

# **2019 OMAA/OML WEBINAR: HOW TO AVOID AN ACA REPORTING PENALTY AND WHAT TO DO IF YOU GET ONE**

**Thursday, March 28, 2019 – 11:00 a.m. – 12:00 noon**

COST: \$100 PER REGISTRANT - REGISTRATION LIMITED TO 50 REGISTRANTS PER SESSION. (There is no CLE credit for these webinars.)

## **PROGRAM OVERVIEW:**

Over the course of the past three Internal Revenue Service (IRS) reporting seasons, we've learned some valuable lessons about where employers may stumble when complying with the Patient Protection and Affordable Care Act (ACA). Attendees will learn about critical factors that place employers at risk of receiving a proposed penalty notice from the IRS. This workshop will walk participants through the Employer Shared Responsibility Payment (ESRP) response process, from responding to IRS Letter 226-J through requesting a pre-assessment conference with the IRS Office of Appeals. Attendees will go home with a checklist of areas they should review to avoid common pitfalls in ACA reporting compliance. Each lesson will be illustrated with case studies.

Learning Objectives:

What should we look for to assess penalty risk?

How do we respond if the IRS proposes a penalty?

What best practices can we adopt to avoid common missteps and prevent penalties to begin with?

## **PRESENTER: Jessica Frier, American Fidelity**

Jessica Frier, JD, helps organizations make sound labor, personnel and employee benefits decisions by guiding stakeholders through the choices that will impact their bottom line and keep them in compliance with the law. A licensed attorney since 2009, for the past five years her consulting has focused exclusively on public sector and education organizations. Her background as a labor and employment litigator positions her to be more than just a knowledgeable resource on personnel issues—she understands the real world impact of these important decisions on employers, their association partners, and employee union groups. As a trusted advisor, Jessica is called upon to speak at regional and national association events, including meetings of the Association of School Business Officials (ASBO) International and its numerous state affiliates, and trade associations including the American Institute of CPAs (AICPA). On top of her public speaking, she develops and oversees the production of whitepapers, articles, newsletters, and trainings for both American Fidelity staff and clients, regularly giving webinars and offering expert perspectives on regulatory, legislative and compliance developments.

**Complimentary power point slides will be provided to the attendees.**

*TO REGISTER: email the registration form to CYNDIE, at [cgrant@omloho.org](mailto:cgrant@omloho.org), and copy [cblake@omloho.org](mailto:cblake@omloho.org), or mail it to the OMAA/OML offices (Please mail your \$100 check, made out to the OMAA, to the OMAA/OML offices: 175 S. Third St., Suite 510, Columbus, OH 43215.)*

Registrants are encouraged to set up for the webinar in a conference room, with a speaker phone and a computer screen, and to invite other city officials to attend. Registrants are encouraged to notify us of the number of participants attending the webinar and if any are from other communities (for our records, only).



Ohio Municipal Attorneys Association  
Serving Local Government Attorneys since 1953



175 South Third Street, Suite 510, Columbus, Ohio 43215  
Phone: 614-221-4349

Fax: 614-221-4390

**Thursday, March 28, 2019**

**11:00 a.m. – 12:00 noon**

**HOW TO AVOID AN ACA REPORTING PENALTY  
AND WHAT TO DO IF YOU GET ONE**

*Presenter – Jessica Frier, Esq., American Fidelity*

PLEASE PRINT:

Municipality \_\_\_\_\_

Address \_\_\_\_\_

Name of Law Director/Solicitor/Official \_\_\_\_\_  
*(Please indicate your job title. This helps direct the presentation.)*

Email \_\_\_\_\_ Phone \_\_\_\_\_

*The email you indicate above is the email to which I send all correspondence – info about how the webinar works, the power point slides and the webinar email invitation.*

**(Notice: We always email registration confirmation and info about how to enter the webinar at the latest by 5:00 p.m. the day before the webinar. If you do not receive this confirmation let us know.)**

**COST: \$100 per registrant** (limit of 50 registrants per webinar session)

Your municipality counts as 1 registrant. You may have as many city officials (attorneys, mayors, council members, etc.) attend as you wish, for this \$100 fee. **(Mail your check, made out to OMAA, to our offices. If we should bill someone besides the municipality please also indicate the name and full address of that entity on this form.)** You may email or fax the registration form to us.) *(For our records we appreciate your advising us at [cgrant@omloho.org](mailto:cgrant@omloho.org) & [cblake@omloho.org](mailto:cblake@omloho.org) how many officials you plan to have attend.)*