

AMERICAN PAYROLL ASSOCIATION

# Preparing for **Year-End** and 2023

As a complicated year comes to an end, make sure your payroll department is ready for what is to come in 2023.

## SPECIALTY COURSES

Choose from five specialty virtual classes to get you and your organization through 2022 and prepared for 2023.



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AMERICAN  
**PAYROLL**  
ASSOCIATION

[www.americanpayroll.org/PFYE](http://www.americanpayroll.org/PFYE)

Register by October 7 to receive access to a free bonus event – *Nexus in a Rapidly Changing World*. See page 3 for details.



# Are you prepared for 2023?

With the end of 2022 fast-approaching, it has never been more important to secure your preparations for payroll's year-end and beginning of 2023. With multiple delivery methods and updated objectives covering the latest changes affecting payroll, APA's Preparing for Year-End and 2023 has everything you need to ensure a smooth transition into the new year.



## IN-PERSON, INTERACTIVE VIRTUAL, WEBINARS, and WEBINARS ON DEMAND

Get the year-end updates and checklists you need to stay in compliance with Preparing for Year-End and 2023 In-Person classes, Interactive Virtual delivery, Webinars, and Webinars On Demand that allow attendees to address questions verbally to speakers and interact with peers via chat.

	IN-PERSON	INTERACTIVE VIRTUAL	WEBINAR	WEBINAR ON DEMAND
<b>PAYROLL</b>	●	●	●	●
<b>GOVERNMENT/ PUBLIC SECTOR</b>		●	●	●
<b>CANADIAN PAYROLLS</b>		●		
<b>ACCOUNTS PAYABLE/ DISBURSEMENTS</b>			●	●
<b>ADVANCED PAYROLLS</b>			●	●

# BONUS EVENT WEBINAR

Register by October 7 to receive access to this webinar:

## Nexus in Rapidly Changing World: Successfully Manage Your Remote Workforce

December 9, 2022 • 1:00 p.m. – 3:00 p.m. EST

The trend toward a remote workforce, which was already growing, was greatly accelerated by the COVID-19 pandemic. Overnight, many employers went from having employees in a few states to having employees working in many states or even internationally. State and local governments, recognizing the societal upheaval, provided temporary relief from many of the usual nexus rules for withholding income taxes. However, much of this relief has either expired or will expire soon. But many employers

still have a remote workforce, with many likely to have at least a segment of their workforce operating remotely on a permanent basis.

### In this webinar, you will learn about:

- Best practices to determine where your employees are truly working
- Reciprocal withholding agreements
- Resident and nonresident income taxation
- State unemployment insurance and wage/hour requirements
- Temporary relief measures (expired or extended)
- Remote worker audits

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#### LEARNING OBJECTIVES:

- Get the latest adjustments for 2023, including retirement plan contribution limits and SUI wage bases
- Learn how COVID-19-related legislation and agency guidance will continue to impact your organization
- Be aware of an increase in potential FUTA credit reduction states

[www.americanpayroll.org/PR](http://www.americanpayroll.org/PR)

#### LEARNING OBJECTIVES:

- Get the latest adjustments for 2023, including retirement plan contribution limits and SUI wage bases
- Learn how COVID-19-related legislation and agency guidance will continue to impact your organization
- Learn about Section 281 impact on FICA taxes

[www.americanpayroll.org/GV](http://www.americanpayroll.org/GV)

#### LEARNING OBJECTIVES:

- Understand the box-by-box instructions on T4, T4A, and RL-1 tax slips
- Learn about federal and jurisdictional changes brought on by COVID-19
- Understand the year-end reconciliation process with the T4 slips

[www.americanpayroll.org/CA](http://www.americanpayroll.org/CA)

#### LEARNING OBJECTIVES:

- Review the accounts payable annual checklist and processing timeline
- Determine which information to report on Forms 1099 series
- Learn about the new Forms W-4P and W-4R

[www.americanpayroll.org/AP](http://www.americanpayroll.org/AP)

#### LEARNING OBJECTIVES:

- Understand executive compensation and taxable fringe benefits
- Explore alternative taxation methods
- Identify expatriate and nonresident alien taxation and reporting requirements

[www.americanpayroll.org/AD](http://www.americanpayroll.org/AD)

# PAYROLL

Address the complex changes in legislation and regulations that will affect the close of 2022 and the beginning of 2023.

