

# 2023 Annual Report



## A Year in Review



Scott D. Wiley, CAE  
President & CEO



Mark LaPlace, CPA  
Ohio CPA/PAC Chair

Dear Colleagues:

Protecting and promoting the accounting profession, the CPA credential, and the Ohio business environment have always underpinned the work of The Ohio Society of CPAs and Ohio CPA/PAC. Throughout 2023, our efforts on this front took on a greater sense of urgency in the face of the growing accounting talent shortage.

Ohio has taken a leadership role in advancing the national conversation on what is needed to open wide the doors to our opportunity profession. While some may view our efforts as bold, OSCPA sees considerable value in spurring open and honest dialogue on an issue that impacts businesses of every size and sector. The Ohio Society believes it is essential to explore all possible options to address the talent supply gap, including legislative and regulatory ones.

The talent shortage isn't the only threat facing Ohio's accounting profession. Perennial risks lurk everywhere, from attempts to expand the sales tax on professional services to efforts to negatively alter the Business Income Deduction. A robust war chest—the Ohio CPA/PAC—is the insurance policy we need to protect our professional interests and ensure success in our efforts to position Ohio as a pro-business state. Your voluntary donation to Ohio CPA/PAC enables us to support business-friendly state legislators, statewide elected officeholders, and candidates for those state-level races who know what's at stake and are willing to stand up for us.

Ohio CPA/PAC plays a vital role in advancing an agenda that aims to open the profession to more people, protect the public interest, preserve pro-business policies, and ensure a more competitive economic environment in our state. Your contributions to the PAC fuel our advocacy engine, amplifying our voice and fortifying our influence in championing policies that safeguard our profession's interests and the interests of those you serve.

Thank you for your support, dedication, and belief in the power of advocacy.

Sincerely,

Scott D. Wiley, CAE  
President & CEO

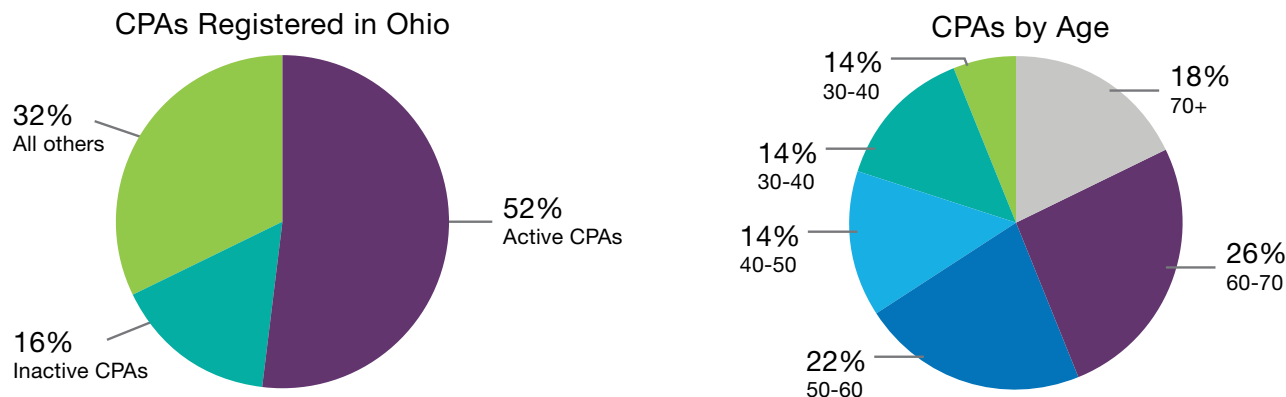
Mark LaPlace, CPA  
Ohio CPA/PAC Chair

# Opening Doors to the Profession

The ability to hire and retain skilled accounting talent is one of the top challenges facing the CPA profession. Ohio is a microcosm of this growing dilemma. An analysis of Accountancy Board of Ohio data on CPAs registered in the state found that nearly 45% of registered license holders in Ohio are aged 60 or older, and more than 65% are over the age of 50.

