

# Virginia Cooperative Extension



## Farm Business Management Update October - November 2011

**Farm Business Management Update** is a joint effort of the Agricultural and Applied Economics faculty and the area farm management educators. Subject matter areas include timely information on farm management, marketing, tax management, finance, credit, labor, agricultural law, agri-business, estate planning, 4-H and economic education, natural resources, and CRD. Please feel free to reproduce any article. However, please cite the title, author(s), date, and this newsletter.

**Farm Business Management Update** is electronically accessible via the Virginia Cooperative Extension World Wide Web site ([www.ext.vt.edu/news/index.html](http://www.ext.vt.edu/news/index.html)). To see the articles listed in the reverse chronological order, look under the listing of “Newsletters,” then select “Farm Business Management Update.”

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<u>Item</u>	<u>Page</u>
The Management Calendar .....	1
Role of Illegal Hispanic Labor Force in American Agriculture.....	2
Beef Profits .....	5
New Publications from Virginia Cooperative Extension .....	6
Virginia Tech Income Tax School .....	7
Kathy Voth, of Livestock for Landscapes, to Speak at the 2012 Winter Forage Conferences .....	9
Calendar of Events .....	10

## The Management Calendar

By Gordon Groover ([xgrover@vt.edu](mailto:xgrover@vt.edu)), Extension Economist, Farm Management,  
Department of Agricultural and Applied Economics, Virginia Tech

Selective information available that might be useful for fall reading:

New from USDA a focus on energy:

- Want to understand the impact of high energy prices on farm and rural regions of the U.S.? Take a look at *Impacts of Higher Energy Prices on Agriculture and Rural Economies*. The document was published by the Economic Research Service and can be found at <http://www.ers.usda.gov/Publications/ERR123/>.
- Want to know what happened down on the farm with the increase of corn-based ethanol production? Take a look at the ERS publication *The Ethanol Decade: An Expansion of U.S. Corn Production, 2000-09*. See <http://www.ers.usda.gov/Publications/EIB79/>.
- Just the facts, please! The ERS State Fact Sheets provide information on population, income, poverty, education, employment, federal funds, organic agriculture, farm characteristics, farm financial indicators, top commodities, and exports for each State in the United States. The State Fact Sheets have been updated with 2010 farm financial indicators and top agricultural commodities. Facts on Virginia are at this site: [www.ers.usda.gov/StateFacts/](http://www.ers.usda.gov/StateFacts/).

Farm business managers should consider putting the following activities on their management calendar this fall:

- Time to order your farm record book. As we enter the last quarter of 2011, it is time to order a new copy of the Virginia Cooperative Extension “Farm Record Book: Expenses and Receipts” (Publication 446-017). This 120-page record book provides an organized way of keeping track of annual financial, labor and personnel, and production-related records. It provides forms for many categories of expenses, receipts, labor, and financial summaries to meet the needs of most agriculturally-related businesses using cash accounting methods. Column headings are included for major items with some columns remaining blank for your own headings. Forms are arranged to facilitate transferring totals to income tax forms (Schedule F, tax depreciation, and Form 4797) and to help complete end-of-the-year analysis. Virginia Cooperative Extension “Farm Record Book: Expenses and Receipts” is available from Virginia Cooperative Extension for \$12.00. Call your local extension office and request the order form VCE Publication 446-016, print the form at [www.ext.vt.edu/pubs/agecon/446-016/446-016.pdf](http://www.ext.vt.edu/pubs/agecon/446-016/446-016.pdf), or contact me at (540) 231-5850.
- Using the last three-quarters of cash flow and financial records, estimate total farm expenses, income, and capital purchases and sales. Then make an appointment with your tax advisor to plan year-end tax management strategies. Be sure to estimate crop insurance payments and any government payments that will appear on this year’s taxes. To take full advantage of year-end tax management strategies, cash-based farmers must make decisions before December 31, 2011. Be sure to review changes to state and federal tax laws with your tax advisor to make sure you plan ahead and do not miss deductions and/or credits.

