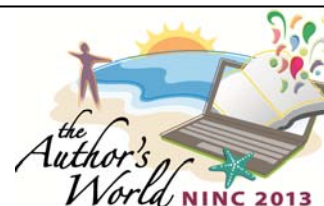


NINCK

February 2014
Vol. 25, No. 02

AUDIO IS THE NEW BLACK



BY JENNIFER STEVENSON

Panelists: Hannah Wall, Marketing Manager at ACX, and authors Julie Ortolon, Pat Ryan, Jasinda Wilder, and Wendy Lindstrom.

Digital audio is a huge growth category, providing an expanding and voracious new audience for your work. Our panelists all worked with ACX, the self-publishing arm of Amazon's audiobook store, Audible. Details of ACX's various avenues for indie authors appear at their site, <http://tinyurl.com/n23jkw9>.

All our panelists agreed:

- ▶ Making your own audiobooks is a simple process and a satisfying experience.
- ▶ Get your books into all formats.
- ▶ Call the 800 number on each page at ACX for live assistance.

Does making audiobooks change how you write?

Authors found that they write a little differently once they've done an audiobook: more tags, fewer people in each scene, shorter books. "For print, it works well to have very few tags. For audio, not so much; even with a talented narrator it's hard to keep track of who's talking. When there are thoughts in the same paragraph with dialogue, you leave out "she thought" for print, but for audio you might need it. With a really good narrator, it's less of a problem."

Can you change the file you send the audio narrator to make such things clearer?

- ▶ Yes. It only has to match the e-book 90 to 95 percent. Just adding "she thought" here and there won't affect it.
- ▶ Some authors do change the narrator's file, but they also change the e-book to match.
- ▶ Some found it humbling to listen to their books being read. "I cut the first ten pages of the audiobook and changed the e-book to go along with it."

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May your narrator edit or change your text?

No. They are required to use only your words. You can give feedback on that.

How do authors pick their narrators?

- ▶ You can tell within one minute if they get your writing.
- ▶ Pick an audition scene with several voices. Upload a script that reads in five minutes. Narrators then send in auditions. You get an email when a narrator bids on your book.

Continued on page 5 ▶

Novelists, Inc.

FOUNDED IN 1989

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Maggie Osborne
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Address changes may be made on the
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Members without Internet access may
send changes to the Central Coordinator.

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Introducing...

The following authors have applied for membership in NINC and are now presented by the Membership Committee to the members. If no legitimate objections are lodged with the Membership Committee within 15 days of this Nink issue, these authors shall be accepted as members of NINC. For further information or to recommend eligible writers, contact:

Membership Chair: Tracy Higley
tracy@tracyhigley.com

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*

Proprietary
Information

NINC has room to grow...

Recommend membership to your colleagues.

Prospective members may apply online at
<http://www.ninc.com>. Refer members at ninc.com.

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click "Refer a New Member to NINC." Take
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NINC Statement of Principle: Novelists, Inc., in acknowledgment of the crucial creative contributions novelists make to society, asserts the right of novelists to be treated with dignity and in good faith; to be recognized as the sole owners of their literary creations; to be fairly compensated for their creations when other entities are profiting from those creations; and to be accorded the respect and support of the society they serve.



Knock, Knock!

Hello there fellow NINC members—with this column officially begins “The Year Kasey Drove Us All Nuts!”

Nah, it won’t be that bad, but it is 2014 now, and the conference kicks off October 22nd, so it’s time to put the hammer down on speakers and program. I already had my first nagging session on NINCLink, but you who might only read *Nink*? Now it’s your turn. Ready?

I want names. Names of speakers you’d love to listen to (and ask questions of, naturally). Panels you’d want to discuss subjects A, B, L, Q—whatever speakers and whatever topics you dream up.

I don’t want to hear, “NINC never does ...” or “Why didn’t NINC do ...” Uh-uh, that’s Monday Morning Quarterbacking, and it helps no one (especially moi, who is begging here, as every other year: give me ideas, people!). Before the game, not after the final whistle, I want to hear, *“This is what I’d love NINC to do at this year’s conference, and I’m going to provide Kasey with names and snail mail addresses, and email addresses, even maybe phone numbers and a web page where we can see more about this person—and not toss a name at her and go away.”*

This is the time to look at fellow NINC members and say, “You know what—we could join together and put on one hell of a panel about ...” Or: “Wouldn’t it be a great panel if members and industry pros shared the podium as we talk about ...?”

The committee is out there now—having already landed some great speakers, but hungry for more; and more diversity, more subjects. We’re looking to our own members, some of the best minds in the industry, and saying, hey, wanna help out, be on a panel, run a workshop, try to snag your agents and editors and convince them to come on down to Florida?

And let’s not forget the Night Owls. Here is where members—members only—let their hair down and talk about us, as people, as writers. Personal lives, professional lives, worries, concerns, heartbreaks, and successes. Who understands writers? Other writers. Who can best help writers? Other writers, who may have already been there, done that, got the scars and the T-shirt. No topic is out of bounds, so send those ideas along, and volunteer to moderate one of the sessions if you’re willing (simple job, really—just get the ball rolling and then keep people on topic as best you can).

There’s no application process or forms to fill out or outlines to write to have a panel or workshop or Night Owl—all I need is an email. We are so not formal about this stuff. But if I don’t know you—there are close to 700 of us, and I’ve not got the best memory—speak up, tell me what you want to do. Just be ▶



Celebrating the Best of NINC

Tradewinds Hotel, St. Pete, FL
October 22-26, 2014

ready—because anyone who ever has volunteered anything within 50 feet of me knows I'll grab on and not let go!

What else do I want? I want questions. It's time to set up over-all panel questions for First Word, our wowser first day of the conference. Panels need questions to answer. You'll have editors, agents, publishers, promotion guys, fellow members in front of you—what do you want to ask them, what do you hope they'll address? Write up some questions, ideas for one of the four panels, and send them to me.

Think outside the box—what does NINC need in 2014 (and beyond!) it maybe didn't need before? NINC had a fabulous first-jump in 2010 on e-publishing before many realized it wasn't just a passing fad—so let's do it again. Let's be out in front with the next big thing—and remind the industry that NINC makes a great showcase for unveiling the newest and brightest innovations.

I've got a job writing print front list, I've got a huge backlist I'm struggling to put up in e-version, I've got a family—and I've got this conference. After a two-year hiatus, I volunteered for the job again, so I'm not complaining here—I live to do this stuff, actually, and get more back than I ever give. We had the conference website up and running earlier than ever before in our history, we've got some great speakers on board since October of 2013, and more in the pipeline; we've already had to enlarge the room block because of so many early registrations (and that's not a fib—we're booking rooms like crazy!).

That's all good. But that was all last year. I'm champing at the bit to get going again.

