Hello Northeast Ohio Counties!

The soybean harvest continues to roll but some wet weather this week threatens to slow it down. Even with the rain I’m sure there won’t be much down time this week, but if you do find some check out the articles, we compiled for this week’s newsletter!

Pesticide recertification time is right around the corner. If you are in Ashtabula or Trumbull County and your license is set to expire in 2020 you should have received a flyer like the one included at the end of this newsletter. Expiration comes before you know it so make sure your prepared today.

Stay safe!

Lee Beers
Trumbull County Extension Educator

Andrew Holden
Ashtabula County Extension Educator
Sampling for Soybean Cyst Nematode – Fall is the time!

By Anne Dorrance


Harvest is well underway and once the soybeans are off the fields this provides some time to sample soil for the SCN populations. The SCN Coalition theme for the next few years is What’s your number? Do you know which fields have SCN and what the current population is sitting at? If its high, then there is a second number – what is the SCN type? Which addresses the bigger question can it reproduce on the SCN resistance source PI 88788 or Peking. All of these numbers can impact management of this root pathogen and future losses.

The situation in Ohio: We know that the state is now “polluted” with SCN, fortunately most of those fields are at very low levels – which is where they should be kept.

From samples received to date of a statewide survey for Ohio of 50 counties as part of the SCN Coalition sampling, here are the numbers from 378 fields.

<table>
<thead>
<tr>
<th>SCN Population Level</th>
<th>Total Fields</th>
<th>% Processed</th>
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<tbody>
<tr>
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<td>151</td>
<td>39.9</td>
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<tr>
<td>Trace (40-200)</td>
<td>91</td>
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<tr>
<td>Low (200-2000)</td>
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<tr>
<td>Moderate (2000-5000)</td>
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<tr>
<td>High (5000+)</td>
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<td>6.3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>378</strong></td>
<td></td>
</tr>
</tbody>
</table>

Yield losses have been measured as high as 25% with no above ground symptoms in populations of 2,000 and higher.

Summary to date:

- 60% of the Fields sampled in 2018 and 2019 in Ohio have detectable levels of SCN
- 15% of these have populations at economically damaging levels – do you know your number?

If your SCN report in the past has come back as:

- Not detected: this is not surprising. Remember that SCN sits in pockets and can we quite variable. Continue to monitor your fields.
• Trace: May begin to measure some yield loss on susceptible varieties, especially on lighter soils.
• Low: Plant SCN resistant varieties or rotate to a non-host crop (corn or wheat).
• Moderate: Rotate to a non-host crop and follow with SCN resistant varieties the following year. We have planted susceptible varieties in fields with this level of SCN and have recorded 20 to 50% yield loss.
• High: rotate to a non-host crop for two to three years, then sample SCN to determine if populations have declined to a level where soybeans can be planted again.

SCN is picky about what it feeds and reproduces on but it does like a few weed hosts and cover crops as well as soybean. If you have SCN in your fields, it is important to also control winter annuals such as purple deadnettle, but also avoid cover crops such as several of the clover’s, cowpea and common & hairy vetch.

So it is time to sample! We recommend sampling in the fall – because in most cases this is what the population will be in the spring. With the warmer weather this year and hopefully no frozen ground should give ample time to collect and process the samples in plenty of time for spring planting. Processing of samples does cost time and money, so here are a few thoughts on how to sample or how to target your sampling to get the best information for your money.

For several counties there is still free sampling available please contact your county educator to target some of those problem (low yielding) fields.
Updated information on where to send the samples for processing for a fee:

OSU C. Wayne Ellett Plant and Pest Diagnostic Clinic
8995 E. Main St. Bldg 23
Reynoldsburg, OH 43068
Phone: 614-292-5006
www.ppdc.osu.edu - follow this link to download forms to go along with the samples
Brookside Laboratory Inc.
200 White Mountain Dr.
New Bremen, OH 45869
417-977-2766, info@blinc.com
www.blinc.com
Spectrum Analytic Inc.
1087 Jamison Rd. NW
Washington Court House, OH  43160
740-335-1562
www.spectrumanalytic.com
For some additional information on Management of SCN – always check Ohio’s SCN fact sheet and several other resources as well: https://u.osu.edu/ohscn/


Link to recent findings and sampling protocol for SCN: https://www.youtube.com/watch?v=FQgg-UPQdcs&feature=youtu.be

### Ohio’s proposed hemp rules are out

By Peggy Kirk Hall and Ellen Essman
OSU Agricultural & Resource Law Program

Ohio’s newly created hemp program is one step further toward getting off the ground. On October 9, the Ohio Department of Agriculture (ODA) released its anxiously awaited proposal of the rules that will regulate hemp production in Ohio. ODA seeks public comments on the proposed regulations until October 30, 2019.

There are two parts to the rules package: one rule for hemp cultivation and another for hemp processing. Here’s an overview of the components of each rule:

1. **Hemp cultivation**

   The first rule addresses the "cultivation" of hemp, which means "to plant, water, grow, fertilize, till or havest a plant or crop." Cultivating also includes "possessing or storing a plant or cop on a premises where the plant was cultivated until transported to the first point of sale." The proposal lays out the following regulatory process for those who wish to cultivate hemp in Ohio.