- Farm business managers should never lose sight of the two objectives of tax management: 1) all decisions, including tax management, should be made to improve the long-term survivability and profitability of the business, and 2) tax management tools are used to level out the year-to-year swings in reported income and subsequent taxes paid. You can use the multitude of tools and techniques written into the tax code for farmers and all businesses to manage income and expenses and to even out the wide swings in annual profits and losses that many farmers experience. Leveling out the income tax liabilities year-to-year will lead to lower total taxes being paid.
- Be sure to keep crop records up-to-date during harvest: include yields, machine times and equipment used, weed problems, and differences in hybrids. If you're moving up in the information age, consider the fully integrated record keeping systems using yield monitors, GPS, handheld computers, and management software on your office computer. One example of this whole farm system (includes accounting, personnel, and livestock records add-ons) is FarmWorks at [www.farmworks.com](http://www.farmworks.com).
- Be sure to keep livestock records up-to-date during fall sales. At a minimum, include weight, grade, sale prices, and identification numbers of all calves sold and/or purchased.

## **Role of Illegal Hispanic Labor Force in American Agriculture**

**By Peter Callan ([peter.callan@vt.edu](mailto:peter.callan@vt.edu)), Extension Agent, Farm Business Management, Northern District**

There is a major controversy regarding the employment of illegal or undocumented immigrants in the work place. The term “undocumented immigrants” refers to foreign citizens residing in the United States illegally. Many Americans believe that undocumented immigrants are being employed in jobs that could be filled by unemployed members of the work force. Many illegal immigrants are working in low-skilled jobs in sectors of the economy (agriculture, hospitality, construction, etc.) that American workers are unwilling to fill.

Statistics regarding the number of undocumented workers in the United States are difficult to find. A 2010 report by the Pew Hispanic Center estimated that 11.2 million unauthorized immigrants lived in the United States; it concluded that the illegal immigrant population grew rapidly from 1990 to 2007 but has since stabilized around 11.2 million. It finds that there were 8.0 million illegal immigrants in the United States labor force in March 2010. The illegal immigrants made up 5.2% of the labor force and 3.7% of the nation's population in 2010.<sup>(1)</sup> Based on March 2008 data collected by the Census Bureau, researchers at the Pew Hispanic Center estimated that about three-quarters (76%) of the nation's unauthorized immigrants are Hispanic. The majority of undocumented immigrants (59%) are from Mexico, numbering 7 million.<sup>(2)</sup> Economist Phillip Martin estimated that about 1.2 million or 48% of the 2.5 million persons employed for wages on United States farms are undocumented. The share of undocumented workers is highest in seasonal fruit and vegetable crops.<sup>(3)</sup> The purpose of this article is to illustrate the important role that the illegal Hispanic work force plays in the operation of American farms.

The lack of domestic workers willing to work on farms is rapidly escalating into a critical employment issue in American agriculture. There are demographic trends which explain why

illegal immigrants have become a significant portion of the work force on many farms. Opportunities off the farm, higher salaries, shorter work weeks, and opportunities for advancement are major reasons that have contributed to the decline in the rural labor pool. The Bureau of Labor Statistics reported that the number of people employed in agriculture and related industries (forestry, fishing and hunting) have declined from 3.422 million in 1970 to 2.134 million in 2010.<sup>(4)</sup> Currently there is limited or nonexistent data available on the employment of illegal immigrants in greenhouse, livestock, landscaping, and meat processing industries. Bureau of Labor Statistics data showed that the number of the total employed workers increased from 78.678 million in 1970 to over 139 million in 2010.<sup>(5)</sup>

Mechanization has increased the efficiency and output for most farm workers. Starting in 1975, the National Agricultural Statistics Service of USDA began to publish the Farm Labor Report showing estimates of farm employment by quarters based on the Quarterly Agricultural Labor Survey. The author averaged the number of hired workers listed in the 2010 Farm Labor quarterly reports to calculate the average number of hired workers employed in 2010. The average number of hired workers employed on farms and ranches has declined approximately 42.4% from 1,323,600 workers in 1975 to approximately 763,000 workers in 2010.<sup>(6)</sup> However, mechanization has not replaced the need for workers to harvest fresh fruits and vegetables or milk dairy cows.

Seasonality of planting and harvesting schedules has resulted in the fruit and vegetable industries becoming dependent on immigrant labor during planting and harvesting seasons. If fruit and vegetable crops are not harvested on a timely basis, yield, quality, and marketability will rapidly decline. A ready supply of seasonal labor for harvesting will keep producers from losing their crops if workers are not available during harvest season. A Department of Labor study estimated that 48% of crop farm workers were unauthorized in the three-year period 2007-2009.<sup>(7)</sup>

Dairy cows have to be milked and fed each day. Due to a shortage of domestic workers, the dairy industry has become highly dependent on immigrant labor to milk cows. In 2009 National Milk Producers Federation conducted a national survey of 5,005 dairy farms with responses from 47 states. The survey stated that 50 percent of the farms surveyed use immigrant labor. Furthermore this survey reported that 62% of the nation's milk supply (based on the farms surveyed) was produced on farms using immigrant labor.<sup>(8)</sup> Due to declining profit margins over the past 30 years, dairy farmers either purchased new technology to become more efficient or exited the dairy business.

