

55th Annual OSU Income Tax Schools For Tax Professionals

<i>Oct. 31- Nov. 1</i>	<i>Fremont</i>	<i>Nov. 26-27</i>	<i>Plain City</i>
<i>Nov. 5-6</i>	<i>Cuyahoga Falls</i>	<i>Nov. 28-29</i>	<i>Chillicothe</i>
<i>Nov. 7-8</i>	<i>Ashland</i>	<i>Dec. 3-4</i>	<i>Zanesville</i>
<i>Nov. 13-14</i>	<i>Dayton</i>	<i>Dec. 5-6</i>	<i>Columbus</i>
<i>Nov. 15-16</i>	<i>Lima</i>	<i>Dec. 12 & 14</i>	<i>Ethics Webinars</i>
		<i>Dec. 17</i>	<i>Ag Issues Webinar</i>



THE OHIO STATE UNIVERSITY

COLLEGE OF FOOD, AGRICULTURAL,
AND ENVIRONMENTAL SCIENCES

go.osu.edu/taxschools

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

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

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

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

2018 REGISTRATION FORM

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

<input type="checkbox"/> Check here if this is your first OSU Tax School		<input type="checkbox"/> Check here if your address changed this year	
Name		Organization	
Address <small>(No PO address if ordering books)</small>		City	State
Email		Phone	PTIN # P _____
Check applicable accreditations <input type="checkbox"/> AFSP <input type="checkbox"/> Attorney <input type="checkbox"/> CFP <input type="checkbox"/> CPA <input type="checkbox"/> EA <input type="checkbox"/> other _____			
Do you have any required dietary restrictions or need special assistance?		<input type="checkbox"/> No <input type="checkbox"/> Yes	If yes, please describe

Item	Location (check one)	Cost	Amount Due
Two-day Tax School	<input type="checkbox"/> Fremont <input type="checkbox"/> Plain City <input type="checkbox"/> Cuyahoga Falls <input type="checkbox"/> Chillicothe	\$375	\$
Day One Only Tax School	<input type="checkbox"/> Ashland <input type="checkbox"/> Zanesville <input type="checkbox"/> Dayton <input type="checkbox"/> Columbus	\$250	\$
Day Two Only Tax School	<input type="checkbox"/> Lima	\$250	\$
RIA Federal Tax Handbook	Quantity of handbooks: _____	\$ 40	\$
Wolters Kluwer Master Tax Guide	Quantity of handbooks: _____	\$ 40	\$
Ag Issues Webinar <input type="checkbox"/> Add me to the Ag Preparer list <small>(only available to webinar attendees)</small>	<input type="checkbox"/> Online <input type="checkbox"/> Putnam Co. <input type="checkbox"/> Auglaize Co. <input type="checkbox"/> Wayne Co. <input type="checkbox"/> Clermont Co. <input type="checkbox"/> Wyandot Co. <input type="checkbox"/> Miami 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

Mail registration form & check 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 |
| • RIA Handbook | \$40 |
| • Wolters Kluwer Tax Guide | \$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
- A searchable CD containing the 2009 to 2018 workbooks
- Continental breakfast, lunch and refreshments
- Two-hour Ethics webinar for two additional hours of CE credit
- Ability to order the *2019 RIA Federal Tax Handbook and the Wolters Kluwer Master Tax Guide* for \$40 each (a savings of over \$50)

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, the Ethics webinar and the option to purchase the tax books 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.

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.

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. The Ohio State University is not responsible for costs incurred due to your cancellation. If a course is cancelled by The Ohio State University, 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 Webinars

Melinda Garvin, EA, will present a two-hour webinar on Ethics (Professional Standards and Responsibilities) on Wednesday, December 12, at 1:00 p.m. and again on Friday, December 14, 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 and is open at no extra charge to those enrolled in the one- or two-day tax schools. (NOTE: there will be no Ethics presentation during tax schools)

Book Purchases

The *2019 RIA Federal Tax Handbook and the Wolters Kluwer Master Tax Guide* can each 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

<p>Merrill J. Fromer* Revenue Agent Fraud Technical Advisor Examination Division, IRS <i>Attending: All tax school locations</i></p>		<p>Melinda Garvin, EA Tax Professional Foos-Garvin Accounting <i>Attending: Cuyahoga Falls, Ashland, Dayton, Plain City, Chillicothe & Lima. Also teaching Ethics webinars</i></p>	
<p>Stephanie Lewis, CPA OSU Fisher College of Business Undergraduate Accounting Coordinator & Senior Lecturer <i>Attending: Fremont, Zanesville, Columbus</i></p>		<p>Kenneth R. Liuzzo* Tax Law Specialist Large Business/International, IRS <i>Attending: All tax school locations</i></p>	