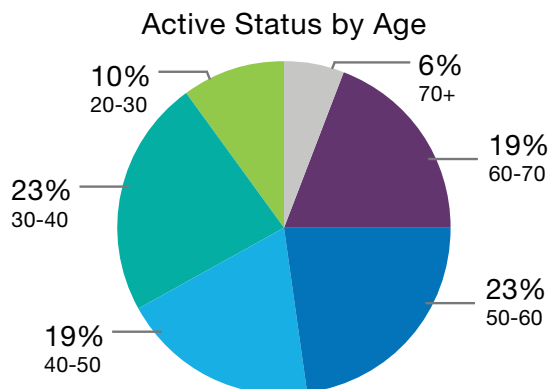
Of the more than 36,000 CPAs registered in Ohio, only 18,776 are active license holders and nearly 50% of them are over the age of 50.

## Ohio CPA License Holders



Source: Accountancy Board of Ohio data current as of 4/4/2023.

## Active Status Ohio License Holders



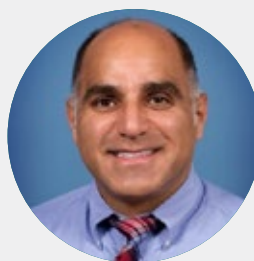
**18,776**  
Number of Ohio CPAs with  
Active Licenses

Source: Accountancy Board of Ohio data current as of 4/4/2023.

Throughout 2023, OSCPA championed a number of legislative and regulatory initiatives aimed at removing barriers on the path to licensure for those interested in pursuing the CPA credential:

- Encouraged Ohio lawmakers to remove the residency requirement, easing the ability for CPA candidates across the country to sit for the CPA Exam in Ohio and/or obtain their license in our state. This provision was adopted into law in 2023.
- Urged the Accountancy Board of Ohio to extend the testing window from 18 to 30 months to give candidates an extra year to pass all four parts of the CPA Exam.
- Advocated for the Accountancy Board of Ohio to restore credits for all parts of the CPA Exam that may have expired during the pandemic.

- Supported efforts by the Ohio Legislature to simplify reciprocal licensure, ensuring license holders from other states can relocate to the Buckeye state without unnecessarily burdensome red tape.



*"The Ohio Society is doing great things to literally re-shape our profession and help it become even better! My eyes have been opened wide to the huge efforts OSCPA has been doing not only in the education field, but also in the legislative and professional field."*

– **Jonathan Mitchell, CPA, MBA, department chair, Stark State College**

# Advocating for a Predictable Ohio Tax Climate

A fair and stable tax climate in Ohio creates an environment that is conducive to sustainable economic growth, job creation, and enhanced quality of life for its residents. In 2023, OSCPA's government relations team chalked up a number of solid victories on behalf of Ohio's citizens and businesses:

- Pushed for a reduction in Ohio's income tax brackets from four to two.
- Lobbied to exempt from CAT all taxable gross receipts of \$3 million or less (for tax periods beginning in 2024), and then exempt taxable gross receipts of \$6 million or less (for tax periods beginning in 2025), exempting nearly 90% of all Ohio-based businesses from the CAT.
- Championed limits on late filing penalties for municipal tax, collectively saving Ohio taxpayers hundreds of thousands annually.
- Drove efforts to allow businesses with remote/hybrid employees or owners to use a modified apportionment formula for municipal net profits tax, relieving many Ohio businesses of substantial compliance costs.
- Advocated for the resident tax credit for SALT cap deduction taxes paid to other states, authorizing pass-

through entity (PTE) owners to claim a refundable credit against the owner's Ohio income tax liability equal to the owner's proportionate share of the tax paid by the PTE.

- Pressed for state tax conformity, incorporating into Ohio law the Internal Revenue Code changes made since February 17, 2022, which incorporated federal tax provisions that were enacted as part of the Inflation Reduction Act and the Consolidated Appropriations Act, 2023.



