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News about the Ohio State Society of Enrolled Agents

May 2011 Issue



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Greetings to Fellow OSSEA Members:

We should all breathe a sigh of relief for having made it through yet another grueling and stressful tax season. While the season was in many ways difficult, there were some positive notes. If your experience was anything like mine, you were able to cull a few new ideas through the season for better handling the flow of work and information, and to not let the situation completely wear you down.

As we continue in the new year, with substantial changes from the past in many areas of our practices, it is our privilege and responsibility to uphold the high level of competence and professionalism for which we have striven throughout the years. Our main goal of helping our clients to be informed and compliant taxpayers are enhanced by the fact of our continual pursuit of the most current information which we may be applied profitably to their tax situation.

Discussions in the May NAEA board meeting concerning the name our profession should hold in the future resulted in the decision that, while we may not be completely satisfied with the term Enrolled Agent, there are relatively few of us that have heard of another name which would be preferred. The thought was stated more than once that each of us must promote ourselves and the enrolled agent profession to continue gaining recognition for the tremendous work we accomplish on behalf of our taxpayer clients.

We have learned that the oversight of continuing professional education sponsors and programs will be transitioning to the Return Preparer Office from the Office of Professional Responsibility. This is yet another area in which we must 'stay tuned' in order to make the necessary changes as the year progresses.

continued



Message from Your President

We were privileged to hear IRS Commissioner Shulman on Friday during the APEX (Affiliates Presidents Exchange) meetings. He was very complimentary of the enrolled agents and the work they are continuing to do for their clients not only in aiding compliance, but in helping the taxpayers to understand the system a little bit better. He also stated the IRS is well aware of the distinctive position enrolled agents enjoy, and should continue to enjoy, in comparison to the new persons preparing to become registered return preparers.

Sincerely,
Frederick G. Davison, EA
President, OSSEA

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*Life is short! Break the rules!
Forgive quickly! Kiss slowly!
Love truly, Laugh uncontrollably*

And never regret anything that made you smile!

Board of Directors

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AFFILIATE PRESIDENTS EXCHANGE MEETING (APEX)



Michael A. Fioritto, CPA, EA
Incoming 2011-12 OSSEA President

Dear Members,

Once again I find myself appreciative that the members supported me in attending the APEX meeting to help represent OSSEA at our nation's capitol. There were 27 states represented and 46 participants. Some members attended the "National Fly in Day" on Wednesday April 27 to meet with government officials to make them aware of NAEA, its members and its purpose. Although I was unable to attend, I heard that it was a fantastic turnout and getting bigger each year.

The Affiliate Council is comprised of six leaders who advise and guide NAEA's activities in three major areas: recruitment and retention: member benefit development and the "SEE" resources. At this meeting we worked on things to help obtain those goals. We had a parliamentary procedures workshop which should hopefully help run board meetings as efficiently as possible. We had a presentation from "Gleim Publications", who is a provider of study material to prepare for the "SEE". This year they are giving out 40 scholarships this year for those interested in studying for the exam. One session included a marketing session with Sheri Jacobs of the Avenue M, Group. Avenue M Group was the marketing company that was hired by NAEA to do the research about our name recognition. One of the sessions that I enjoyed the most was going right into the website. I had used the tax research feature during tax season. It was so simple and produced a nice report with code references on it and even printed my name on it. It is a professional report that can be handed out to clients for even the simplest tax question. This is much easier than finding a reference book, looking my research up and then having to copy it for a client. This is a member benefit and most research is free. If you have a more complicated issue, there is a fee. The website offers a lot valuable information for members like client newsletters, CPE webinars, state affiliate information and much more. I was amazed at how much information is available to us. If you haven't been to the website recently, I encourage you to visit and browse around. I think you will find that the website is truly a member benefit. Friday's lunch was a great presentation by IRS Commissioner Doug Shulman. It was an honor to hear him refer to NAEA and its members as the top tax professionals. The two days of sessions was really filled with lot of information and lots of ideas to better the organization. I still am trying to digest all that we did there. A big task after a busy tax season!

The final day was the board meeting. Obviously the meeting was focused around the name change. There was much debate on the pros and cons of the name change. All members present were able to voice an opinion. I will commend the board for being able to handle this delicate topic with such grace. Our newly elected president Sherrill Trovato, EA was definitely put to the test in her first meeting. I look forward to continuing to serve this organization and represent Ohio at our national level.

Respectfully Submitted,
Michael A. Fioritto, EA, CPA

WELCOME *NEW and RENEWED MEMBERS*

Stephen Snitzky EA
H&R Block
21770 Miller Ave
Euclid, OH 44119-2349

Ty Blume EA
Gross and Company, Inc.
1208 Sunset St.
Middletown, OH 45052

Joan Smith
H&R Block
227 N Main St
Delphos, OH 45833

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1656 E 81st St
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Debra D. Vasi, EA
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Cleveland, OH 44118-2876

Maryjean I. Pawlowski, EA
35726 Center Ridge Road
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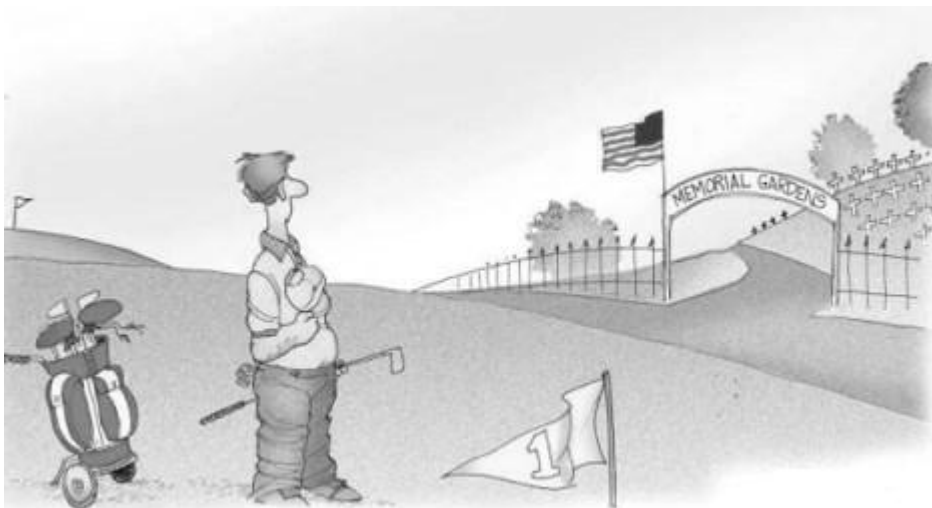
Ainsworth, Kathleen
H&R Block
100 Heartland Circle
Hinckley, OH 44233

* * * * *

**When the POWER OF LOVE over powers
the LOVE OF POWER, there will be peace**

If you see someone without a smile, give him yours.

Always keep your words soft and sweet, just in case you have to eat them.



UNITED WE STAND

Remember

SUPPORT...

always there when you need it.

"When you need support, they answer in seconds ... it's amazing. Often times, they'll call you back 24 to 48 hours later. 'Is your problem solved? Have we fixed it?' That's worth its weight in gold. That is priceless."
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ANNUAL CONVENTION -Sept. 18, 19, 20, 2011

Next year we will be at Hueston Woods State Park. The chapter from Cincinnati will be our hosts for another fun filled three days, September 18, 19, and 20, 2011. Hueston Woods State Park, located in Butler and Preble counties, is nearly 3,000 acres of natural resources for outdoor recreation, such as hiking, fishing, canoeing, and unique to this region -- fossil hunting. The park surrounds Acton Lake, with campsites, cabins, and a resort lodge to entice the over-night visitor. MARK YOUR CALENDARS!!



