Services

State and Local Taxation

Practice Contact

David A. Froling

Attorneys

Christopher M. Blinn
Andrew E. DeBord
Anthony L. Ehler
Hilary J. Houston
Lauren M. Johnson
Christopher J. Knezevic
Megan Savage Knox
Michael Mangan
Edwin D. Miller
Nicholas M.J. Ray
Eli F. Redfern
Steven L. Smiseck
Lindsay Doss Spillman
Jonathan K. Stock
Rebecca "Elissa" Wilson
Scott J. Ziance

Vorys' state and local tax attorneys leverage their experience and practical insights in working with clients to address all of their state and local tax needs including:

- Solving tax disputes
- Identifying and implementing tax planning opportunities
- Explaining tax consequences and ensuring compliance
- Identifying and minimizing the tax effects of pending legislation or administrative policies through collaboration with our government affairs attorneys

We pride ourselves on helping clients stay informed of changes to, and ensure compliance with, relevant tax laws; however, when disputes do arise, our attorneys draw upon comprehensive knowledge and firsthand experience in aggressively advocating our clients' positions at both the trial and appellate levels. Our attorneys regularly:

- Advocate for clients' state and local tax rights
- Vigorously defend clients in tax audits
- Develop creative approaches to resolving tax disputes

Our clients range from family businesses to startups, from nonprofits to major multinationals and nearly everything in between. Other law, accounting and consulting firms often refer clients to us for their state and local tax related work, knowing we will provide quality, dedicated support.

Ohio State and Local Tax

As a firm founded in Ohio, we are especially active in Ohio state and local tax matters, and have more Ohio-based state and local tax professionals than any other law firm in the state. In 2023, Chambers and Partners recognized Vorys' Ohio tax practice as a leader in the legal industry in the ***Chambers USA*** guide. Vorys was also named a "**Best Law Firm"** in tax law in Cincinnati and Columbus, Ohio in the 2024 edition of the Best Lawyers "Best Law Firms" report.

Our attorneys regularly represent taxpayers before the Ohio Supreme Court and the Ohio Board of Tax Appeals and testify before the Ohio General Assembly. We have chaired the Ohio State Bar Association's Taxation Committee numerous times and are in regular contact with senior tax officials of the Ohio Department of Taxation.

What We Do

Audit Defense and Management

We assist our clients in establishing priorities, developing strategies, negotiating methodologies, designing statistical samples and implementing the details of a client's audit plan, all with a watchful eye on tax laws and the client's specific situation. We are experienced in recognizing even subtle differences in methods, facts and circumstances which allow us to assist clients in achieving favorable audit results.

We appreciate that the best litigation strategy often is litigation avoidance. Our attorneys routinely assist clients in creatively resolving areas of potential dispute, with a view toward establishing effective and efficient tax compliance procedures to apply in the future. Often, issues may be defused at the audit level, ahead of formal notices of assessment. Our attorneys regularly work with taxing authorities, at all levels, to achieve reasonable resolutions of tax disputes without the need for litigation.

Sales and Use Tax

We often counsel clients who are contemplating sale and purchase transactions on sales and use tax planning opportunities and consequences. We offer precise and comprehensive advice on such topics as transactional structuring, use of tax exemptions, taxation of services, property classification, construction contracting certificates, licensing, equipment leasing, electronic sales, direct payment permits, single rate compliance, standard and managed audits, reverse audits, aircraft and vessels, business transferee liability, and nexus and interstate sales.

Our attorneys use their sales and use tax knowledge and experience creatively, to minimize the taxes imposed on our clients and to support our clients' compliance positions. Our firm's representative engagements in the sales and use tax area includes the following matters, among others:

- We assisted a Fortune 500 company with managing 15 separate use tax purchase audits and with converting the results to single rate compliance procedures
- Our attorneys represented a client in successfully defending a personal liability assessment that exceeded $20 million
- We assisted a client in avoiding sales tax by helping to prepare commercial documents that controlled the purchase of more $100 million of technology services
- Our firm represented a client in amending pending legislation in order to preserve a use tax exemption that saves clients millions of dollars each year
- We represented a client in negotiating and implementing a Voluntary Disclosure Agreement, helped to determine a use tax deficiency, and established a payment schedule that allowed the client to avoid an audit

Business Income and Franchise Tax

We routinely counsel our business clients on various income and franchise tax compliance and planning issues related to activities in Ohio and in other states. Our services range from sophisticated planning in connection with large corporate restructurings and transactions to individual state nexus analysis and voluntary disclosure activities. In addition, our lawyers have significant experience in skillfully representing our clients with respect to income and franchise tax issues during audits, or in litigation.