*"We appreciate OSCPA's weekly communication on legislative developments and other news affecting the profession. The Ohio Society's government relations team has been incredibly helpful in addressing issues that are impacting our clients. Their*

*lobbying efforts to push for an increase in the CAT exemption limit in lieu of a rate reduction has benefitted many taxpayers in the state and lessened the burden on small businesses."* – **Adam Hines, CPA, JD inactive, tax partner, MMB CPAs & Advisors**

## Championing Economic and Workforce Development Efforts

OSCPA has long encouraged Ohio lawmakers to take steps to advance the state of business in Ohio. As a result, we saw numerous provisions enacted in 2023 as part of the biennial budget bill, to better attract and retain a highly skilled workforce:

- \$600M for the creation and rehabilitation of housing to address shortages in Ohio.
- \$25.2M per FY for the popular TechCred program to support Ohio workers in expanding their skills.
- \$16M per year to encourage K-12 students to earn industry-recognized credentials.
- \$20M to implement the Ohio Work Ready Grant Program for community and regional college students and those attending state technology centers – up to \$3,000 per student in programs leading to credential/degree aligned with in-demand jobs.
- \$100M in career-tech equipment grants and \$200M in career-tech construction grants to address long waiting lists for education and training.

- Childcare assistance for families earning up to 145% of the federal poverty level.

Strengthening economic development initiatives helps position Ohio to attract businesses and facilitate job creation. OSCPA pushed for several infrastructure projects to be included in the biennial budget bill to make the Buckeye state more business-friendly:

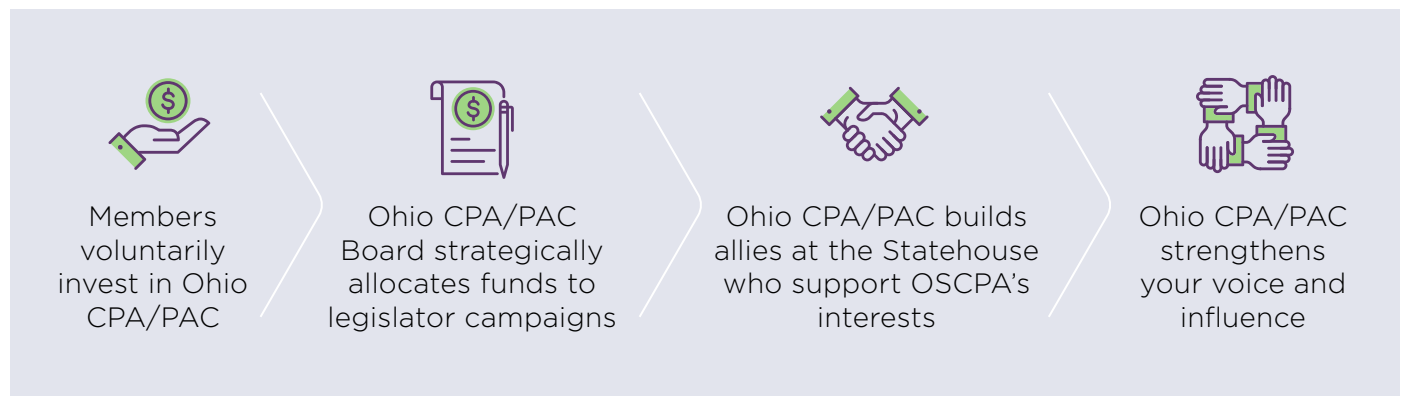
- \$750M in new All Ohio Future Fund – to support site infrastructure to attract new businesses and encourage workforce development across the state.
  - Will use upcoming federal funds for broadband development and expansion in communities with limited internet access.
- \$125M to establish innovation hubs near anchor research institutions to increase R&D, create new jobs, and preserve existing jobs.
- Employing AI tools to identify outdated processes and unnecessary requirements in Ohio laws and rules. Projected to save taxpayers \$44M over the next 10 years.

