

RelocationTaxes

Personal Income Tax Return Preparation

Our 24th Annual Relocation Tax, Payroll and Legal Conference

October 3rd & 4th, 2011

The Hanover Marriott, Whippany, NJ

2011 Mobility Tax and Legal Seminar: Tax and Technology Solutions for Building on the Foundation of the New Normal

- Expand Your Knowledge Base
- Set Your Strategy
- Solidify Your Program and Policy
- Understand Technology and Tax Solutions
- Help Your Company Stay in Legal and Tax Compliance

POWERED BY:



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This seminar has been approved as a sponsoring organization to grant CEU, CPE and CRP credits: Up to 8 potential credit hours are available.

CEU CPE CRP



Agenda

Day I – Monday, October 3rd, 2011

(Maximum Potential of 5 credit hours)

8:15am – 9:10am	Registration and Continental Breakfast
9:10am – 9:20am	Opening Remarks - Jason Arnold: President & Chief Operating Officer, Ineo, LLC
9:20am – 10:30am	New 2011 Tax Law Changes - Their Impact on Relocation Tax Gross-up Policies and the Transferee David S. Oltman, CRP, Chief Compliance Officer Ineo, Co-Founder Relocation Taxes, LLC (credits 1)
10:30am – 10:50am	Break
10:50am – 12:00noon	Session #1 International Tax Issues, Payroll Pitfalls – Cheryl Spielman, CPA, Partner & Debbie Spyker, Senior Manager Ernst & Young (credits 1)
12:00noon – 1:15pm	Session #2 Government Relocation Regulation Changes – GRAB Update - John Ryan, RMW (credits 1)
1:15pm – 2:20pm	Luncheon – Make Mobility Connections over a formal lunch. Sponsor – Relocation Management Worldwide
2:20pm – 2:40pm	Session #1 Global/International Tax Fundamentals - Gardiner Hempel, CPA, GPHR: Partner, Deloitte Tax (credits 1)
2:40pm – 3:50pm	Session #2 Lump Sum Software Demonstration - Mary Reilly, SVP Global Business Development
3:50pm – 4:00pm	Break
4:00pm – 5:00pm	Session #1 All Watched Over by Machines of Loving Grace. Managing the Space between Assignees, Head Office, Technology and the Banks - Geoff Davidson, Hessel (credits 1)
5:00pm – 6:30pm	Session #2 NEW Global Assignment Program Demonstration – Mary Reilly/Larry Brouder (credits 1)
	Break
	Session #1 Corporate Perspectives: A 360 degree view on corporate mobility tax and legal challenges and solutions. Moderator: Larry Brouder, SCRP; David Buchner, MasterCard International; Sharon Byrnes, Stryker; Adele Yeargan, ITT Corporation (credits 1)
	Session #2 Getting Ready for Year-End – Brian Vitello, CPA and Ange Miller, ExpensePro (credits 1)
	Attendee reception and networking – Hors d'Oeuvres and Drinks Sponsored by Relocation Management Worldwide and Hessel

We would like to thank our prominent GOLD sponsors, without whose support this conference would not be possible.

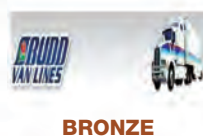


Day II – Tuesday, October 4th, 2011

(Maximum Potential of 3 credit hours)

8:15am – 9:00am	Registration and Continental Breakfast
9:00am – 9:10am	Opening Remarks - Jason Arnold: President & Chief Operating Officer, Ineo, LLC
9:10am – 10:20am	Advanced Global/International Tax and Payroll Issues Gardiner Hempel, CPA, GPHR: Partner, Deloitte Tax (credits 1)
10:20am – 10:40am	Break
10:40am – 11:45am	Withholding / Gross-ups / New Cost Containment Opportunities - David S. Oltman, CRP (credits 1)
12:00noon – 1:10pm	Luncheon – Buffet Luncheon and Networking Opportunities Sponsor – Hessel
1:10pm – 2:10pm	International HR and Payroll Management – Enzo Borzaro, Sr. Manager, Deloitte Tax (credits 1)
2:15pm – 3:15pm	Software Open House - Demonstration and Q&A – Jason Arnold and Mary Reilly

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Speakers & Topics



Jason Arnold – As President and founder of Ineo, Jason's mission is to deliver state-of-the-art, global mobility products and services that are powerful enough for the largest corporations while still being accessible to the smallest of relocation companies. Jason's innovative ideas and leadership have brought Ineo and its suite of products and services to the forefront of the global mobility industry. Prior to forming Ineo, Jason served as a senior manager at a prominent relocation service provider, setting strategy and leading a technology team during the development of one of the industry's first web-based relocation systems. Jason is a leading expert in relocation tax issues and speaks regularly on the subjects of relocation tax and technology. He received a B.S.B.A in Business Administration with a focus on Information Systems from Colorado State University.

