



Relocation Taxes, LLC
Personal Income Tax Return Preparation



20th Annual Relocation Seminar

For Corporate Human Resources, Payroll
& Relocation Professionals

September 17-19, 2007
Chicago Marriott, Oak Brook, IL

Earn up to 15 CEU & CPE Credit Hours or up to 9 CRP Credit Hours

CEU

CPE

CRP

Quick Guide

Day I – Monday, September 17

(Maximum Potential of 5 credit hours)

7:30am – 9:10am	Registration and Continental Breakfast	
9:10am – 9:20am	Opening Remarks – Peter Fonseca, CRP	
9:20am – 10:30am	New Significant 2007 Relocation/Payroll & Tax Law Issues – David S. Oltman, CRP	(credits 1)
10:30am – 10:50am	Break	
10:50am – 12:00noon	<u>Break-out Sessions</u>	
	Session #1 Payroll Reporting and Taxation of Relocation Reimbursements – Debera J. Salam, CPP	(credits 1)
	Session #2 Corporate Panel Discussion – Best Practices and Cost Savings Ideas	(credits 1)
	Speakers (Karen King, Joy Morrison, CRP, GMS, Kim Sumulong, CRP, and Michael Washbourn, CRP, GMS)	
12:00noon – 1:15pm	Lunch – “Formal sit-down luncheon”	
1:15pm – 2:20pm	Relocation Payroll Myths, Facts and Penalty Traps – Debera J. Salam, CPP	(credits 1)
2:20pm – 2:40pm	Break	
2:40pm – 3:50pm	<u>Break-out Sessions</u>	
	Session #1 International Relocation’s Impact on the Family and the Financial Implications – Lauren Herring, CRP, GMS	(credits 1)
	Session #2 International Relocation Tax and Payroll Issues – Elizabeth H. Rosenthal	(credits 1)
3:50pm – 4:00pm	Break	
4:00pm – 5:00pm	Open Panel Discussion	
	Speakers - Heithaus, Herring, Hormel, King, Morrison, Oltman, Rosenthal, Salam, Sumulong and Washbourn	(credits 1)
5:00pm – 7:00pm	Gala Reception & Networking	

Day II – Tuesday, September 18

(Maximum Potential of 4 credit hours)

8:00am – 9:00am	Registration and Continental Breakfast	
9:00am – 9:10am	Opening Remarks – Peter Fonseca, CRP	
9:10am – 10:20am	<u>Break-out Sessions</u>	
	Session #1 Advanced International Relocation and Payroll Issues – Elizabeth H. Rosenthal	(credits 1)
	Session #2 Domestic Relocation Tax & Corp. Buyout Programs – Quentin Hormel, CRP & Peter Fonseca, CRP	(credits 1)
10:20am – 10:40am	Break	
10:40am – 11:45am	Withholding / Gross-ups / Cost Containment Opportunities – David S. Oltman, CRP	(credits 1)
11:45am – 12:00noon	Closing Remarks – Peter Fonseca, CRP	
12:00noon – 1:10pm	Lunch – “Buffet style for people on the run”	
1:10pm – 2:10pm	<u>Break-out Sessions</u>	
	Session #1 Getting Ready for Year-end – Quentin Hormel, CRP	(credits 1)
	Session #2 ServiceCoordinator™ Demonstration – Michael Sanderson	(credits 1)
2:15pm – 3:15pm	<u>Break-out Sessions</u>	
	Session #1 Preventing Identity Theft Before/During/After the Relocation Process- John Heithaus	(credits 1)
	Session #2 reloviews™ Software “User Group” / Demonstration – Wendy Olafson & Mary Reilly	(credits 1)

Day III – Wednesday, September 19

(Total 6 credit hours for day)

8:30am – 12:00pm	reloviews™ and ServiceCoordinator™ Software Training day	
	Wendy Olafson, Mary Reilly and Michael Sanderson	(credits 6)
12:00noon – 1:00pm	Lunch – “Order from hotel menu”	
1:00pm – 3:30pm	Training continues	

