

**Statement from Angela Radic, EA
Member of the Ohio State Society of Enrolled Agents (OSSEA)
Before the Ohio House Committee on Ways & Means
March 22, 2017**

Chairman Smith, Chairman Schaffer and members of Ohio House Ways & Means Committee, my name is Angela Radic and I am here to testify before you today to extend my support for Governor Kasich's proposed reforms to the state's municipal business income tax system by centralizing the process through the Ohio Business Gateway and the Ohio Department of Taxation.

I am presently the co-owner of Parker's Tax Accounting, a firm which has been providing tax and accounting services in the Gahanna, Ohio area for more than twenty-five years. Our firm prepares more than 800 returns for taxpayers each tax season. As an Enrolled Agent, I am federally-licensed by the U.S. Department of the Treasury to represent taxpayers before the IRS in tax preparation, audits, collections and appeals. Enrolled Agents pass a rigorous three-part examination on tax issues that cover individuals, businesses, and representation procedures, and complete an average of 24 hours of continuing education each year to maintain the license. While there are more than 1,500 Enrolled Agents in Ohio, there are an estimated 50,000 Enrolled Agents practicing nationwide.

As an active member of the Ohio State Society of Enrolled Agents, and a member of the National Association of Enrolled Agents' Board of Directors, the main reason I am here today is to extend my support for this proposal since it is in the best interests of the Ohio taxpayers to provide a streamlined process to file their business income taxes.

As an example of the impact of the current system, one client of ours, who is a real estate agent, was required to file municipal income tax returns for 11 different municipalities. Some of these returns had balances due of as little as \$12; however, the taxpayer bears the burden of either paying a tax professional to assist with these filings, or trying to research and understand the various municipal tax codes on his or her own.

Gov. Kasich's municipal income tax reform proposal will help:

- Ensure the accurate and timely collection of municipal business income tax;
- Simplify the administration of this process through one form to file with the Department of Taxation; and
- Lift the burden from taxpayers, who currently face a cumbersome system of submitting municipal tax filings in multiple local tax jurisdictions.

Mr. Chairman and members of the committee, thank you for the opportunity to testify before you today. My colleague, Kay Hill, EA and I welcome any questions you may have.