IRS TAX LIAISON REPORT

by Lisa Vivens, EA

The last meeting for 2010 was November 18. We meet at the Ohio Society of CPA's offices in Dublin. I would like to extend to everyone that if you are interested in attending to see what is discussed please do so. IRS and Ohio Department of Taxation will be setting up the education topic schedule for the year. Our 2011 meeting dates are set for May 26, July 28 September 22 and November 17, 2011.

* * * * *

On April 15th you count your blessings . . . and then send them to Washington.

"There's nothing wrong with the younger generation that becoming taxpayers won't cure."

"Worried about an IRS audit? Avoid what's called a red flag. That's something the IRS always looks for. For example, say you have some money left in your bank account after paying taxes. That's a red flag." Jay Leno

**On one woman's tombstone she said she wanted this epitaph:
"Tried everything twice. Loved it both times!"**

"Taxes: Of life's two certainties, the only one for which you can get an automatic extension."

The first modern income tax was started in the United States in 1894. Interest income was deductible as an incentive to save. The premise of deductions has grown primarily since the 1920's as a way to help consumers pay less in taxes.

HIGHLIGHTING CLEVELAND CHAPTER



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Timothy Resor, EA, MFP, RP®
Greater Cleveland Chapter President

I started working in tax and accounting while in high school. During my Junior and Senior years I was in a Vocation Accounting program. We were supposed to go to school half the day and work the other half the day. My first accounting job was operating a posting machine that was as big as a kitchen stove and when ever you hit the tab key to go to the next column it would move the whole machine. That job lasted three days before I moved on. We also went through a student training program for preparing income tax returns. I remember preparing my own return that year and it was on a half sheet of paper. That was my first exposure to preparing tax returns.

My goal at the time was to get a bachelor's degree in accounting after high school and become a CPA. As we all know, things don't always go as planned. After graduating from high school I started working at United States Steel (USS) went through an apprenticeship program and became a Millwright. Needless to say, my career in accounting was put on hold for a number of years. I did pick it up a few years later by taking the basic tax class from H & R Block. I worked part-time during my remaining years at USS and once laid off for full-time on and off. After working form Block for 10 years, I decided to go out on my own and I developed a number of clients by word of mouth for an additional 10 years.

During those 10 years on my own, I worked various full-time jobs and also went back to college part-time and began working in the legal industry as a Paralegal. I worked at various firms in different areas of the law and eventually started at my current firm in 2001. Here I work in the Probate area of law. I assist with estate and trust administration, preparation of individual and fiduciary income taxes along with Federal and Ohio estate taxes and a few miscellaneous type of returns. I also was able to finish my Bachelor's and Master's degrees in Finacial Planning. I also was a charter member of the Ohio State Bar Associations certification program which gives me the designation of "OSBA Certified Paralegal" and just recently passed the Paralegal Advanced Competency Exam (PACE) which give me the designation of RP® which is a Registered Paralegal.

It wasn't until working for Ziegler Metzger LLP that I found a need to take the EA exam. I took that and received the EA designation in 2003. I began getting involved with the Enrolled Agents of Greater Cleveland (EAGC) while I was studying for the exam. I was first elected a Director at Large during the 2005 - 2006 term. I had to take a term off so that I could finish my Master degree. It only took me 35 years to finish college after graduating from high school. I always tell people that I am a slow learner. I was elected again as a Director at Large during the 2009 - 2010 term and was elected President of EAGC in November of 2010. Our firm has picked up an overwhelming amount of foreclosure work on the creditor side and I am in the process of finishing an advanced certification curriculum in debtor-creditor law. My final class begins next week and I should be finished in June. I'm not sure where that will lead and I'm sure it will be a challenge but I will still be working in the tax area as well.

- ***Please go to page 26 to see the Cleveland Chapter's current information. We would like to applaud all Cleveland area members for their continued effort to make their chapter as highly successful as it is. Fred Davison, President, Ohio State Society of Enrolled Agents***



Mike Nelson is NAEA's Executive Vice President. He is the only staff member of NAEA who is hired by the NAEA Board of Directors. The EVP is considered an Officer for all purposes except that the EVP is not a Member of the Association, and, therefore may not vote on matters reserved for Members.

The EVP is an ex officio non-voting member of the Board. Mike's responsibility is to work closely with the NAEA Board and staff to implement the directives set forth in the NAEA strategic plan. His position is the overseer of all departments, leader of the day to day operation of the Association and as ex-officio on the NAEA Board of Directors.



In the intervening time since the November meeting, many issues of significant strategic import have crossed my desk. Substantive efforts have been applied to resolving lingering legal issues, pursuing the Board directive regarding development of credible market research in regard to the issues surrounding the proposed name change, rebranding efforts, continuing discussions with IRS officials on RTRP oversight, and continuing efforts toward strengthening national/affiliate relationships.

Following are highlights of our activity since November 2010:

- Meeting with IRS officials regarding preparer oversight issues. One meeting of particular interest was with NAEA volunteer leaders and Commissioner Shulman to discuss concerns the enrolled agent community has with ensuring that legacy 230 practitioners receive appropriate treatment in the ensuing new regulatory environment.
- Series of focus groups with staff, affiliate leaders, and members of the Board to identify major brand attributes of NAEA and how NAEA will communicate the brand strengths to myriad stakeholders.
- We ended a long-term relationship with our auditor in favor of a new auditing firm. This vendor brings in new systems and has taken NAEA in a more analytic direction with regard to our financial platform.
- Replacement of our long-term legal counsel, Jerry Panaro. We are now served by Gary Marx, an experienced association legal practitioner with skills in governance, intellectual property, membership, and affiliate relations.
- Significant emphasis has been invested in the development of a strong governance structure to ensure that the Board can deliberate policy issues from a knowledge-based perspective. NAEA President Sherrill Trovato, EA, USTCP and I have developed committee charges and SOPs for all committees and we have established procedures to reduce the learning curve for new committee members.
- A leadership program is in development that will train member volunteers to be more effective in organizational areas which will provide a stronger affiliate base from which to draw future national leaders.

FINANCE & ADMINISTRATION

- The largest and most-awaited project is the redesign of the website. We have gone through an exhaustive process to evaluate our future website needs as well as strategies to improve outreach to our stakeholders. NAEA has selected and contracted with Balance Interactive, Inc. to begin the re-design and implementation of the new website. In addition, we are evaluating transitioning to a different web board option to possibly coincide with the new website.

COMMUNICATIONS & MARKETING

- An extremely aggressive media outreach this tax season began with the hiring of Planned TV Arts (“PTA”), a New York-based public relations agency, to secure television and radio engagements for NAEA members. This effort is in keeping with our objective of expanding national recognition of enrolled agents.
- Currently, 450 people “like” NAEA’s fan page, which was launched shortly before tax season. The fan page has been very successful at increasing engagement, as illustrated by the highly increased page activity, even during tax season. A recent addition to the fan page, “Thursday Tax Trivia,” is proving to be a successful tool for engagement.
- NAEA staff is regularly using Twitter and Facebook to get the word out quickly on IRS announcements and other items of immediate interest to our members.
- In response to an IRS query about a possible name change for the profession, NAEA launched a major initiative to investigate the advantages and disadvantages of a name change for enrolled agents. Avenue M Group, LLC, was hired to lead conduct the research. Full information was presented at the April governance meetings and a substantial period of time for discussion was reserved for the Board of Directors meeting on April 30.
- NAEA has begun a rebranding project aimed at defining a cohesive brand that will differentiate the association in the marketplace and improve marketing efforts. NAEA has once more contracted with Avenue M Group, LLC to guide the association through the process.
- NAEA will launch a new membership brochure for a direct mail recruitment effort. In addition, marketing for the NAEA 2011 National Conference has begun with ads running in the *EA Journal*, the *E@lert*, and on the NAEA website.
- 2011 advertising sales are on track and they exceed advertising sales at the same time last year.