Speakers & Topics



Peter Fonseca, CRP - Director of Operations, Orion Mobility, Wilton, CT. Peter has been with Orion Mobility for 6 years, and has been in the relocation industry for 10 years. He has extensive experience in expense management and tax gross-up systems. He is a graduate of the University of Connecticut

- Conference Moderator



David S. Oltman, CRP - Co-founder of both The Hessel Group and Relocation Taxes, LLC; CEO, Orion Mobility, Wilton, CT. David is a member of the International Foundation of Employee Benefits Plans and the Employee Relocation Council. He is a top rated national speaker on the subjects of relocation tax law and payroll issues.

New Significant 2007 Relocation/Payroll & Tax Law Issues

Monday: 9:20am - 10:30am

- New 2007 Tax Changes and Their Effects on Relocation Tax Gross-up Policies
- Top 10 Relocation Tax FAQ's in 2007
- New 2007 FICA Limit \$97,500 - Paybacks & Forgiveness
- The Difference Between a Payroll Gross-up and a Relocation Tax Gross-up
- IRS Tax Form 3903, Relocation Tax Report (RTR) and Schedule D
- Alternative Minimum Tax (AMT), Tax Credit Phase-outs, Child, ROTH, Hope and Lifetime Learning Credits
- General Sales Tax (GST) Issues and Gross-up Effects for Transferees and Temporary Assignments

Withholding / Gross-ups / Cost Savings Opportunities

Tuesday: 10:40am - 11:45am

- 10 Things Every Transferee Should Know Before Moving
- Important IRS Rulings - Corporate Relocation Overview
- New Temporary Assignment State Tax Withholding and Gross-up / Compliance Issues
- Common Gross-up Audit Issues "With/Without the Move"
- Gross-up Policy Options, "How to Save Thousands of Dollars Per Move"
- Hot 2007 Trends With Regards To Gross-ups and "Keeping The Transferee Whole"



Debera J. Salam, CPP - Director of Payroll Information and Process Services for Ernst & Young LLP, Houston, TX: Ms. Salam is a payroll compliance specialist and functions as a subject matter expert on implementations, process improvement, and internal and external audits. She is the Editor-in-Chief of Ernst & Young's monthly journal, Payroll Perspectives.

Payroll Reporting and Taxation of Relocation Reimbursements

Monday: 10:50am - 12:00noon

- Federal Taxation of Non-Excludable Reimbursements
- Form W-2 for 2007 Reporting, Box 12 Excludable Moving Expenses
- Relocation Reporting - Case Study - Claim of Right Rules - Paybacks
- How to Properly Report the Repayment of a Social Security Tax Gross-up
- Form W-2 Changes for 2007

Relocation Payroll Myths, Facts, and Penalty Traps

Monday: 1:15pm - 2:20pm

- Proper Accounting and Record Keeping for Relocation Expenses
- Tax, Reporting and Deposit Requirements for Relocation Expenses
- Making Wage and Tax Adjustments
- Relocation Contracts for Repayment of Moving Expenses - Taxables/Excludables
- Common Relocation Myths and Surprising Facts



Karen King has extensive experience in various aspects of the Human Resources field. Karen is currently managing the transition of a staffing and assignments skill center whose primary accountability was to design, implement and steward global staffing and assignment processes, programs and policies for UOP, a Honeywell Company. Karen's specific expertise is in the areas of global mobility program management and immigration, contingent workforce staffing, process and project management. Karen holds a B.S. degree in Business Administration from Eastern Illinois University. She is a member of CRC (past Board Member and Treasurer) and ERC, and is Six Sigma Green Belt certified.



