



Accounts Payable/Disbursements Preparing for Year-End and 2012 Webinar

Segment 4: State Filing Requirements Impacting Accounts Payable, Annual Changes, and Forms Review

State Regulations Impacting Accounts Payable

- Combined Federal/State Filing Program
- State requirements for reporting Form 1099-MISC
- State magnetic media/electronic Form 1099-MISC reporting requirements
- State new hire reporting of independent contractors
- Unclaimed payments/abandoned property

Annual changes

- Federal per diem allowances
- Federal standard mileage rates
- Federal standard deduction and personal exemption values
- Federal tax levies of independent contractors

Forms Review

- Form 1099-MISC
 - 2011 changes
 - Reporting payments to attorneys
 - Substitute forms
- Form 945
- Penalty notices (Notice 972CG)