Bottom line: now is the time for input from those who are going to pay to listen to the people at the podium in October. Let's rope 'em, tie 'em, before we lose your favorite to other conferences. Let's get this done, wrapped up, before the end of February: all ten Major Speakers signed on the dotted line, and tons of Industry Guests for workshops, panels, meet-and-greets while rubbing elbows with the most savvy multi-published career authors in the business.

Oh, yeah, and register for the conference (EZ pay plan is in effect)—so I can count heads, better measure budget, monitor the room block, and spend the summer perhaps planning some nifty surprises for our 25th anniversary celebration.

You want the best, NINC wants to provide the best—so knock on my email door and I'll happily let you and your ideas/suggestions in! Otherwise, hey, I'll do it without you—and you'll get what you get (always keeping in mind that I'm a little bent).

2014 is a party—a big party—complete with big ideas and chances for change and growth and sharing. From within and without, this is our year to shine!

And hang out at the beach bar.

Kasey Michaels, Chief-cook-and-bottle-washer kcmi@aol.com

Cohorts in crime:

Karen Tintori Katz, Talent Scout

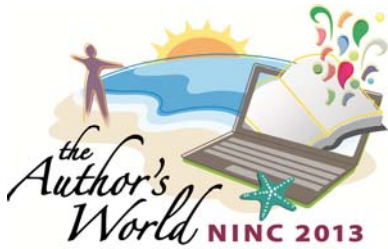
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Audio Is the New Black

Continued from page 1 ▶

- ▶ There are 13,000 narrators at ACX. They all want work. There is a voice for your work. If you don't like what you hear at first, keep waiting and listening to auditions.
- ▶ Sometimes the narrator isn't doing *certain* voices the way you want them. Work with them. Take your time; go through the full process on book one of a series before you move forward. You save money and save the production company and narrator time.
- ▶ Let the narrator get to know your vision. Learn the strengths and weaknesses of the voice you're working with.

Do you find you're using the same narrator for a series?

- ▶ "Yes, I'd prefer to use the same narrator for all six books in my mystery series."
- ▶ "Listeners like to hear the same voice for series. They step into the same world instantly."

What does making your own audiobook cost?

- ▶ ACX offers different options:
 - ▷ The author can pay for production up front and keep all royalties.
 - ▷ The author can let ACX manage the project and the author shares royalties 50/50 with the narrator for seven years.
 - ▷ With either option, the author can opt for higher royalties and exclusive distribution through Audible, or slightly lower royalties and distribution through several channels.
- ▶ Costs vary widely according to length of the work. Some of the best narrators are in the \$200-per-hour range—think about that if you're doing an eight-hour book.

Authors were divided on whether to avoid upfront costs, give up control, and share royalties:

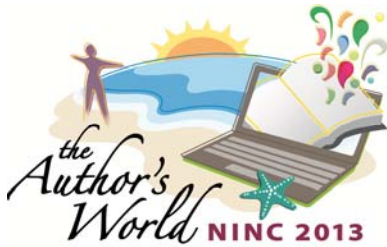
- ▶ "Sharing royalties is not so bad when you're coming in on something big. The quicker you get it out on the earlier books, the better."
- ▶ Many narrators are willing to invest in the book by going 50/50 with the author on royalties. The narrator then becomes a marketing partner for that audiobook.
- ▶ "One way to maximize your money is to do the exclusive so you get the full 50%."

... or to cover costs themselves and retain all rights and royalties:

- ▶ "I'm a total control freak about my rights. In 3+ years self-publishing my backlist, I learned that I make the money back way faster than I ever thought I would. You pay the expenses, but the money comes in and it's all yours. And I have total control.
- ▶ "It used to cost \$50,000 to do an audiobook. I'm now paying \$2,000 to \$3,000 per book. Compare that to the potential earnings. It's an excellent investment."
- ▶ "The other sticky thing is this: What if you decide to split the royalty and the talent agrees to do it, and you're not totally happy but you accept that it'll never be perfect, and you upload it just to put it out. Then, what if reviewers are unhappy for the same reason you are? If you take it down, the narrator isn't going to get paid now, so the narrator is unhappy."
- ▶ "At the beginning, I couldn't afford to do my own audiobook. But I had friends who said they could live off their audio earnings. So I saved money in order to make my own audiobooks. And now—I *could* live off my audio earnings!

How can you cut costs further?

- ▶ The author can narrate her own audiobook. ACX loves that. You come to them with finished audio. ▶



Audio Is the New Black

ACX uploads it the same way they do all the others, selling through the same channels, at the same royalty rates.

- ▶ ACX also has a stipend program. They screen applicants and pay the narrators up front. The author can still do a 50/50 royalty split if the stipend isn't enough to cover the narrator.

How do you successfully market your audiobooks?

- ▶ When you go live, ACX gives you 25 audio coupon codes so you can give away copies for reviews and buzz.
- ▶ If you are crosspromoting, you should make your audiobook available to someone else's reader base, for example, as a contest prize on their blog.
- ▶ Julie Ortolon and her husband are starting a new website called IndieListenersLounge.com. The site is live now, although not launched. "We'll use that to help promote indie-produced audiobooks, feature authors, and build a newsletter subscriber list. We're crosspromoting with the narrators, who have their own followings. We'll use sound bites, interviews, and clips."
- ▶ "I promote my audiobook on my home page and on the book's page with a three-chapter-long excerpt ACX gives me. I also post an interview with my narrator."
- ▶ "I interviewed my voice artist on video. He described how he auditioned, how I chose him, and his training."
- ▶ "I put some original songs onto the audio version that weren't in the e-book."
- ▶ With series, do everything you can to get the first book to listeners.
- ▶ With Whispersync, anyone who has downloaded the e-book can then download the audiobook for \$1.99. Customers can read the print book while they listen.
- ▶ The Matchbook program at Amazon allows a reader to buy all three editions of a title—print, e-book, and audio—for the price of one.
- ▶ At ACX, for every new reader you bring to Audiobooks, and if your book is one of the first three audiobooks they download, you get a bounty of \$25.

The time investment

- ▶ The time investment depends how long your books run. Novellas are three to four hours in length. If you have really long books—like old single-title backlist—the time investment is considerable.
- ▶ With experience, you streamline. This is especially true with longer projects like series that use the same narrator.
- ▶ The author must pick an audition scene that will take about five minutes to read, with dialogue from both hero and heroine if it's romance. Get a sense of how they do certain emotions.
- ▶ The author then chooses a 15-minute "checkpoint" to ensure pronunciation, pacing, and accents are working. *Don't* choose the first fifteen minutes of your book. If you have several tones and characters, take snips from all over the manuscript. Once you've developed your relationship with the narrator, but before they go into the studio and read the whole book, you have more input.
- ▶ Choosing the sound sample for the retail site can be a time sink.
- ▶ The most time consuming task comes at the end, listening to the whole audiobook. Only you will know if it sounds like your characters, if that crucial line isn't properly delivered. Listen *without* reading along in the MS. Then you compile a list of corrections for your narrator.

