



# THE OHIO STATE UNIVERSITY

## INCOME TAX SCHOOLS

### Farmer and Farmland Owner Income Tax Webinar 2022 Instructors

#### Tax School Instructors:

##### **Dr. Michael Langemeier**

Associate Director, Center For Commercial Agriculture And Professor,  
Department Of Agricultural Economics, Purdue University



Michael's Extension and research interests include cropping systems, benchmarking, strategic management, cost of production, and technical and economic efficiency. Most of Michael's research has focused on the efficiency of farms and ranches, and crop and livestock enterprise production costs and efficiency. He has also conducted research related to tillage systems, biomass crops and the tradeoff between crop rotation profitability and water quality.

In addition to conducting numerous workshops and presenting Extension and research information to numerous audiences in the United States, Michael has conducted workshops and given presentations in Australia, China, Ecuador, Ireland, Germany, New Zealand, Russia, South Africa and Tanzania. He is currently involved in agribenchmark, an international benchmarking group centered in Germany.

Michael received a bachelor's degree and master's degree from the University of Nebraska-Lincoln. His doctorate is from Purdue University. Michael's family operates farms in eastern Nebraska.

##### **Jeffrey Lewis, J.D.**

Program Coordinator  
OSU Income Tax Schools & ANR Extension



Jeff is a licensed attorney in the state of Ohio. He graduated from The Ohio State University with a Bachelor of Science in Business Administration.

After a gap year, he then attended Capital University Law School where he graduated with honors. After passing the bar exam, Jeff began

his career as a civil litigator, focusing on general business litigation. Jeff then transitioned into academia by first working in the OSU Agricultural and Resource Law Program. After a year in the OSU Ag Law Program, Jeff has transitioned into his current role for OSU Income Tax Schools. Jeff helps organize, administer, and teach various programs for OSU Income Tax Schools and the OSU Farm Office to various audiences throughout Ohio.

#### Agricultural & Natural Resources Issues Presenters:

##### **David Marrison**

Director – Farm Financial Management and Policy Institute  
Professor & Field Specialist – Farm Management  
OSU Extension



David Marrison has worked for OSU Extension since 1997 serving as the Agricultural and Natural Resources Extension Educator in Ashtabula County (1997-2018) and Coshocton Counties (2018-2022). Recently, David transitioned into the role of Field Specialist – Farm Management for OSU Extension. He received his Bachelor of Science in Agricultural Education and Agricultural Economics from OSU and a Master's degree in Education from Purdue University in 1992. He is nationally known for his teaching in farm succession planning and has authored numerous publications in succession and estate planning. David received OSU Extension's highest honor when he received the 2007 Excellence in Extension Award. David has been working with the OSU Income Tax School Program since 2010.

##### **Barry Ward**

Director, OSU Income Tax Schools  
Leader, Production Business Management  
OSU Extension



As Director of OSU Income Tax Schools, Barry Ward provides leadership for the development and execution of these educational offerings. He received his Bachelor of Science and Master's degree in Agricultural Economics from The Ohio State University. In his role as Leader, Production Business Management Barry also provides managers of agricultural production businesses with tools, information, and analysis to help make management decisions.

Ward is a member of the North Central Farm Management Extension Committee and the National Farm Income Tax Extension Committee which provides advice and assistance each year in updating the Farmer's Tax Guide (IRS Pub 225). He currently serves on the Board of Directors of the Land Grant University Tax Education Foundation (LGUTEF). He was appointed Income Tax School Director in 2016 and teaches on tax issues to various farm and agricultural related audiences throughout Ohio.