Day I & II – Monday and Tuesday – October 3rd & 4th,
Conference Moderator - **Opening Remarks**

Software Open House - Demonstration and Q&A

- Tuesday: 2:15pm – 3:15pm



David S. Oltman, CRP – Founder, President & CEO of Relocation Taxes, LLC located in Wilton, CT, now Chief Compliance Officer of Ineo/Relocation Taxes, LLC David was co-founder of both The Hessel Group and ReloTax. With over 25 years in the industry he is a member of the International Foundation of Employee Benefits Plans and the Employee Relocation Council. He was one of the first in the country to receive his Certified Relocation Professional (CRP) Designation. He is a highly rated national speaker on the subjects of relocation tax law and payroll issues. He was previously the Manager of Benefits Administration and relocation at Ciba-Geigy Corporation headquartered in Basel Switzerland and Ardsley, NY. He holds a BBA from Pace University and an MBA in Finance.

New 2011 Tax Law Changes - Their Impact on Relocation Tax Gross-up Policies and the Transferee

Monday: 9:20am – 10:30am

- Home Buyer Tax Credits – Navigating Losses, Repayments, and resulting Tax Gross-up Issue
- H.R. 1863 (Federal Law): Multi-State Taxation Agreement and New 30 Day Rule
- 2011 FICA Limit and Withholding Changes, Paybacks & Forgiveness
- IRS Tax Forms Relocation Tax Reports
- Alternative Minimum Tax (AMT), and Tax Credits and Credit Phase-outs
- Commuting Expenses vs. Business Expenses vs. Temporary Assignments – all Very Different Tax Treatments
- Economic Stimulus Package Impact to Relocation Programs
- 2011 & 2012 Gross-up Audit Issues

Withholding / Gross-ups / Cost Containment Opportunities

Tuesday: 10:40am – 11:45am

- Things Every Transferee Should Know Before Filing Their Relocation Year Tax Return(s)
- New Temporary Assignment State Tax Withholding and Gross-up / Compliance Issues
- The “one-year rule” – Temporary Assignment, Business Trips, and Commuters
- Why 80% to 90% of all Relocation Tax Returns are Prepared Incorrectly.
- Common Gross-up Audit Reconciliation Issues
- Gross-up Policy Options, “How to Save Thousands of Dollars Per Move”
- Important IRS Rulings – Corporate Relocation Overview
- Hot 2011 Trends With Regards To Gross-ups and Application of Allowances and Norms.



Cheryl Spielman – Partner in Ernst & Young's Human Capital practice based in New York. During her 30-year career at Ernst & Young, Cheryl has been instrumental in leading numerous Human Capital initiatives and has made a substantial impact in how the firm serves its clients. She is currently the firm's Financial Services Human Capital Leader and former National Global Equity and Incentive Solution Leader for the US. Cheryl is a frequent speaker at major conferences for organizations such as the National Foreign Trade Council, National Association of Stock Plan Professionals and Tax Executives Institute. Cheryl holds a BS from Cornell and an MBA from the University of Chicago and is a Certified Public

Accountant in the states of New York and New Jersey. She lives in Englewood, New Jersey with her husband Myron and six children.



Debbie Spyker – is a Senior Manager in Ernst & Young's Tax Controversy and Risk Management Services Group. She is based in the Denver office and specializes in Employment Tax and Information Reporting Tax Services. Prior to joining Ernst and Young LLP in 1997, Debbie was an employment tax auditor for the State of Colorado. Debbie is an editor of 2000-2008 editions of WGL's Principles of Payroll Administration, and The Payroll Practitioner's Compliance Handbook, as well as the 2001 and 2002 and 2003 editions of the American Institute of Professional Bookkeepers Mastering Payroll I and II. Debbie is a member of the Colorado Society of CPAs, the AICPA, and the American Payroll Association. She is also a Certified Payroll Professional (CPP). BS, Biology, The University of West Florida, Master of Taxation, The University of Denver.