Do you get progress reports?

- ▶ “At two-thirds through my first audiobook, my narrator is sending it to me in chunks. I’m able to correct mistakes as he goes, so he doesn’t have to fix the whole book. Had I known, I would have given him a list of weird word pronunciations at the beginning.”
- ▶ “My narrator tries out accents on me over the phone. Yes, do it in chunks if it’s a big project with many characters; get voices nailed down. Listen to the first seven chapters or so.”

Are there avenues that work well for promoting audio?

- ▶ “No. My readers through Facebook and Twitter have moved those books. There is no BookBub for audio yet.”
- ▶ Julie Ortolon said, “We’re hoping ListenersLounge.com will fill that gap. Audio authors have a big social media presence, and we hope that’ll build awareness.”

Can you do price pulsing for your ACX books?

- ▶ “Audible sets the price based on length. You and ACX have no control over that.”
- ▶ “I’ve probably never paid full price. There are sales for Audible and iTunes members, there’s Whisper-sync—many ways to bring the cost down. You can buy credits \$250 at a time, in bulk. As the author, you have no control over price, but you can educate your fan base about these wrinkles.”
- ▶ “I tell people that if they’re paying \$25 for my 13-hour book, they’re paying \$2 an hour for their entertainment.”

Jennifer Stevenson writes sexy romantic comedy, with or without paranormal elements. She lives in Chicago with a husband and two brand new, totally insane kittens. She’s easy to find on Twitter <http://twitter.com/jenstevenson> or Facebook <http://www.face-book.com/JenniferStevensonAuthor>.

Business Briefs

Compiled by Sally Hawkes

New Kensington Digital Imprint

Lyrical Press has been absorbed by Kensington Publishing. The e-book publisher focuses on contemporary, paranormal, and erotic romance; thrillers; and science fiction. This will be Kensington’s digital-first imprint, and it will be overseen by Adam Zacharius. The deal also includes 250 titles from the digital press’ backlist. The Lyrical imprint for Kensington is acquiring now and any title with 60,000-plus words will be made available in POD editions.

PW Daily

BookScan Reports Print Sales Down

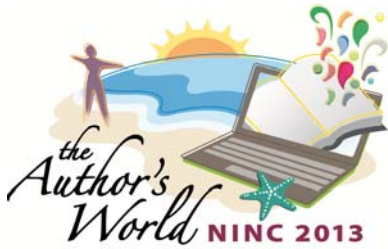
Print book sales by outlets (including WalMart) were down 2.5 percent in 2013, according Nielsen’s BookScan. The numbers are for retail and club sales. That covers all bookstores as well as Amazon and represents 81 percent of sales from outlets that BookScan covers. Most of the decline is pinpointed in the adult fiction category where the results were –11.2 percent. The large decline is attributed to more fiction readers than nonfiction readers turning to e-books, as well as the lack of recognizable runaway bestsellers in 2013. Juvenile fiction performed the best in the four major categories. Adult fiction, adult nonfiction, and juvenile nonfiction are the other categories. Mass Market Paperbacks is the format that suffered the most at –9.1 percent, with blame directed at e-books and the reduction in mass market shelf space at bookstores.

PW Daily

Marcher Lord Press Purchased by Agent

Marcher Lord Press, a Christian science fiction publishing house, has been purchased by agent Steve Laube. Marcher Lord will be a separate company for the agency. Four to eight titles will be released in 2014.

PW Daily



Selling to Foreign Markets on Your Own

REPORTED BY TRACEY J. LYONS

Presenters: Attorney F. Robert Stein and Lou Aronica, who due to a travel conflict filled in for Jim McCarthy

The first thing to come out of this session was that we need to be careful with our foreign rights. There are a lot of cross cultural issues, financial issues, and there can be a lot of back and forth in negotiations.

Is there a viable way to sell rights as an individual author and to do so effectively? Most agents work with subagents in a specific country, sending multiple books, and foreign publishers pick from those. There are foreign sub-rights agents that an author can hire directly without going through a New York agent for a lesser percentage, or you can pay a commission on just the foreign sales without an agency fee. You should always try to get the biggest advance up front because you never know if you are going to make money after that. Go into any deal knowing that all you will get is the advance without a royalty and without royalty statements.

Not a lot of agents will represent you just for your foreign rights. But there are book scouts out there whose job is to find books for foreign publishers. There are also brokers between publishers and agencies. It could be possible if you are selling well in the United States that you may be able to sell well overseas. The best thing to do would be to have an agent to represent you for that purpose. Agents can still have value in that they can get you more money in any transaction that you can get on your own. People are buying our rights, but want to work with people they know and trust. There is a value to literary agents for indies because they can still get you things you can't get on our own. An author who is represented by an agent tells the buyer that the author has approval and is saleable.

Finding a way to exploit your foreign rights can be a big percentage of your income. In book markets, Germany and the Brazilian market are doing well right now; Japan and Britain are not. Selling your foreign rights on your own is not an easy thing to do as an indie author.

Where can you find places to sell those rights to? The big book fairs, such as London, Frankfurt and BEA NYC host a foreign rights fair. But, it still goes back to needing someone to represent your interests at these events.

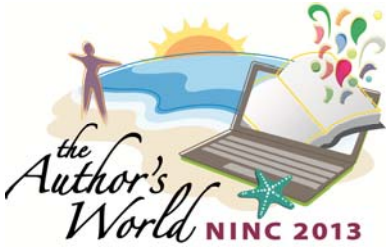
Should we be concerned about the integrity of the translator? We have little control over that. Translation comes with risk, how it appears in their language. Word and phrase meanings can change.

Can I take my English version that I own the rights to and then put the books up in a translated language? You need to know if there are any outstanding licenses on those books. Check your reversion of rights letter. In addition, you need to find out what foreign licenses are still in effect. If a foreign publisher continues to publish beyond the rights of your term, your former publisher can still make money off of this.

Reversion is subject to any existing licenses. So write to the publisher and ask what they are. This is only for rights that have been exploited, so if they never exercised those rights they come back to you in the reversion letter.

How do you go about finding translators for your books? There is a significant e-books market in every country. If you own those rights, try to self-publish in those markets

What if we can't find out from the publisher if they still have any licensing rights? You should check royalty statements to see if there are still sales of the book in any country. *Continued on page 10* ▶



Can Your Book Make It in Hollywood?