ADVOCACY

- With respect to NAEA’s key advocacy initiative, the regulation of paid preparers, we continue to intercede with key IRS decisionmakers on behalf of enrolled agents. IRS Commissioner Doug Shulman asked to meet with enrolled agents to discuss the agency’s return preparer oversight. This meeting occurred on November 15, 2010 and allowed a half dozen EAs to express their thoughts and concerns.
- One of the most significant issues is the tiering of credentials. The Service appears to be moving to a framework in which only those who prepare Form 1040 and attendant schedules and forms would need to take a test and demonstrate competency.

- On the regulatory front, several items are in play, including a revised Circular 230, EA renewal fees, an exemption from PTIN testing and CE for firm members, and e-file regulations.
- The agency agreed with NAEA's assertion that the PTIN fee and EA renewal/application fee were redundant and issued proposed EA/ERPA user fee regulations that reduced the fee to \$30. NAEA provided comment on the proposed regs.
- The GR team held its third annual Fly-In Day. We had approximately 100 members meet with legislators and staff. The PAC closes year five, even in another economically challenging year, counting 265 proud supporters who donated \$30,635 (both a record dollar level and a record average contribution). The PAC Steering Committee established donor clubs that will debut in the 2011–12 PAC year. The President's Club—inaugurated by incoming president Sherrill Trovato, EA, USTCP—recognizes those who contribute \$500 or higher during the PAC year. The Board of Directors' Club recognizes those who contribute from \$250 up to \$500, and the Committee Chair Club recognizes those members who contribute from \$100 up to \$250.

MEMBER SERVICES

- As of May 13, 2011, NAEA has a total membership over 11,840.
- The marketing department broadcast a series of membership recruitment email blasts to an updated list of non-member enrolled agents provided by the IRS. In early December, NAEA sent out the first email to over 22,000 non-member EAs. The content of the email detailed “breaking news” regarding tax preparer regulation in addition to PTIN updates and transitioned into the many benefits of NAEA membership. In mid-January, a second email blast was sent out to the IRS-provided list which detailed a number of membership benefits for EAs that are particularly useful during tax season.
- During the winter, NAEA collaborated with CSEA on a recruitment effort which included a direct mailing to non-member EAs. The mailing included a letter from CSEA, a brochure, and a membership application, and it showcased the partnership between the state and national organizations. The joint effort brought in approximately 138 new members over the three-month period.
- The Affiliate Council challenge for 2010–2011 focused on both recruitment and retention, and five awards were presented at the April meeting; the top one was for the greatest overall increase for an affiliate, and then first and second place for both recruitment and retention.
- Twenty-six states pre-registered for the April Exchange meeting. This year's program included another new facet—an “Exchange Extra” session on Thursday that dealt with parliamentary procedure, giving participants the opportunity to participate in a mock trial.

MEMBER SERVICES

- Customer service is an important goal area for membership as well as the entire organization. NAEA's member service team created and posted “Frequently Asked Questions” on the NAEA website (under About Us), as well as an internal “who do you call for what” list. These documents complement the member service goals and guidelines created earlier this year.

continued

- Over the next year, NAEA will move to a more electronic format for new member welcome kits and establish a “your membership has been processed, thank you for your support” email. As NAEA continues to look for ways to reduce costs but increase messaging to members, these types of changes will be important.
- During the summer last year, NAEA launched a new errors and omissions insurance program for enrolled agents through CalSurance. The program has been successful and will be continued for the upcoming year, and staff is working to increase the program to include associates.

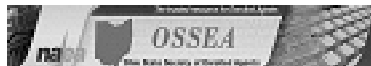
EDUCATION

- Planning for the National Conference is well underway, and we have received a very positive response thus far not only for the programming but also for the speakers and venue. NAEA is contracted with The Mandalay Bay Hotel & Casino in 2011 and 2012.
- NAEA taped classes at the 2010 National Conference and has made those classes available online. In total, fifteen classes offering a total of 33 CPE hours are now available.
- Planning for the SEE education is also well underway. NAEA will offer five instructor-led online sessions as it did last year. The National Conference includes a SEE Review track. In addition to that, NAEA is considering a SEE Review which would run concurrently with the November board meeting.
- Over the past few years, NAEA has held an “EA 101” session at the IRS Nationwide Tax Forums and covered why and how to become an enrolled agent. NAEA taped an “EA 101” session in early May, featuring Sherrill Trovato, EA, USTCP and Lonnie Gary, EA, USTCP which will be made available on the NAEA website and distributed on cds.
- The Education Committee published a call for writers for the pilot Presentations-in-a-Box program and selected writers. The presentations will include a power point presentation, speaker notes, handouts, registration forms, and evaluations. These materials will be available to state affiliates, and NAEA hopes to encourage use of these presentations to increase education on the local level.

CONCLUSION

As I review the activity noted in this report, I see an organization on the move! Every effort is being made to continuously reevaluate our programs and strategies and find ways to update and reinvigorate them. We are responding to evolving technologies, changing lifestyles, and changes in the way of doing business with new initiatives in membership, education, public outreach, marketing, and recruitment of new members and new EAs. New programs and services are being added and older ones are being enhanced. The NAEA staff is doing an outstanding job pursuing targeted opportunities with the goal of improving current offerings, increasing benefits, and making membership in NAEA a career advantage that makes a positive difference in your life. I hope that this hard work is making your experience with NAEA membership better than ever.

* * * * *



RECEIVE YOUR NEWSLETTER BY EMAIL

If you would like to receive your newsletter by email rather than regular mail, please email Bev at ossea4u@roadrunner.com. There are four issues a year, January, May, August and November.

Dear Member,

NAEA PAC

Invest in success for all enrolled agents! NAEA PAC

We invite you to contribute to the 2011-2012 NAEA Political Action Committee. A new year is upon us and we are determined to make it our best yet! Please join forces with NAEA's leadership, including the full Board of Directors, to maximize our profession's political clout in the nation's capital. While one of many advocacy tools, NAEA PAC is the only one in which members are asked to invest directly. Indeed, your contribution is critical in order for us to amplify the voice of EAs on Capitol Hill.

Our PAC exists to help elect candidates for federal office who support policies that are favorable towards enrolled agents. It is completely non-partisan and dedicated to working with legislators on both sides of the aisle. In the past two election cycles, NAEA PAC support has helped 16 candidates win reelection to federal office. Everyone we supported currently occupies a seat on either the Senate Finance Committee or the House Ways and Means Committee, the committees which have jurisdiction over federal tax policy. Every contribution is in compliance with the "PAC Contribution Criteria," posted on NAEA's website, and approved by a steering committee of your peers.

In recent months, it has become increasingly clear how important it is that NAEA and enrolled agents are actively involved in the legislative process. NAEA PAC has helped us educate legislators on the enrolled agent profession, the need for a stable and administrable tax code, and on return preparer oversight. It gives enrolled agents a stronger, united voice on Capitol Hill and is the most effective tool for you to leverage your individual political contributions.