   Cultivation licenses. Anyone who wants to grow hemp must receive a hemp cultivation license from the ODA. Licenses are valid for three years. To obtain a license, the would-be hemp cultivator must submit an application during the application window, which will be between November 1 and March 31. The application requires the applicant to provide personal information about the applicant, and if the applicant is a business, information about who is authorized to sign on behalf of the business, who will be primarily responsible for hemp operations and the identity of those having a financial interest greater than ten percent in the entity. The cultivation license application will also seek information about each location where hemp will be grown, including the GPS coordinates, physical address, number of outdoor acres or indoor square footage, and...
Northeast Ohio Agriculture  OHIO STATE UNIVERSITY EXTENSION
Ashtabula and Trumbull Counties

maps of each field, greenhouse, building or storage facility where hemp will grow or be stored. Cultivators must pay a license application fee of $100, and once licensed, an additional license fee of $500 for each growing location, which is defined as a contiguous land area or single building in which hemp is grown or planned to be grown. All applicants and anyone with a controlling interest in the hemp cultivation business must also submit to a criminal records check by the bureau of criminal identification and investigation.

Land use restrictions. The proposed rules state that a licensed hemp cultivator shall not:

- Plant or grow cannabis that is not hemp.
- Plant or grow hemp on any site not approved by the ODA.
- Plant, grow, handle or store hemp in or within 100 feet of a residential structure or 500 feet of a school or public park, unless for approved research.
- Comingle hemp with other crops without prior approval from ODA.
- Plant or grow hemp outdoors on less than one-quarter acre, indoors on less than 1,000 square feet, or in a quantity of less than 1,000 plants without prior approval from ODA.
- Plant or grow hemp within half a mile of a parcel licensed for medical marijuana cultivation.
- Plant or grow hemp on property that the license holder does not own or lease.

Hemp harvesting. Licensed growers would be required to submit a report to ODA at least 15 days before their intended harvest date and pay a pre-harvest sample fee of $150. ODA then has to sample the hemp for THC content, and only if approved can a cultivator harvest the crop, which in most cases must occur within 15 days after the sample is taken. Failing to harvest within the 15-day window might require a secondary sampling and sampling fee. A cultivator would be required to have a hemp release form from ODA before moving any harvested materials beyond the storage facility.

Random sampling. The proposed rules also allow for random sampling of hemp by ODA and provide details on how ODA will conduct the sampling and charge sampling fees. Any cultivator is subject to random sampling in each location where hemp has been cultivated. ODA will report testing results that exceed 0.3 THC to the cultivator, who may request a second sample. A cultivator must follow procedures for destroying any leaf, seed, or floral material from plants that exceed 0.3 THC and any material that was co-mingled with the 0.3 THC materials, but may harvest bare hemp stalks for fiber.

Destruction of hemp. Under the proposed regulations, a license holder must submit a destruction report before destroying hemp and ODA must be present to witness the destruction. The proposed rules also authorize ODA to destroy a crop that was ordered
destroyed, abandoned, or otherwise not harvested and assess the costs against the licensee.

Reporting and recordkeeping are also important in the proposed rules. Licensed cultivators must submit a planting report on an ODA form for each growing location by July 1 or within 15 days of planting or replanting, which shall include the crop’s location, number of acres or square footage, variety name, and primary intended use. The rule would also require licensees to submit a completed production report by December 31 of each year. A licensee that fails to submit the required reports would be subject to penalties and fines. Cultivators must maintain planting, harvest, destruction and production reports for three years.

Control of volunteer plants. A licensee must scout and monitor unused fields for volunteer hemp plants and destroy the plants for a period of three years past the last date of reported planting. Failing to do so can result in enforcement action or destruction of the plants by ODA with costs assessed to the licensee.

Pesticide and fertilizer use. The laws and rules that apply to other crops will also apply to hemp, except that when using a pesticide on a site where hemp will be planted, the cultivator must comply with the longest of any planting restriction interval on the product label. ODA may perform pesticide testing randomly, and any hemp seeds, plants and materials that exceed federal pesticide residue tolerances will be subject to forfeiture or destruction without compensation.

Prohibited varieties. The proposed rule states that licensed cultivators cannot use any part of a hemp plant that ODA has listed as a prohibited variety of hemp on its website.

Clone and seed production. Special rules apply to hemp cultivators who plan to produce clones, cuttings, propagules, and seed for propagation purposes. The cultivator can only sell the seeds or plants to other licensed cultivators and must maintain records on the variety, strain and certificate of analysis for the “mother plants.” The licensee need not submit a harvest report, but must keep sales records for three years of the purchaser, date of sale, and variety and number of plants or seeds purchased.

Cultivation research. Universities may research hemp cultivation without a license but private and non-profit entities that want to conduct research must have a cultivation license. Cultivation research licensees would be exempt from many parts of the proposed rules, but must not sell or transfer any part of the plants and must destroy the plants when the research ends.

Enforcement. The proposed rule grants authority to the ODA to deny, suspend or revoke cultivation licenses for those who’ve provide false or misleading information,
haven’t completed a background check, plead guilty to a felony relating to controlled substances within the past 10 years, or violated the hemp laws and rules three or more times in a five-year period.