BY TERESE RAMIN

With Kam Miller of “Glass half-full in Hollywood” and Agent Jim McCarthy

If you want to sell your book to Hollywood, there are a few things you need to know:

- ▶ In New York everything is bad news until it's good news.
- ▶ In Hollywood everything is good news until it's bad news.
- ▶ There's a disconnect between what the movie industry is optioning and what will sell.
- ▶ “No” doesn't always mean *no*.
- ▶ Selling to Hollywood means being unrelenting and persistent to get the sale—and some sales of book to film have taken 12 years and more.
- ▶ Being “laser-specific” about what you want/don't want/will accept (ie: saying *I only want to sell to Michael Bay and have Brad Pitt star*) because there's no way to know how to get to that one person/studio/publisher because the big names in the business surround themselves only with people they can trust.

Gee, sounds a lot like the old stories about traditional publishing, right? You need people who have people who know people, and just keep sending that book out there. But there are different ways to make a book-to-film happen—as long as you keep an open mind about the avenues.

In 2012, there were only 653 movies made, while in that same year over 15 million ISBNs were sold. That's 41,096 ISBNs sold per day to less than two movies made per day. This means before an author even begins to think “movie deal” s/he needs to seriously ask “what's the motivation behind selling my book to Hollywood?” If your goal is to make millions of dollars and move to your own private island by getting your book turned into a blockbuster movie, you're pretty much screwed. *But*, if your goal is simply to translate your book to film and have it seen by the public, that can be accomplished in a variety of ways as long as you keep an open mind about what you want and are willing to get.

In 2012, over 20 million people saw the 238-minute film “The Avengers” the first weekend it was released, while a “normal” film opens to about two to four million movie viewers. *But* more television viewers watched the first two hours/episodes of “Agents of S.H.I.E.L.D.” than saw The Avengers on its opening weekend.

Hollywood wants “noisy projects” because those are what get “eyeballs on screens.” The example offered was that the television series “Longmire” is struggling because “it's not noisy enough.”

Feature movies from books get more immediate media attention, but that doesn't mean the viewing public will follow the hype. Probably the best place to look for what is selling versus what is getting made into films is Deadline Hollywood (<http://www.deadline.com>). This site will not tell you what anyone in Hollywood actually wants, however.

I'm running out of room here, but I have 15 pages of notes from this workshop; I've written up maybe seven of them. The bottom line is that if you want your book to be optioned by Hollywood for feature film, indie film, television movie, television series, etc., you need a roadmap and a guide—and even then there's no guarantee the movie or television series will come to fruition, so take the option money and run.

About the presenters:

Kam Miller is a TV writer who has created pilots for FOX, CBS, 20th Century Fox, Paramount Television, and Universal Cable Productions. She's written for “Law & Order: SVU” and her first feature film, “The Iris”



Can Your Book Make It in Hollywood?

Effect” was produced while she was at the USC School of Cinematic Arts. She works with authors and creators of graphic novels and offers guidance through the Byzantine and confusing entertainment business, and enjoys helping novelists bring their intellectual property to the screen. Find Kam at “Glass half-full in Hollywood” at <http://www.kammiller.com> or on twitter @kammotion.

Jim McCarthy is with Dystel where he works with writers of both literary and commercial fiction and nonfiction. He sells/handles movie options for writers and does not insist on handling all rights to the books he agents; he’s perfectly comfortable handling only sub-rights for an author.

Terese Ramin is the author of 10 romantic suspense novels. She has participated in multiple collaborative anthologies, including the current *The Sound and the Fury*, 100 percent of the profit from which benefits the International Fund for Animal Welfare (IFAW). Her current novel, *The Cured*, is her first straight suspense/thriller written with author David Wind. She is also a freelance editor.



Selling to Foreign Markets on Your Own

Continued from page 8 ▶

If you have an agent, use them to get all rights back on old books. Not having all our rights back is like having dead income.

Make sure you own all your backlist rights before you sell them! Other things to consider when trying to sell to foreign markets: be careful because publishers own copyright to the typeset layout and design of the book. So if you copy it, you will be in violation. What you want to do is create a new typescript.

When a book is sold to a foreign publisher, do they then have the right to represent the story any way they want? Can they change the cover and content? Yes, they can, but you can negotiate that point. Keep in mind that you don’t know their market. They know what their covers should look like for their market. Also, you likely do not own the rights to that cover from the old book. You can be sued if you use the same cover.

There are a few places where authors can go to get more information on how to sell to foreign markets.

<http://www.publishersdesk.com/> – Matches authors with foreign markets.

<http://www.copyright.com/> – Information on licensing your content and getting permissions to use content in your works.

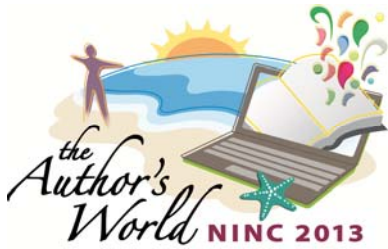
<http://www.irs.gov/Individuals/International-Taxpayers/Form-6166---Certification-of-U.S.-Tax-Residency> – Information on filing proof that you pay US income tax. This is to protect you from paying unnecessary income tax on your royalties in foreign countries.

Business Briefs

Shiloh Run Press, New Christian Imprint

Barbour Publishing’s new imprint will generate both fiction and nonfiction. Shiloh Run Press will release its first titles in March, with 23 books planned in 2014 and up to 40 in 2015. Early titles include *Thank You, Billy Graham*, by Graham grandchildren Jerushah Armfield, Aram Tchividjian, and Basyle Tchividjian, and an updated but abridged *Les Misérables*. Audio downloads and CD format editions will also be provided.

PW Daily



Creating a TV Series from Your Book

Writer-centric insider's view on creating, pitching, and selling a TV series.

BY PAT ROY

Kam Miller (<http://kammiller.com/>) has created pilots for FOX, CBS, 20th Century Fox, Paramount Television, and Universal Cable Productions. She wrote for “Law & Order: SVU,” is attached to the TV project “Grave Sight” based on Charlaine Harris’ Harper Connelly series, and is developing a number of other projects including finishing her first novel, “Myth of Crime.”

In navigating the Hollywood rapids, it is essential to understand that Hollywood is no longer making movies just for the U.S. market and, as a result, films have less dialogue and more special effects and action, Miller said.

Movies are now being made for China. Michael Bay is currently filming a new installment of “Transformers: Age of Extinction” in China with Li Bingbing, a Chinese megastar. Expect to see more Chinese actors in movies and more big, fun, tent-pole movies.

As the Chinese government controls what comes into the country, Hollywood is becoming cautious about how Chinese characters are represented, no Chinese bad guys, for example. Also, no ghost stories or wild sex.

But in terms of reaching a large U.S. audience, TV trumps film big time.

“Avengers” had the biggest box opening weekend of all time—\$207 million. (\$20–\$40 million is considered a good weekend.) At an average cost of \$10/ticket, weekend audience was 20.7 million.