It's easy to contribute to our association's PAC. You can make donations either online or by mail. Every PAC member will receive an exclusive lapel pin to demonstrate your commitment to your profession. I am also pleased to report we are introducing PAC Club Levels. Each PAC club member will receive a personalized certificate to recognize your participation level and an exclusive club level gift.

Contribution Club Level:	\$100 to \$249	Committee Chair's Club
	\$250 to \$499	Board of Directors' Club
	\$500 +	President's Club

We also have a pin recognizing those contributors that have supported the PAC for the past 5 years. We appreciate those that consistently contribute .

Can we count on you?

Sincerely,

Rose Hablitzel, EA, Chair, NAEA PAC Steering Committee

Contributions to NAEA PAC are voluntary and are not deductible from federal or state taxes. All contributions must be drawn on personal accounts and cannot exceed \$5,000.

To make a donation:

- Online: please visit www.naea.org, click on "NAEAPAC" under the "Advocacy" tab, and select "How Do I Contribute?"
- By mail: please mail your personal check made payable to NAEA PAC to:
NAEA PAC; PO Box 65071; Washington, DC 20035



NAEA Third Annual Fly-In Day

by Rich Rhodes, EA

On Wednesday, April 27, NAEA Government Relations team hosted almost 100 members of NAEA who flew (or drove) into Washington DC for the third annual Fly-In Day. Our day started out at 8 AM in the office of NAEA's lobbyist firm Van Scoyoc & Associates. We were given a nice welcome along with instructions on what to expect during our legislator visits. We had three goals to achieve in meeting with our legislator's staff. We were to educate about Enrolled Agents, Advocate for tax code stability and inform members of a letter that we expect to circulate through congress that asks Commissioner Shulman to make sure that every paid preparer has demonstrated competency on the return he / she prepares. In other words, we believe that there should be tiered testing for currently unenrolled preparers. We hope to find a lead legislator in the House and Senate for the letter and to have as many congressmen sign the letter as possible.

I was teamed up with Laurie Ziegler from WI for our legislator meetings. We were also lucky enough to have our lobbyist, Jeff Trinka, travel with us for our first two visits. Bob Kerr, NAEA Government Relations Director also accompanied us on our second and third meetings. I was amazed at the varying receptions that we received from the different Members staff. We only met with Members staff because we were well into a legislative recess, so all of the Members had left Washington for a few weeks. The first staffer we met was from Paul Ryan's office. He is a Member of the House representing parts of Wisconsin. The second staffer we met was in Rob Portman's office, who is the new Senator from Ohio. I was very impressed that both of these staffers were well aware of who Enrolled Agents are, and they were very sympathetic towards the idea of tax code stability. They also showed an interest in the letter that NAEA had drafted for the Commissioner. We are hoping that Senator Rob Portman will take the Senate lead on the letter. The last staffer that we met was from the office of Betty Sutton. This meeting was at the other end of the spectrum. We both felt as if she thought that we were wasting her valuable time. She did not know who EA's were and she did not seem to care.

After the conclusion of everyone's visits, we all got back together to socialize with each other and share our experiences. People who had attended previous Fly-In days told us that it seemed as though we had many more positive experiences and more staffers were aware of who EA's are. I am convinced that this is due to the commitment of NAEA to our government relations strategic objectives. I think that a great deal of this success is attributable to our Government Relations Director, Bob Kerr. OSSEA is working on having Bob be our keynote speaker at our convention in September.

* * * * *

Ohio State Society of Enrolled Agents — Special Member Discount -- CCH Tax & Accounting Books

The Ohio State Society of Enrolled Agents and CCH have joined forces to offer you an incredible member benefit that provides exclusive discounts* on any of the more than 175 CCH tax and accounting books, including the U.S. Master Tax Guide, U.S. Master Depreciation Guide, Internal Revenue Code, Income Tax Regulations, and the State Tax Handbook!

To get your discount code.....

- 1-Login to Members Only section/www.ossea.org
- 2-Locate the discount code
- 3-Click the link to the OSSEA/CCH Partner Page to order



- The member discount applies to the single-copy list price for CCH tax and accounting books and cannot be combined with any other special discounts, bundles or quantity offers.
- Prices and titles may change without notice.
- Please contact the Ohio State Society of Enrolled Agents at 1-419-738-7501 if you have questions about this special member benefit.

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STEP 1 Total MVP Items: **A**

Sum of Quantity Columns

STEP 2 Determine Your MVP Price Column

Order any **1** Total MVP Items, use this price column for the Item.

Order any **2** Total MVP Items, use this price column for each Item.

Order any **3-5** Total MVP Items, use this price column for each Item.

Order any **6-10** Total MVP Items, use this price column for each Item.

Order any **11-20** Total MVP Items, use this price column for each Item.

Order any **21+** Total MVP Items, use this price column for each Item.

Use the Price Column equal to your "Total MVP Items"

STEP 3
Calculate Cost

Example: If "Total MVP Items" equals 7 Total MVP Items, then use the "7-10 Total MVP Items" price column for each Item.

MVP Items		Quantity	Use the Price Column equal to your "Total MVP Items"												Item Price	Cost
The Tax Book Series and Binder	Deluxe Edition	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	Deluxe Edition /Plus	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	1000 Edition	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	1000 Edition /Plus	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	Small Business Edition	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	All States Edition	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
WebCD	The Tax Book WebCD	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	WebCD 2010 License	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
ClientTax Tools (30 pack)	Pocket Calculators	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	Desktop Trackers	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	Securities Security Software	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
FastTax Facts Series	1041 and 1042 State & Local taxes	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	Client's With CD Returns	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	W-2/1099 Reconciliation	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	Starting a Business	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	Employee Benefits	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
The Tax Review Series (Self-Study CPE Courses)	Depreciation	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	Client's of Old Line Services	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	New Tax Law Services	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	Deluxe Tax Services	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	Individual Tax Services	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
	Small Business Tax Services	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$		
SEC Rules for Ethics	x	1-2	3-5	6-10	11-20	21+	1-2	3-5	6-10	11-20	21+	\$	-\$			

2010 Order Form **Toll Free 866-919-5277**
www.thetaxbook.com

Customer # _____
(not needed, not required)

Company Name _____

Name _____

Address _____
(If P.O. Box, please include physical address)

City, State, Zip _____

E-mail _____
(needed for order and shipping confirmation)

Phone _____ Billing Zip _____
(if different, needed for credit card orders)

PAYMENT OPTIONS Remember to include credit card number & expiration date.

Credit Card is charged separately for each shipment.

Credit Card: MasterCard Discover Visa American Express

AmEx (4 digits)

Expiration Date: _____ 3-Digit Security Code (optional): _____ Cardholder's Signature: _____

Check or Money Order payable to Tax Materials, Inc.

Non-MVP Items	Quantity	Item Price	Cost
Pen-Pencil-Paper Pack	x	\$7.95 \$6.95	-\$
Other Office Supplies	x	\$6.95 \$5.95	-\$
Total Non-MVP Items: B			

Shipping & Handling Charge		Total Quantity of All Items: A + B	Shipping & Handling Charge Per Item	Shipping & Handling Charge
Total Quantity of All Items: x				
Shipping & Handling Charge per Item				
Shipping & Handling Charge		x	\$ /Item	-\$

Shipping & Handling Charge Per Item						
Total Quantity of All Items	1 Item	2 Items	3-5 Items	6-10 Items	11-20 Items	21+ Items
Shipping & Handling Charge Per Item	\$5.00	\$4.50	\$4.00	\$3.50	\$2.00	\$2.00

* Please call for international orders.