2. Hemp processing

The proposed rules package by ODA also addresses processing, which the rule defines as “converting hemp into a hemp product” but does not include on-farm drying or dehydrating of raw hemp materials by a licensed hemp cultivator for sale directly to a licensed hemp processor. Because of this definition, many farmers who want only to grow and dry hemp would need only a cultivation license. Growers who want to process their licensed hemp into CBD oil or other products, however, must also obtain a processing license. The processing rules follow a similar pattern to their cultivation counterpart, as follows.

Processing licenses. In addition to submitting the same personal, business and location information as a cultivation license requires, a hemp processing license application must list the types of hemp products that the processor plans to produce. An “extraction operational plan” including safety measures and guidelines is required for processors who want to extract CBD from hemp to produce their product, and an applicant must indicate compliance with all building, fire, safety and zoning requirements. The amount of the license fee depends on what part of the hemp plant the processor plans to process. Processing raw hemp fiber, for example, requires a $500 license fee for each processing site, whereas processing the raw floral component of hemp requires a $3000 fee for each site. Like the cultivation license, a processing license is valid for three years. Applicants and those with a controlling interest in the business must submit to a background check.

Land use restrictions. The proposed regulations would prevent a licensed processor from:

- Processing or storing any cannabis that is not hemp.
- Processing or storing hemp or hemp products on any site not approved by ODA.
- Processing, handling, or storing hemp or hemp products in or adjacent to a personal residence or in any structure used for residential use or on land zoned for residential use.
- Processing hemp within 500 feet of a school or public park, except for approved research.

Financial responsibility. A licensed processor must meet standards of financial responsibility, which require having current assets at least $10,000 or five percent of the total purchase of raw hemp materials in the previous calendar year, whichever is greater, and possessing a surety bond.
Inspection and sampling. As with cultivation licensees, hemp processing licensees would be subject to inspection and sampling by ODA under the proposed rule.

Food safety regulations. The proposed rule requires hemp processes to comply with federal and state food safety regulations.

Sources and extraction of cannabinoids (CBD). A processor who wants to extract or sell CBD products must obtain the materials from a licensed or approved cultivator or processor in Ohio or another state with hemp cultivation licenses. The regulation outlines components of the extraction operational plan that a processor must submit with the processing application, as well as acceptable extraction methods and required training.

Product testing. A hemp processor must test hemp products at an accredited testing laboratory before selling the products. The proposed rule describes the testing procedures, which address microbial contaminants, cannabinoid potency, mycotoxins, heavy metals, pesticide and fertilizer residue and residual solvents. There are testing exemptions, however, for hemp used exclusively for fiber, derived exclusively from hemp seed and hemp extracts. The testing laboratory must create a certificate of analysis for each batch or lot of the tested hemp product.

Processor waste disposal. Under the proposed rule, a licensed processor must follow procedures for proper disposal of hemp byproducts and waste and must maintain disposal records.

Product labeling requirements are also proposed in the rule. A processor must label all hemp products except for those made exclusively from hemp fiber as outlined in the rule and in compliance with federal law and other existing Ohio regulations for standards of identity and food coloring.

Recordkeeping. As we’d expect, the proposal states that hemp processors must maintain records for five years that relate to the purchase of raw, unprocessed plant materials, the purchase or use of extracted cannabinoids, and the extraction process.

Prohibited products. Finally, the proposed rules include a list of hemp products that cannot be offered for sale, which includes hemp products with over 0.3 percent THC by dry weight basis, hemp products which laboratory testing determines do not meet standards of identity or that exceed the amount of mytoxins, heavy metals, or pesticides allowed, and any hemp products produced illegally.

*What’s next for the hemp rules?*
Keep in mind that these rules are not yet set in stone; they are a simply a proposal for hemp licensing rules in Ohio. Those interested in cultivating or processing hemp in the future should read the draft rules carefully. The proposed rule for hemp cultivation is [here](#) and the proposal for hemp processing is [here](#). Anyone can submit comments on the proposed rules [here](#). Your comments could affect what the final hemp rules require for hemp cultivators and processors. After ODA reviews all comments, it will issue its final hemp licensing regulations.

Federal law requires that after Ohio finalizes its rules, ODA must submit them to the USDA for approval. That approval won’t occur, however, until USDA completes its own hemp regulations, which are due out in proposal form any day now. Ohio’s rules will become effective once USDA approves them, hopefully in time for the 2020 planting season. Stay tuned to the Ag Law Blog to see what happens next with hemp production in Ohio.

**Alfalfa and potassium: It’s complicated**

By Rachel Leege

Has anyone ever told you to eat a banana when you have a muscle cramp or eye twitch? That’s because bananas have potassium. Potassium is an important nutrient for humans, and an even more important nutrient when it comes to alfalfa.

With an economic value of $9 billion annually in the United States, alfalfa is the most valuable crop behind corn and soybeans. Because of its high nutritional content, alfalfa is a common feed source for farm animals like cattle, horses, sheep and goats. So, understanding this relationship between alfalfa and potassium is a worthwhile goal.

“Potassium plays a role in many processes within an alfalfa plant,” says Jacob Jungers, a researcher at University of Minnesota. “For example, it’s important for converting sunlight to energy, transporting molecules and growing new cells.”

