CFAES OHIO STATE UNIVERSITY EXTENSION

56th Annual OSU Income Tax Schools
For Tax Professionals

Oct. 30-31	*Fremont*
Nov. 4-5	*Cuyahoga Falls*
Nov. 6-7	*Ashland*
Nov. 12-13	*Dayton*
Nov. 14-15	*Lima*
Nov. 19-20	*Plain City*
Nov. 21-22	*Chillicothe*
Dec. 2-3	*Zanesville*
Dec. 5-6	*Columbus*
Dec. 11 & 13	*Ethics Webinars*
Dec. 16	*Ag Issues Webinar*

THE OHIO STATE UNIVERSITY
COLLEGE OF FOOD, AGRICULTURAL, AND ENVIRONMENTAL SCIENCES

go.osu.edu/taxschools

OSU Income Tax Schools
34 Ag. Admin. Building
2120 Fyffe Rd.
Columbus, OH 43210
Phone: 614-292-2433

PRST. STD. U.S.
Postage
Permit No. 711

OSU INCOME TAX SCHOOLS AND AG & NATURAL RESOURCES INCOME TAX ISSUES WEBINAR

Please print clearly.
One person per form.
Form may be copied.

2019 REGISTRATION FORM

Register on-line at
go.osu.edu/taxschools
to pay with a credit card

☐ Check here if this is your first OSU Tax School	☐ Check here if your address changed this year		
Name	Organization		
Address *(No PO address if ordering books)*	City	State	Zip
Email	Phone	PTIN # P _ _ _ _ _ _ _ _ _ _	
Check accreditations ☐ AFSP ☐ Attorney (Atty #: _____) ☐ CFP (CFP# or last 4 SS#: _____) ☐ CPA ☐ EA ☐ other_____			
Do you have any required dietary restrictions or need special assistance?	☐ No ☐ Yes	If yes, please describe:	

Item	Location (check one)	Cost	Amount Due
Two-day Tax School	☐ Fremont ☐ Plain City ☐ Cuyahoga Falls ☐ Chillicothe ☐ Ashland ☐ Zanesville ☐ Dayton ☐ Columbus ☐ Lima	$375	$
Day One Only Tax School		$250	$
Day Two Only Tax School		$250	$
Ethics Webinar	With One- and Two-Day Schools	$ 25	$
Ethics Webinar Only	Without Tax School Registration	$ 50	$
RIA Federal Tax Handbook	Quantity of handbooks: _____	$ 40	$
Ag Issues Webinar ☐ Add me to the Ag Preparer list (only available to webinar attendees)	☐ Online ☐ Putnam Co. ☐ Auglaize Co. ☐ Wayne Co. ☐ Clermont Co. ☐ Wyandot Co.	$150	$
Late Fee (If not postmarked by deadline date of school or webinar)	Tax School or Ag & Natural Resources Income Tax Issues Webinar	$ 50	$
TOTAL ENCLOSED			$

Make check or money order payable to OSU Extension and mail to:

Julie Strawser, 34 Ag. Admin. Building, 2120 Fyffe Rd., Columbus, OH 43210

Tax School General Information

This course is designed for:

- Attorneys
- CPAs
- Enrolled Agents
- Financial Planners
- Tax Preparers who have experience preparing and filing federal tax returns.

Costs:

Two Days	$375
One Day	$250
Ethics w/registration	$ 25
Ethics w/o registration	$ 50
RIA Handbook	$ 40
Late Fee	$ 50
Change Fee*	$ 25

Two-Day Registration Discounts:

- Send 5+ from the same company and receive 5% off
- Send 10+ from the same company and receive 10% off
- Send 15+ from the same company and receive 15% off
- Sending more than 20 attendees? Contact us for pricing.

Contact Julie Strawser for discount code!

strawser.35@osu.edu
614-292-2433

Registration Includes:

- A hard copy of the 700+ page National Income Tax Workbook prepared by the Land Grant University Tax Education Foundation
- Continental breakfast, lunch and refreshments
- A USB drive containing 2009-2018 workbooks
- Ability to order the *2019 RIA Federal Tax Handbook* for $40 (a savings of over $50)
- 50% discount on ethics webinar

Register One of Two Ways:

1. On-line (credit card only) at *http://go.osu.edu/taxschools*
2. Mail registration form with check or money order made payable to *OSU Extension*

For security reasons, we cannot accept fax, mail, and phone registrations with credit card information.

Registration Deadline:

*Registration must be postmarked or made on-line by midnight on the registration deadline (14 days prior) for the selected school. There is a **$50** additional fee for late registrations.

Recorders:

Recording is not permitted.

Attend One Day Only:

You have the option to sign up for one day. You will receive CE credits for the completed hours, the National Income Tax Workbook and the option to purchase the RIA Handbook for $40.

*Location Changes/Split Schools:

We understand that schedules change; however, due to the additional administrative work required, there will be a $25 fee if you need to change or split locations. Split schools are taking day one at one location and day two at another.

