charged is a reasonable one.

Just send your check with the application form!

You do not need to send us your Voucher for a separate signature since the presigned certification on the left can be attached to your voucher in lieu of sending it to us for a signature. This form has been determined by DLGS to meet the requirements of the statutes for this type of expenditure.