The larger herd sizes have resulted in a specialization of jobs on dairy farms. Thus a person's job may be to do one task (e.g. feeding the milking herd and heifers, scraping manure, milking cows, etc.) during their 8-10 hour work day. State of the art milking parlors enable one person to easily milk 80 to 100 cows or more per hour.<sup>(9)</sup> The person operating the parlor is constantly walking from one end of the parlor to the other attaching the milker units to the cows. Electronic milking machine detachers monitor and remove the milker unit from the cow at the end of the milking process. Although new milking parlors are highly automated, there are few domestic workers willing to milk cows. Consequently, the illegal immigrants have filled this void.

The 2009 National Milk Producers Federation study estimated that eliminating immigrant labor would reduce the United States dairy herd by 1.34 million head, milk production would decline

by 29.5 billion pounds and 4,532 dairy farms would go out of business. Retail milk prices would increase by an estimated 61%.<sup>(10)</sup>

The agricultural sector is dependent on illegal or undocumented immigrants to conduct repetitive tasks in an environment that does not support career advancement to higher wages. Due to the seasonality in agriculture, there is the need for a large number of workers on fruit and vegetable farms to harvest during a narrow window of time. Once harvest has been completed, a limited number of workers will be retained to complete additional tasks on the fruit and vegetable farms. These issues regarding the employment of illegal immigrants are not new and have confronted United States policy makers and regulators for decades. Farmers seeking to remain profitable in the face of a declining supply of workers, regardless of their immigration status, are in need of a timely well-reasoned policy regarding employment of undocumented workers in the agricultural sector.

## References

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- (3) Phillip Martin. Guest Workers: New Solution, New Problem? University of California at Davis, March 21, 2002.
- (4) Bureau of Labor Statistics, Labor Force Statistics from the Current Population Survey, (Seas) Employment Level - Agriculture and Related Industries.
- (5) Bureau of Labor Statistics, Current Population Survey, Employed persons by class of worker and sex, annual averages 1948-2010, total, both sexes.
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- (7) Department of Labor, Employment and Training Administration, National Agricultural Workers Survey, Public Data, 2007-2009.
- (8) Parr Rosson, Flynn Adcock, Dwi Susanto, and David Anderson. The Economic Impacts of Immigration on U.S. Dairy Farms. National Milk Producers Federation, June 2009.
- (9) Douglas J. Reineman. Milking Center Options. University of Wisconsin-Madison, May 6, 2008.
- (10) Parr Rosson, Flynn Adcock, Dwi Susanto, and David Anderson. The Economic Impacts of Immigration on U.S. Dairy Farms. National Milk Producers Federation, June 2009.

## **Beef Profits**

**By Carl C. Stafford ([ccstaffo@vt.edu](mailto:ccstaffo@vt.edu)), Extension Agent, Agriculture and Natural Resources, Animal Science, Northern District**

Beef farmers are in an interesting situation now with added cash flow coming from cull cow sales and the steady to rising tide of calf income. We fall prey to the temptation to spend when extra cash arrives in our checking accounts. It may be a replacement tractor, a new piece of hay equipment, a better truck or piece of shop equipment we could never afford. Each farm is different and you know the best use of income, but some spending is more likely to create return.

Now is a good time to pay down debt and to target spending to income-producing assets. Improving soil fertility is a good start. For most beef farms, hay production requires regular replacement of nutrients, as we export them from the hay field to the feeding area. Farmers know that nutrients must go back where they came from or the land will revert to briars, bushes, and forest.

Hay making forces us to replace nutrients, an annual problem with few easy answers, as fertilizer demand increases world-wide with living standards. Maybe legumes can grow some or all of the nitrogen you need. With pasture ground your soil fertility investments will stay with you as cattle retain only about 10% of what they eat, slowly exporting nutrients off the farm as they are sold. If you manage grazing, the nutrients go back mostly where they came from. Continuous grazing allows cattle to decide on nutrient placement, usually in the shade of a tree.

The bottom line today is that our extra cash flow is of interest among the service and supply sector, gratefully supporting our businesses. Do not get me wrong, we need them and without them we would be at a competitive disadvantage. You decide which inputs will make your farm the most money and, if you are a profitable, they will profit too.