ABC premiered “Marvel’s Agent of S.H.I.E.L.D.” on a Tuesday night and encored it the following Thursday and reached over 22 million viewers.

So, two hours of television reached more viewers than all the showings in all the theaters over a Friday, Saturday, and Sunday of the best opening box office of all time.

That’s the power of television.

Nineteen to 20 million viewers tune in for every new episode of “NCIS” and this has been going on for 11 years. “NCIS: Los Angeles” gets 15 million viewers for every new episode. “The Walking Dead” fourth season opening episode drew in 16.1 million viewers. Even a niche hit such as Charlaine Harris’ “True Blood” attracts four to five million viewers every episode.

Viewers mean potential readers and that’s for the entire list in the writer’s catalog. Great characters and the unique world of a TV series are what draw viewers to gather around the digital campfire.

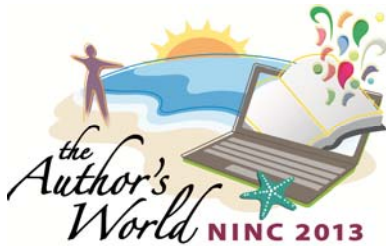
The process begins when a non-writing producer, executive, agent, or rep is attracted to a novel, blog, or short story and wonders whether there might be a show in it.

Then writer-producers review the One Page (brief, one page synopsis of characters and story world) from agencies such WME, ICM, CAA, or APA to assess whether this might work on television.

What is the world of the show? How would it work on TV? What are the stumbling blocks? Does the writer-producer have enough passion for the project? What is their take on the series?

A “take” is a writer’s creative approach to the world and the characters of the show, how to overcome stumbling blocks, or better yet, turn them into assets. How to make the most of the interesting, unusual, quirky things that spark attention. Frank Darabont often has a unique “take” that unlocks the world of a show.

Continued on page 15 ▶



The World We Live in Now ...

BY CHERYL HOLT

I went to the NINC conference in Myrtle Beach, and it left me very disoriented in ways I hadn't expected.

I wrote 24 novels for the New York print publishers, but when the economy crashed, I was one of the first authors to lose her spot. I quit writing for a few years, then started in again with self-publishing. I've released 12 original novels now. I'm more successful than ever before, and suddenly making much more money, too.

But I don't understand the e-book industry. I feel as if I'm on a runaway train that's careening down the tracks with no one at the controls. I'm hanging on by my fingernails and hoping I don't crash.

I'm in a completely different world now, one that's far removed from New York publishing, and I found myself disconcerted at the conference by the handful of writers I met who still have New York contracts. As I listened to their horror stories—about bitchy, unpleasant editors, about boneheaded or unscrupulous treatment—I would think to myself *is that stuff still going on?*

Their exhausting tales echoed for me like something out of a far distant past, maybe one that happened to someone else rather than me.

We have two publishing worlds now, parallel universes existing side by side but totally separate from one another. My "Lord Trent" trilogy released over the past summer will probably end up selling a half-million copies before it's all said and done. It's the type of success my New York editors always promised but could never deliver in the end.

Yet the three books are viewed by many as a sort of "alternate" book, not *real* books released to *real* readers. I often catch myself thinking the same. The *real* books are supposedly being produced by the New York publishers who have a prior cachet that makes them reputable or prestigious in a way that maybe I can never be on my own. But what about my books and my effort? My head is still spinning with trying to figure it out.

I had only attended one other NINC conference, years ago in Santa Fe. I was very cocky back then. I had just started to stagger onto the bestseller lists, and I'd naively (and wrongly) assumed I could bluster my way into fame and fortune by writing novels.

Unfortunately, the first person I met in Santa Fe was a New York mega-agent. She spent the entire conference wining and dining me, telling me about the all the great things that would happen to me if I moved to her agency, which I did the minute I arrived home. I was simply too flattered by her interest to refuse. Of course, this eventually turned out to be a very disastrous business decision that ended my New York career several years later.

That experience is still reverberating for me and my family. As I walked out the door to head for the airport and fly to Myrtle Beach, my husband imparted these words of advice: "Don't talk to any New Yorkers while you're there. Or if you *do* talk to one of them, don't let her take you out to dinner."

I'm wiser now, and I promised I wouldn't, but I needn't have worried.

There weren't really any New York industry people at the conference. I stumbled across one editor from Avon and two very brave—and I guess uncontroversial—New York agents from two of the big agencies.

Other than that small trio, there didn't seem to be any others, and the "industry" people were from the e-book companies such as Kindle, Kobo, and Smashwords. I couldn't help reflecting on what that means for all of us—the novelists as well as the publishers and agencies.

The changes were most starkly highlighted by two seminars I attended back to back in the same room. Attorney Bob Stein gave a great presentation about publishing contracts. There were about 20 writers scattered around the mostly-empty room. Apparently, there are so few of us who still have publishing contracts that there were hardly any attendees who needed contract advice.

The next hour, in the same conference room, the Kindle people came in to do a presentation about self-publishing and audio books. Every chair was filled, and it was standing room only. The Kindle people were so positive and optimistic, and I couldn't help but contrast their attitudes with those of the New York editors I'd had who were some of the most negative, grumpy people I've ever met. It was two worlds colliding—and the reason I'm still disoriented all these weeks later.

I don't have a fancy telephone, so I didn't have a camera with me, but I wish I could have taken a photo of the two crowds—one very small and one very large. I thought it showed, in a very visible and sad way, what has happened to our business of novel publishing.

The members of NINC were the juggernaut that produced all those lovely books so publishers could fill the bookstores. But there are hardly any bookstores anymore. And the publishers don't seem to feel any great need to deal with novelists. Nor do we feel a great need to deal with them.

Where is this leading? Where will it end? What does it say about American print publishing if there is not space in it for someone like me?

As I wrote this article, I read in the newspaper that actress Angelina Jolie is getting ready to write her biography. Three of the "Big Five" print publishers have bid on the book, with offers topping out at a reported \$50 million dollars.

In this economic climate, with print publishers supposedly about to go the way of Blockbuster and Kodak, I'm wondering which editor authorized the amount. Who will be getting fired next year when that exorbitant advance doesn't come close to paying out?

On hearing the high bid, I couldn't help but remember the \$2,000 I was paid for my first novel. Or the \$7,500 I was paid for my tenth. I couldn't help thinking of the new novelist I mentor who's writing an e-book novella for one of the Big Five with no upfront money. She'll get paid on the back end, as if she's writing for some fly-by-night vanity press.

We were always the after-thought on the publishing food chain and most of us have moved on. But to what?

I'm writing e-books, succeeding in a big way, and making good money, but the only thing I've discarded from that time is the pressure the companies placed on me. I haven't been able to discard the feeling of isolation or that the ground beneath me is constantly shifting, that a hole could open at any moment and swallow me.