# The Pillars of Effective Issue Advocacy



Your membership investment enables us to retain professional lobbyists who are highly skilled at assisting OSCPA in successfully navigating the legislative process. Your contributions to Ohio CPA/PAC help fund the important work OSCPA does to protect your credential, advance the profession, and advocate for a competitive business climate in Ohio. And the educated guidance you provide on the issues that matter allows OSCPA to push for the best outcome. All three elements are needed to achieve the right impact with those who can make a difference for us.

## Lifecycle of a Contribution





# 2024 OSCPA Legislative Priorities

OSCPA's government relations team keeps its finger on the pulse of what's happening on the legislative and regulatory front to protect and advocate for your interests, and advise you on issues impacting your license, your business, or those you serve. There are several significant initiatives we're driving and others that we're monitoring during the second half of the 2023-2024 legislative session:

- Championing accounting pipeline legislative and regulatory initiatives to attract and retain Ohio CPAs. OSCPA is collaborating.
- Promoting a healthy tort reform climate in Ohio by retaining a common-sense civil justice system, seeking improvements and deterring harmful changes.
- Supporting conforming legislation (H.B. 116) allowing taxpayers to deduct in a single year the full bonus depreciation and enhanced expensing allowances the taxpayer deducts for federal income tax purposes. A separate effort seeks to treat the add-back as business income. The high upfront cost (est. \$500 million) makes this a stretch goal.
- Advocating for changes to the CAT combined (mandatory) and consolidated (elective) filing methods for commonly owned persons. These provisions have presented traps that were not intended by the General Assembly.
- Seeking legislative changes to repeal the marriage tax penalty (H.B. 199) - though an uphill battle due to the cost - by modifying the joint filing credit for taxable years beginning in 2024 and after. The goal is that impacted joint filers would not pay more income tax on their state return than they would if they filed separately.
- Pursuing passage of House Bill 138, which would classify guaranteed payments paid to pass-through entity (PTE) investors, regardless of their ownership interest, as "business income" and therefore eligible for the business income deduction (BID) and flat income tax rate.

## Advancing the State of Business

OSCPA and Ohio CPA/PAC work in tandem to drive a better legal, legislative, and regulatory climate for CPAs and businesses in our state. Every dollar of your contribution helps us support the election of lawmakers and regulators who understand the value CPAs contribute to the public and the economy.



*"I am grateful for OSCPA's proactive approach to ensuring lawmakers are informed on complex issues and well-balanced approaches. Their government relations team is nothing short of top-notch." – Ohio Rep. Bride Rose Sweeney, D-16*

## 2023 Financial Overview

**\$105,318**

Amount Ohio CPA/PAC raised in 2023

**800**

Individuals who contributed in 2023

**\$111,573**

Amount Ohio CPA/PAC raised in 2022

**785**

Individuals who contributed in 2022

**\$71,049.69**

Amount disbursed to support campaigns of legislative candidates who support issues of importance to OSCPA and its members.

**66**

Number of legislators Ohio CPA/PAC supported in 2023.

# Your 2023 Ohio CPA/PAC Board of Trustees



**Mark LaPlace, CPA**  
Chair



**Jane Pfeifer, CPA**  
Treasurer



**Jeff Brooks, CPA**  
Trustee



**Ann Gabriel, CPA, PhD**  
Trustee



**Ranjan Manoranjan, CPA**  
Trustee



**Jacob Nix, CPA, CISM, CISA**  
Trustee



**Owen Wyss, CPA**  
Trustee



**Matt Yuskewich, CPA**  
Trustee

## Your OSCPA Issue Advocacy Team



**Scott Wiley, CAE**  
President & CEO



**Laura Hay, CPA, CAE**  
Executive Vice President



**Barbara Benton, CAE**  
Vice President,  
Government Relations



**Gregory Saul, Esq., CAE**  
Director, Tax Policy



**Thomas Zaino, JD, CPA**  
Outside Legislative Counsel  
Zaino Hall & Farrin LLC



**Brian Perera**  
Outside Legislative Counsel  
Zaino Hall & Farrin LLC

# Thank you to Our Contributors – 2023

Ohio CPA/PAC is key to The Ohio Society's successful track record in driving meaningful legislative and regulatory change. Your contributions are essential in helping lawmakers see what you already know—that our profession is changing business, for good. OSCPA educates and builds relationships with legislators and regulators to ensure the CPA profession always has a voice in the legislative process.