Michael Washbourn, CRP, GMS has been the Sr. Manager of Global Relocation Services for Pfizer Inc. since February 2001. He has been in the relocation industry for 14 years. He is directly responsible for overseeing the relocation policy and service delivery administration for over 1,500 domestic and 300 international relocations annually. He is also a licensed real estate agent in the state of New Jersey. Mike is currently the Chairman of the New Jersey Relocation Council and he was recently elected to the Worldwide ERC Board of Directors. He has spoken at a number of national ERC and local regional conferences as well as SHRM and related industry events. Mike graduated from Villanova University with a Bachelor's degree in Business Administration. He and his family live in Hillsborough, New Jersey.



Joy Morrison, CRP, GMS is the Senior Manager of Global Mobility at PepsiCo, Inc. in Purchase, NY. She is responsible for all relocation volume within North America. She has been in the relocation industry for almost 20 years. Joy lives in Fairfield, CT with her husband and two small children.



Kim Sumulong, CRP has been with CarMax for 5 years and is a Senior Real Estate Analyst. She has been in the relocation industry for 10 years. Kim previously worked for Circuit City in their relocation department and is a licensed Realtor in Virginia. She handles all aspects of CarMax's in-house relocation program and oversees the expense management / tax gross-up process.

Corporate Panel

Corporate Panel Discussion - Best Practices and Cost Savings Ideas

Monday: 10:50am - 12:00noon

- Homesale Programs and Trends
- Gross-up Policies and Cost Savings Ideas
- Direct Reimbursements vs. Lump Sums
- Building Good Vendor Relations
- The New Role of the Corporate Purchasing Department
- Streamlining Headcount - How to Do More Work With Less People
- What Technologies are Currently Being Used in the Corporate Relocation Department



Lauren Herring, MBA, CRP, GMS: President Global Services: Lauren is responsible for overseeing all international business development and operations at IMPACT Group, the experts in relocation transition assistance. She has opened up operations and hired personnel throughout Europe, Asia Pacific and the Americas.

International Relocation's Impact on the Family and the Financial Implications

Monday: 2:40pm - 3:50pm

- Personal Factors Affecting the Assignment
- Surviving vs. Thriving
- Dual Career Concerns
- Hard and Soft Costs

Speakers & Topics



Elizabeth H. Rosenthal - Liz is a Director in the Global Employer Services practice at Deloitte Tax LLP's Chicago office. She specializes in international expatriate taxation and personal financial planning. For more than fifteen years, she has consulted on tax and non-tax issues facing employers expanding globally. Liz is a member of the AICPA and Illinois CPA Society. Liz received a bachelor's degree in accounting from Washington University. She is a Certified Public Accountant and a Certified Financial Planner (CFP).

International Relocation, Tax and Payroll Issues

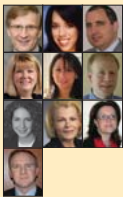
Monday: 2:40pm - 3:50pm

- Application of U.S. Withholding Rules
- Counting the Days
- Tracking the Stealth Expatriate
- Leveraging Income Tax Treaties
- Utilizing Totalization Agreements

Advanced International Relocation and Payroll Issues

Tuesday: 9:10am - 10:20am

- Cross-Border Mobility Trends
- International Policy Developments
- Risk and the Regulatory Environment
- Global Employment Companies
- E-Solutions for a Global Workforce



Heithaus, Herring, Hormel, King, Morrison, Oltman, Rosenthal, Salam, Sumulong and Washbourn - Speakers and Industry Experts

Open Panel Discussion

Monday: 4:00pm - 5:00pm

- Hottest Issues and Trends in Relocation Today
- Best Cost Saving Ideas
- Best Practices



Quentin Hormel, CRP - Tax Manager, Orion Mobility, Wilton, CT: Quentin has been with Orion for over 13 years, and has had various experiences in the relocation tax field. His specialty is gross-up audits, while still being involved with software, tax consulting and training. He is a graduate of the University of Connecticut.