FOUR LEARNING OPTIONS:	IN-PERSON	INTERACTIVE VIRTUAL	WEBINAR	WEBINAR ON DEMAND
	<p>Classes begin October 24</p> <p>Earn up to 6.0 RCHs, 0.6 CEUs, or 7.0 CPE credits when attending this class.</p> <p>Fields of Study: Taxes = 5.5, Business Law = 1.5</p>	<p>Classes begin October 24</p> <p>Full-day classes or half-day classes on successive days.</p> <p>Earn up to 6.0 RCHs, 0.6 CEUs, or 7.0 CPE credits when attending this class.</p> <p>Fields of Study: Taxes = 5.5, Business Law = 1.5</p>	<p>4 segments begin November 8</p> <p>Earn up to 1.5 RCHs, 0.15 CEUs, or 1.5 CPE credits for each webinar segment.</p> <p>Fields of Study, for all 4 segments: Taxes = 5.0, Business Law = 1.0</p>	<p>4 segments available November 10</p> <p>Earn up to 1.5 RCHs or 0.15 CEUs for each webinar on demand segment. CPE credits are not available for on-demand webinars.</p>

## PAYROLL COURSE OUTLINE\*

### Year-End Preparation

- Year-end checklist, accumulators, and project plan
- Verifying social security numbers
- Social Security Administration's changes to reporting
- IRS fights tax refund fraud
- Verification of employee data, reconciliations, and year-end notices

### State Regulations Impacting Year-End

- State annual reconciliation return and magnetic media/electronic reporting
- State unemployment and disability wage bases

### Annual Changes

- Social security wage base
- Social security/Medicare threshold for domestic employees and election workers
- Medicare tax rate
- Retirement plan changes
- Fringe benefit limitations
- Federal per diem and mileage rates
- Federal standard deduction
- Federal tax levies – Publication 1494
- Automobile rates
- Qualified transportation fringe benefit limits
- Information return and payee statement penalties

Please visit [www.americanpayroll.org/PR](http://www.americanpayroll.org/PR) for course details.

## PAYROLL COURSE OUTLINE\* *continued*

- Affordable Care Act annual adjustments
- Income exclusion for U.S. citizens living abroad
- Health Savings Account limits and definitions

### Year-End Reporting and Taxation of Fringe Benefits

- Taxable fringe benefits
- Supplemental wages and grossing-up
- Group-term life insurance
- Awards, prizes, and gift cards
- Qualified transportation fringe benefits
- Loans to employees
- Deferred compensation
- Cafeteria and flexible benefit plans
- Nonqualified stock options
- Dependent care benefits
- Adoption assistance
- Overpayments and repayments
- Forms 1094-C and 1095-C, third-party sick pay, W-2 retirement plan check box, and health insurance reporting

### Legislative and Regulatory Review

- Federal agency budgets and payroll impacts: what's funded, what isn't
- Status of IRS proposed regulations to lower the electronic filing threshold for information returns
- Update on retirement plan legislation (SECURE Act 2.0)
- Other proposed legislation
- Latest on COVID-19 relief measures
- Recent federal agency guidance and proposed regulations
- Court decisions providing clarity on payroll issues

### Agency Initiatives

- Update on DOL misclassification agreements with states

### Form Review and Revisions

- Form 941, Schedules B, D, and R
- Form 941-X
- Forms W-2 and W-2c
- Forms W-3 and W-3c
- Form 940



For those who are facing more complex taxation issues, register for the Advanced Payrolls Preparing for Year-End and 2023 Webinar series today. [See page 10](#) for more details.

# GOVERNMENT/PUBLIC SECTOR

How will legislative and regulatory issues affect government sector employers as 2022 comes to a close?