## 2023 Ohio CPA/PAC Firm Contributors\*

### \$15,000 or above

Deloitte PAC  
KPMG LLP  
PricewaterhouseCoopers LLP

### \$5,000–9,999

Clark Schaefer Hackett & Co.  
Rea & Associates, Inc.

### \$1,000–2,499

GBQ Partners LLC  
Mellott & Mellott PLL  
Rehmann  
Sikich LLP

*\* In some cases, contributions are made by individual members and the organization is recognized for the total contribution. Ohio law prohibits the acceptance of corporate checks.*

### Contributions of \$500 or more

Barbara Benton, Delaware  
Kyle Bickhart, Columbus  
Jeffrey Brooks, Hudson  
Darci Congrove, Columbus  
Deloitte PAC  
Robert Fay, Canton  
Todd Fentress, Westerville  
E. Ann Gabriel, Upper Arlington  
David Groves, Canton  
Steven Julian, Westerville  
Mark LaPlace, Plain City  
Norbert Lewandowski, Medina  
Ranjan Manoranjan, Columbus  
Donald Mellott, Cincinnati  
Fred Miller, Columbus  
Jay Moeller, Troy  
Jacob Nix, Cleveland  
Kerry Roe, Maineville  
Scott Wiley, Powell  
Constance Woods, Vandalia  
Owen Wyss, Columbus

### Contributions of \$300 – \$499

Patricia Basti, Mason  
Jillian Brown, Cincinnati  
Brian Campbell, Columbus  
Michael Comer, Cincinnati  
Tiffany Crosby, Dublin  
Leo DalleMolle, Cincinnati  
Benjamin Danhauer, Cincinnati  
Yatish Desai, Cleveland  
James DeSantis, Columbus  
Will Dokko, Columbus  
David Edick, Tampa FL  
Brian Foster, Cincinnati  
Emily Frolick, Cincinnati  
Nicole Hilbert, Broadview Heights  
Yusuke Imai, Powell  
Masahiro Inomata, Columbus  
Dipan Karumsi, Powell  
Robert Kitchen, Springfield  
Matthew Kramer, Columbus  
Anthony Lee, Columbus  
Marie Lenarduzzi, Cleveland  
John Lewis, Cincinnati  
Elizabeth L'Hommédie, Washington DC  
Eric Logan, Cleveland  
Ronald Marcin, New York NY  
Chris McGee, Columbus  
Edward Metzger, Eden Prairie MN  
William Miller, Columbus  
James Mylen, Cleveland Heights  
Kari Palmer, Columbus  
Gianluca Pitetti, Lewis Center

Diane Powers, Cincinnati  
Jason Recard, Columbus  
Sanjay Sehgal, Solon  
Marybeth Shamrock, Strongsville  
Ashraf Shehata, Cincinnati  
John Snoble, Dublin  
Eric Sutphin, Westerville  
Brian Todd, Cincinnati  
Mark Welp, Blacklick  
Tiffany White, Columbus  
Adam Wieder, Beachwood  
Brian Yeager, Gates Mills  
Anne Zavarella, Columbus  
Kimberly Zavislak, Westerville

