



Established in 1969



SPEAKER INFORMATION FORM

American Nephrology Nurses' Association

The NEW Speaker Information Form was created so that your chapter has all the information it needs to complete financial reports in the event they are required. The following Questions and Answers are provided to answer frequently asked questions about using the form and how the information will be used by your chapter when completing the Calendar Year End Chapter Financial Report (due each year on January 15):

What is the SPEAKER INFORMATION FORM used for:

The form is provided as a convenience to help you keep complete chapter records that may be needed for chapter financial reports.

Do I have to use the form?

No, using the form is optional. You will not be required to send a speaker form to the National Office.

What information will the National Office ask for on the financial reports?

The **name, address** and **SS#** of any individual who receives a payment, or payments, totaling \$600 or more in a calendar year. If you pay an individual for services, the IRS wants a record of that person's income. You will report any payment (or multiple payments to the same person) totaling \$600 if paid within the calendar year.

Why is the information needed?

The IRS requires that individuals who earn \$600 or more in a calendar year be issued a Form 1099 (earnings statement) by the company that paid them. When you provide the information needed for the IRS on your **Calendar Year End Financial Report**, the National Office will file the required forms on behalf of the chapter. The name, address, and SS# of the individual you paid is needed in order to file the Form 1099.

What if the chapter pays an individual less than \$600 as a speaker fee?

If an individual receives less than \$600 in the calendar year, payments don't need to be listed on the Calendar Year End Financial Report. However, if a speaker receives multiple smaller payments that total more than \$600 in a calendar year, the same information will be needed for the speaker. Many chapters find it valuable (and a huge time saver) to ask any speaker that will be paid to complete the Speaker Form as a standard procedure before making any payments. However, use your own judgment in requiring the form because many people are hesitant to provide personal information like a SS# if it's not required.

Will I ever need the name, address and SS# of an individual who is paid less than \$600?

Yes, it's possible, if you make more than one smaller payment during a calendar year and the total paid reaches \$600 or more. If, for example, you pay a speaker \$300 in March to speak at a chapter meeting and then later decide to invite the same speaker back for your fall meeting during the same year, and pay another \$300, the total paid to one individual will be \$600 and the payments need to be listed on your financial report. Good recordkeeping is key to this process, as well as remembering the magic number of \$600. If you think you might forget, it's best to make the forms standard practice for your chapter.

We usually reimburse our chapter president or other officers for ANNA meeting expenses. If the amount is more than \$600, do we need to get their SS# and list the payments on the financial report so they will receive a Form 1099?

No. Reimbursements for expenses should not be listed on the Calendar Year End Financial Report. They are not considered "earnings," and therefore, a Form 1099 does not need to be issued.

Do I need to list all payments to individuals on the Calendar Year End Financial Report?

No. Only payments of \$600 or more, paid to an individual as earnings.

What if our chapter didn't pay anyone for speaker fees, or services, during the year?

Then you should write N/A in the section of the Calendar Year End Financial Report that asks for a list of the payments.

What if a speaker is not willing to provide the information on the form, especially their SS#?

First, keep in mind the guidelines we have provided for using this information. If the speaker is being paid less than \$600 or is not being paid at all, use your discretion to handle their concerns. You will not need that information to complete the financial report. However, if the speaker is being paid \$600 or more, or has been paid smaller payments in the past and the total will exceed \$600, the SS# is required per IRS regulations. If this occurs, you should not issue a payment to an individual without the required information on the Speaker Information Form.

What if the speaker says they work for a corporation, and wish to be paid through their corporation?

If the speaker will be paid \$600 or more, they should fill out the Speaker Information Form completely. They may provide their company's Federal Tax ID# instead of their own SS# (this is noted on the form).

What is a Federal Tax ID#?

A tax number used to identify corporations to the IRS. It identifies a corporation the same way that the SS# identifies an individual.

Who should I contact if I still have questions? Contact the [Janet Betts](mailto:Janet.Betts@ajj.com), or call 888-600-2662. or e-mail at bettsj@ajj.com