Peter Fonseca, CRP - Director of Operations, Orion Mobility, Wilton, CT: Peter has been with Orion Mobility for 6 years, and has been in the relocation industry for 10 years. He has extensive experience in expense management and tax gross-up systems. He is a graduate of the University of Connecticut

Domestic Relocation Tax & Corporate Buyout Programs

Tuesday 9:10am - 10:20am

- Identifying and Tax Coding of Expenses
- Relocation Tax Law - Deductibles, Excludables, Taxables and Non W-2 Reportables
- Special State Relocation Tax Laws
- Determining Qualified/Unqualified Moves
- Tax Savings and Relocation Buyout Programs
- Amended Value Option (AVO) vs. Buyer Value Option (BVO)
- Revenue Ruling 2005-74 - Is Your Program in Compliance?
- Single Deed vs. Double Deed - Risk of Taking Ownership

Getting Ready for Year-end

Tuesday: 1:10pm - 2:10pm

- Year-end Schedules
- Problems to Watch Out For
- Gross-up Policy Considerations
- Updating FICA Earnings and Salary Information
- Updating Payroll Systems with Year-end Adjustments - Both Automated and Manual
- Auditing your Policy, Transferee Records and Tax Gross-up Settings "Before" Final System Processing
- Calculating and Tying the Year-end Gross-up - New State Sales Tax Deductions and its Effect on Gross-up
- Printing of the RTRs, W-2's and IRS Form 3903



John L. Heithaus, SCRP Chief Customer Officer, Orion Mobility. John's twenty-six year career in relocation spans executive positions with Merrill Lynch Relocation Management, Cartus, Monstermoving.com and Prudential Relocation. He served as Vice President, Membership for the Worldwide Employee Relocation Council (ERC) and helped create valuable strategic alliance programs benefiting the association's worldwide members. Educated at Iona College, Manhattan College's MBA program and Georgetown University's McDonough Graduate School of Business, he is currently matriculating for a PhD in Organizational Theory and Design from Warren National University. John received ERC's coveted President's Award in 1996, in addition to three distinguished and two Meritorious Service Awards, for his contributions to the industry's educational and technological initiatives. He also holds the SCRP designation.

Preventing Identity Theft Before/During/After the Relocation Process

Tuesday: 2:15pm - 3:15pm

The presentation will address the current dilemma transferees, relocation management companies, corporations, government agencies and suppliers face when processing vital information central to the relocation. The course objective is to equip the attendees with a solid working knowledge of tools and procedures that protect personal information. Examples of effective policies and working tools will be shared and a reference list will be provided.



Wendy Olafson - Quality Assurance Team Lead/Business Analyst, Orion Mobility, Wilton, CT: Wendy has been with Orion Mobility since 2001. She has been conducting training on the relviews™ software for the past 6 years. She is involved with quality assurance and business analysis of the relviews™ software. Wendy is a Math with Computer Science graduate from Western Connecticut State University.



Mary Reilly - Vice President, Business and Client Development, Orion Mobility. Mary, a highly regarded industry veteran with over 23 years global and tax experience, has been with Orion Mobility since 1997. She previously worked as a manager at Prudential Relocation, and at Westvaco and Colgate Palmolive as the manager of relocation. Her experience encompasses managing a large headquarters group move (while relocating herself and her family to the new HQ) and providing relocation benefits to transferees and expatriates in over 213 countries. Mary's combination of third party, corporate and relocation tax experience makes her one of the most qualified experts in the industry.

relviews™ software "User Group"/Demonstrations

Tuesday: 2:15pm - 3:15pm

relviews™ Software Training Day:

Advanced materials will be covered.

Wednesday: 8:30am - 3:30pm



Michael Sanderson - Director of Technology, Orion Mobility, Chicago, IL: Michael "Sparky" has been with Orion Mobility since 1999. He is one of the architects that designed and developed Orion's ServiceCoordinator™ software. His current responsibilities include managing and servicing client relationships from a technical standpoint and overseeing Orion's team of software development.