This is the world we live in now, but I'm not sure I like it. I wish we could all move to a different Earth, where publishers were ethical and kind and optimistic, and where novelists were valued and respected and well-paid for our efforts. I wish I didn't have to stand at conferences, talking to new writers and hearing the same old stories about mistreatment and bizarre disrespect and deceitful shenanigans.

I wish I didn't have to feel as if I've moved on to some other, strange and burgeoning world where the old rules are just echoes from something I used to do.

The world we live in now ... Hmmm

Cheryl Holt is a New York Times, USA Today, and Amazon "Top 100" author of 37 novels.

Business Briefs

Scribd & Writer Beware

Check out the Writer Beware blog (<http://tinyurl.com/nlmzcb9>) on Scribd's new e-book services where author Michael Capobianco notes that subscribers can buy access to pirated works as well as legal reads. Scribd's Andrew Weinstein acknowledged the problem in a *Publishers Weekly* interview and outlined his company's anti-piracy efforts.

PW Daily



Photo by Sabrina Ingram

Not Your Usual Writing Advice

By JoAnn Grote

A Three- Ply Cord

A three-ply cord is not easily broken.

— Ecclesiastes 4:12

I recently read an interview with Song Yanyan, vice president of a large pharmaceutical company. One wouldn't think she would have much in common with writers, but we are business people as well as storytellers. Improving our business skills is as important as improving our writing skills if we wish to become and/or remain successful. Song Yanyan's comments on running the pharmaceutical company resonated with me as the owner of a writing business.

The pharmaceutical world, like the writing and publishing world, is experiencing turbulent times. Yanyan feels "a quickening pace" as pharmacies are constantly forced to make adjustments.

In the midst of constant change, paying attention to certain business factors can help provide stability. Song Yanyan believes three items are essential: commodity flow, information flow, and cash flow. "Development and survival of retail enterprises are tied to the fate of this rope."

Yanyan considers commodity flow the foundation. For writers, commodity flow might be translated as stories. There is no business for a novelist without stories, so they are obviously the foundation of a writer's business. Making time to write the stories is our first priority.

Another element of commodity flow is distribution. NINC members all know that good distribution is vital for good sales. Wide distribution has always been one of the primary benefits of traditional publishing. In today's world, we have the benefit of choosing our own distribution routes for books we self-publish. In addition to the various e-book sites, we can choose to have books printed and made into audio books.

According to Yanyan, information flow, the second factor, involves keeping up with data in our fast changing world: understanding the differences in various parts of the country, noticing changes in demand, listening to consumer feedback, and using the information in risk assessment to make business decisions.

Don't we also pay attention to those factors as writers? One of the primary reasons for membership in NINC is to keep up with changes in our industry. We may not look at differences in readership or sales in different parts of the country we live in, but we can pay attention to what types of fiction are popular in different areas of the world. Certainly we want to know when a certain genre's popularity is climbing or declining. It's normal to be influenced by readers' feedback when deciding what to write next, even though few readers take the time to tell writers what they like or dislike about the writers' stories.

Today we have more information to keep up with than ever before in the writing world. We've seen e-book sales skyrocket the last couple years, print book sales fall, and traditional publishers make major changes in their publishing practices and their standard contracts.

Whenever we ask whether we should write a story of the heart which falls between the cracks of what is selling well we are using risk assessment to make business decisions.

Yanyan says that her "working hours are basically linked to the Internet ... to understand the dynamic outside world, to establish a platform, and to communicate." Writing isn't the only business that has more

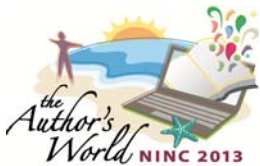
information to keep up with than seems possible, and writers aren't the only people who need to spend more time on the Internet than is desired.

Writers once spent much less time gathering and processing information that affected their writing businesses. Agents and publishers were expected to handle those elements—at least after one obtained an agent and/or became published. Writers concentrated on providing the commodity—the stories. We might all wish we needn't be so involved in information gathering, but at the same time we are grateful for the additional control today's publishing world allows the writer.

Cash flow is Yanyan's third cord. We all know that without cash flow, a business cannot survive. Song Yanyan notes that good or bad cash flow “does not exist in isolation; commodity flow and information flow are closely related to the cash flow.” If any one of these three is not healthy, the enterprise is not healthy. The three cords are of equal importance to business survival. Commodity flow, information flow, and cash flow together “tighten the enterprise into a rope of infinite strength.”

“A three-ply cord is not easily broken,” the Bible book of Ecclesiastes states. According to the United States Conference of Catholic Bishops website, this was “an ancient proverb known centuries before biblical times”—ancient wisdom which is applicable to survival in the current publishing world.

JoAnn Grote is the award-winning author of 40 books, including inspirational romances, middle-grade historical novels, and children's nonfiction. Contact her at jaghi@rconnect.com.



Creating a TV Series from Your Book

Continued from page 11 ▶

In TV, the writer is king, the champion, the guardian of the show. Directors are brought in as hired guns. The buck stops with the writer-producer who may also be the show runner (because they run the show) or a show runner might be brought in.

Material has to be visually dramatic. It's essential to be able to tell what characters are feeling by what they are doing. It's a huge stumbling block if it all takes place inside a character's head.

To get material in the hands of a show creator, it helps to have an agent, but it's not absolutely essential. There are ways to raise awareness, create buzz, and build a platform to get people to read your work. But somewhere along the way, somebody has to fall in love with the property.

An agent might send out a One Page to other agents, studio executives, network executives. But this is like trying to sell a book to a banker. So writers will prep a pitch and put on a performance of about 25 minutes to help the bankers fall in love with the characters and the world that will be created every week by the series.

Writers usually have four or five places in mind where they plan to take a project. Not everything needs to go to broadcast. A project needs to find the right niche market. A lot of new buyers are popping up. Cable channels don't necessarily want a series similar to what they already have. What makes this project different? Why is it special?

So, what makes a property enticing? A great character in a world that makes sense, a world we want to live in and can get messy in.

You can make a show out of that.

Pat Roy writes women's fiction. Fool's Moon will be out in the spring. Until then, you can find information about her other books at www.patroy.net.



WRITING is TAXING

By Diane Kelly

Hiring Help

Writers can feel overwhelmed by a seemingly endless to-do list. As a result, more and more writers are hiring help these days. Whether you hire a virtual assistant or someone with whom you interact in person, it's important that you report payments correctly for tax purposes or you could find yourself facing an unexpected tax assessment. To know how to properly report for those you hire, you must know whether the person you've hired is your employee or an independent contractor.