Cancellations/Changes:

Registrations may be cancelled for a full refund until midnight on the registration deadline for the school you are registered. After that date, a $50 fee will be assessed. Registration will not be refunded unless you cancel at least three business days prior to the school for which you are registered. A $25 change fee will be charged if you need to change or split locations. OSU is not responsible for costs incurred due to your cancellation. If a course is cancelled by OSU, you will receive a full refund.

All requests for cancellations, changes or location transfers must be made in writing to:
Julie Strawser (strawser.35@osu.edu)
34 Ag Admin, 2120 Fyffe Rd. Columbus, OH 43210

Ethics Webinar

Melinda Garvin, EA, will present a two-hour webinar on Ethics (Professional Standards and Responsibilities) on Wednesday, December 11, at 1:00 p.m. and again on Friday, December 13, at 10:00 a.m. The webinar is approved by the IRS Office of Professional Responsibility and the Accountancy Board of Ohio for two hours of CE credit. The webinar is $25 for attendees and $50 for non-attendees. (NOTE: there will be no Ethics presentation during tax schools)

Book Purchases

The *2019 RIA Federal Tax Handbook* can be ordered for **$40** (a savings of more than $50). Books will be shipped directly to you **and must be purchased by Nov. 21 to ensure delivery by December 31.**

Tax School Presenters

Merrill J. Fromer*
Revenue Agent
Fraud Technical Advisor
Examination Division, IRS
Attending: All tax school locations

Melinda Garvin, EA
Tax Professional
Foos-Garvin Accounting
Attending: Cuyahoga Falls, Dayton, Plain City, Chillicothe & Columbus.
Also teaching Ethics webinars

John M. Lawrence, CPA
John M. Lawrence & Associates CPA LLC
Attending: Fremont, Ashland, Lima, Zanesville and Columbus

Kenneth R. Liuzzo*
Tax Law Specialist
Large Business/International, IRS
Attending: All tax school locations

IRS Tax Law Presenters

LaTanya J. Bacon
Senior Stakeholder Liaison
Stakeholder Liaison Field, Cleveland
Attending: Cuyahoga Falls, Ashland, Lima

Dennis Bell
Senior Stakeholder Liaison
Stakeholder Liaison Field, Columbus
Attending: Plain City, Chillicothe, Columbus

John Linstead
Senior Stakeholder Liaison
Stakeholder Liaison Field, Cincinnati
Attending: Dayton

OSU Extension Ag and Natural Resources Income Tax Presenters

Chris Bruynis
Extension Educator, ANR
Ross County

David Marrison
Extension Educator, ANR
Coshocton County

Barry Ward
Program Director
Income Tax Schools

****Participation in the OSU Income Tax Schools is in their personal capacity and not in connection with their official duties as an IRS employee.***

OSU Extension Tax School Contacts

Name	Title	Phone	Email	Specialty
Barry Ward	Tax School Director	614-688-3959	ward.8@osu.edu	Tax Law Questions
Julie Strawser	Program Assistant	614-292-2433	strawser.35@osu.edu	Registration/Logistics

Special Accommodations: The Ohio State University is committed to providing equal opportunity for participation in all programs. Those with special needs are requested to make their requirements known to us at least two weeks prior to the course so these can be addressed. Special dietary or access needs should be noted when registering.

NOTICE

Attendance will be taken several times during the schools and webinars.
A Certificate of Attendance will be provided for the hours completed.

Continuing Education Credit (requests pending)

Participants completing all sessions of the two-day schools will qualify for the following continuing education credits:
Accountancy Board of Ohio (16 hours)
IRS Office of Professional Responsibility (16 hours)
CFP Board of Standards, Inc. (16 hours)
Continuing Legal Education, Ohio Supreme Court (13.5 hours)

IRS-APPROVED CONTINUING EDUCATION PROVIDER

Participants completing the two-hour Ethics Webinar will qualify for the following continuing education credits:
Accountancy Board of Ohio (2 hours of PSR)
IRS Office of Professional Responsibility (2 hours of Ethics)

Welcome to the 56th Annual OSU Extension Income Tax Schools!

For well over 50 years, OSU Extension has been providing continuing education for tax preparers. Our two-day schools are designed for individuals who have some experience preparing and filing federal and state tax returns. The classes are considered to be intermediate level and instruction will focus on the recent Tax Cuts and Jobs Act legislation and the issues that you may encounter when preparing 2019 tax returns. Highly qualified instructors will explain and interpret tax regulations and recent changes. We also offer a two-hour Ethics Webinar and a six-hour Ag & Natural Resources Income Tax Issues Webinar. Details are included in this brochure.