Commercial Activity Tax

In 2005, the Ohio General Assembly enacted significant tax reform legislation that made many important changes to Ohio tax law, including the creation of the new commercial activity tax (CAT). Since the CAT has become law, our attorneys have counseled many clients on matters related to the CAT, including transactional structuring, filing options and strategies, application of tax exemptions, deductions and credits, and evaluation of nexus and situsing issues. Our firm also has participated in evaluating issues raised by the initial CAT statutes and developing new legislative proposals to address those issues.

We have the background and depth of knowledge that allow them to provide sound and strategic legal counsel to our clients on any CAT issue that may arise. Our firm prides itself on being a recognized leader in this area.

Employer Withholding Tax

Our attorneys regularly counsel our clients, in Ohio and elsewhere, on employer withholding issues at the state and local tax level. Common topics on which we have advised clients include the treatment of qualified and nonqualified deferred compensation, severance and other post-termination payments, pension and retirement payments, situsing of wages for multi-jurisdiction withholding purposes, payments made to non-residents, payments made in connection with the settlement of litigation, and special pass-through entity withholding obligations.

Financial Institutions Tax

We frequently counsel financial institution clients on various franchise tax compliance and planning issues, and our attorneys have represented such clients in litigating franchise tax matters before the Supreme Court of Ohio and other tribunals. Vorys also helped draft Chapter 5726 of the Ohio Revised Code, focused on Financial Institutions Tax.

Legislation and Policy

Our attorneys routinely monitor federal, state and local legislation affecting state and local tax matters and advise our clients on the potential impact of such legislation. Our tax lawyers also work with our government relations attorneys to develop and advocate for legislative solutions to the particular state and local tax needs of our clients. In fact, some of our tax lawyers also are registered lobbyists.

We also work with legislative and administrative officials in developing and drafting general tax legislation and administrative rules. Our attorneys often are called upon to provide proponent or opponent testimony related to pending legislation.

Litigation and Dispute Resolution

Our lawyers defend or prosecute our clients' interests in actions involving all types of state and local taxes. We represent taxpayers before the Ohio Department of Taxation, county boards of revision, the Ohio Board of Tax Appeals, municipal agencies, municipal boards of review and the Ohio courts, including the Supreme Court of Ohio. We also have represented state and local taxpayers in the federal courts, including the United States Supreme Court.

No other firm can provide deeper or more experienced legal counsel should state and local tax litigation become necessary. We are intelligent, practical and hard-nosed in fighting for our clients' tax rights.

Motor Fuel Tax

Our firm has significant experience in representing clients in all aspect of motor fuel taxation (i.e., gas tax). We represent refiners, terminal operators, jobbers and retail dealers on such matters as audit defense, tax refunds, licensing, marine fuel, dyed fuel, bio-fuels, blending, certificates, sales to government agencies, business transferee liability and personal liability. We also have represented trade associations in legislative and administrative lobbying efforts relative to motor fuel taxation.

Municipal Tax

The pervasive municipal income tax system in Ohio presents our clients with many challenges. Our attorneys have extensive experience in dealing with net profits tax and employer withholding tax issues, including defending audits and litigation in forums ranging from local boards of review to the Ohio Supreme Court. We also have been active in the legislative arena, pursuing state-mandated uniformity for the municipal income tax system to help ease compliance burdens for companies operating throughout the state. Our experience includes assistance with other unique local tax structures as well, such as local admissions taxes levied by some municipalities.

Oil and Gas Tax

Vorys has a unique combination of experience involving the state's oil and gas laws from both a regulatory perspective and a tax perspective. For that reason, Vorys represents some of the largest oil and gas producers actively working within the state and routinely advises them on a variety of tax matters.

Numerous tax issues arise as companies work to extract, transport and process the state's oil and gas reserves. Vorys is well-positioned to advise companies on all aspects of oil and gas taxation, including sales and use taxes on both purchases and sales of tangible personal property, ad valorem taxes on oil and gas reserves, public utility tangible personal property taxes (when applicable), how oil and gas reserves are valued and reported on Forms 6 and 6A and severance taxes.