THREE LEARNING OPTIONS:	INTERACTIVE VIRTUAL	WEBINAR	WEBINAR ON DEMAND
	<p>Classes begin November 7</p> <p>Earn up to 6.0 RCHs, 0.6 CEUs, or 7.0 CPE credits when attending this class.</p> <p>Fields of Study: Taxes = 5.5, Business Law = 1.5</p>	<p>5 segments begin November 8</p> <p>Earn up to 1.5 RCHs, 0.15 CEUs, or 1.5 CPE credits for each webinar segment.</p> <p>Fields of Study, for all 5 segments: Taxes = 5.0, Business Law = 2.0</p>	<p>5 segments available November 10</p> <p>Earn up to 1.5 RCHs or 0.15 CEUs for each webinar on demand segment. CPE credits are not available for on-demand webinars.</p>

## GOVERNMENT/PUBLIC SECTOR COURSE OUTLINE\*

### Year-End Preparation

- Year-end checklist, accumulators, and project plan
- Verifying social security numbers
- Social Security Administration's changes to reporting
- Verification of employee data, reconciliations, and year-end notices

### State Regulations Impacting Year-End

- State annual reconciliation return and magnetic media/electronic reporting
- State unemployment and disability wage bases

### Annual Changes

- Social security wage base
- Social security/Medicare threshold for domestic employees and election workers
- Retirement plan changes
- Fringe benefit limitations
- Federal per diem and mileage rates
- Federal standard deduction
- Federal tax levies – Publication 1494
- Automobile rates

- Qualified transportation fringe benefit limits
- Information return and payee statement penalties
- Affordable Care Act annual adjustments
- Income exclusion for U.S. citizens living abroad

### Year-End Reporting and Taxation of Fringe Benefits

- Taxable fringe benefits
- Supplemental wages and grossing-up
- Group-term life insurance
- Awards, prizes, and gift cards
- Qualified transportation fringe benefits
- Loans to employees
- Deferred compensation
- Cafeteria and flexible benefit plans
- Nonqualified stock options
- Dependent care benefits
- Adoption assistance
- Overpayments and repayments
- Forms 1094-C and 1095-C, third-party sick pay, W-2 retirement plan check box, and health insurance reporting

## GOVERNMENT/PUBLIC SECTOR COURSE OUTLINE\* *Continued*

### Legislative and Regulatory Review

- Federal agency budgets and payroll impacts: what's funded, what isn't
- Status of IRS proposed regulations to lower the electronic filing threshold for information returns
- Update on retirement plan legislation (SECURE Act 2.0)
- Other proposed legislation
- Latest on COVID-19 relief measures
- Recent federal agency guidance and proposed regulations
- Court decisions providing clarity on payroll issues

### Form Review and Revisions

- Form 941, Schedules B, D, and R
- Form 941-X
- Forms W-2 and W-2c
- Forms W-3 and W-3c
- Form 940

### Government/Public Sector Year-End Issues

- Election workers
- Jurors' compensation
- Elected officials
- State/local benefits for volunteer emergency responders
- Section 281's impact on social security and medicare tax
- Defined benefit and contribution plans
- Fringe benefit compliance self-assessment
- Use of vehicles by law enforcement, public safety officers
- Tax treatment of differential military pay
- Fair labor standards for state and local governments
- Legislative, regulatory "hot topics" for government sector employers



Please visit [www.americanpayroll.org/GV](http://www.americanpayroll.org/GV) for course details.

# CANADIAN PAYROLLS

Meet the challenges of Canadian year-end processing and avoid cross-border noncompliance penalties.

## TWO-PART LEARNING OPTION:

### INTERACTIVE VIRTUAL

See website for course schedule.

### ADDITIONAL EDUCATION AS WEBINAR ON DEMAND

See website for course schedule.

*Both options are included in your registration. Earn up to 4.5 RCHs or 0.45 CEUs when attending both parts. This event does not qualify for CPE credits.*

## CANADIAN PAYROLLS COURSE OUTLINE\*

### LIVE COURSE

#### Federal Legislative Updates From Canada Revenue Agency and Service Canada Budget 2022

- Canada Emergency Wage Subsidy (CEWS) extension
- Canada recovery hiring program
- Updates to electronic filing requirements for tax slips
- Removal of the requirement for handwritten signatures on certain forms
- Maintenance of flexible access to regular Employment Insurance (EI) benefits
- Extension of EI sickness benefits
- Defined Contribution (DC) pension plans, administrative amendments regarding contribution errors
- Canada Labour Code (CLC) Part III

#### Federal Legislative Updates

- Canada Pension Plan YMPE and rate enhancement
- EI Maximum Insurable Earnings and rate
- Projected EI rates through 2028
- Reduced EI program and multipliers
- TD1 basic exemptions and claim codes
- Updated TD1-IN
- RPP/RRSP/TFSA limits
- Year-end slip changes
- Taxable benefits update

Please visit [www.americanpayroll.org/CA](http://www.americanpayroll.org/CA) for course details.