ServiceCoordinator™ software "Client Advisory Board/User Group"/Demonstrations

Tuesday: 1:10pm - 2:10pm

ServiceCoordinator™ Software Training Day:

Advanced materials will be covered.

Wednesday: 8:30am - 3:30pm





20th Annual Relocation Seminar



Chicago Marriott Oak Brook, IL • 1-630-573-8555

Chicago Marriott Oak Brook, IL

Located near major corporations, attractions and extraordinary shopping, approximately 30 minutes from downtown Chicago.

Area Attractions:

Oakbrook Center is located directly across the street from the hotel featuring Nordstrom, Bloomingdale's Home Store, Neiman Marcus, Macy's, Sears and 160 specialty stores.

The Morton Arboretum is a magnificent 1,700-acre botanic garden of trees from around the world with 14 miles of hiking trails, maze gardens and open-air tram.

Brookfield Zoo is one of the country's largest zoos, housing more than 2,800 animals representing 425 different species.

Transportation

The hotel is accessible to Chicago O'Hare Airport and Chicago Midway Airport. Consider using My Chauffeur Limousine Service (847) 376-6100 or American Limousine (630) 920-8888. The estimated taxi fare from O'Hare is \$30 (one way) and \$45 (one way) from Midway.

Reservations

Hotel accommodations should be made as soon as possible. A special room rate has been made available to seminar attendees of \$149 per night until September 7th, 2007. Hotel rates DO NOT include taxes and fees. Please identify yourself as an attendee of the Orion Mobility/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

\$745* for three days.

\$695* each for two participants from the same company.

\$645* each for three or more participants from the same company.

**Early Bird Discount Price of \$695, \$645 and \$595 if registration payment is received no later than July 20th, 2007.*

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

**Reduced fee for corporate purchasing employees who attend with their HR or Payroll person.*

\$245 Handouts only – for people who cannot attend the seminar but still want the handouts. Handouts will be mailed no earlier than September 24th, 2007.

Limited Space:

Early registration is recommended. Special hotel rates good until September 7th, 2007.

Register By:

Telephone: (203) 762-0365 or
Fax: (203) 834-9625 or
Website: www.orionmobility.com

Please make checks payable to:

Orion Mobility
88 Danbury Road
Wilton, CT 06897

All payments must be received by September 13th – call after the 13th to check on availability.
(W-9 Form Available) (TIN# 14-1870823)

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 Orion Mobility. Cancellations are entitled to full refunds less a \$50 processing fee if received, in writing, no later than September 6th. After September 6th, all reservations are considered final.

Name:		
Title:		
Company:		
Address:		
City:	State:	Zip:
Email Address:		
Phone:		
<input type="checkbox"/> Both Days <input type="checkbox"/> Day 1 Only (Mon) <input type="checkbox"/> Day 2 Only (Tue) <input type="checkbox"/> Day 3 (Wed)		
<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"/> MasterCard <input type="checkbox"/> Discover		
Card #:	Exp Date:	CVC #:
Signature:		



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Relocation Taxes, LLC
Personal Income Tax Return Preparation

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20th Annual Relocation Seminar

Relocation Tax, Legal & Payroll Issues for
Corporate Human Resources, Payroll
& Relocation Professionals

September 17th-19th, 2007

Chicago Marriott, Oak Brook, IL

Lower Your 2007 Relocation Cross-ups

Learn How to Keep
Your Company in Compliance

CEU

CPE

CRP



Comments from previous attendees:

"This is my fourth time attending, and it has always been wonderful. The information you leave with is great!

"It will help our company move into and stay in compliance."

"One of the best seminars I've ever attended! Gave valuable information and stayed on topics. Excellent!"

"Great education and appreciate the opportunity to network! It was real nice to get questions answered."

