



Department of
Taxation

OHIO TAX WEBINAR COMING NOVEMBER 16TH: SOME OF THE BEST THINGS ARE FREE!

The Ohio Department of Taxation invites you to join in the next -- and still free -- Ohio Virtual Tax Academy (OVTA) on Wednesday, November 16th.

The OVTA is a half-day (8am-noon), on-line learning event conducted quarterly since 2013. Thousands of small business people, tax professionals and others have attended to learn how to interact most effectively with Ohio's tax system.

This session, senior staff from the department will be discussing a variety of topics including:

- **Personal Income Tax and School District Income Tax** - This session will cover all updates for the PIT & SD 2016 tax return filing. Some of those updates include tax rate changes, taxing school district changes and changes to the IT 1040 form as well as the supporting forms and schedules. This session will also cover new MeF requirements and error codes as well as new and pending legislation regarding personal and school district income taxes.
- **Income Tax Refund Fraud** - This session will cover updates for PIT & SD income tax refund fraud. Updates will include quick facts on ID theft, where suspect data comes from, how data is illicitly sold and exchanged, how ODT is combating ID theft, ODT's analytical model, Criminal Investigations, and fraud related information for Preparers to help themselves and clients alike.
- **Residency and Pass-Through Entity** - This session will provide an overview of Ohio's residency standards for income tax purposes, including a review of relevant statutes, administrative rules, and cases. Potential changes to Ohio's law and rules relating to residency, in response to the Cunningham decision will also be addressed. The session will then shift gears to Ohio's pass-through entity tax. Topics of discussion will include a brief overview of the taxes and their associated forms, methods of reporting information from a pass-through entity to its investors, and items of federal legislation that impact Ohio's complimentary taxes. Finally, the session will conclude with a review of the Supreme Court of Ohio case, Corrigan v. Testa, which will include a summary of the case and the statute at issue. Additionally, the Department will provide guidance to taxpayers and practitioners in response to the Court's decision.

You will learn and you can earn -- the course content qualifies for continuing education credits for legal and accounting professionals (3.0 C.L.E. credits and 3.5 C.P.E. credits).

If you would like to attend or find out more, please visit the following link:

<http://www.tax.ohio.gov/Researcher/VTA/current.aspx>

Thank you for your time. We hope you'll join us..