### 55th Annual OSU Income Tax Schools
For Tax Professionals

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

### Ethics Webinars
- Oct. 31- Nov. 1
- Nov. 7-8
- Nov. 13-14
- Nov. 15-16

### Ag Issues Webinar
- Nov. 26-27
- Nov. 28-29
- Dec. 3-4
- Dec. 5-6
- Dec. 12 & 14
- Dec. 17
OSU INCOME TAX SCHOOL AND
AG & NATURAL RESOURCES INCOME TAX ISSUES WEBINAR

2018 REGISTRATION FORM

□ Check here if this is your first OSU Tax School  □ Check here if your address changed this year

Name  Organization

Address  City  State  Zip
(No PO address if ordering books)

Email  Phone  PTIN #  P __ __ __ __ __ __ __

Check applicable accreditations  □ AFSP  □ Attorney  □ CFP  □ 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  $375  $
□ Cuyahoga Falls  □ Chillicothe

Day One Only Tax School
□ Ashland  □ Zanesville  $250  $
□ Dayton  □ Columbus

Day Two Only Tax School
□ Lima  □ Columbus  $250  $

RIA Federal Tax Handbook  Quantity of handbooks: ________  $ 40  $


Ag Issues Webinar
□ Online  □ Putnam Co.  $ 150  $
□ Auglaize Co.  □ Wayne Co.
□ Clermont Co.  □ Wyandot Co.
□ Miami Co.

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.

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)

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, 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.

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

Contact Julie Strawser for discount code!
strawser.35@osu.edu
614-292-2433

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**

**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, Ashland, Dayton, Plain City, Chillicothe & Lima. Also teaching Ethics webinars

**Stephanie Lewis, CPA**  
OSU Fisher College of Business  
Undergraduate Accounting Coordinator & Senior Lecturer  
Attending: Fremont, Zanesville, 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  
Cuyahoga Falls, Lima

**Dennis Bell**  
Senior Stakeholder Liaison  
Stakeholder Liaison Field  
Plain City, Chillicothe

**John M. Lawrence, CPA**  
John M. Lawrence & Associates CPA LLC  
Attending: All tax school locations

**John H. Linstead**  
Senior Stakeholder Liaison  
Stakeholder Liaison Field  
Dayton

**OSU Extension Ag and Natural Resources Income Tax Presenters**

**Chris Bruynis**  
Extension Educator, ANR  
Ross County  
Chillicothe, Fremont, Plain City

**David Marrison**  
Extension Educator, ANR  
Coshocton County  
Ashland, Cuyahoga Falls, Zanesville

**Barry Ward**  
Program Director  
Income Tax Schools  
Columbus, Dayton, Lima

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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**

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<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Phone</th>
<th>Email</th>
<th>Specialty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barry Ward</td>
<td>Tax School Director</td>
<td>614-688-3959</td>
<td><a href="mailto:ward.8@osu.edu">ward.8@osu.edu</a></td>
<td>Tax Law Questions</td>
</tr>
<tr>
<td>Julie Strawser</td>
<td>Program Assistant</td>
<td>614-292-2433</td>
<td><a href="mailto:strawser.35@osu.edu">strawser.35@osu.edu</a></td>
<td>Registration/Logistics</td>
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**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.*

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**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*

<table>
<thead>
<tr>
<th>Day One</th>
<th>Day Two</th>
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<tr>
<td>7:30 a.m. Registration Open</td>
<td>8:00 a.m. Registration Open</td>
</tr>
<tr>
<td>8:15 – 8:30 Welcome/Introductions</td>
<td>8:30 – 12:00 Class</td>
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<tr>
<td>8:30 – 12:00 Class</td>
<td>12:00 – 12:45 Lunch (provided)</td>
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<tr>
<td>12:00 – 12:45 Lunch (provided)</td>
<td>12:45 – 4:30 Class</td>
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<td>12:45 – 4:30 Class</td>
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*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.

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