Our job is to put money to work in assets that keep on paying. Kind of like a dairyman's investment in milk commission base - it pays every month. Pasture soil fertility is one of those income-producing assets as are fences, certified seed, and proven breeding stock to name some of the top choices. Improved plant and animal genetics are worthwhile. Buy the best bull you can find, subtract salvage value, and figure he will be one of the least expenses in producing a calf.

You notice no mention of trucks, tractors, or equipment. There are some minimum needs here varying farm to farm but, often, less is more. Simply put, our equipment spending asks our cows to pay more than they can.

In the future plan to grow nitrogen with legumes, manage grazing to control nutrient distribution, and to improve productivity per acre. Make less hay to limit annual costs for nutrients, build cheaper fences using fewer posts while still controlling cattle. Make profitable genetic improvements using proven bulls. Use certified seed when replanting forages. But if you can change only one thing, add days of grazing as it will change your bottom line the most. Cattle are your employees so keep them working for you.

## **New Publications from Virginia Cooperative Extension**

**By Gordon Groover ([xgrover@vt.edu](mailto:xgrover@vt.edu)), Extension Economist, Farm Management,  
Department of Agricultural and Applied Economics, Virginia Tech**

Planning the Future of Your Farm: A Workbook Supporting Farm Transfer Decisions (Virginia Cooperative Extension-Publication 446-610) is now on the VCE web site at <http://pubs.ext.vt.edu/446/446-610/446-610.html>. Robert Andrew Branan, Attorney from North Carolina and frequent cooperator with educational programs in Virginia, edited and wrote this excellent publication. At 114 pages this workbook in PDF format is a great resource for farmers, landowners, and forest owners with detailed discussions and worksheets that will assist in planning the business transition.

*Planning the Future of Your Farm* workbook is laid out in four sections, each with narratives supported by worksheets. The workbook is primarily for use by farm families (i.e. families that actively farm or that simply own farm or forest land). Families can use it themselves or under the guidance of a trusted outside party. The workbook is also designed to support curricula in workshops for farmers and landowners on farm transfer.

The first section, Developing Your Vision for the Future, discusses what we call the ‘soft issues’ — those that are the most difficult to discuss in daily discourse or over long distances, and can often be ignored absent a forum for their discussion. The articles in this section are meant to offer some perspective on the process you are undertaking, stressing the nature of risk management and what you are accomplishing by protecting your wealth and the relationships within your family.

Section Two, Evaluating Your Farm Resources, includes a primer on property ownership, one of the first steps in the evaluation of your resources. How you own property ultimately determines what decision-making ability you have over the resource. The series of worksheets offer space and suggestions for you to rate the features of your farm, community, and family resources and skills. Use the worksheets to identify features that need improvement to support your business model for farm resources. The extensive “Farm Net Worth” worksheet is for current operations to determine their financial health for expansion and transfer, and realistic orientation on current asset liabilities.

Section Three, Farm Transfer Tools, discusses different types of business entities for agriculture, forestry and horticulture ventures, and some of the tools and agreements you will encounter in the estate planning process. The worksheets are designed to help you organize the information you will need to construct these agreements.

The final section, Preparing to Meet with Professional Advisers, contains worksheets similar to those a professional adviser (financial planner or attorney) will have you complete as part of their service to you. These will let you start the



process earlier, and will save you time and money. It will also show your advisers that you are on your toes about this planning process.

The workbook closes with the definitions of common legal terms relating to land ownership, business entities, and estate planning.

Special thanks to the Virginia Department of Agriculture and Consumer Services Office of Farmland Preservation and the Southern Risk Management Center for their financial support of this project.

## **Virginia Tech Income Tax School**

By **L. Leon Geyer** ([geyer@vt.edu](mailto:geyer@vt.edu)), Professor, Agricultural Law, Department of Agricultural and Applied Economics, Virginia Tech

This fall we offer two different seminars: 1) General Income Tax Seminar and 2) Introductory Tax Preparation.