*University of Minnesota Agronomist Joshua Larson harvests alfalfa research plots. Credit: Craig Sheaffer*
However, too much potassium can be a problem. "When alfalfa plants are given more potassium than they need, the concentration of potassium in the tissues increases," says Jungers. "This is called luxury consumption."

Our bodies do this too. We store certain vitamins in our fat cells when we consume more than we need.

This increased concentration of potassium affects the nutritional balance of alfalfa as a feed source for livestock. High potassium concentrations are especially concerning if fed to lactating dairy cows. "In addition to being costly for growers, over-fertilization can put dairy cows at risk of milk fever," says Jungers. Milk fever is a metabolic disease cows can get around the time of calving that causes weakness, and sometimes even death.

So, Jungers and his team wanted to identify potassium fertilization rates that increase yield and nutritive value, while reducing potassium concentration in the tissue.

Researchers experimented with five different rates of potassium fertilizer on alfalfa fields. Throughout the four-year study, they took measurements of the yield, nutritive value, and potassium concentrations in the plant tissue. Soil samples were also taken to track the potassium levels in the soil.

"Potassium fertilization increased alfalfa yield, but decreased forage quality," says Jungers. "This tradeoff was consistent among all alfalfa cultivars in the study." Intensively harvested alfalfa did differ in overall yield, but it did not differ in its yield response to potassium fertilization.

When applied at recommended levels, potassium fertilization is important for high alfalfa yields. However, potassium fertilization will not prolong alfalfa stand life or productivity beyond the third production year.
“Many soil types are abundant in potassium, but relatively little is available to crops at any given time,” he says. “The amount of potassium that might someday be available to crops is largely dependent on soil texture, moisture, and other environmental factors.” Potassium fertilizer rates for alfalfa should be determined based on expected yield, soil test levels, and if the crop will be fed to cows. The next steps in this work may be to consider the timing of potassium fertilization. In this study, potassium fertilizer was incorporated in the soil prior to planting the first year. Then, it was applied in the spring the following years. In the Midwest, application of potassium fertilizer is common in the fall or after the first cutting.

Understanding tradeoffs between alfalfa yield and quality is important for fertility management and sustainable production. Measuring and reporting these tradeoffs helps growers make the best decisions for their operations. Read more about this research in Agronomy Journal. This work was funded by the Minnesota Department of Agriculture Fertilizer Research and Education Council and the Midwest Forage Association.

Ohio CAUV Values Projected to Decline Through 2020
By: David Marrison
Source: https://u.osu.edu/ohioagmanager/2019/10/14/ohio-cauv-values-projected-to-decline-through-2020/

The Current Agricultural Use Valuation (CAUV) program allows farmland devoted exclusively to commercial agriculture to be taxed based on their value in agriculture, rather than the full market value, resulting in a substantially lower tax bill for the farmer.
The formula for CAUV values incorporates agricultural factors (soil types, yields, prices, and non-land costs for corn, soybeans, and wheat) to calculate the capitalized net returns to farming land based on the previous 5 to 10 years. CAUV underwent large-scale changes to its calculation in 2017 that was targeted to reduce the property tax burden of farmland.

A new report, Ohio CAUV Values Projected to Decline Through 2020, shows the projection of CAUV values though 2020. According to the study authors, OSU agricultural economists Robert Dinterman and Ani Katchova forecast a decrease in the assessed value of agricultural land to an average CAUV value of approximately $600 in 2020.

Access this report at: https://aede.osu.edu/sites/aede/files/publication_files/CAUVProjectionsFall2019.pdf

**Chow line: Pawpaws making a comeback in Ohio, other markets**

By: Tracy Turner  

What is a pawpaw, and is it healthy for you?

The pawpaw is the largest edible fruit that is native to the United States, grown indigenous in some 26 states nationwide including Ohio. The majority of pawpaws are grown from the Great Lakes to the Florida Panhandle, with mid-Atlantic and Midwestern states being the primary growing region. Grown on trees, pawpaws ripen in the fall and are generally harvested from late August to mid-October.

Not to be confused with papayas, the skin color of ripe pawpaws can range from green to brown or black on the outside and is yellow on the inside, with a ripe pawpaw about the size of a large potato. The meat of the fruit, which is soft and mushy like an avocado, has been described as tasting a little like a rich, custardy tropical blend of banana, mango, and pineapple, according to Brad Bergefurd, a horticulture specialist with Ohio State University Extension.
Pawpaws are a very healthy option, as they are naturally high in vitamins C and B-6, and are great sources of magnesium, iron, copper, and manganese. They’re also a good source of potassium, and they contain significant amounts of riboflavin, niacin, calcium, phosphorus, and zinc.

Although pawpaws are native to Ohio and were once a key part of the diet of Native Americans, now they’re not typically found in grocery stores. But the fruit is gaining in popularity as part of the healthy food movement and can sometimes be found at farmers markets. Pawpaws can be cultivated and can also be found growing wild in pawpaw patches in woodlands across Ohio and other states.

Because of the resurgence in consumer interest in pawpaws, CFAES researchers including Bergefurd see pawpaw’s potential as a crop for Ohio farmers and have established research studies to help proliferate the fruit into more consumer markets.

