



# From Reform to Reality: The Impact of HB 5

## Discover how Ohio municipal tax law changes will affect you

With major tax law changes taking effect in just a few months, it's time to take a hard look at what this critical new law really means for you, your business or your clients. Join us as former Ohio Tax Commissioner Tom Zaino, CPA, JD, Zaino Hall & Farrin LLC, takes a deep dive into the new law and helps you plan NOW for changes that will impact both employers and their associates. Zaino dissects the law's major provisions, including:

- Occasional entrant rule
- Net Operating Loss schedule
- Definition of taxable income
- Filing and payment requirements
- Appeals, extensions and new taxpayer rights
- Changes to consolidated returns
- And much more

Don't miss this opportunity to become fully versed in all aspects of the new law as you prepare for its implementation and effect on your day-to-day operations.

**Can't join us for the live event?** Save on travel costs and watch the webcast from the convenience of your office. To register, call OSCPA at **(888) 959-1212** or visit us online at **[store.ohiocpa.com/product/48127](http://store.ohiocpa.com/product/48127)**.

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### EVENT DETAILS

Title: From Reform to Reality: The Impact of HB 5  
Live Product ID: 48127  
Webcast Product ID: 48128  
Date: Friday, June 5, 2015  
Time: 9:00 a.m. – 11:00 a.m.  
Cost: \$99

Location: Quest Conference Center  
8405 Pulsar Place  
Suite 100  
Columbus, OH 43240  
(614) 540-5540

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