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Representative Anthony DeVitis
Ohio House of Representatives
77 S. High St, 11th Floor
Columbus OH 43215

Dear Representative DeVitis:

I am writing to express disappointment in a recent change to Ohio's Business Income Deduction, which singles out attorneys as the only state-licensed professionals who are no longer eligible to use the deduction.

This tax increase was added at the last-minute during deliberations on the state's budget bill (H.B. 166) and it unfairly treats my business and thousands of other attorneys, many who practice as solo practitioner. It is unfathomable that Ohio chooses to treat the business of attorneys differently than other similarly situated businesses in our community. A majority of Ohio lawyers operate as solo practitioners or in a small law practice. These attorneys contribute significantly to Ohio's economy and are essential partners to small and large businesses alike.

The impact to my practice is significant. As an attorney who is also licensed as a CPA, I will be forced into separating my business so I can continue to take advantage of BID for the CPA portion of my practice. Many of the attorneys I know make less than the \$250 K BID cap. Furthermore, many attorneys I know are struggling just to pay their student loan debt that was incurred in obtaining their law license. Bottom line, singling out the legal profession is capricious and discriminatory. You cannot lump all attorneys into one category. Many do not make the kinds of dollars paid to attorneys practicing in big law firms.

It's also disappointing that the amendment was enacted without the opportunity for input and debate. I urge you to reverse this unvetted and constitutionally flawed budget amendment as soon as possible.

Thank you,

Terri E. Brunsdon, CPA
Attorney at Law