Those studies include, the Marketing and Orchard Resource Efficiency (MORE) Ohio Pawpaw, which began in 2016 and is offering farmers and nurseries the know-how to establish productive pawpaw orchards and find markets for their fruit; and the Improved Pawpaw Cultural and Post-harvest Practices Enhancing Orchard Establishment, Productivity, Fruit Quality and Marketability study.

“Though the demand for fresh and processed pawpaw is strong, the supply is limited in Ohio because prospective growers don’t know enough about either growing or selling the product to invest in trying,” Bergefurd said in recent CFAES story. “We want to provide unbiased research-based information so farmers can make the best management decisions and maybe cash in on this crop.

“Right now, the market is there. As long as the farmer does a good job in establishing markets, the potential is there.”

Pawpaws can be eaten by slicing the fruit open and removing the large, oval-shaped black seeds. They can also be made into breads, pies, cakes, cookies, muffins, puddings, jam, butter, salsa, ice cream, and for a growing list of microbrewers, into craft beers.

Chow Line is a service of The Ohio State University College of Food, Agricultural, and Environmental Sciences and its outreach and research arms, Ohio State University Extension and the Ohio Agricultural Research and Development Center. Send
Soil health at risk on fallow fields
By: Alayna DeMartini
Source: https://agnr.osu.edu/news/soil-health-risk-fallow-fields

With so many Ohio fields left unplanted this year, farmers should consider the risks to next year's crops, soil experts from The Ohio State University warn.

If wind or rain carry away the topsoil of a bare field, it can take years to rebuild that topsoil, said Steve Culman, a soil fertility specialist with Ohio State University Extension, the outreach arm of Ohio State's College of Food, Agricultural, and Environmental Sciences (CFAES).

Topsoil is the layer richest in microscopic organisms, which fuel plant growth. Besides losing topsoil, not having any living roots in a field can cause microscopic fungi in the soil to die off, harming the soil’s ability to support a healthy crop, Culman said.

However, it's unlikely that fields left bare for one year will develop fallow syndrome, which refers to a drop in the yield or health of a crop grown on a previously bare field, he said.

"Soils don't degrade overnight, typically," Culman said. "Degradation can happen over many years or decades, just like building healthy soil can take decades."

If a field stayed bare this year and the farmer is concerned about planting on it next year, he or she can plant soybeans or wheat on those acres because corn is more susceptible to fallow syndrome, Culman said.
Growers may also need to add starter phosphorus fertilizer to fields left fallow this year if a soil test indicates the soil is low in phosphorus, he said.

Across Ohio, 1.5 million acres of farm fields did not have a cash crop sown on them this past spring as a result of the unprecedented amount of rainfall in the state. On some of those acres, farmers planted a cover crop, but many fields went bare.

In northwest Ohio’s Wood County, 40% of the acres that normally have a cash crop planted on them don’t have one this year, and many of those acres are fallow, said Alan Sundermeier, an OSU Extension educator in Wood County.

Some growers did not know enough about cover crops or lacked the time or money to invest in sowing a crop they could not later harvest and sell, Sundermeier said.

Still, it’s not too late to plant a cover crop of wheat or cereal rye on those fallow fields, he said.

“We encourage those unplanted acres to be planted with something living and growing through winter.”
Extended Forecast from NOAA, Weather.gov

Cortland, OH

Jefferson, OH

Northeast Ohio Agriculture

OHIO STATE UNIVERSITY EXTENSION
Ashtabula and Trumbull Counties
Upcoming Events

October 17, 2019
ITOH Peonies – Trumbull County

October 22, 2019
Annual Fall 4-H Kickoff – Trumbull County

November 7, 2019
Early bird PAT – Lake County
Trumbull County 4-H Presents

6th Annual Fall 4-H Kickoff
Tuesday, October 22, 2019
6:00-7:30 PM
TCTC Cafeteria
528 Educational Highway, Warren

4-H Grows Here!
Activities ✿ Handouts ✿ Free Food ✿ Meet Our Clubs

How can you join 4-H in 2019-2020?
Join us for a county-wide 4-H club open house to kickoff a new 4-H season! Find your fit in one of our 30+ clubs! Ages 5-18.

Questions? Contact 4-H Educator, Ashlee Dietz at dietz.96@osu.edu or 330-638-6783.

trumbull.osu.edu

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.
Gardeners’ delight, The original 10 acres of Kridler Gardens started as a botanical garden in 1965, when owner Barrie Kridler moved back to Homeworth after a 20-year residence in Texas. Sixty-five additional acres were added to the Homeworth operation in 1990.

Thousands of tree, shrubs and perennials have been incorporated into the grounds in order to showcase their landscape value. Thirteen greenhouses complete the operation including: 500 varieties of hosta, rare trees, shrubs, perennials and garden-related items.

Itoh Peonies (i.e. Intersectional Peonies) are an intentional mix of two amazing plants. Borrowing hardiness of traditional garden peonies, Itoh upright growing style, deeply-cut foliage, and prolific blooms of beloved tree peonies compliment their tailored shape. Itoh’s produce enormous flowers from many buds. There are often 50 blooms per plant in one season. Come learn how these Peonies can compliment your garden.