Personal Income Tax

Ohio's personal income tax – coupled with local income taxes, such as municipal and school district income taxes – is substantial, and presents challenging issues for Ohio residents and non-residents alike. Our firm has wide experience in assisting business owners and executives and counseling them on tax-efficient approaches to personal income tax issues. For example, our attorneys have been instrumental in developing and refining Ohio's residency tests, and have helped clients to successfully navigate these tests, through careful planning and timely execution. We also routinely advise clients with respect to the income tax implications of investments in pass-through entities, and the intricacies of the Ohio trust tax that affects grantors and beneficiaries.

Planning

Careful and effective state and local tax planning is important to any business. Our attorneys offer our clients the attributes that are essential to successful tax planning – comprehensive knowledge of existing and developing tax strategies that can be supported in the law, creativity in selecting and tailoring those strategies to our clients' needs, identification and proper implementation of the steps necessary to implement the selected strategy, and the experience and resources to fully support and defend that strategy against any challenges, including litigation. We also advise our clients as to the merits or risks of tax planning opportunities presented by other service providers, and work with other service providers to develop and implement tax planning strategies.

Public Utility Tax

We represent all types of traditional and quasi-public utilities in state and local tax matters. Recent changes to Ohio's tax code have transformed the way many utilities are taxed, with the result that more and more utilities are treated, and taxed, like general business taxpayers. Our attorneys have participated in this transitional process and are assisting our clients in addressing the unique state and local tax issues and opportunities presented by that process.

Vorys also assists energy businesses with public utility tangible personal property tax matters, including taxpayer classification, property valuation and tax reduction strategies. Our state and local tax attorneys have a long history of assisting public utility clients and others regarding potential public utility tangible personal property tax liability and with effective strategies for reducing that tax burden through valuation dispute procedures and economic development incentives.

Vorys attorneys also regularly counsel producers and operators on sales and use tax planning opportunities and all sales and use tax-related aspects of sale and purchase transactions. We offer precise and comprehensive advice on such topics as transactional structuring, application of sales and use tax exemptions and exceptions, taxation of services, property classification, construction contracting certificates, licensing, equipment leasing and nexus and interstate sales issues.

Reverse Audits

Our firm has performed reverse audits for many clients. In some cases, the audits focus on payment issues and seek to quantify the amounts of apparent overpayments or underpayments. In other instances, clients simply want to review and confirm compliance accuracy.

Our experienced attorneys and other tax professionals assist our clients in designing and implementing effective and efficient audit procedures to best achieve the intended purpose of the audit. The lessons learned and the information gathered during such reverse audits can be used to formulate audit strategy, establish audit methodologies and defend compliance in the event the client later experiences an actual audit by tax authorities.

In our experience, properly performed reverse audits can provide great value to our clients, long after the fieldwork is completed. Our attorneys take great care to analyze, explain, and document findings so clients can apply those findings to its current, and future, operations.

Real Property Tax Exemptions

Vorys regularly works with nonprofit organizations, educational institutions, including universities and charter schools, and public entities to review and advise on real property tax exemption opportunities. We work primarily in Ohio, but have advised clients throughout the country on the applicability of real property tax exemptions. Our attorneys prepare and file applications requesting real property tax exemptions and, as necessary, file appeals to boards/courts of appeal. The firm regularly appears before the Ohio Board of Tax Appeals and the Ohio Supreme Court on real property tax exemption matters. In addition, Vorys has worked with nonprofit organizations to amend and clarify real property tax exemption statutes in Ohio. To learn more about our real property tax practice, click here.

Unclaimed Funds (Escheat)

Reporting and compliance issues with respect to unclaimed funds often are overlooked. The legal issues presented by such situations can be complex and difficult to apply, but the potential exposure for failing to comply with the relevant rules and regulations can be significant. Our firm has attorneys who are experienced in this area and who provide our clients with sound and strategic counsel in connection with unclaimed funds compliance and audit defense matters.