2019 Tax School Dates and Locations

Fremont – October 30-31
Registration Deadline: October 16
Ole Zim's Wagon Shed
1375 State Route 590, Gibsonburg, OH 43431

Cuyahoga Falls – November 4-5
Registration Deadline: October 21
Sheraton Akron Cuyahoga Falls
1989 Front Street, Cuyahoga Falls, OH 44221

Ashland – November 6-7
Registration Deadline: October 23
Ashland University
John C. Meyers Convocation Center
820 Clermont Ave., Ashland, OH 44805

Dayton – November 12-13
Registration Deadline: October 29
Presidential Banquet Center
4548 Presidential Way, Kettering, OH 45429

Lima – November 14-15
Registration Deadline: October 31
Old Barn Out Back
3175 W Elm Street, Lima, OH 45805

Plain City – November 19-20
Registration Deadline: November 5
Der Dutchman Restaurant
445 S. Jefferson, Route 42, Plain City, OH 43064

Chillicothe – November 21-22*
Registration Deadline: November 7
Christopher Conference Center
20 N. Plaza Blvd., Chillicothe, OH 45601

Zanesville – December 2-3
Registration Deadline: November 26
Ohio University
Zanesville Branch Campus Center
1425 Newark Road, Zanesville, OH 43701

Columbus – December 5-6*
Registration Deadline: November 29
Nationwide & Ohio Farm Bureau 4-H Center
2201 Fred Taylor Dr. Columbus, OH 43221

***Note New Location**

New in 2019

- Flash drives will be provided in lieu of CDs that contain the past 10 years of the Tax Workbook.
- Wolters Kluwer will not be participating in the tax school book purchase program in 2019.
- Since ethics training is not required for the majority of our attendees, we have separated the webinar and fees from our tax school registration but offer a significant discount to our one- and two-day attendees.

Tentative Schedule

Day One	
7:30 a.m.	Registration Open
8:15 – 12:00	Class
12:00 – 12:45	Lunch (provided)
12:45 – 4:30	Class

Day Two	
8:00 a.m.	Registration Open
8:30 – 12:00	Class
12:00 – 12:45	Lunch (provided)
12:45 – 4:30	Class

Workbook Chapters

- QBI Deduction – *Non-Specified Service Trades or Businesses*
- QBI Deduction – *Specified Service Trades or Businesses*
- Ethics
- Limited Liability Co. Tax Issues
- Religious Organization Tax Issues
- Ag. and Natural Resources Issues
- Business Issues
- Real Estate Tax Issues
- International Tax Issues
- Individual Issues
- Retirement & Investing Issues
- Trusts and Estates
- IRS Issues
- New and Expiring Legislation
- Rulings and Cases
- Tax Rates and Useful Tables

Agricultural & Natural Resources Income Tax Issues Webinar

Monday, December 16, 2019 (All locations)
9:00 a.m. – 3:00 p.m.

If you are a farmer or represent farmers or rural landowners, this five-hour webinar is for you. It will focus on key regulations of the Tax Cuts and Jobs Act related specifically to those income tax returns.

You can choose to attend a host location or participate at home or in the office. Host locations will provide a facilitator, refreshments and lunch. You are encouraged to bring your computer as there will be real-time Q&A. If you choose not to attend a host location, a web address will be e-mailed to you prior to the webinar.

Registration, which includes the workbook, is $150 if received or entered on-line by December 2. After December 2, registration is $200. Register by mail or on-line at *http://go.osu.edu/AgIssuesReg.*

Tentative Topics

Tax planning for farmers	Proposed 199A Cooperative Regulations	199A and farm rentals
Form 4797 issues	Form 4562 depreciation and expensing issues	Disaster-related tax issues
Farming C corporations electing S corporation status	Getting out of the farming business	Allocating purchase price to depreciable items
Discounted sales and leases	Current H2A labor issues	Taxation of contract feeding arrangements
Industrial hemp considerations	Timber tax issues	Conservation easements
Case study and forms update		

Host Locations

Auglaize County OSU Extension Office 208 S Blackhoof St. Wapakoneta, OH 45895	Clermont County OSU Extension Office 1000 Locust St. Owensville, OH 45160	Putnam County OSU Extension Office 1206 East Second St. Ottawa, OH 45875

Wayne County - NOTE LOCATION CHANGE! Wayne County Administration Building 428 West Liberty St. Wooster, OH 44691	Wyandot County Elks Lodge 320 E. Wyandot Ave. Upper Sandusky, OH 43351

Presented by Greg Bouchard, Senior Extension Associate at Cornell University and Director of Cornell Income Tax Schools

NOTE: The Agricultural Tax Issues Workbook will be mailed to ALL attendees. You must register before December 2 to ensure delivery of the book prior to the webinar and avoid the $50 late registration fee.

Continuing Education Credits are offered (pending approval):

- Accountancy Board of Ohio, CPAs (6 hours)
- Office of Professional Responsibility, IRS (6 hours)
- Supreme Court of Ohio, Attorneys (5 hours)

Certificates will be mailed to participants following webinar.

Ag Income Tax Issues Webinar attendees have the opportunity when registering to be added to our agricultural income tax practitioner list that we use as a resource to help farmers and land owners find qualified preparers. This is not an endorsement from OSU, just a resource for our clientele.

**CFAES provides research and related educational programs to clientele on a nondiscriminatory basis.
For more information, visit cfaesdiversity.osu.edu. For an accessible format of this publication, visit cfaes.osu.edu/accessibility.**

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