

Course Instructor:
Jerri LS Langer, JD, LLM

Jerri Langer is a Principal and a founding partner in Cokala Tax Group, and a nationally recognized tax information reporting and withholding advisor and author of books and articles on tax compliance, who has experience serving gaming operations as well as accounts payable and other specialized tax areas. She received her JD and LLM in Taxation from the University of Florida College of Law and is a member of the Florida and Michigan bars. Jerri is currently serving her second appointment to the IRS Commissioner's Information Reporting Program Advisory Committee (IRPAC). Prior to joining as a partner in the Cokala group, Jerri served as a Director in Deloitte & Touche; as a Director in Balance Consulting; and in positions of responsibility for tax reporting and withholding in banking and brokerage tax operations.

This is a group educational seminar, presented live. There is no prerequisite course requirement, and no advance preparation is required. The program level is appropriate for basic learning. Participants with advanced levels of experience will also receive benefits from the course through important updates and Q&A with the instructor. To register for this course, contact Cokala Tax Information Reporting Solutions at 734.629.5155 or use the registration form in this brochure, or see www.cokala.com. For information about refund, complaint and program cancellation policies, please contact our office at 734.629.5155.



CPE CREDITS:
15 for the 2-day program.

Cokala Tax Information Reporting Solutions, LLC, is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: www.nasbatools.com.

Tax Withholding & Reporting in GAMING OPERATIONS and Accounts Payable in GAMING ESTABLISHMENTS

Choose from two locations in 2011
for this highly recommended, practical tax course:

- Sacramento California, July 12-13
- Windsor Locks Connecticut, August 24-25

This updated 2011 training program will help you and members of your financial management and operations team with a broad range of tax compliance issues that are high priorities for IRS audit. These are all hot issues today for gaming establishments and their related entertainment, restaurant or hotel operations:

- *Form W-2G tax reporting*
- *Form 1099 tax reporting including 1099-MISC changes in 2011 and 2012*
- *Form 1042-S tax reporting*
- *Tax withholding requirements for your payments to U.S. and foreign persons*
- *Documentation requirements to identify payees and whether they are U.S. or foreign persons (Form W-9 and W-8 compliance).*

Government regulators are specifically targeting these areas of tax compliance now in IRS examinations. Cokala Tax Group, with specialized experience in these tax compliance areas in the gaming industry, offers you the opportunity to train now, implement procedures, and be prepared.

This course has been prepared specifically for gaming. In today's demanding economic and tax enforcement environment, tax compliance training that will help you reduce risk is a compliance activity you should not do without. Tax information reporting penalties today are two times or more higher than they were a year ago, and there is additional risk of tax liability equal to 28% or 30% of payments if backup or "1042 foreign payee" withholding were required but not deducted by your organization at the time you made the payment.

We have worked with many casinos to enhance compliance on these tax regulatory issues, and hope to help you also through this newly updated training program. If you have questions about the program, or for convenient registration by phone, please call us at 734-629-5155.

COKALA Tax Group
www.cokala.com

Please phone Cokala at 734.629.5155 to register for this tax training program, or if you have questions about the course or the registration fee discounts of 10%, 15% or more that may be available to you. A registration form is enclosed, if you prefer to register by mail, fax, or email attachment.



This updated 2011 course includes these hot issues:

- ***IRS focus on documenting and withholding tax from foreign players and foreign service providers***
- ***Changes in Form 1099-MISC reporting***
- ***IRS 1099 and 1042-S filing including e-file requirements***
- ***Depositing and tracking withheld federal tax to avoid out-of-balance penalties and interest***

Tax Withholding & Reporting in GAMING OPERATIONS and Accounts Payable in GAMING ESTABLISHMENTS

- Sacramento, California on July 12-13
- Windsor Locks, Connecticut on August 24-25

Learning Objectives

- Identify the full range of payments required to be reported to the IRS on Forms 1099 and 1042-S
- Identify your payee according to tax regulatory requirements for U.S. persons and foreign visitors (use of Form W-9 and the Forms W-8)
- Recognize when backup withholding of tax is required in Accounts Payable, and apply the 28% withholding rule
- Recognize when foreign-payee withholding of 30% is required
- Identify when to use Form W-2G and when to use Form 1099-MISC and how to report gambling winnings including slots, bingo, keno, table games, sweepstakes, lotteries, wagering pools, drawings, contests, tournament prizes and other events
- Withhold the correct amount of tax from gaming winnings, for your U.S. players and for your foreign visitors
- Apply best practices in preparation of federal Forms 1099, W-2G, 5754, 1042-S, 945, and 1042

About Cokala Tax Information Reporting Solutions

Cokala is an advisory services firm offering experienced and practical help, gained over decades of working with major companies and institutions, to meet your federal and state tax obligations for identifying and tax reporting the people and companies you pay. We help organizations avoid risk exposure on tax issues that are high priorities for enforcement today by the Internal Revenue Service and state governments. Tax compliance training programs are just one of the services provided by the Cokala Tax Group. We also provide year-round advisory support by subscription; private tax training on site or by web/audio connection; consultation on new tax regulations or issues of special importance in your organization; and compliance assessments with recommended policies and procedures. You can see more about Cokala at www.cokala.com, or call us at 734.629.5155.



TAX INFORMATION REPORTING SOLUTIONS, LLC

Tax Training Program Locations and Hotel Information for 2011

In Sacramento, California, 2-day class on Tuesday July 12 and Wednesday July 13

Class will be at the Residence Inn Downtown at Capitol Park, located at 1121 Fifteenth Street in Sacramento. The hotel phone number is 916-443-0500, or 800-331-3131. For current information about any hotel discounts for Cokala tax program attendees, please see www.cokala.com or call Cokala at 734.629.5155.

In Windsor Locks, Connecticut, 2-day class on Wednesday, August 24 and Thursday, August 25

Class will be at the Sheraton Bradley Airport hotel, located at 1 Bradley International Airport Drive, Windsor Locks, Connecticut (approximately 15 miles north of Hartford; approximately 14 miles south of Springfield, Massachusetts). The hotel phone number is 860-627-5311. For current information about any hotel discounts for Cokala tax program attendees, please see www.cokala.com or call Cokala at 734.629.5155.

Who Should Attend?

Controllers, Tax Manager or Director, Accounting Managers, Accountants, Accounts Payable Managers and Specialists; Cashiers, Vault and Cage Managers; and everyone who needs to understand the full scope of what is reportable on Forms W-2G, 1099 and 1042-S, and what your obligations are for withholding U.S. tax on different types of payments, and documenting your payee's status as a reportable or nonreportable payee, and as a U.S. or non-U.S. person.

Fee Discounts

Cokala offers you a 20% discount for early registration (45 days prior); a 15% discount for anyone from a company that has had tax training with Cokala and its tax specialists previously; and additional discounts if your company sends 3 or more people to this program (phone 734-629-5155 for more information about multi-person discounts).

CPE Credit

Recommended credit is 15 CPE. Please see the complete statement regarding CPE credit on the previous page.

Support After the Seminar is Included at No Extra Charge

This is a lively program with many opportunities to ask questions during class and at lunch and refreshment breaks. But for your additional questions, which always come up after you return to the office and begin applying what you have learned, Cokala Tax Group will continue to support you for three months through custom email replies to your questions. And in addition, we will send email bulletins to you so you can keep up with changes as they happen.

Don't wait for an IRS audit to spotlight these costly issues! Attend this updated program for expert and practical training that will help you and protect your organization.