### Contributions of \$100 – \$299

Myles Abbott, Twinsburg  
Ron Antal, Stow  
Benjamin Antonelli, Dublin  
Jason Ashenfelter, Cleveland  
Christopher Axene, Dublin  
Karen Basa, Cleveland  
James Bechtel, Columbus  
Paula Bedford, Columbus  
Chris Beiswenger, Cleveland  
Mark Bellantoni, Cleveland  
Jeffrey Benton, Delaware  
Robert Beresford, Loveland  
George Bethea, Uniontown  
Sherri Blackwelder, Cleveland  
David Blasko, Canfield  
Michael Borowitz, Columbus  
Holly Bowman, Maumee  
Alex Boytan, Columbus  
Paul Breen, Columbus  
David Brink, Norwalk  
Barbara Bukovac, Cincinnati  
Stephen Bybee, Cincinnati  
Courtney Clark, Columbus  
Kenneth Clifford, Medway  
Timothy Copeland, Steubenville  
Maura Corrigan, Avon  
Gilbert Corwin, Lakewood  
Kenneth Couls, Hinckley  
Jennifer Couser, Cleveland  
Gregory Coward, Findlay  
James Creeden, Cincinnati  
Jason Crouch, Hudson  
Melissa Crowley, Canfield  
Janice Culver, Dayton  
Richard Dailey, Dayton  
Kevin Daly, Cleveland  
Sarah Daubenspeck, Cleveland  
Dustin Deck, Dayton  
Robert Deimling, Mentor on The Lake  
Joshua DeMarco, Cincinnati  
Christa DeWire, Columbus  
G. Michael Dickey, Delaware  
Vincent DiMascio, Cleveland

Dennis Dlugosz, Avon  
Nicholas Doland, Cincinnati  
Michael Dunn, Cleveland  
Charles East, Cincinnati  
Barry Edelstein, Avon Lake  
William Edwards, Mason  
Gene Elconin, Beachwood  
Michael Faillo, Newport KY  
Richard Fedorovich, Akron  
Gregg Feltrup, Cincinnati  
Michael Fleitz, Norwalk CT  
Paul Freeland, Batesville IN  
Brandon Gabel, Toledo  
Troy Gaerke, Plain City  
Thomas Gedelian, Munroe Falls  
Chad Gerhardtstein, Cleveland  
James Gero, Independence  
Timothy Gerspacher, Cleveland  
Brian Gothot, Westlake  
Margaret Gothot, Westlake  
Paul Gregory, Avon  
Robert Guido, Terrace Park  
Matthew Gutzwiller, Cincinnati  
Peter Hackett, Springfield  
Lori Hallmark, Xenia  
Thomas Hazelbaker, Middletown  
Bryan Heft, Columbus  
Okeva Hervey, Westerville  
Adam Hill, Cleveland  
Alan Hill, Mentor  
Cary Hines, West Chester  
Louis Homan, Dayton  
Katherine Hurley, Columbus  
Lowell Huth, Hinsdale IL  
Ann Johnston, Cincinnati  
Susmitha Kakumani, Cleveland  
Devesh Kamal, Springfield  
Terrence Kane, Cleveland  
Vaughn Kauffman, Cleveland  
Craig Keller, Columbus  
John Keller, Dayton  
Brian Kelly, Westlake  
Sean Kelly, Cleveland  
Brian Kennedy, Whitehouse  
James King, Lakewood Ranch FL  
Robert Kitchen, Fairborn  
Verne Klunzinger, Hinckley  
Brock Knisely, Cincinnati  
Jennifer Koder, Swanton  
Karie Kuns-Nguyen, West Chester  
David Lauer, Dublin  
Brittany Lawrence, Lakeside Park, KY  
Christopher Linck, Cincinnati  
John Lind, Columbus  
David Linich, Cincinnati  
Dennis Lloyd, Lancaster SC  
John Malloy, Parma Heights  
James Manley, Hudson