MAIL CODE	Step 4	Total of Cost Column (includes SHN charge)	\$
2 9 9	Step 5	MIN residents add 7.25% sales tax	\$
	Step 6	Step 4 + Step 5 = Grand Total	\$

Items are shipped first-in, first-out starting on the start ship date of the product.

Tax Materials, Inc.

Tax Materials, Inc.
15105 Minnetonka Ind. Rd.
Suite 221
Minnetonka, MN 55345

www.thetaxbook.com
Email: info@thetaxbook.com
Toll Free: 866-919-5277
Local: 952-746-5276
Fax: 952-746-5278

Ohio State Society of Enrolled Agents
Legislative Liaison Report
as of April 28, 2011

Signed by the Governor:

Am. Sub. S.B. 181 Mine Reclamation. Stewart, J. To amend R.C.122.12, 135.143, 148.06, 926.31, 1501.04, 1517.23, 3302.03, 3313.44, 4928.01, 5709.62, 5709.63, 5709.632, 5739.02, 5751.08, 5751.09, 6109.22 and 6111.036; to enact R.C. 1513.372, 1517.03, 1517.04 and 5709.084; to amend Sections 265.30.40 and 265.40.60 of Am. Sub. H.B. 1 of the 128th General Assembly; to amend Section 265.10 of Am. Sub. H.B. 1 of the 128th General Assembly, as subsequently amended; and to repeal Sections 6 and 7 of Sub. H.B. 318 of the 128th General Assembly to provide ... to permanently authorize the tax commissioner to refund erroneously made commercial activity tax payments made by persons not required to pay the tax; to expressly permit consensual extensions of the four-year time limit on assessments and refund requests for the commercial activity tax; ... Effective: June 13, 2010, with certain sections effective at a different time.

Introduced in the Senate:

SB 9 Film Tax Credit. Patton. To authorize income tax credits for investments in motion pictures produced in Ohio.

SB 11 Veterans Home. Fedor. To allow taxpayers to contribute a portion of their income tax refunds to the Ohio Veterans' Home Agency.

SB 32 Hybrid Vehicles. Turner. To create a nonrefundable tax credit for individuals who purchase a new hybrid vehicle

SB 37 Tobacco Taxes. Miller, D. To increase the tobacco products excise tax rate and to credit some of the additional revenue to the Tobacco Use Prevention Fund.

SB 40 Teacher Tax Credit. Schaffer. To allow a credit against the personal income tax for amounts spent by teachers for instructional materials.

SB 60 Historical Society. Wagoner. To allow taxpayers to contribute a portion of their income tax refunds to the Ohio Historical Society.

SB 78 State Employee Salaries. Coughlin. To require state employee pay, agency expenses and tax credit issuances to be published and accessible through one Web site.

SB 90 Vacant Homes. Kearney, Seitz. To authorize local governments to exempt homes that have been vacant for at least 12 months from nonschool district property taxation for up to three years when purchased by an owner-occupant.

SB 111 Tax Payments. Stewart. To make permanent the temporary reimbursements for local government and school district tangible personal property tax losses.

SB 145 Tax Credits. Miller, R. To create a tax credit for wages paid by employers to employees who have been convicted of felonies.

SB 155 Disability Medical Assistance. Carey, Miller, D. To partially decouple Ohio law from recent federal tax law changes, to require the Ohio Department of Job and Family Services to operate the Disability Medical Assistance Program in the same manner the program was operated as of June 30, 2009, and to make appropriations.

SB 177 Tax Decoupling. Seitz, Cates. To partially decouple Ohio law from recent federal tax law changes.

SB 182 Veteran Property Tax. Schaffer. To exempt from property taxation the primary residences of military veterans who are 100 percent disabled from a service-connected disability.

SB 186 Instant Bingo. Schuring. To authorize a charitable organization to purchase, lease and use instant bingo ticket dispensers; to specify that these dispensers are not slot machines; to change the fees charged for a license to conduct instant bingo; and to allow a charitable organization to spend a reasonable amount of its gross profit to pay property taxes and assessments on the premises where the organization conducts bingo.

SB 193 Business Tax Credit. Gibbs, Schuring. To authorize a \$2,400 income tax withholding credit for an employer that hires and employs a previously unemployed individual.

SB 194 Tax Refunds. Kearney. To permit individual taxpayers to direct the state to transmit an income tax refund directly to the taxpayer's savings or tax-qualified retirement

continued

SB 198 Stem Tax Credit. Schiavoni. To grant an income tax credit to individuals who earn degrees in science, technology, engineering or math-based fields of study and to authorize municipal corporations to grant a credit to individuals qualifying for the state credit.

SB 199 Golf Courses. Gibbs. To define certain golf course landscape features as personal property for tax purposes and to prescribe a method of estimating the true value of golf courses for tax purposes.

SB 221 Baseball Tax Exemption. Morano. To authorize property tax exemption for municipally owned facilities housing independent professional minor league baseball teams.

SB 227 Unpaid Property Taxes. Turner. To permit, for a limited time, the abatement of unpaid property taxes, penalties and interest owed on property owned by a municipal corporation that would have been tax exempt except for a failure to comply with certain tax-exemption procedures.

SB 231 Tax Check Off. Schaffer, Wilson. To allow taxpayers to make contributions to the American Red Cross Ohio Disaster Response Readiness and Preparedness Fund through their income tax returns.

SB 232 Renewable Energy. Widener. To exempt from property taxation renewable energy facilities that are not financed through the Ohio Air Quality Development Authority and to require a payment in lieu of taxes on the basis of each megawatt of production capacity of such facilities.

SB 248 Property Tax Exemption. Gibbs. To lengthen the period for which certain structures in a community reinvestment area may be exempted from property taxation.

SB 257 Tax Refunds. Schuring. To allow taxpayers to contribute a portion of their income tax refunds to the Ohio Breast and Cervical Cancer Project.

SB 258 Income Tax Rate. Grendell. To reduce the maximum effective income tax rate applicable to unearned income of persons age 70½ years or older to 1 percent.

SB 266 Investment Taxes. Schuring. To reduce the income tax rate on capital gains reinvested in Ohio-based investments.

SB 279 Business Property. Kearney. To exempt from taxation gains from the sale of Ohio property used in a trade or business and held for at least two years.

SB 285 Law Enforcement Deduction. Kearney. To allow an income tax deduction for amounts spent by law enforcement officials for items used in furtherance of official law enforcement activities.

SB 288 Grocery Stores. Kearney. To authorize a commercial activity tax credit for underserved community grocery stores.

SB 290 Teacher Tax Deduction. Kearney. To allow an income tax deduction for amounts spent by teachers for instructional materials.

SB 298 Home Rehabilitation. Kearney. To authorize a tax credit for the rehabilitation of owner-occupied homes built before 1950 and located in low-income census tracts.

SB 305 Alzheimer's Check Off. Hughes. To allow taxpayers to contribute a portion of their income tax refunds to the Alzheimer's Association.

SB 310 Rental Unit Energy Efficiency. Kearney. To authorize an income tax credit for residential landlords who improve a rental unit's energy efficiency.

INTRODUCED IN THE HOUSE:

HB 6 Film Tax Credit. Patten, Schneider. To authorize refundable, nontransferable credits against the corporation franchise tax or income tax for production of motion pictures in Ohio.