### Provincial Legislative Updates

- Minimum wage
- Bank holiday schedule
- Provincial tax changes
- New Brunswick
- Employment Standards updates
- New leaves, sick leave, and vaccination leave
- Worker's Compensation updates
- Provincial Health tax updates

### Quebec Legislative Update

- Quebec Pension Plan (QPP) Year's Maximum Pensionable Earnings (YMPE) and rate
- QPP enhancement
- QPIP MIE and rate
- Health Services Fund (HSF) – total payroll and rates
- Taxable benefits updates
- Garnishment exemptions

### ON DEMAND COURSE

#### Session 1

- Box-by-box federal year-end reporting
  - Reconciling and balancing year-end
  - Performing a pensionable and insurable earning review (PIER)
  - Methods of filing tax slips and reporting deadlines and penalties
- Quebec year-end reporting
  - Deadlines and penalties
  - Reconciling and balancing year-end
  - Step-by-step instructions for completing the RL-1 and RL-2 slip and summary

#### Session 2

- Payroll balancing and year-end reconciliations
  - Reconciliation process to balance T4 slips to remittance account if 10% subsidy used
  - Requirements to report CEWS payments



This course is presented with the cooperation of The National Payroll Institute (formerly The Canadian Payroll Association)

# ACCOUNTS PAYABLE/DISBURSEMENTS

Learn the latest legislative and regulatory developments to address complex payment and reporting issues facing accounts payable professionals.

## TWO LEARNING OPTIONS:

### WEBINAR

4 segments begin November 7

Earn up to 1.5 RCHs, 0.15 CEUs, or 1.5 CPE credits for each webinar segment.

Fields of Study, for all 4 segments: Taxes = 5.0, Business Law = 1.0

### WEBINAR ON DEMAND

4 segments available November 9

Earn up to 1.5 RCHs or 0.15 CEUs for each webinar on demand segment. CPE credits are not available for on-demand webinars.

## ACCOUNTS PAYABLE/DISBURSEMENTS COURSE OUTLINE\*

### Segment 1: Year-End Preparation

Year-Round Action Items List

- Reconciliations
- Information return filing deadlines
- Solicitation of payee information

Taxpayer Identification Numbers (TIN)

- Forms W-9
- "B" Notice processing

IRS Forms 1099 Matching Process

### Segment 2: Taxation Issues Common to Accounts Payable

Independent Contractors

- Proper worker classification

Educational Expenses

- Job-related
- Non job-related

Business Expenses

- Reimbursements for accountable vs. non-accountable plans
- Mileage allowance
- Taxation and reporting requirements

Payment Cards

Other Payments

- Relocation
- Employee death
- Back pay awards
- Retirement/pension distributions

### Segment 3: State and Federal Reporting/Filing Requirements (Forms Review), Garnishments, and Annual Changes

State Information Reporting

- Combined federal/state filing program
- New hire reporting

Federal Information Reporting/Filing Requirements

- Forms 1099-MISC, 1099-NEC, 1099-K, 1099-R
- Form 1096
- Form 8809
- Form 945

Garnishments

- Child support
- Federal tax levies

Annual Changes

- Mileage allowances
- Per diem allowances
- Standard mileage rates
- Penalties

### Segment 4: Escheatment, Legislative Agenda, Agency Regulatory Actions/Guidance, Court Decisions, and Forms Requirements

Escheatment

Legislative Agenda

- Gig workers
- Corporate income tax credits

Agency Regulatory Actions and Guidance

- COVID-19 related guidance
- FIRE system requirements
- Backup withholding errors

Court Decisions

- Worker misclassification
- Tax matters

Form Requirements

- Substitute forms
- Electronic filing

Please visit [www.americanpayroll.org/AP](http://www.americanpayroll.org/AP) for course details.

\*Program is subject to change without notice.



# ADVANCED PAYROLLS

For payroll professionals facing more complex benefit and taxation issues, this series addresses the latest legislative and regulatory developments.