### **1. General Income Tax Seminar**

Two days of general sessions of intensive study with farm tax, Maryland tax, and ethics sessions at selected locations (see Table 1). All details can be found by contacting

Income Tax School Registrar, Continuing and Professional Education  
702 University City Blvd., Virginia Tech, Mail Code 0272  
Blacksburg, VA 24061  
Fax: (540) 231-3306 Phone: (540) 231-5182  
Email: [vttax@vt.edu](mailto:vttax@vt.edu) Web Page: [www.tax.vt.edu](http://www.tax.vt.edu)

## **Topics Covered in the Agricultural Session**

### **Agricultural Issues**

- Wineries and vineyards
- Like-kind exchange of equipment and livestock
- Timber farming, sales at farmer's markets

## **Topics Covered in the General Sessions**

### **New Legislation**

- Cross-references to other chapters
- IRS guidance on implement prior legislation
- A table of effective dates

### **Rulings and Cases**

- Selected rulings and cases



**Individual Taxpayer Issues**

- Filing status; Kiddie tax, Tuition refunds
- Self-employed health deduction for members of the clergy
- Schedule H Household Employment Taxes

**Casualty Gains and Losses**

- Rules for income tax gains and losses from severe weather for individuals and businesses victims of these disasters.

**Business Issues**

- Taxation of grants to businesses
- Commuting v. business travel and transportation expenses
- Recordkeeping requirements for listed property

**Retirement**

- Retirement plan options for business entities, comparison of plans, contribution limits, and administrative rules.

**Foreign Issues**

- Disclosure of foreign accounts
- Funds received from family members abroad—what is proper reporting?
- Due-diligence guidance for practitioners

**Business Entities**

- Bargain sale of an interest in an entity with debt
- S corporation shareholder basis
- Owner's compensation
- Purchase of term interest in real estate by corporation

**IRS Issues**

- Return preparer registration, testing, and fingerprinting
- Electronic filing requirements and handling client refusal
- IRS auditing with electronic accounting software--electronic records
- Fresh-start collection initiative, Changed criteria for lien filing
- Offer in compromise update, HIRE act tax reduction and retention credit

**Ethics**

- Ethical situations CPA and Tax Practitioner guidance (CPA and Circ 230)

**Real Estate Issues**

- Financial distress, Installment sales, Easements, Vacation rentals
- Like-kind exchanges, Information reporting, Real estate professionals

**Trusts and Estates**

- Estates case study with an operating business that is transferred to a trust.

## Tax Rates and Useful Tables

<b>Table 1. General Sessions Dates and Locations</b>				
<b>Site</b>	<b>Date General Session 16 hrs.</b>	<b>Farm Session 2 hrs.</b>	<b>Maryland Session 2 hrs.</b>	<b>\$20 extra Ethics Session 2 hrs.</b>
Richmond I	October 31-Nov. 1	Day 1	none	Day 2
Weyers Cave	November 2-3	Day 1	none	Day 2
Abingdon	November 7-8	Day 1	none	Day 2
Roanoke	November 9-10	Day 1	none	Day 2
Lynchburg	November 14-15	Day 1	none	Day 2
Arlington	November 16-17	none	none	none
Herndon	November 28-29	none	Day 1	Day 2
Fredericksburg	Nov. 30-Dec. 1	Day 1	none	Day 2
Williamsburg	December 5-6	Day 1	none	Day 2
Chesapeake	December 7-8	none	none	Day 1
Richmond II	December 12-13	none	none	Day 1

## 2. Introductory Tax Preparation

Three 1-day seminars on Introductory Tax Preparation are scheduled for three locations and held in January 2011 (Table 2). These Introductory Tax Preparation Seminars are designed for those who are new or returning to tax preparation and want a course in basic preparation for a professional. The course is based on the 1040 Form. Other forms are discussed in terms of income and the 1040 Form.

<b>Table 2. Introductory Tax Preparation Seminars</b>		
<b>Site</b>	<b>Date</b>	<b>Time</b>
Roanoke	January 4, 2012	8:30-4:45
Falls Church	January 5, 2012	8:30-4:45
Richmond	January 6, 2012	8:30-4:45

## Kathy Voth, of Livestock for Landscapes, to Speak at the 2012 Winter Forage Conferences

By Gordon Groover ([xgrover@vt.edu](mailto:xgrover@vt.edu)), Extension Economist, Farm Management, Department of Agricultural and Applied Economics, Virginia Tech

*Integrated Weed Management: Putting Science into Practice* is the theme for the Virginia Forage and Grassland Council (VFGC) and Virginia Cooperative Extension winter forage conferences. This is an ideal opportunity for all livestock producers to gain an understanding of how to profitably integrate science and practice to manage weeds in pastures and hay land by smartly managing livestock, soil fertility, and herbicides.