HB 61 Estate Taxes. Hottinger, Grossman. To reduce the estate tax by increasing the credit amount; to authorize townships and municipal corporations, or electors thereof by initiative, to exempt from the estate tax and any estate property located in the township or municipal corporation; and to distribute all estate tax revenue originating in a township or municipal corporation that does not exempt property from the tax to the township or municipal corporation.

HB 74 Nursing Profession. Weddington. Regarding limits on mandatory overtime for nurses, tuition reimbursement for nursing education, tax credits for nursing professors and tax deductions for nurse aides.

HB 75 Historical Society. Chandler, Moran. To allow taxpayers to contribute a portion of their income tax refunds to the Ohio Historical Society.

HB 77 Law Enforcement Records. Snitchler. To exclude the residential and familial information of a federal law enforcement officer from the definition of a public record; to include federal law enforcement officers among the protected individuals who are authorized to request a public office other than the county auditor to redact the person's address from any record made available to the general public on the Internet; and to include those officers among the protected individuals who may request the county auditor to replace the person's name with the person's initials on the general tax list and duplicate.

continued

continued

SB 198 Stem Tax Credit. Schiavoni. To grant an income tax credit to individuals who earn degrees in science, technology, engineering or math-based fields of study and to authorize municipal corporations to grant a credit to individuals qualifying for the state credit.

SB 199 Golf Courses. Gibbs. To define certain golf course landscape features as personal property for tax purposes and to prescribe a method of estimating the true value of golf courses for tax purposes.

SB 221 Baseball Tax Exemption. Morano. To authorize property tax exemption for municipally owned facilities housing independent professional minor league baseball teams.

SB 227 Unpaid Property Taxes. Turner. To permit, for a limited time, the abatement of unpaid property taxes, penalties and interest owed on property owned by a municipal corporation that would have been tax exempt except for a failure to comply with certain tax-exemption procedures.

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HB 61 Estate Taxes. Hottinger, Grossman. To reduce the estate tax by increasing the credit amount; to authorize townships and municipal corporations, or electors thereof by initiative, to exempt from the estate tax and any estate property located in the township or municipal corporation; and to distribute all estate tax revenue originating in a township or municipal corporation that does not exempt property from the tax to the township or municipal corporation.

HB 74 Nursing Profession. Weddington. Regarding limits on mandatory overtime for nurses, tuition reimbursement for nursing education, tax credits for nursing professors and tax deductions for nurse aides.

HB 75 Historical Society. Chandler, Moran. To allow taxpayers to contribute a portion of their income tax refunds to the Ohio Historical Society.

HB 77 Law Enforcement Records. Snitchler. To exclude the residential and familial information of a federal law enforcement officer from the definition of a public record; to include federal law enforcement officers among the protected individuals who are authorized to request a public office other than the county auditor to redact the person's address from any record made available to the general public on the Internet; and to include those officers among the protected individuals who may request the county auditor to replace the person's name with the person's initials on the general tax list and duplicate.

continued

HB 401 Baseball Tax Exemption. Lundy, Murray. To authorize property tax exemption for municipally owned facilities housing independent professional minor league baseball teams.

HB 418 State Confection. Boose. To adopt the buckeye candy as the official confection of the state.

HB 419 College Loans. Derickson, Mallory. To authorize an income tax deduction for the otherwise taxable portion of a federal Pell grant used to pay room and board for a post-secondary student.

HB 435 Tax Appeals. Goodwin, Okey. To authorize any person currently permitted to appeal a decision of a county board of revision to the Ohio Board of Tax Appeals to instead appeal the decision to the county court of common pleas.

HB 437 Business Tax Credit. Baker. To authorize a nonrefundable tax credit for a business that increases payroll and expands into a vacant facility.

HB 439 Energy Improvements. Phillips, Stewart, D. To exempt from property taxation the cost of energyconservation or renewable energy improvements to business property and to authorize an additional income tax deduction for the costs of such improvements if the property is sold for a gain.

HB 452 Tax Return Donations. Bolon. To allow taxpayers to make contributions to the American Red Cross Ohio Disaster Response Readiness and Preparedness Fund through their income tax returns.

HB 454 Tax Database. Adams, R., Baker. To require the creation of a tax database and calculator to allow individuals and businesses to determine their current tax rates and potential tax liabilities.

HB 455 Bingo Laws. Goodwin, Lundy. To authorize a charitable organization to purchase, lease and use instant bingo ticket dispensers; to specify that these dispensers are not slot machines; to modify the definitions of veteran's and fraternal organizations; to increase the number of times in a preceding year a veteran's or fraternal organization may lease premises to charitable organizations for festivals at which games of chance are conducted; to allow a charitable organization to spend a reasonable amount of its gross profit to pay property taxes and assessments on the premises where the organization conducts bingo; and to adjust the threshold amount governing the distribution of instant bingo net profit by a veteran's, fraternal or sporting organization.

HB 456 Estate Tax. Okey. To repeal the estate tax effective Jan. 1, 2011.

HB 469 Home Energy Audits. Phillips. To allow a nonrefundable credit against the personal income tax for home energy audits.

HB 487 Property Transfer Taxes. Foley. To authorize an increase in the real property transfer tax up to \$4 per \$1,000 of value, and to require that any revenue from the tax in excess of \$3 per \$1,000 of value be used by the county for providing housing.

HB 496 State Sovereignty. Jordan. To assert the state's claim of sovereignty pursuant to the 10th Amendment to the U.S. Constitution; to require Ohio residents to remit federal taxes to the treasurer of state; to require that those taxes be retained by the state for its own use to the extent the General Assembly finds that the federal government penalized the state for failing to comply with a federal mandate determined by the General Assembly to be unconstitutional or to the extent directed by a statewide ballot initiative; and to declare an emergency.

HB 498 Income Tax Rates. Hollington. To reduce the maximum effective income tax rate applicable to unearned income of persons age 70 1/2 years or older to 1 percent.

HB 504 Candidate Finances. Foley, Hagan. To require a candidate for a statewide, nonjudicial office to file a sworn statement identifying the candidate's net worth, assets and liabilities, real property and intangible personal property; and to require that statement to be accompanied by either a copy of the candidate's last four federal income tax returns or a sworn statement identifying the source and amount of the candidate's income for the past four years.

HB 532 Estate Tax Exemption. Murray. To exclude from the estate tax land subject to an agricultural or conservation easement.

HB 540 Court Costs. Slesnick. To increase from \$10 to \$20 the fee for the computerization of the office of the clerks of the municipal, the county and common pleas courts to require that all moneys collected by the clerk of a court be paid to the appropriate person, fund or entity on or before the 20th day of each month; to permit the municipal court, county court and court of common pleas to collect unpaid court costs, fees or fines from an obligor's state income tax refund; to require the auditor of state to create and maintain a chart detailing the distribution of court costs, fees and fines collected by court clerks; and to create the Committee on Court Costs.

HB 543 Taxes/UC Benefits. Domenick. To allow an individual to have Ohio income taxes withheld from unemployment compensation benefits payable to that individual.

HB 569 Contaminated Sites. Sears. To authorize refundable tax credits through 2015 for the completion of a voluntary action to remediate a contaminated site and for the return of such sites to productive use, and to exempt persons through 2015 who have been issued covenants not to sue under the Voluntary Action Program from certain fees and penalties for one year after the issuance of such a covenant.

continued

HB 576 Tax Incentives. Morgan. To authorize the state and local governments to jointly offer tax and other incentives to businesses that establish operations within designated areas.

HB 584 Metropark Funding. Huffman. To allow taxpayers to contribute a portion of their income tax refunds to a Metropark.