Tax Reporting for Employees

Employers are required to withhold federal income tax from wages or salary paid to an employee. To determine how much to withhold for income taxes, take a look at *IRS Publication 15 – Employer's Tax Guide* available at www.irs.gov.

Employers must also withhold one-half of FICA taxes, which include Social Security and Medicare taxes. FICA taxes total 15.3 percent, which includes 12.4 percent in Social Security tax and 2.9 percent in Medicare tax. While one-half of the FICA taxes (7.65 percent) are borne by the employee and deducted from the pay, the employer is required to pay the other half of FICA taxes. Keep in mind that while the 12.4 percent in Social Security tax applies only up to the annual wage base limit (\$117,000 for 2014), the 2.9 percent Medicare tax has no limit and applies to the full amount of salary or wages paid.

Federal unemployment taxes (FUTA) is paid entirely by the employer. An employer must pay FUTA tax if the employer paid \$1,500 or more to an employee in any calendar quarter or had an employee in 20 different weeks of the year. FUTA tax is 6 percent of the first \$7,000 paid to each employee. An employer is given credit up to 5.4 percent for state unemployment taxes paid.

Most states impose income tax withholding and unemployment taxes on employers. Consult your state tax authority for more information.

Employers must issue each employee a W-2 form by January 31 of the following year regardless of the amount paid to the employee. The W-2 form reports the amounts paid to the employee, as well as the amounts withheld for income tax and Social Security. A copy of the W-2 must be provided to the Social Security Administration along with the W-3 transmittal form. State tax departments generally also require a report.

If you hire a family member as your employee, special rules apply. See the discussion regarding "Family Employees" in Publication 15.

Before hiring an employee, employers must complete an I-9 Employment Verification form and comply with the documentation requirements. An employer should also have the employee complete a W-4 form *before* he or she begins work. Failure to obtain a properly completed W-4 before issuing a payment could render an employer liable for penalties should the employee later refuse to provide a Social Security number.

Tax Reporting for Independent Contractors

Tax reporting for independent contractors is much easier than reporting for employees. A business owner is not required to withhold any taxes from payments made to an independent contractor and has no responsibility for FICA or FUTA taxes. At the end of the tax year, the business owner must issue the contractor a form 1099-MISC reporting "Nonemployee compensation" in box 7 if the business owner paid \$600 or more to the contractor. The business owner must also file a copy of the 1099 form with the IRS by the end

of February. Many states also require that you file a copy of the 1099 with the state tax authority.

To obtain an independent contractor's tax identification number, the business owner should ask the worker to complete a W-9 form. A tax ID number can be either the contractor's personal Social Security number or an EIN (Employer Identification Number). The business owner should have the independent contractor provide the completed W-9 form *before* he or she begins providing services. The failure to obtain the tax ID number could result in penalties for the business owner if he or she is unable to provide the tax ID number when later filing the 1099 form.

It is not good enough for the contractor to simply provide a tax ID number without completing the W-9 form. Some workers will misrepresent their tax ID number in order to avoid taxes. By signing the W-9 form, the contractor attests that he or she has provided correct information under penalty of perjury. Thus, if the worker has given a wrong number on the W-9, it is the worker who can be held liable, not the business owner.

A business owner does not have to file a form 1099, regardless of how much was paid to the contractor, if the contractor operates his or her business as a corporation. Be careful, though. Even if a contractor claims that he or she operates as a corporation, a business owner should nonetheless obtain a completed W-9 form from the contractor to obtain the name of the corporation and the corp's EIN. By obtaining the W-9, the business owner will have proof the contractor represented that he or she operated through a corporation. The business owner should also issue payments in the name of the corporation, not the contractor's individual name.

The misreporting rate when there has been little or no tax reporting is a whopping 56 percent. In the most recent year for which data is available, \$72 billion in employment taxes were underreported, the vast majority being taxes owed by self-employed people. Because so many self-employed individuals have failed to pay their taxes and/or "fudged" their earnings on their Schedule C's, the IRS effectuated the more stringent 1099 filing requirements and has cracked down both on independent contractors and those who hire them. Be sure to follow the reporting rules.

Employee vs. Independent Contractor Distinction

Given how much easier tax reporting is for independent contractors, business owners would prefer to treat workers as contractors. So long as the relationship is truly an independent contractor relationship, the business owner should have no problems with the IRS or the state tax authorities. However, when a business owner incorrectly treats an employee as an independent contractor, the business owner could face a tax assessment and penalties.

Be aware that any agreement between a business owner and a worker that designates the worker as an independent contractor rather than an employee is *not* binding on the IRS. The IRS applies its own analysis to determine whether a worker is an employee or independent contractor. In some cases, workers who agreed to be treated as contractors later have a change of heart and themselves petition the IRS to be treated as an employee, rendering the party who hired them liable for a portion of the taxes due.

What does the IRS consider in determining whether a worker is an employee or an independent contractor? A critical aspect is whether the party hiring the worker has the right to control how, when, and where the worker performs the tasks. The more control the hiring party has, the higher the chance the arrangement will be deemed an employer-employee relationship. The IRS will also consider the extent of financial control held by the hiring party. If the worker is paid by the hour, the arrangement is more likely to be deemed an employer-employee relationship. However, if the worker is paid a flat fee for services, the worker is more likely to be classified as an independent contractor. The IRS will also consider who determines how much the worker is paid. If the worker sets his or her rate, he or she is more likely to be deemed a contractor.

A worker is more likely to be considered an independent contractor if he or she provides the tools, equipment, and supplies needed to perform the work. If these items are provided by the hiring party, the arrangement will appear more like an employer-employee relationship. Moreover, relationships that are regular and ongoing are more indicative of an employer-employee relationship than those that

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The Mad Scribbler

By Laura Resnick



To Do

*“When I stepped from hard manual work to writing,
I just stepped from one kind of hard work to another.”*

— Sean O’Casey (1880–1964)

I had a different topic picked out for this month’s column, one on which I did some research and learned interesting things that I consider worth sharing here with my colleagues ... but I’ve found myself unable to finish it in time for the February issue because (wait for it!) I can’t stop thinking about productivity. How’s that for irony?

So I finally gave in to nature and decided to write about *that* (productivity) this month, instead, since it keeps rattling around inside my head. The great Lizard Brain leads me where it wills, and I follow obediently (after a fashion).

I have lately pondered productivity quite a lot. Obviously, this relates closely to my annual January *Nink* topic (or confessional), my perpetual struggle to meet my deadlines. But my thoughts on productivity go beyond that, since my ambitions go beyond just meeting my existing deadlines. I want to move steadily past my deadlines, like a tortoise in good racing form, get out ahead of my current release schedule, and increase my productivity. That is, I want to write more than I’m writing—and, in general, to get more done than I am getting done.