IRS Tax Law Presenters

<p>LaTanya J. Bacon Senior Stakeholder Liaison Stakeholder Liaison Field <i>Cuyahoga Falls, Lima</i></p>	<p>Dennis Bell Senior Stakeholder Liaison Stakeholder Liaison Field <i>Plain City, Chillicothe</i></p>	<p>John M. Lawrence, CPA John M. Lawrence & Associates CPA LLC <i>Ashland, Fremont, Columbus, Zanesville</i></p>	<p>John H. Linstead Senior Stakeholder Liaison Stakeholder Liaison Field <i>Dayton</i></p>
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OSU Extension Ag and Natural Resources Income Tax Presenters

<p>Chris Bruynis Extension Educator, ANR Ross County <i>Chillicothe, Fremont, Plain City</i></p>	<p>David Marrison Extension Educator, ANR Coshocton County <i>Ashland, Cuyahoga Falls, Zanesville</i></p>	<p>Barry Ward Program Director Income Tax Schools <i>Columbus, Dayton, Lima</i></p>
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**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)



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 55th Annual OSU Extension Income Tax Schools!

For 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 2018 tax returns. Highly qualified instructors will explain and interpret tax regulations and recent changes. We also offer a six-hour Ag & Natural Resources Income Tax Issues Webinar. Details are included in this brochure.

2018 Tax School Dates and Locations

Fremont – October 31 – November 1

Registration Deadline: October 17
Ole Zim’s Wagon Shed
1375 State Route 590, Gibsonburg, OH 43431

Cuyahoga Falls – November 5-6

Registration Deadline: October 22
Sheraton Akron Cuyahoga Falls
1989 Front Street, Cuyahoga Falls, OH 44221

Ashland – November 7-8

Registration Deadline: October 24
Ashland University
John C. Meyers Convocation Center
820 Clermont Ave., Ashland, OH 44805

Dayton – November 13-14

Registration Deadline: October 30
Presidential Banquet Center
4548 Presidential Way, Kettering, OH 45429

Lima – November 15-16

Registration Deadline: November 1
Old Barn Out Back
3175 W Elm Street, Lima, OH 45805

Plain City – November 26-27

Registration Deadline: November 12
Der Dutchman Restaurant
445 S. Jefferson, Route 42, Plain City, OH 43064

Chillicothe – November 28-29

Registration Deadline: November 14
Ross County Service Center
475 Western Avenue, Chillicothe, OH 45601

Zanesville – December 3-4

Registration Deadline: November 19
Ohio University
Zanesville Branch Campus Center
1425 Newark Road, Zanesville, OH 43701

Columbus – December 5-6

Registration Deadline: November 21
The Fawcett Center
2400 Olentangy River Rd. Columbus, OH 43210

Tentative Schedule*

Day One	
7:30 a.m.	Registration Open
8:15 – 8:30	Welcome/Introductions
8:30 – 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

*Schedule is subject to change and will be different for the Fremont and Zanesville schools. Check our website for your school’s agenda.

Workbook Chapters

New Legislation TCJA - Business
New Legislation TCJA - Individual
Rulings and Cases
Ag and Natural Resource Issues

Business Entity Issues
Business Issues
Ethics
Individual Issues

IRS Issues
Payroll and Estimated Tax
Retirement and Savings
Tax Practice
Tax Rates and Useful Tables

Agricultural & Natural Resources Income Tax Issues Webinar

Monday, December 17, 2018 (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 6. After December 6, registration is \$200. Register by mail or on-line at <http://go.osu.edu/AgIssuesReg>.

Tentative Topics

Ag and horticultural cooperatives (including application of the new QBI deduction with an example and calculations)	TCJA excess business loss disallowance rule replaces limit on excess farm loss (include carryover as NOL example and coordination with PAL rules)	TCJA new depreciation period for farm equipment and machinery
Depreciation of farm property	New rules on depreciation methods (150% DB)	New requirement to use ADS
Expensing costs to replace citrus plants lost due to casualty	Oil and gas working interests and royalty interests	Farm income averaging
Hardwood timber tax issues	Hobby losses (include review of case facts and how to prepare for an audit)	Form 4797
Involuntary Conversion	Mitigation Credits	Form 4562
Hedge/Speculation	Non-cash Transactions	Research/Development
Landowner/Easement	Entity Issues	Case Study/Forms

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	Miami County OSU Extension Office 201 W. Main St, Old Courthouse Troy, OH 45373
Putnam County OSU Extension Office 1206 East Second St. Ottawa, OH 45875	Wayne County CFAES Fisher Auditorium 1680 Madison Ave. 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 6 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.