International Tax Issues, Payroll Pitfalls

Monday: 10:50am – 12:00pm

- Hurdles on not having a globally integrated team
- Trailing liability challenges
- Business travelers
- Global remediation process
- IRS, IDS in payroll and audit implications



John Ryan – Executive Vice President with Relocation Management Worldwide (RMW). John is key to RMW's development of strategic service lines of business and primary teaming partners. With over 25 years in relocation and moving and storage experience. John has a Bachelor of Science in business management, currently licensed Real Estate broker in the state of Virginia and holds an ABR (Accredited Buyer Representative) and CRS (Certified Residential Specialist) designations. He is also thoroughly knowledgeable of the FAR, FTR, JTR, JFTR, the GSA Federal Supply Service Statement of Work, the HTOS, GSA01 and the 400N based tariffs, IRS Revenue Ruling 05-74, and ERC industry best practices. Has owned his own moving and storage company, was on the inception level with RE/MAX Allegiance Relocation, and AWR (Allegiance Worldwide Relocation) an international forwarding company.

Government Relocation Regulation Changes

Monday: 10:50am – 12:00pm

- How the government relocation program differs from corporate
- Recent changes in the Federal Travel Regulations
- Domestic partner assistance
- Proposed rewrite of the relocation income tax allowance



Gardiner Hempel, CPA, GPHR – Partner, Global Employer Services, Deloitte Tax LLP, New York, NY: Gardiner specializes in international tax, compensation and human resource issues affecting expatriates and their employers. He has lived and practiced in Germany, Hong Kong and Japan. He has served as a member of the Board of Directors of the SHRM Global Forum and now serves as the Chair of the Board of the HR Certification Institute.

Global/International Tax Fundamentals

Monday: 1:15pm – 2:20pm

- U.S. Payroll Withholding
- Counting the Days
- Frequent Business Travelers
- Income Tax Treaties
- Social Security and Totalization Agreements

Advanced Global/International Relocation Tax and Payroll Issues

Tuesday: 9:10am – 10:20am

- Mobility Trends
- Regulatory Pressures
- Split Payrolls
- Global Employment Companies
- Legislative Developments



Mary Reilly – Senior Vice President of Global Business Development at Ineo Technologies, Mary is recognized throughout the relocation industry for numerous accomplishments in creating innovative supplier alliances, client services and technology platforms. Mary has worked directly with corporations and government agencies to develop and manage

business alliances internationally. Mary is a highly regarded industry veteran with over 27 years of global relocation and tax experience. She previously held a management position at Prudential Relocation Management and served as the corporate manager of relocation programs at both Mead/Westvaco and Colgate Palmolive. Most recently she held the position of Vice President of Client and Business Development. Mary's combination of third party, corporate, international and relocation tax experience makes her one of the most qualified experts in the industry.

Lump Sum Software Demonstration

Monday: 1:15pm – 2:20pm

NEW Global Assignment Program Demonstration

Monday: 2:40pm – 3:50pm

Software Open House - Demonstration and Q&A

Tuesday: 2:15pm – 3:15pm



Geoff Davidson – He became involved with the relocation industry in 1994 when he joined The Hessel Group Ltd. He is now a Director and co-owner of Hessel. Geoff has a background in air transport and commercial property development. Geoff's main role has been to supervise and develop the technology behind the Hessel expense management service and he takes a particular interest in payment processes.

“All Watched Over by Machines of Loving Grace”. Managing the Space Between Assignees, Head Office, Technology and the Banks

Monday: 2:40pm – 3:50pm

- So you think that there is a global banking network?
- Working around systems that don't talk to each other
- Working in multiple currencies
- Effective cross-charging strategies between business entities
- Keeping it simple for the assignee
- Technology next steps – is there an app for it?



Larry Brouder – Moderator: Mr. Brouder has origins in the actuarial and annuity groups of Traveler's and Aetna. He has spent the last 16 years in the Global Mobility world, supporting programs for such clients as GE, UNUM, MCI, and ING. He also managed the creation of domestic service delivery platforms, policy consulting services, and international relocation programs for one of the nation's leading relocation service providers. He has spent a number of years as Director of HR Shared Services for the nation's largest privately held engineering firm, managing global benefits, global mobility, business continuity, and designing security and pandemic protocols. He lives in Guilford, CT with his family, and holds a BS in Management from Bryant University in Smithfield, Rhode Island as well as ERC CRP and GMS designations.