HB 597 Cancer Check-Off. Patten. To allow taxpayers to contribute a portion of their income tax refunds to the Ohio Breast and Cervical Cancer Project.

HB 598 Ohio-Made Goods. Dyer. To authorize a rebate or a refundable income tax credit for payment of the state tax on the sale or use of Ohio-made goods, up to \$137.50 per good.

HB 601 Tax Credits. O’Farrell. To deny tax and economic development incentives to a business that reduces its workforce in the United States and increases its workforce elsewhere.

HB 610 Education Tax Credits. Jordan. To authorize nonrefundable tax credits for donations to nonprofit entities providing scholarships to low-income students enrolling in chartered nonpublic schools.

HB 616 Health Insurance. Hagan. To allow individuals to purchase the same health plan offered to state employees and to fund the foregoing by levying a tax on employers based on the employer’s payroll.

HB 617 Tax Credits. O’Farrell. To authorize refundable tax credits to foster job creation and capital investment in the Ohio Appalachian Region.

Respectfully submitted,
Dianne May, EA

* * * * *

Steps to change your personal information with NAEA/OSSEA

NOTE: When you change your information at NAEA, it automatically changes at OSSEA

Go to www.naea.org

- Click “Log In” which is located on the right side of your screen. Log in using your 6-digit NAEA id and password, which is probably your 5-digit zip code.
- Click on “View/Edit My Profile”, which is located on the right side of your screen.
- Scroll down to the bottom of the page and click “Edit”
- You can change your name, phone numbers, email or website right on this screen. If you make changes, click “Save” at the bottom of the screen.
- To change your address information, click on “Primary” to access the information. If you make changes, click “Save” at the bottom of the screen.
- You can also enter a description of your practice, report your CPE hours or provide other information to NAEA by clicking the “Supplemental Information” tab at the top of the page. Again, if you make changes, click “Save” at the bottom of the screen.

YOU ARE DONE!

Advertising Rates for The “Journal”

Full-page . . . \$175 per month

Half-page . . . \$115 per month

1/4-page . . . \$60 per month

Business card . . . \$35 per month

The “Journal” is published four times a year. It is received by 300+ members. To advertise in one or all publications, contact Bev Buttermore at ossea4u@roadrunner.com for more information. You will be glad you did.

NAEA Strategic Plan

Core Purpose

NAEA is dedicated to advancing the enrolled agent profession through advocacy, promotion and support of its members.

Core Values

- Committed to professionalism and high ethical standards
- Protects the enrolled agent's right to practice
- Promotes licensure to demonstrate competence
- Advocates sound tax policy
- Supports the rights of taxpayers
- Practices knowledge-based governance
- Continually assesses and is responsive to member needs
- Respects the diversity of ideas and direction

NAEA 2009-2012 Strategic Plan

Goal Area: Organizational and Financial Security

NAEA will be organizationally and financially sound and will maintain adequate reserves.

Strategic Objectives:

- Maintain sound organizational structure.
- Be constantly aware of elements of the environment that may affect the NAEA strategic plan.
- Increase reserves.
- Maintain sound financial administration.
- Increase non-dues revenue.

Goal Area: Recognition of Enrolled Agents

The public understand the credential and values the services of enrolled agents.

At the November Board meeting, a plan to conduct another comprehensive Strategic Plan process was formulated. We will begin the process in June of 2011 with the goal of having a plan to present to our members at the next annual meeting in Sept.

A representative of each chapter will be part of the Task Force for this effort. Each chapter will be represented as follows:

Greater Cincinnati:	Helena Perry, EA
Greater Cleveland:	David Pickett, EA
Greater Columbus:	Ken Maykowski, EA
Greater Dayton:	Don Jump, Chair
Northwest:	Mike Fioritto, EA, CPA

Respectfully, Donald W. Jump, EA, Chair

EDUCATION /NCPE /PTI Committee

We were scheduled to renew our status as a sponsor of continuing education for enrolled persons beginning May 1, 2011. The IRS has notified us that our sponsorship has been extended to December 30, 2011. Once the revised Circular 230 becomes final and is released the oversight will shift from the Office of Professional Responsibility to the Return Preparer Office. We will be notified of our duties and what is required to renew our sponsorship.

Our contract with PTI requires that we do our best to promote the PTI seminars, as well as provide registration assistance on the morning of the first day. The PTI speakers do an excellent job of having all the supplies open and ready to go. Our part is to put the name tags in order, if they are not already, and make sure that each attendee receives a book and supplies. The volunteers should be there at 6:30 AM but are not expected to stay at the desk after the seminar begins. Coffee and continental breakfast are provided. Our reward for spending about \$300 on postage and some volunteer labor is about \$4,000 which is budgeted to cover the Society Assistant's expense. PTI brochures are being mailed by our direct mail jobber in Toledo. Each chapter will also be mailed brochures for distribution.

Cost of the two day seminar is now \$300 if registered before July 31, \$340 after and an additional \$40 for late registration within two weeks of seminar date. A discount of \$20 is available for four or more registered from the same office and a new discount is being offered for online registration.

A new contract has been negotiated for the Sandusky location so that the rebate to OSSEA is the same for all locations. (Previously the minimum attendee requirement for Sandusky resulted in no rebate to OSSEA since the Perrysburg location had been added to the schedule.)

Gail Wetter, PTI, got the information to me earlier this year and in time for the May newsletter.

DATES

LOCATIONS

October 31 & Nov. 1, 2011	Holiday Inn, French Quarter 10630 Fremont Pike	Perrysburg
November 1 & 2, 2011	Kalahari Resorts 7000 Kalahari Dr	Sandusky
November 2 & 3, 2011	Clarion Inn & Conference Center (former Holiday Inn) 240 Hines Hill Road	Hudson
November 3 & 4, 2011	Holiday Inn I-275, 3855 Hauck Rd	Cincinnati

Submitted by,
Sandra Murphy
Education Chair

Your Chapter Reports



Linda Fritsch, EA, CHAPTER REP
Greater Cincinnati Chapter of OSSEA

Our education in January was the Federal tax update by Richard Ayers at the Holiday Inn North Hotel which was an excellent session. Our May Chapter meeting will take place May 10th at which time we will discuss our roles in the upcoming annual convention and our speakers for this year's education.

Treasurer Helena Perry reported net income for the month of November of \$2936.00 against expenses of \$3,773.90 for net income for the month of a loss of \$837.90 These figures basically represent the Quickfinders Tax book sales.

Our May meeting will be a roundtable discussion on problems we had during this tax season. We have found this is a good sounding board discussion and gives some good ideas on preventing or solving some problems in the coming months. Our meetings will continue to take place on the second Tuesday each month at the Golden Corral but we will be charging all attendees for the meals based on the request of the current management at the restaurant.

The 2011 Officers were installed at our December meeting by President of OSSEA, Fred Davison:

President: Al Mitchell
Vice-President: Don Forney
Treasurer: Helena Perry
Minutes Taker: Richard Jackson
Education Certificates: Bobbie Wavra-Mouch
Packet Mailer: Jim Poehlmann

* * * * *



Don Jump, EA, CHAPTER REP
Greater Dayton Chapter of OSSEA

Greater Dayton Chapter enjoys a good location for our meetings and a great core group of members to provide the needed leadership.

At our last meeting we had a total attendance of 13 including 2 brand new EAs and on working on becoming an EA.

The education was a "Tax Season Roundtable" with all attendees participating and sharing unique experiences from this pass season.