News

News, 8.15.2024
More Than 170 Vorys Attorneys Named to the 31st Edition of The Best Lawyers in America® Lists

News, 1.2.2024
Vorys Elevates Ten to Partner

News, 10.9.2023
74 Vorys Attorneys Included in 2023 *Columbus CEO*'s Best Lawyers

News, 4.28.2023
Ziance Receives NAIOP of Ohio President's Award for Excellence

10.19.2022
Vorys Expands Nationwide Real Property Tax Valuation Team with Oregon-Based Tax and Real Estate Attorney Michael Mangan

News, 1.24.2022
Vorys Advises Intel on Its Historic Chip Fabrication Facility Site Selection Project

News, 4.30.2019
Vorys Plays Key Role in the Dayton Arcade Project

News, 6.22.2018
Ehler Quoted in *Columbus Dispatch* Story Titled "Store Owners, States Cheer US Supreme Court's Online Sales-Tax Ruling"

News, 1.24.2018
Vorys Continues Expansion of Property Tax Valuation Practice with West

News, 5.23.2017
Vorys Expands National Economic Development Incentives Practice

News, 1.5.2017
Real Property Tax Attorney Karen Bauernschmidt Joins Vorys

News, 11.8.2016
Ziance Quoted in "Former Dispatch Headquarters Seeks Place on Historic Register"

News, 6.16.2015
Ziance Quoted in *Plain Dealer* Story Titled "Preservation Tax-Credit Moratorium Pulled from Ohio Senate Budget Proposal"

News, 2.6.2015
Ziance Quoted in *Cleveland Plain Dealer* Story Regarding Potential New Community Authority in Cleveland

News, 12.17.2013
Kulwicki Featured in *All Rise* Story on Tax Law

News, 11.1.2013
Vorys Receives 64 Tier One Rankings on 2014 *U.S. News* - Best Lawyers "Best Law Firms" List

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Ziance Quoted in *Columbus Dispatch* Story on JobsOhio

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Ehler Quoted in *Columbus Dispatch* and *Dayton Daily News* Stories on Proposed State Sales Tax Expansion/Reduction

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Kulwicki Featured in *Akron Legal News* Story Entitled “Businesses Encouraged to Seek Expert Help with Changing Nexus Laws”

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Vorys Elevates 13 Attorneys to Partner

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Ehler Quoted in AP Story Entitled "Ohio Supreme Court Rejects Nonhighway Use of Fuel Taxes"

News, 7.16.2012
Ehler Quoted in *Ohio Public Radio* Story titled "Supreme Court Hears Arguments Over CAT Tax On Gas Sales"

News, 5.14.2012
Ray Quoted in *Columbus Dispatch* Story on Commercial Property Tax Appeals

News, 4.30.2012
Ray Quoted in *Columbus Dispatch* Story on Auditor’s Appraisals of Investment Properties

News, 1.25.2012
Ziance featured in *Columbus Dispatch* Story on JobsOhio's Economic Development Incentives

News, 1.4.2012
Vorys Elevates Six Attorneys to Partner

News, 1.6.2010
Ziance Quoted Extensively in *The Daily Reporter* Article "Seminar to Provide Leaders of Small Communities with Information About Economic Development"

News, 4.12.2007
Ehler Named to Public Expenditure Council Board

Publications

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Supreme Court of Ohio Rules Board of Revision Complaints Pending during 2022 Change in Law Does Not Prohibit Board of Education BTA Appeals Due to Statute Tense

Authored article, 10.7.2024
The Ohio Board of Tax Appeals Moves Away from the Strict Construction Rule of Statutory Tax Exemptions after the Ohio Supreme Court's decision in *Stingray Pressure Pumping*

Authored article, 10.7.2024
The Ohio SALT Chronicle - Issue 3

Publication, 8.9.2024
Significant Number of Ohio Counties Finalizing Tax Valuation Changes for Tax Year 2024

Authored article, 4.5.2024
Amendment to Ohio CAT R&D Tax Credit Statute Causing Problems for Taxpayers

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Hotel Income and Sales of Hotels Have Been Down Since COVID, but Counties Continue to Place High Real Property Values on Many of These Properties

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Ohio Department of Taxation Begins to Issue Findings That Implement Recent Exempt Facility Legislation

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HB 126 Almost Two Years Later - Implementation Status

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Legislative Proposals to Eliminate the Ohio CAT and PIT are Attention Grabbing but Raise Many Questions and Uncertainties

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The Evaluator Winter 2024: Upcoming Valuation Deadlines Across the U.S.