Complete the below information and send with payment to OSU Extension Trumbull County, 520 West Main Street, Cortland, OH 44410. Please make checks payable to OSU Extension.

| Name: | _____________________________ |
| Phone: | ___________________________ Email: ___________________________ |
| Number Attending: _____ X $20/person = ___________________ Total Enclosed $ __________ |

October 17, 2019, 10:00 AM-Noon, Trumbull OSU Extension
520 W. Main Street, Cortland, OH 44410, 330-638-6783

Cost: $20/ person; $15/Trumbull MGVs; includes light refreshments

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.
# 56th Annual OSU Income Tax Schools

For Tax Professionals

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**THE Ohio State University**

COLLEGE OF FOOD, AGRICULTURAL, AND ENVIRONMENTAL SCIENCES

[go.osu.edu/taxschools](go.osu.edu/taxschools)
**OSU INCOME TAX SCHOOLS AND AG & NATURAL RESOURCES INCOME TAX ISSUES WEBINAR**

**2019 REGISTRATION FORM**

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<td>□ Ashland</td>
<td>□ Zanesville</td>
<td>$250</td>
<td>$</td>
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<tr>
<td>□ Dayton</td>
<td>□ Columbus</td>
<td></td>
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<tr>
<td>Day Two Only Tax School</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>□ Lima</td>
<td></td>
<td>$250</td>
<td>$</td>
</tr>
<tr>
<td>Ethics Webinar</td>
<td>With One- and Two-Day Schools</td>
<td>$25</td>
<td>$</td>
</tr>
<tr>
<td>Ethics Webinar Only</td>
<td>Without Tax School Registration</td>
<td>$50</td>
<td>$</td>
</tr>
<tr>
<td>RIA Federal Tax Handbook</td>
<td>Quantity of handbooks: ________</td>
<td>$40</td>
<td>$</td>
</tr>
<tr>
<td>Ag Issues Webinar</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>□ Online</td>
<td>□ Putnam Co.</td>
<td>$150</td>
<td>$</td>
</tr>
<tr>
<td>□ Auglaize Co.</td>
<td>□ Wayne Co.</td>
<td></td>
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<tr>
<td>□ Clermont Co.</td>
<td>□ Wyandot Co.</td>
<td></td>
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</tr>
<tr>
<td>Late Fee (If not postmarked by deadline date of school or webinar)</td>
<td>Tax School or Ag &amp; Natural Resources Income Tax Issues Webinar</td>
<td>$50</td>
<td>$</td>
</tr>
<tr>
<td>TOTAL ENCLOSED</td>
<td></td>
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<td></td>
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</tbody>
</table>

Make check or money order payable to OSU Extension and mail 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
- Ethics w/registration $25
- Ethics w/o registration $50
- RIA Handbook $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
- Continental breakfast, lunch and refreshments
- A USB drive containing 2009-2018 workbooks
- Ability to order the 2019 RIA Federal Tax Handbook for $40 (a savings of over $50)
- 50% discount on ethics webinar

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 and the option to purchase the RIA Handbook 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. OSU is not responsible for costs incurred due to your cancellation. If a course is cancelled by OSU, 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

Ethics Webinar
Melinda Garvin, EA, will present a two-hour webinar on Ethics (Professional Standards and Responsibilities) on Wednesday, December 11, at 1:00 p.m. and again on Friday, December 13, 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. The webinar is $25 for attendees and $50 for non-attendees. (NOTE: there will be no Ethics presentation during tax schools)

Book Purchases
The 2019 RIA Federal Tax Handbook can 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, Dayton, Plain City, Chillicothe & Columbus. Also teaching Ethics webinars

**John M. Lawrence, CPA**  
John M. Lawrence & Associates CPA LLC  
Attending: Fremont, Ashland, Lima, Zanesville and 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, Cleveland  
Attending: Cuyahoga Falls, Ashland, Lima

**Dennis Bell**  
Senior Stakeholder Liaison  
Stakeholder Liaison Field, Columbus  
Attending: Plain City, Chillicothe, Columbus

**John Linstead**  
Senior Stakeholder Liaison  
Stakeholder Liaison Field, Cincinnati  
Attending: Dayton

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

**Chris Bruynis**  
Extension Educator, ANR  
Ross County

**David Marrison**  
Extension Educator, ANR  
Coshocton County

**Barry Ward**  
Program Director  
Income Tax Schools

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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**

<table>
<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>
</tr>
</tbody>
</table>

**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 56th Annual OSU Extension Income Tax Schools!

For well 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 2019 tax returns. Highly qualified instructors will explain and interpret tax regulations and recent changes. We also offer a two-hour Ethics Webinar and a six-hour Ag & Natural Resources Income Tax Issues Webinar. Details are included in this brochure.

