

announced the standards to become an IRS-approved Continuing Education (CE) Provider and the requirements to become an IRS CE Accrediting organization. The guidance paves the way for the implementation of new CE requirements for certain tax return preparers starting next year. **IR-2011-115**.

The IRS has issued a revenue procedure which describes the procedures and standards that organizations must follow to be identified by the IRS as a qualifying organization that may accredit continuing education providers under Section 10.9(a)(1)(iii) of Circular 230. This revenue procedure also describes the standards for a continuing education provider under Section 10.9(a)(1) and the procedures that individuals and entities must follow to be approved by the IRS as a continuing education provider under Section 10.9(a)(1)(iv). **Rev. Proc. 2012-12, I.R.B. 2012-2**.

neighbors of the defendants who operated several hog confinement facilities. Other defendants included a company which contracted with individual farmers to establish the hog confinement facilities on their properties. The plaintiffs filed suit in nuisance claiming that they were harmed by noxious odors causing physical injuries and property valuation declines. The plaintiffs sought to be certified as a class action to include all neighbors within 1.25 miles of any hog confinement facility operated by the defendants. The court granted class certification as to one facility because the class met the requirements of Federal Rules of Civil Procedure 23(b) (2) for (1) numerosity, (2) common questions of law or fact, (3) common defenses, and (4) representation of all members of the class. **Powell v. Tosh, 2011 U.S. Dist. LEXIS 118720 (W.D. Ky. 2011)**.

NUISANCE

HOG CONFINEMENT FACILITIES. The plaintiffs were

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