This year's keynote speaker is Kathy Voth, of *Livestock for Landscapes*, a nationally-known expert on using livestock as a land management tool. Using decades of university research and practical hands-on experience, she invented a process for teaching cows to eat weeds and other non-traditional forages. Ms. Voth makes use of livestock's natural behavior as an inexpensive alternative for managing weeds and other vegetation in pastures and other landscapes.

Participants will also hear from two Virginia Tech Extension Specialists, Scott Hagood, Professor of Weed Science, and Chris Teutsch, Associate Professor of Forage Management. Dr. Hagood will provide farmers with knowledge of the practical science behind developing a weed management. Dr. Teutsch will help farmers understand the relationships between soils and weeds, with insights on how to use fertility to shift the balance to favor of quality forages.

This year, VFGC will include local producers at each workshop to discuss how they balance grazing, re-establishment, mowing, and spraying to provide quality forage for grazing and/or haying.

The day-long conference will be repeated at four locations:

- Tuesday, January 17, in Wytheville at the Wytheville Meeting Center.
- Wednesday, January 18, in Weyers Cave at the Weyers Cave Community Center.
- Thursday, January 19, in Gordonsville, at the Gordonsville Volunteer Fire Company Hall
- Friday, January 20, in Chatham, at the Olde Dominion Agricultural Complex.

The conferences will run from 8:30 am to 3:00 pm.

Please visit the VFGC web site (<http://vaforages.org>) for additional details and registration information.

The U.S. Department of Agriculture Natural Resources Conservation Service is also a sponsor.

## **Calendar of Events**

### **October**

31-Nov 1      Income Tax Seminar. Richmond I. General Session and Farm Session. Contact Income Tax School Registrar by phone at (540) 231-3306 or by email at [vttax@vt.edu](mailto:vttax@vt.edu).

### **November**

2-3              Income Tax Seminar. Weyers Cave. General Session and Farm Session. Contact Income Tax School Registrar by phone at (540) 231-3306 or by email at [vttax@vt.edu](mailto:vttax@vt.edu).

- 7-8           Income Tax Seminar. Abingdon. General Session and Farm Session. Contact Income Tax School Registrar by phone at (540) 231-3306 or by email at [vttax@vt.edu](mailto:vttax@vt.edu).
- 9-10          Income Tax Seminar. Roanoke. General Session and Farm Session. Contact Income Tax School Registrar by phone at (540) 231-3306 or by email at [vttax@vt.edu](mailto:vttax@vt.edu).
- 14-15       Income Tax Seminar. Lynchburg. General Session and Farm Session. Contact Income Tax School Registrar by phone at (540) 231-3306 or by email at [vttax@vt.edu](mailto:vttax@vt.edu).
- 16-17       Income Tax Seminar. Arlington. General Session. Contact Income Tax School Registrar by phone at (540) 231-3306 or by email at [vttax@vt.edu](mailto:vttax@vt.edu).
- 28-29       Income Tax Seminar. Herndon. General Session. Contact Income Tax School Registrar by phone at (540) 231-3306 or by email at [vttax@vt.edu](mailto:vttax@vt.edu).
- 30- Dec 1   Income Tax Seminar. Fredericksburg. General Session and Farm Session. Contact Income Tax School Registrar by phone at (540) 231-3306 or by email at [vttax@vt.edu](mailto:vttax@vt.edu).

## **December**

- 5-6           Income Tax Seminar. Williamsburg. General Session and Farm Session. Contact Income Tax School Registrar by phone at (540) 231-3306 or by email at [vttax@vt.edu](mailto:vttax@vt.edu).
- 7-8           Income Tax Seminar. Chesapeake. General Session. Contact Income Tax School Registrar by phone at (540) 231-3306 or by email at [vttax@vt.edu](mailto:vttax@vt.edu).
- 12-13       Income Tax Seminar. Richmond II. General Session. Contact Income Tax School Registrar by phone at (540) 231-3306 or by email at [vttax@vt.edu](mailto:vttax@vt.edu).

## **January**

- 4            Introductory Tax Preparation Seminar. Roanoke. Contact Income Tax School Registrar by phone at (540) 231-3306 or by email at [vttax@vt.edu](mailto:vttax@vt.edu).
- 5            Introductory Tax Preparation Seminar. Falls Church. Contact Income Tax School Registrar by phone at (540) 231-3306 or by email at [vttax@vt.edu](mailto:vttax@vt.edu).
- 6            Introductory Tax Preparation Seminar. Richmond. Contact Income Tax School Registrar by phone at (540) 231-3306 or by email at [vttax@vt.edu](mailto:vttax@vt.edu).