During our business meeting, we discussed the results of the recent survey conducted by NAEA regarding changing our name.

Our treasurer reported a balance of \$1,044 as of the end of April.

Our new format of having our business meeting between dinner and our education has greatly improved participation with Chapter business. Meeting the third Thursday of each month (May thru November) at Frickers at 6280 Chambersburg Rd, Huber Heights, OH

Respectfully submitted,
Donald W. Jump, EA
Chapter Representative

Fred P. Kreuzer, EA, CPA, President
Donald W. Jump, EA, Vice-President
John Tishaus, EA, CPA, Treasurer

937-832-0260
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Mike Fioritto
Sub CHAPTER REP

The Northwest Chapter of OSSEA meets on the 2nd Tuesday of the month. We meet at 5:45 for dinner and education begins at 7:00, and business meeting at 8:00. We have found a new meeting location. The Ice Restaurant and Bar located at 405 Madison Ave. Toledo, Ohio 43604. This is in the lower level of the PNC Bank Building. We have a private room and there is no fee charged to us for the use of the room. It currently now has internet access and a large screen television that we can use.

On January 11, 2011 we had a meeting. It was a very snowy day and we had a very low turnout for the meeting. We almost decided to cancel and reschedule, but thought it would be very difficult to find another suitable meeting time. We also had our Quickfinders and The Tax Book to hand out. We discussed the recent changes in the tax laws and had good conversation with those who attended. Our next meeting is scheduled to be May 10, 2011 at the location listed above.

May is our round table discussion on the past tax season.

Respectfully Submitted
Michael A. Fioritto, CPA, EA
Substitute Chapter Representative

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Never put both feet in your mouth at the same time,
because then you won't have a leg to stand on

A truly happy person is one who can enjoy the scenery on a detour



Lisa Van Horne, EA, CHAPTER REP
Greater Columbus Chapter of OSSEA

President: Lisa Van Horne, EA
Secretary: Barbara Land, EA

Vice President: Dianne May, EA
Treasurer: Julie Brown, EA, CPA
Director at Large: Lisa Vivens, EA

Monthly Meetings: We meet the second Thursday of each month at the Fawcett Center of The Ohio State University. From 6:00-6:15 p.m. we have a roundtable discussion; 6:15 - 7:15 dinner & business meeting; 7:15 - 8:05 education. Costs: Dinner and education: \$25 for members; \$32 for nonmembers. Education only: \$2 for members and \$7 for nonmembers. For meetings with 2 CPE, education only is \$4 for members and \$14 for non-members.

Upcoming education schedule is as follows.

No meetings in February, March or April
5/12/11 Tax Season Roundtable discussion
Education Chair will present new topics and speakers for the upcoming year

The past few months of education included:

- 10/14/10 Married filing separate, by Art Kamlet, EA, of our chapter
- 11/11/10 Ethics, by Pegi Deeter, EA, of our chapter, for 2 CPE credits at Schmidt's Restaurant
- 12/09/10 Car, travel, entertainment, and home office, by Lisa Van Horne, EA, of our chapter
- 01/13/11 Federal, state, and city update by Hart Fetsko and Burton Koss, for 2 CPE credits

Everyone, including members, non-members and guest are welcome to all Greater Columbus Chapter Meetings. If you would like to receive e-mail notices, please e-mail Chaptermail@aol.com to be put on the list. If you would like to RSVP for a meeting please e-mail lvbook.tax@gmail.com or call 614-754-0673. For any other chapter information please contact Lisa Van Horne, EA at 614-818-1040 or email llvh@att.net.

* * * * *

If the IRS took 100 taxpayers at random and sent each an incorrect notice that they owed an extra \$92.35 in taxes and interest, more than two-thirds would probably just send in a check without investigating further.

* * * * *

This year we're going to experience four unusual dates.

1/1/11, 1/11/11, 11/1/11, 11/11/11 and that's not all...

Take the last two digits of the year in which you were born - now add
The age you will be this year,

The results will be 111 for everyone in whole world.



Jim Krogstie, EA, CHAPTER REP
Greater Cleveland Chapter of OSSEA

1) January-April - We had 5 meetings, 6 hrs of education and a total of 73 attendees.

JANUARY

Carl Storm Networking Group - 01/06/11

Tax Update Part 2 - 2 Hr - 31 Attendees

Breakfast Networking Group - 01/13/11

Tax Update Part 2 - 1 hr - 11 Attendees

Downtown Networking Group - 01/11/11

Accountants Role in Estates and Trusts - 1 Hr - 11 Attendees

FEBRUARY

Breakfast Networking Group - 02/08/11

Group Discussion - 1 Hr - 9 Attendees

MARCH

Breakfast Networking Group - 03/08/11

Group Discussion - 1 Hr - 11 Attendees

2) Our end-of-season dinner get-together was held April 30, and attended by 35. We again met at Harry's Steakhouse in Independence.

3) Promotional radio advertising was done during tax season again, and at least one person reported getting new clients as a result. Our main purpose is just letting the public know about EA's. \$3040 was spent on advertising this year.

4) Free advertising occurred this year as well, with a dozen local EA's volunteering for the WVIZ fund-raising event during tax season.

5) Chapter funds were \$4998 as of 3-31-11.

6) Planning on our Fall Seminar Series (18/3) is proceeding normally at this time.

Respectively submitted, Jim Krogstie, EA Chapter Representative

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Vice President

James Oliver, EA

Treasurer

Evelyn Reuse, EA

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Linda Gasparatos, EA

Immediate Past President

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Terri Miller, EA

David Pickett, EA

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The Ohio State Society of Enrolled Agents has entered into an agreement with the Office of Professional Responsibility, Internal Revenue Service, to meet the requirements under Circular 230, Section 10.6(g), and is registered as a sponsor of continuing professional education with the Ohio Accountancy Board of continuing professional education with the Ohio Accountancy Board

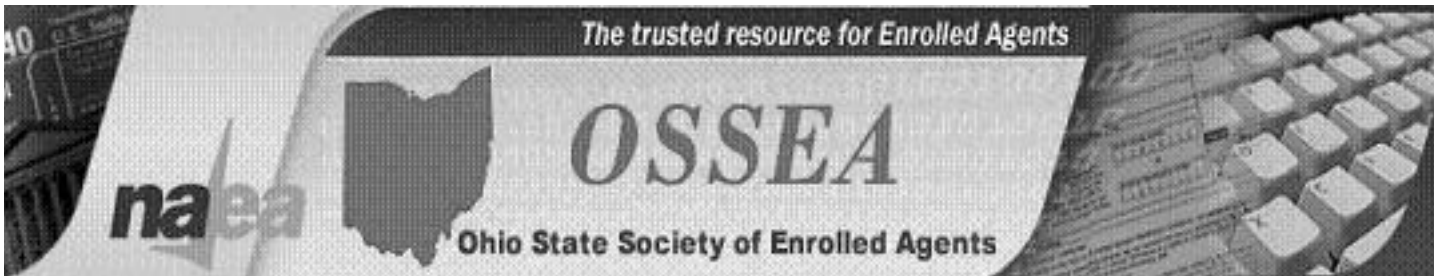
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First Class



ANNUAL FALL UPDATE WILL BE HELD NOVEMBER 18, 2011

**ANNUAL CONVENTION SEPTEMBER 18, 19, & 20, 2011 AT
HUESTON WOODS STATE PARK**

PTI TRAINING OCTOBER 31 THRU NOVEMBER 4, 2011 (pg 22)

Mark Your Calendars

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