	WEBINAR	WEBINAR ON DEMAND
TWO LEARNING OPTIONS:	<p>2 segments begin December 7</p> <p>Earn up to 1.5 RCHs, 0.15 CEUs, or 1.5 CPE credits for each webinar segment.</p> <p>Field of Study, for 2 segments: Taxes</p>	<p>2 segments available December 9</p> <p>Earn up to 1.5 RCHs or 0.15 CEUs for each webinar on demand segment. CPE credits are not available for on-demand webinars.</p>

## ADVANCED PAYROLLS COURSE OUTLINE\*

### Advanced Year-End Issues

#### Alternative Taxation Methods

- Annualized income installment method
- Part-year method
- Cumulative wage method
- Optional computational bridge

#### Expatriate Taxation and Reporting

- Defining an expatriate
- Federal tax withholding
- Foreign earned income and housing exclusions

#### Nonresident Alien Taxation and Reporting

- Nonresident alien taxation
- Nonresident alien year-end processing
- Forms

#### Additional Medicare Tax

- Employee tax liability and employer tax withholding
- Forms W-2 and 941 reporting

#### Golden Parachute Payments

- IRS formula for payment
- Federal income taxation
- Additional excise tax

#### Issuing Multiple Forms W-2 to an Individual

- Acceptable circumstances enabling the filing of multiple forms

- When not to issue multiple Forms W-2
- Why do I have to pay taxes? (2105)

### Advanced Fringe Benefit Issues

#### Reporting Executive Earnings

- Club membership dues
- Various life insurance policies
- Signing bonuses paid prior to commencement of employment
- Bodyguard/chauffeur for security reasons

#### Nonqualified Deferred Compensation Plans

- Distribution restrictions
- Total amount deferred
- Consequences of noncompliance with §409A

#### Unsubstantiated FSA Reimbursements

- Impact on FSA debit cards
- Demand of repayment of improper payments

#### Payroll's Role in Nondiscrimination Testing

- Group-term life insurance
- Deferred compensation plans – 401(k)

#### Exceptions for Military Reservists

- FSA qualified reservist distribution (QRD)
- Makeup contributions to qualified retirement plans and special W-2 reporting
- Military Spouses Residency Relief Act (MSRRA)

Please visit [www.americanpayroll.org/AD](http://www.americanpayroll.org/AD) for course details.

# Preparing for Year-End and 2023 | Registration Form

Register online: [www.americanpayroll.org/PFYE](http://www.americanpayroll.org/PFYE)

Registration form with payment must be received **at least five business days** in advance of the course date to guarantee your registration.

**1 REGISTRATION**

**I would like to:**

Register for the following class:

Payroll     Government/Public Sector     Canadian Payrolls\*

AP/Disbursements     Advanced Payrolls

Course Code: \_\_\_\_\_ Course Date: \_\_\_\_\_

I am an APA Member. ID# \_\_\_\_\_ \$540

I am a Colleague of an APA Member (at the same street address).....\$660  
Colleague's ID #: \_\_\_\_\_  
Member's Name: \_\_\_\_\_  
Member's ID #: \_\_\_\_\_

I would like to join APA now AND register at the member rate

**Members save up to \$270 when registering for this class!**

Class Registration Fee at Member Rate .....	\$540
Annual Membership Dues**.....	\$275
One-Time Enrollment Fee .....	\$35
<b>TOTAL .....</b>	<b>\$850</b>

I am not an APA Member or Colleague. ID# (if known).....\$810

Please register me for the following Webinar or Webinar On Demand:  
Individual Webinars are \$199. All segments in a series are \$540.†  
\*All Canadian Payrolls classes are \$540, regardless of APA Membership status.

Course Code	Payroll	Gov't/ Public Sector	Canadian Payrolls	AP/ Disbursements	Advanced Payrolls
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**YOUR REGISTRATION INCLUDES:**

- Course materials, including late breaking information
- In-Person classes include onsite networking continental breakfast, luncheon, and morning and afternoon refreshment breaks
- See individual course for credit information.