David Buchner – is the Business Leader for the Global Mobility group at MasterCard Worldwide. He has over 17 years of global mobility and international tax experience, with concentration in expatriate and foreign national affairs. Prior to joining MasterCard, Mr. Buchner spent 3 years at Goldman Sachs as a VP in the Global Mobility group supporting the Investment Banking, Merchant Banking and Investment Management divisions. Before that, he spent 13 years at KPMG LLP in New York City managing various global accounts providing tax compliance and consulting services to their multinational employees. Mr. Buchner graduated from West Virginia University in Morgantown where he majored in Marketing. He earned a Master of Science degree in Taxation from Pace University in New York City.



Sharon Byrnes – is the Director of Global Mobility at Stryker Corporation. Sharon joined Stryker in February 2008 and is responsible for the global and US domestic mobility programs. Prior to joining Stryker, Sharon held various international HR positions with Merck, Honeywell, Prudential, and ExxonMobil, including 23 years in the expatriate field, with focus on strategic program design, policy design, and program administration. Sharon holds the GMS designation. She is also a planning board member of the New Jersey Relocation Council (NJRC), and a member of the Society of Human Resource Management (SHRM), Employee Relocation Council (ERC), ORC's East Coast Roundtable and many others. Sharon holds a B.S. degree in Business Management and an MBA from Seton Hall University. Sharon is also six-sigma green belt certified.



Adele M. Yeargan, GPHR, SGMS, CRP – has held Global Mobility roles in leading organizations within Corporate, Consulting and Outsourcing functions. Adele's international business career has spanned over twenty years, during which she has done work in various fields outside of mobility including international commodity trading and bulk cargo forwarding. During her career Adele has traveled extensively; doing business in over 37 countries.

Corporate Perspectives: A 360 degree view on corporate mobility tax and legal challenges and solutions

Monday: 4:00pm – 5:00pm

- Program challenges during the recent volatility
- Innovative approach and solutions for common situations
- Effective Mobility Structure for operation and delivery
- Insights on what's next in Domestic and Global programs



Brian Vitello, CPA – is a 15 year veteran of the relocation industry. He founded ExpensePro, LLC in order to focus on global relocation expense management and tax processing services. ExpensePro assists corporations, government contractors and relocation service providers in developing and maintaining high quality global relocation expense administration services with an eye on cost containment and cutting edge tax gross-up and payroll administration. Brian is a Certified Public Accountant (CPA) and is a member of the Employee Relocation Council (ERC), the American Institute of Certified Public Accountants (AICPA), and the Colorado Society of Certified Public Accountants (CSCPA). He holds a Bachelor of Science degree in public accounting and a Master of Science degree in taxation.



Ange Miller – Director of Support Services. Ange has over 16 years of relocation tax, accounting, audit, payroll processing and IT experience. She has served as a Technical Support /Business Analyst, Expense Processor, Project Manager and Relocation Accountant. Ange has extensive knowledge and expertise with regards to audit and compliance. More importantly she has set the standard for client implementation and training. Knowing both the operational and technology sides of relocation as well has made Ange a valuable resource at ExpensePro.

Getting Ready for Year-end

Tuesday: 4:00pm – 5:00pm

- Year-end Schedules & Withholding vs. Gross-up – Updating Payroll Systems with Year-end Adjustments
- Problems to Watch Out For & Auditing your Policy Transferee Records and Tax Gross-up Settings “Before” Final System Processing
- Gross-up Policy Considerations & Calculating and Tying the Year-end Gross-up – State Sales Tax Deductions and Their Effect on Gross-up
- Updating FICA Earnings and Salary Information & Printing of the RTRs, W-2's and IRS Form 3903



Enzo Borzaro – Senior Manager, at Deloitte, is a seasoned professional in the field of international assignment services, with a focus on international compensation accumulation and reporting. He is also instrumental in partnering with clients to develop and manage the international global mobility process with a focus on maximizing technological support to the mobility function, management and cost reporting, compliance, and risk management. Enzo also focuses on mobility policy development, vendor coordination, payroll and expense review, and process optimization. Enzo is originally from Montreal, Canada. After completing his MBA in HR Management at the business school of the Université de Montréal in 1997, he joined the international HR management arena. Enzo is currently a Senior Manager in Deloitte's Global Employer Services practice in the International HR competency.