2019 Tax School Dates and Locations

**Fremont – October 30-31**  
*Registration Deadline:* October 16  
Ole Zim’s Wagon Shed  
1375 State Route 590, Gibsonburg, OH 43431

**Cuyahoga Falls – November 4-5**  
*Registration Deadline:* October 21  
Sheraton Akron Cuyahoga Falls  
1989 Front Street, Cuyahoga Falls, OH 44221

**Ashland – November 6-7**  
*Registration Deadline:* October 23  
Ashland University  
John C. Meyers Convocation Center  
820 Clermont Ave., Ashland, OH 44805

**Dayton – November 12-13**  
*Registration Deadline:* October 29  
Presidential Banquet Center  
4548 Presidential Way, Kettering, OH 45429

**Lima – November 14-15**  
*Registration Deadline:* October 31  
Old Barn Out Back  
3175 W Elm Street, Lima, OH 45805

**Plain City – November 19-20**  
*Registration Deadline:* November 5  
Der Dutchman Restaurant  
445 S. Jefferson, Route 42, Plain City, OH 43064

**Chillicothe – November 21-22**  
*Registration Deadline:* November 7  
Christopher Conference Center  
20 N. Plaza Blvd., Chillicothe, OH 45601

**Zanesville – December 2-3**  
*Registration Deadline:* November 26  
Ohio University  
Zanesville Branch Campus Center  
1425 Newark Road, Zanesville, OH 43701

**Columbus – December 5-6**  
*Registration Deadline:* November 29  
Nationwide & Ohio Farm Bureau 4-H Center  
2201 Fred Taylor Dr. Columbus, OH 43221

*Note New Location

New in 2019

- Flash drives will be provided in lieu of CDs that contain the past 10 years of the Tax Workbook.
- Since ethics training is not required for the majority of our attendees, we have separated the webinar and fees from our tax school registration but offer a significant discount to our one- and two-day attendees.

Tentative Schedule

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

Workbook Chapters

- QBI Deduction – *Non-Specified Service Trades or Businesses*  
- QBI Deduction – *Specified Service Trades or Businesses*  
- Ethics  
- Limited Liability Co. Tax Issues  
- Religious Organization Tax Issues  
- Ag. and Natural Resources Issues  
- Business Issues  
- Real Estate Tax Issues  
- International Tax Issues  
- Individual Issues  
- Retirement & Investing Issues  
- Trusts and Estates  
- IRS Issues  
- New and Expiring Legislation  
- Rulings and Cases  
- Tax Rates and Useful Tables
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 2. After December 2, registration is $200. Register by mail or on-line at [http://go.osu.edu/AgIssuesReg](http://go.osu.edu/AgIssuesReg).*

### Tentative Topics

<table>
<thead>
<tr>
<th>Tax planning for farmers</th>
<th>Proposed 199A Cooperative Regulations</th>
<th>199A and farm rentals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 4797 issues</td>
<td>Form 4562 depreciation and expensing issues</td>
<td>Disaster-related tax issues</td>
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<tr>
<td>Farming C corporations electing S corporation status</td>
<td>Getting out of the farming business</td>
<td>Allocating purchase price to depreciable items</td>
</tr>
<tr>
<td>Discounted sales and leases</td>
<td>Current H2A labor issues</td>
<td>Taxation of contract feeding arrangements</td>
</tr>
<tr>
<td>Industrial hemp considerations</td>
<td>Timber tax issues</td>
<td>Conservation easements</td>
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<tr>
<td>Case study and forms update</td>
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</tbody>
</table>

### Host Locations

<table>
<thead>
<tr>
<th>Auglaize County</th>
<th>Clermont County</th>
<th>Putnam County</th>
</tr>
</thead>
<tbody>
<tr>
<td>OSU Extension Office</td>
<td>OSU Extension Office</td>
<td>OSU Extension Office</td>
</tr>
<tr>
<td>208 S Blackhoof St.</td>
<td>1000 Locust St.</td>
<td>1206 East Second St.</td>
</tr>
<tr>
<td>Wapakoneta, OH 45895</td>
<td>Owensville, OH 45160</td>
<td>Ottawa, OH 45875</td>
</tr>
</tbody>
</table>

Wayne County - NOTE LOCATION CHANGE!

Wayne County Administration Building
428 West Liberty St.
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 2 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.
**INDUSTRIAL HEMP**

An alternative crop with industrial applications such as:

**Hempcrete**: made by mixing hemp shives (inner core) water & lime. Its high silica content binds very well with lime, creating a lightweight, strong, CO2-capturing insulation and building material. Blocks can be used with internal wood frames, and have an R-factor of up to 20. Unlike fiberglass, the insulation may be handled without any protective gear needed.

**Plastic & Composites**: hemp replaces petroleum-based plastics in injection molding and non-woven production, such as car interiors, creating pieces that are lighter and stronger. Several car companies are already using industrial hemp in their cars.

**Textiles & Paper**: hemp is the oldest cultivated fiber plant known, with a history of being used in fabrics, textiles and paper from 8000 B.C. Hemp cloth becomes softer with use, is more durable and requires much less water than cotton.

Remember: Just like lemons and oranges are both citrus, but are very different, hemp is NOT marijuana—they are related, but not the same. People use the names interchangeably, but this is incorrect. You cannot get “high” from hemp.
DON’s family of companies has a long successful track record serving people in 9 counties, providing jobs as the 2nd largest employer in Lawrence County, and works on neighborhood revitalization in New Castle. DON is adding a Hemp Fiber processing facility in our region to give our farmers an alternative crop and create jobs.