**3 PAYMENT INFORMATION**

Payment in U.S. dollars must accompany registration form.  
Currency Converter: [www.xe.com](http://www.xe.com)

**Three Enrollment Options:**

Online     Fax     Mail

[www.americanpayroll.org/PFYE](http://www.americanpayroll.org/PFYE)    (210) 224-6038    To address below

I authorize the API Fund for Payroll Education, Inc. to CHARGE my:

American Express     Discover     Mastercard     Visa

**Card is: (check one)**     Corporate     Personal

Card #: \_\_\_\_\_  
Exp. Date: \_\_\_\_\_ CVW Code: \_\_\_\_\_  
Name on Credit Card: \_\_\_\_\_  
Signature of Cardholder: \_\_\_\_\_

I agree to the Event Policies found at [bit.ly/APA-policies](http://bit.ly/APA-policies), and the Health and Safety Procedures found at [bit.ly/H-S-Procedure](http://bit.ly/H-S-Procedure) which include providing proof of full COVID-19 vaccination or negative COVID-19 test for all in-person events.

Purchase Order #: \_\_\_\_\_ (for government agencies/universities only)

Credit on Account

Make CHECK payable and mail to:

**American Payroll Association**  
660 North Main Avenue, Suite 100  
San Antonio, TX 78205-1217

**Email:** [apa@americanpayroll.org](mailto:apa@americanpayroll.org) • **Visit:** [www.americanpayroll.org](http://www.americanpayroll.org)  
**Phone:** (210) 224-6406 • M-F, 7 a.m. – 5 p.m. CT

If you require special services, please call Customer Service at least 21 days in advance of the event.

\*Membership dues are subject to change without notice and are nonrefundable. Membership is on an individual basis; corporate memberships are not available. 100% of membership dues are deductible as an ordinary business expense. An enrollment fee of \$35 is charged to all new members and to reinstate members inactive for more than 90 days.

All sales of the course materials are final. No refunds will be made. Course materials for webinars will be emailed for each registered webinar segment.

†Prices listed are for Members. Go to [www.americanpayroll.org/PFYE](http://www.americanpayroll.org/PFYE) for Colleague and Non-member prices.

 **Credit for Recertification and Continuing Education:** The American Payroll Association 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 submitted to the National Registry of CPE Sponsors, through its website: [www.learningmarket.org](http://www.learningmarket.org). The American Payroll Association's CPE sponsor identification number with NASBA is 103152. No prerequisites or advance preparation required. Course level: Update, Delivery method: Group Live. See individual courses for Field of Study breakdown. No CPE credits for on demand webinars.

**Complaint Resolution Policy:** The APA will make every effort to resolve complaints regarding NASBA compliance within a reasonable amount of time and in a confidential manner. A formal complaint must be submitted in writing and must set forth a statement of the facts and the specific remedy sought. Submit complaints to: American Payroll Association, Attn: Certification, 660 North Main Avenue, Suite 100, San Antonio, TX 78205-1217. Certification: (210) 226-4600.

**Last updated: Aug. 1, 2022** **EMT: 9V**

FOR OFFICE USE ONLY:

Date: \_\_\_\_\_ Order #: \_\_\_\_\_ Batch #: \_\_\_\_\_  
Group #: \_\_\_\_\_ Check #: \_\_\_\_\_ C/P: \_\_\_\_\_ Total: \$ \_\_\_\_\_

**2 REGISTRANT INFORMATION** (please print)

**Registrant's Primary Address**

Name: Ms.  Mr.  \_\_\_\_\_  
Title: \_\_\_\_\_  
Organization: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
City: \_\_\_\_\_  
State/Province: \_\_\_\_\_ Country: \_\_\_\_\_  
Zip + 4-Digit/Postal Code: \_\_\_\_\_ + \_\_\_\_\_  
Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
(Area/Country Code) (Area/Country Code)

Email: \_\_\_\_\_  
(For official APA communications, registration confirmations, Payroll Currently, and PAYTECH-Digital)

Please indicate if you are:  CPA  PA (For NASBA reporting purposes)

**Needed for new member enrollment**

Birth date: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**Registrant's Secondary/Home Address**

Street Address: \_\_\_\_\_  
City: \_\_\_\_\_  
State/Province: \_\_\_\_\_ Country: \_\_\_\_\_  
Zip + 4-Digit/Postal Code: \_\_\_\_\_ + \_\_\_\_\_  
Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
(Area/Country Code) (Area/Country Code)

Email: \_\_\_\_\_