Craig Marshall, Plain City  
Suzanne McCann-Perry, Westerville  
Daniel McGill, Encino CA  
Michaela McGinn, Columbus  
Colin McHugh, Toledo  
John McKay, Cincinnati  
Scott McMillen, Cleveland  
Russell Meyer, Dublin  
Darrel Miller, Westerville  
Melvin Miller, Olmsted Township  
Samuel Milliron, Delaware  
Brian Mischel, Cincinnati  
Cora Mooney, Cleveland  
Anthony Morgan, Cincinnati  
Brian Mosier, Columbus  
Gregory Muresan, Cleveland  
D. J. Muse, Van Wert OH  
Murali Nallapaty, Cincinnati  
Jacqueline Neumann, Cincinnati  
Michael Niland, Cincinnati  
Terry Offenberger, Dayton  
Michael Olecki, Olmsted Falls  
Jason Padley, Cleveland  
Jason Palus, Independence  
John Parks, Dayton  
Michael Patterson, Saginaw MI  
Anthony Perazzo, Cincinnati  
Jane Pfeifer, Dublin  
Cassandra Pierce, Marietta  
Raul Pina, Columbus  
Gary Pogharian, Columbus  
Kelly Postlewaite, Cincinnati  
David Powell, Cleveland  
Lawrence Powell, Dayton  
Melissa Pozniak, Aurora  
Michael Pratt, Hudson  
Vicky Price, Columbus  
Kent Pummel, Springfield  
Virgil Puthoff, Beavercreek  
Robert Roll, Columbus  
John Rosan, Blacklick  
Brandon Roytberg, Richmond Heights  
Brian Rudzik, Chicago IL  
Gregory Saul, Gahanna  
Dario Savron, Kirtland  
Carl Scheiderer, Hilliard  
Michael Scheiding, West Chester  
Arthur Scherbel, New Albany  
Charles Schillig, Wakeman  
Pamela Schlosser, Pittsburgh PA  
Michael Schmidt, Cincinnati  
Adam Schultz, Avon  
Anthony Schweier, Cincinnati  
Sean Serba, Cincinnati  
Jewell Shane, Cincinnati  
Janice Shannon, Beavercreek

Daryl Sherred, Powell  
Lesa Shoemaker, New Albany  
Robert Stielschott, Lima  
Charissa Simmons, West Alexandria  
Akshay Singh, Cleveland  
Donald Sinko, North Olmsted  
Dennis Sklenicka, Westerville  
John Skolnicki, Tipp City  
Christine Slade, Toledo  
Erin Sleeth, Happy Valley OR  
Alan Solomon, Cincinnati  
Annette Spicker, Columbus  
Daniel Staley, Cincinnati  
Gregg Stark, Cleveland  
John Stieg, Columbus  
William Strasser, Cincinnati  
Kevin Sullivan, Cleveland  
Ryan Swincicki, New Albany  
Kevin Thomas, Chagrin Falls  
Marvin Thomas, Cleveland  
Robin Throckmorton, Cincinnati  
Douglas Torline, Cincinnati  
Steven Treppo, Cleveland  
Jarrod Trigg, Cincinnati  
John Troyer, Beachwood  
Chris Van Pelt, Cincinnati  
Tami Van Tassell, Upper Arlington  
Christine Vaughan, Dayton  
Linda Velandra, Ottawa Lake MI  
Randal Verhoff, Ottawa  
Joseph Voyles, Cincinnati  
Allen Waddle, Cleveland  
Theodore Wagner, Twinsburg  
Mark Walla, Toledo  
Joseph Waller, Mason  
Edward Walsh, Columbus  
Larry Warner, Liberty Twp  
Lawrence Weeks, Springfield  
Charles Weible, Broadview Heights  
Dale Welsh, Cincinnati  
Donald Wetzel, Stow  
Richard Wildermuth, Cincinnati  
James Will, Hudson  
Ellen Wisbar, Hudson  
Jessie Wright, Canfield  
Thomas Yakubowski, Brecksville  
Annie Yoder, New Philadelphia  
Jesse Young, Springfield  
Darin Yug, Cleveland  
J. Matthew Yuskewich, Columbus  
Thomas Zaino, Blacklick  
Adam Zelwin, Solon  
David Zentkovich, Columbia Station  
Erica Zoellner, Lebanon  
David Zuber, Cleveland

View the full list of individual contributors at



[ohiocpa.com/Advocacy](https://ohiocpa.com/Advocacy)