Although the desire to get a lot more done isn’t universal, it’s pretty common, and I’m in a lot of good company. I know people whom I consider already very productive who want to get still more done. I know people who feel as if they’re stuck in a quagmire and would love to become as productive once again as they used to be. I occasionally meet people who say they’d like to be as productive as I am, which is a humbling, sobering, or comical thing to hear, depending on my mood. On the flip side, I’ve also seen some people whose productivity is truly awe-inspiring say, “I need to slow down. I’m burning myself out.”

So I figure that most people, including really productive ones, struggle with finding a pace that works well for them.

Meanwhile, time, experience, and fatigue have all contributed to my recognizing that although I can kick my productivity into high gear with self-flagellation, this only works in short, intense, unpleasant doses—such as writing a daunting amount of material in the final two weeks before a book’s last-ditch drop-dead date for production and publication. Perpetually kicking my own ass down such a thorny path is not a viable strategy for my goal of becoming more productive on a habitual and long-term basis. Even if I wanted to live in a constant state of white-knuckled, teeth-gritting determination (and I don’t), I haven’t got the stamina for it. That level of intense drive always leaves me limp and blank-minded with exhaustion for longer than I was able to sustain it.

So my quest these days is for a level of increased productivity that I can sustain over time.

When I look at my To Do list (yes, I am a list maker; it helps clear my head), there are already more

books on it than I can write in the next ten years even if I double my pace. That's *after* I whittled the list down to include only the books I most want to write. And since I don't expect to suddenly stop thinking up books, I assume I'll keep adding to the list, too.

In order to write all those books—or even just half of them!—I need to become more productive. And that's what I want: to increase my productivity enough to write a bunch of the books on that list (and/or books I think of in the years to come). I don't want to wind up not writing most of them specifically because I'm working too slowly to get to them.

I also have a personal To Do list, and many of the items on there require money (ex.: “install patio and landscape yard;” “replace elderly car;” “rent apartment in Paris for a month”), which means earning more income—which means writing more books.

See how that dovetails so tidily? I have creative *and* practical motives for increasing my productivity!

Now I just need a strategy that works. (It's always something.)

As someone who's still struggling to meet my existing deadlines, of course, “increased productivity” is the elusive snark that I may be hunting for quite a while. Happily, though, meeting my deadlines is a logical first step, one which gives me a tangible (and essential) initial goal to pursue in this long journey—a goal I've been trying to reach for a while now. The obvious corollary between my immediate problem (missing deadlines) and my long-range goal (writing more than I'm currently writing) has helped me start thinking lately about my deadline problems in a more constructive way than my usual pointless morass of anxiety, guilt, and self-punishment on this subject.

I'm not becoming a kinder, gentler Resnick (there is no such thing), but I am trying to look at this old problem of mine in new and less judgmental terms, since I'm now attaching its eventual solution to the blossoming of long-term goals rather than framing it strictly as a habit of failure which I'm desperate to conquer.

And some words that keep coming up for me now are *focus*, *priorities*, and *perspective*, which concepts are closely related to each other in my head.

There are days, months, or occasional years where my focus has been shifted completely off my fiction writing for really good reasons (ex. a family member dies or is rushed to the ER; I choose to spend a year as a full-time graduate student; I sustain an eye injury and spend two months lying in the dark in intense pain), and there are times when my focus has been pulled off my work for feeble reasons—or sometimes utterly idiotic ones (ex. someone I don't know and/or don't like sends me a nasty email or publicly eviscerates my latest book; something outrageously offensive happens in politics or the media, and I can't stop thinking and arguing about it; I discover an addictive TV show with 300 episodes that's available via live-streaming from Netflix).

Unpacking this ... if my work is my *priority*, then that's where I should keep *refocusing* ... but not to the extent of being a badly-programmed robot. If a family member's “routine” surgery has led to complications and my help is needed, a quick *perspective* check should help me shuffle my immediate priorities and shift my focus for the time being.

If, by contrast, some stranger online rants angrily that Laura Resnick is a “leftist Jewess” (no, I didn't make that one up) or “feminist bitch” (or that one), or if an attention-seeking blogger whom I've never heard of publicly claims that I have threatened to kill him (or this one, either) ... a perspective check should tell me this is pointless nonsense that deserves absolutely none of my focus and has no business interfering with my priorities (work) for more than five minutes.

Other phrases I've been dwelling on lately are things like: *just do it*; *dive in*; *jump*; *plunge*; *steady as she goes*.

We've probably all met people who'd “like to write a book” but will never do it, because they're so daunted by the idea of it that they never roll up their sleeves and plunge into the work. But I've learned (over and over) that even the experience of actually writing book after book doesn't eliminate that intimidating sense of setting foot on Mt Everest, or aiming your arrow at the moon, or attempting to sail around the world in a dinghy. One keeps stalling at the edge of the icy and shark-infested waters, afraid to plunge in. Or one keeps pausing on the long trek, already tired and feeling discouraged by how much ground there still is to cover before journey's end.

I have psyched myself into paralysis so many times over the years ... and *all* I get from that process is lost time and damaged productivity. Such mental flailing is perhaps a natural pitfall for someone who spends as ▶

much time locked inside her own head as a novelist does, and I'm looking for a way to leap over it or sail past it rather than getting bogged down in it over and over.

Finally, another mantra I'm working on is *love and joy*. The writing life is hard, unstable, impecunious, and often lonely; but it's also a privilege to do this for a living rather than wait tables, answer phones, or clean kennels—all of which I've done. Getting paid to write down the stories in my head is something I should embrace much more often with love and joy—which is an energy that might help me keep moving forward productively.

Laura Resnick is currently poised at the edge of the icy, shark-infested waters of her next book, Abracadaver.

WRITING is TAXING

Continued from page 17 ▶ are temporary or irregular. If the worker provides services to multiple business owners, it is more likely the worker will be treated as an independent contractor.

Training and reporting are also indicators of an employer-employee situation. If the hired party has the right to delegate tasks to their own employee, the arrangement will look more like a contractor arrangement. The IRS will also look at whether the worker advertises their services and how critical the tasks are to the hiring party's business. If the tasks are essential to the business, the worker is more likely to be deemed an employee. The provision of benefits such as insurance or vacation pay indicates an employer-employee relationship, as would giving the worker a title.

A business owner can request a determination from the IRS regarding a worker's status by filing a form SS-8. Workers can also file this form.

If the risks of misclassification have you concerned, consider hiring help through a temporary employment agency. In such cases, the agency is treated as the worker's employer and you would have no obligation for the worker's taxes.

For more information and take a look at IRS Publication 1779 (<http://www.irs.gov/pub/irs-pdf/p1779.pdf>) and Publication 15-A (<http://www.irs.gov/pub/irs-pdf/p15a.pdf>).

Diane Kelly is a CPA/tax attorney and the author of the humorous Death and Taxes romantic mystery series.