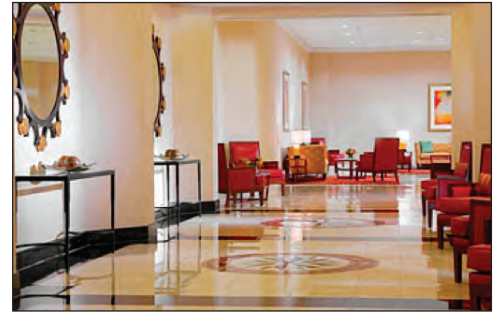
International HR and Payroll Management

Tuesday: 1:10pm – 2:10pm

- Foreign Data Collection
- Shadow Payrolls
- Foreign Currency Exchange Issues
- Equity Compensation Reporting and Withholding
- Advanced International Payroll Compliance

RelocationTaxes

Personal Income Tax Return Preparation



24th Annual Relocation Tax, Payroll and Legal Conference

October 3rd and 4th, 2011

Whippany, NJ – Hanover Marriott Hotel

Located just 24 miles from Newark Liberty International Airport (EWR), The Hanover Marriott is beautifully situated in the Whippany/Parsippany area. Only 40 miles from New York City with over 20 Fortune 500 companies nearby, the Hanover Marriott is the ideal setting for the 2011 Relocation Taxes seminar. The Marriott is just a short drive to Morristown, NJ and less than one hour from Manhattan, NYC.

Places to See / Things to Do

Historic Morristown, Morris Museum, The Mall at Short Hills, the Mayo Performing Art Center at the Morristown Community Theatre, New York City/Midtown, DePasquale - The Spa, Antique Shops-Chester, US Equestrian Team-Far Hills, Paper Mill Playhouse-Millburn, Rockaway Town Square Mall

Transportation

Hotel: Only 19 mile(s) from Newark airport. Driving directions: Exit Newark Liberty Int'l Airport. Take Rte 78 West to Rte 24 West (Morristown) to Rte 287 North to Exit 39 (Route 10 West). Go through one stop light, take next u-turn, hotel on right. This hotel does not provide shuttle service. Alternate transportation: Trustworthy Taxi fee approximately \$70; reservations required (973) 525-4722. Two other car services can be reached at (973) 789-7905 or (973) 515-8808

Reservations

Hotel accommodations should be made as soon as possible directly with the **Hanover Marriott (973) 538-8811**. A special room rate has been made available to seminar attendees for \$149 per night for a limited time period. Hotel rates **DO NOT** include taxes and fees. Please identify yourself as an attendee of Relocation Taxes relocation conference when making your reservation. Please note that space is limited and will be assigned on a first-come, first-served basis.

REGISTRATION AND FEES

\$695 for both days

\$645 each for two participants from the same company

\$595 each for three or more participants from the same company

\$395 for one day – all participant(s) (Monday or Tuesday)

\$245 Handouts only – for people who cannot attend the seminar but still want the handouts.

Handouts will be mailed no earlier than October 17th, 2011.

Limited Space:

Early registration is recommended. Reservations should be made by Friday, September 12th, 2011.

Register By:

Telephone: (203) 529-3020 or

Fax: (203) 529-3021 or preferred method at

Website: www.relotax.com

Please make checks payable to:

Relocation Taxes, LLC

372 Danbury Road

Wilton, CT 06897

All Payments must be received by September 28th

(W-9 Form Available) (TIN# 11 – 3671658)

Cancellation Policy:

Once you have faxed, phoned or registered on our website, you are considered registered for the seminar. If it is necessary to cancel, you must receive a written "Receipt of Cancellation" from Relocation Taxes, LLC.

Cancellations are entitled to full refunds if received, in writing, no later than September 9th. A cancellation received after September 9th, but before September 16th, will be charged a \$100 fee. After September 16th, all reservations are considered final.

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Title:		
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Address:		
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E-mail:		
<input type="checkbox"/> Both Days <input type="checkbox"/> Day 1 Only (Monday) <input type="checkbox"/> Day 2 Only (Tuesday)		
<input type="checkbox"/> Payment Enclosed <input type="checkbox"/> Bill Company <input type="checkbox"/> Bill Credit Card		
I authorize Relocation Taxes to charge my: <input type="checkbox"/> Visa <input type="checkbox"/> M/C <input type="checkbox"/> Discover		
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Relocation Tax, Legal and Payroll Issues for
Human Resources, Payroll & Relocation Professionals

Whippany, New Jersey
October 3rd and 4th, 2011

Some Previous Companies in Attendance:

Comments and Quotes from previous attendees: "This conference helped our company move into compliance"; "High Energy – All Great Speakers"; "I brought back new ideas that will save my company a lot of money"; "I now know how I can save my company a lot of extra gross-up dollars without even changing our policy"