PA Department of Agriculture
Deputy Secretary Fred Strathmeyer
will join us for the inaugural session
of our
Western PA Hemp Fiber Education Series
Thursday, November 7, 2019
2:00-5:00 pm
Refreshments and networking 5:00-6:00 pm
Thaddeus Stevens School Building
831 Harrison Street, New Castle, PA 16101

This event is free, but reservations are required.
Space is limited, Please reserve your seats by October 31:
Email: ldaytner@donservices.org
Call: (724) 856-4134 or (724) 652-5144 x230
2020 Northeast Ohio Private Pesticide Applicator Re-Certification & Fertilizer Application Re-Certification Sessions

Private Pesticide Applicator Re-certification:
Does your Private Pesticide Applicator’s License expire on March 31, 2020? If so, OSU Extension in Northeast Ohio has planned four pesticide re-certification sessions for producers. Each of these sessions will offer 3 credits for pesticide re-certification for CORE and All Categories (1-7). Private Pesticide Applicators are encouraged to choose the session which best fits their schedule. **Cost: $35/Person**

Fertilizer Applicator Re-Certification:
Does your Private or Commercial Fertilizer Applicators Certification expire soon? A one-hour session will be held after the pesticide session for those who need to renew their Fertilizer Application Certification. **Cost: $10/Person**

Program Dates:
All Private Pesticide are from 1:00pm to 4:00pm & All Fertilizer Applicator from 4:30pm to 5:30pm.

- **Friday, January 10, 2020** at the Trumbull Co. Extension office in Cortland, Ohio. 330-638-6783
  - To Register for this session make check payable to OSU Extension and mail to: Trumbull County OSU Extension, 520 West Main Street, Suite 1, Cortland, Ohio 44410

- **Friday, February 7, 2020** at the Geauga Co. Extension office in Burton, Ohio. 440-834-4656
  - To Register for this session make check payable to OSU Extension and mail to: Geauga County OSU Extension, P.O. Box 387, Burton, OH 44021

- **Wednesday, March 4, 2020** at the Ashtabula Co. Extension office in Jefferson, Ohio. 440-576-9008
  - To Register for this session make check payable to OSU Extension and mail to: Ashtabula County OSU Extension, 39 Wall St., Jefferson, OH 44047

The registration fee is $35/per person for the private pesticide applicator re-certification. The registration fee is $10/per person for the fertilizer re-certification session. **Pre-registration is required 7 days prior to the session date.** An additional late registration fee of $25 per person will be added for any registration received after the registration deadline listed below.

Name_________________________ Pesticide Applicator Number_________________________
Email address___________________ Phone Number _______________________
County_________________________ Categories Needed for Re-certification_______________

**Session I will be attending (check one):**

___January 10, 2020 at the Trumbull County Extension office. Registration due by January 3
___February 7, 2020 at the Geauga County Extension office. Registration due by January 31
___March 4, 2020 at the Ashtabula County Extension office. Registration due by February 26

**Fee Required (check all the apply):**

___Private Pesticide Applicator Re-Certification ($35 pre-registration)  
___Commercial Fertilizer Applicator Certification ($10 pre-registration)  
___Late Registration Fee ($25-if applicable)

Total Fee Due $______________
Trumbull County  
**January 10, 2019**  
Trumbull County Extension Office  
520 West Main Street, Cortland, Ohio 44410  
330-638-6783

Geauga County  
**February 7, 2019**  
Geauga County Extension Office  
14269 Claridon-Troy Road, Burton, Ohio 44021  
440-834-4656

Ashtabula County  
**March 4, 2019**  
Ashtabula County Extension Office  
39 Wall Street, Jefferson, OH 44047  
440-576-9008
Pesticide license need renewed?
Attend the NE Ohio “Early bird” PAT Session

The Ohio State University, Lake County Extension. Thomas deHaas Agriculture Resource Educator

Save the date!
Thursday,
November 7, 2019
1:00 p.m. – 5:00 p.m.

Perry Community Center
2800 Perry Park Rd.
Perry, Ohio 44081

Pesticide Recertification - $35
Fertilizer Recertification - $10

Heading south for the winter? Want to get you PAT credit done early? Nothing better to do with your time? Don’t worry, you can still get your Private Pesticide Applicator and Fertilizer Applicator recertification credits early! OSU Extension in NE Ohio will again be offering our “Early bird” session on November 7, 2019 at the Perry Community Center in Perry, OH. Pesticide recertification will be from 1 p.m. to 4 p.m. with fertilizer recertification following at 4:30-5:30 p.m. Register by completing the form on the back of this flyer and mailing with payment to OSU Extension Lake County, 99 East Erie St., Painesville, OH 44077. Please make checks payable to OSU Extension Lake County.

https://lake.osu.edu/home
Earlybird PAT Session
November 7, 2019
Perry Community Center, Perry, OH

Name ___________________________________________________
Address ___________________________________________________
City __________________________ State _____  Zip_________________
Phone __________________________ Email ______________________

Number of People Attending:

Private Applicator Recertification  ____ X $35 per person = $_______
Fertilizer Applicator Recertification ____ X $10 per person = $_______
Late Fee (after Nov. 1 , 2019)      ____ X $25 per person = $_______
Total                             $_________

Please make checks payable to: OSU Extension

Mail registration to: OSU Extension Lake County, 99 East Erie Street,
Painesville, OH 44077

Contact Tom deHaas at 440-350-2582 or by email dehaas.2@osu.edu for
more information.
Other PAT offerings will occur in 2020 in Ashtabula, Geauga, and Trumbull
Counties. Beat the Snow and Cold; sign up NOW!