Some Previous Companies in Attendance:

ADP	Capital Relocation	Ernst & Young LLP	Johns Manville	Phillip Morris	Synthes USA
Advanced Technology Labs	CarMax Auto Superstores	Experian Worldwide	J. Walter Thompson	Plus Relocation Svcs.	Target Corporation
Advantest	Cartus (Cendant Mobility)	FDIC	Koch Business Solutions	PNC Bank	Tata Consultancy
AIReS	Caterair International Corp.	Federal Reserve Bank of Richmond	Korman Communities	PricewaterhouseCoopers, LLC	Tektronix
Allstate	Celanese Americas	Ferguson Enterprises	KPMG	Principal Financial Group	The BOC Group
Alticare, Inc.	Chevron	Fidelity Residential Solutions	Lawrence Livermore Labs	Procter & Gamble	The Boeing Company
Altria Corporate Services	Chevron Phillips Chemical	Freddie Mac	Lexicon Relocation	Prudential Relocation	The Clorox Company
American Escrow & Closing Co.	Chiquita Brands International	Fuji Photo Film USA Inc.	Lockheed Martin	Pulte Homes	The Intrepid New Yorker
American Express	Ciba Specialty Chemicals	GAP, Inc.	LonzaGroup	Purdue Pharma	The MI Group
American Honda Motor Corp.	Ciba Vision	Genentech	MBNA	Rayonier Inc.	The New York Times
AIG	Circuit City Stores Inc.	General Dynamics	McGraw-Hill Company	Relocation America	The Prudential Insurance Co.
AmeriCorp, Inc.	Cirrus Logic	General Mills	Merck & Co.	Relocation Consultants	The Travelers
Ameritech/AT&T	Citgo	General Reinsurance	Matrix Relocation	Relocation Dynamics	Time Warner Inc.
AOL	CitiGroup	George Weston Bakeries	Merrill Lynch	Relocation Today	Toshiba
Applied Materials	CitiMortgage	GMAC Global Relocation	Microsoft	RE/MAX Allegiance	TransferEEZ
Aramark Services Inc.	Coach, Inc.	Graebel Relocation Services	Mobil	Rhodia	TIAA-CREF
Archer Daniels Midland	Coca-Cola	GSA	Morgan Stanley	RJ Reynolds	Turner Construction
AstraZeneca	Colgate-Palmolive	Helzberg Diamonds	Moving Station	Rockwell Automation	US Airways
Axiowave	ConAgra	Hewlett Relocation Services	MSI	ROLM	Vantico
Bank of America	ConocoPhillips	Hewlett-Packard	National Equity, Inc.	Runzheimer International	Vision Relocation
Bank One	Continental Tire North America	Hitachi Data Systems	Nestle	Safeway	Waldenbooks
BASF	Corporate Relocation, Inc.	Home Services of America	Newmont Mining	SAP	Wegmans Food Markets
Bechtel Bettis	Corporate Relocation Services	Hood Industries Inc.	Nissan	Schering-Plough	Westinghouse SRS
Benjamin Moore & Co	Corrigan Relocation	IBM Corporation	NOAA	Seagate Tech	West Pharmaceuticals
BJ's Wholesale Club, Inc.	Crowley Maritime	Ingersoll-Rand	Nordstrom	Sears	Weyerhaeuser
Boehringer Ingelheim	Crye-Leike Relo Services	Intel	Novartis Consumer	SIRVA Relocation	Willow Brook Foods
BP America (Amoco)	Dean Witter Reynolds	Interstate Hotels	OneSource	Siemens	Xerox
Bristol Management	Deloitte & Touche	Interstate Relocation	Paragon Decision Resources	Sony	York International
Budd Van Lines	Diageo North America	Invensys	Pepperidge Farm	Storage Networks	
Bull Moose Tube Co.	Dun & Bradstreet	Jeld-Wen, Inc.	Perot Systems	Sun Chemical	
Cabot Corporation	EDS Relocation	Johnson & Johnson	Pfizer	Sun Microsystems	