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Ohio General Assembly Clarifies Tax Exempt Facility Definitions

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Service Providers Should Not Assume all Services are Nontaxable

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Ohio Budget Bill Adopts Municipal Net Profits Tax Safe Harbor Statute

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Ohio Legislature Passes Bill to Expand Ohio Opportunity Zones and Historic Preservation Tax Credits

Client alert, 4.8.2022
Ohio General Assembly Passes Significant Real Property Tax Reforms

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Ohio Senate Passes Significant Real Property Tax Reforms

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Governor Signs Repeal of Ohio Sales Tax on Employment Services

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Ohio Budget Bill Extends Temporary COVID-Driven Pro-Employer Local Withholding Tax Provisions through December 31, 2021 and Provides Employers Additional Safe Harbors

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Ohio General Assembly Votes to Repeal Sales Tax on Employment Services

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Ohio General Assembly Votes to Repeal Sales Tax on Employment Services

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Ohio Remote-Work Tax Bills Would Unduly Burden Employers

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State and Local Tax Alert: Ohio Senate Bill 352 Introduced to Remove Pro-Employer Local Withholding Tax Rule Enacted for COVID-19 State of Emergency

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State and Local Tax Alert: Ohio Tax Amnesty Bill Moves Quickly Through the Ohio House

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Tax Sharing: California and Texas Take Different Intrastate Sales Tax Approaches Post *Wayfair*

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State and Local Tax Alert: Ohio Tax Compliance: The Tax Commissioner Has Not Extended All Filing Due Dates

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Overview of Federal Coronavirus (COVID-19) Relief Bills

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The Evaluator: Deadlines Looming in 15 States

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State and Local Tax Alert: Proposed Ohio Legislation Would Apply Real Estate Transfer Tax to Pass-Through Entity Transfers and Result in Increased Tax Valuations

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Valuation Analyses

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State and Local Tax Alert: Sales Tax on Data and Communication Cabling Just Changed. Does It Impact You?

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Time is Running Out to File Tax Appeals in Nearly 10 States

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Multistate Review of Property Tax Decisions and Developments

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Time is Running Out to File Tax Appeals in More Than 20 States

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Multistate Review of Property Tax Developments and Decisions

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Time Is Running Out to File Appeals in Ohio and Other Jurisdictions

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Time is Running Out to File Appeals Across the Country

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State and Local Tax Alert: Ohio Sales Tax on Janitorial Services Clarified: All Cleaning Services Are Not the Same (Especially When the Services Relate to Beer)

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State and Local Tax Alert: Ohio Supreme Court Decision on Employment Services Requires Closer Analysis; Broad Tax Exclusion Not Likely Intended

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State and Local Tax Alert: When 'Pi in the Sky' is Too Good to be True: Ohio Sales Tax and Aircraft Leasing

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Time Is Running Out to File Appeals in Nine States

Client alert, 6.27.2018
Client Alert: Seven Interesting Things to Know About the City of Columbus' Proposed Incentives Policy

Client alert, 6.21.2018
Client Alert: What Takes Priority – a TIF Exemption or Another Exemption? The Ohio Supreme Court Weighs In

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Time Is Running Out to File Appeals in More Than 15 States

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Multistate Review of Property Tax Decisions and Developments

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Client Alert: Ohio General Assembly Expands the Ohio Department of Taxation's Authority in Connection with Liquor License Renewals and Transfers

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Client alert, 2.5.2018
State and Local Tax: City of Columbus Tax Incentives Are No Longer Available If You File Your Columbus Net Profits Tax Return with the Ohio Department of Taxation

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Time to File Ohio 2017 Real Property Tax Complaints

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Ohio Supreme Court Decisions & Developments

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Ohio Legislative Developments-Conveyance Tax Exemptions Focus of Coming Legislation

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Client Alert: "Tax Reform" Highlights for Real Estate Businesses

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Client Alert: "Tax Reform" Changes Will Take Immediate Effect

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State and Local Tax Alert: New Effective Date for the Ohio Historic Preservation Tax Credit Certificate Could Cause Delay in Claiming Credit

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State and Local Tax Alert: Short Window Now Open To Discuss Proposed 2017 Values with the Hamilton County Auditor

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State and Local Tax Alert: Lame Duck Economic Development Incentive Legislative Activity – DRD Update, TIF Opt-Out, CRA Remodeling Exemption Changes, and ORC Section 5709.87 Covenant Not to Sue Exemption Revisions

Client alert, 12.29.2016
State and Local Tax Alert: New Property Tax Exemption Available for Commercial or Industrial Property Under Development

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State and Local Tax Alert: Changes to Taxation of Oil and Gas Reserves

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The Evaluator - Special Edition: Ohio BTA Holds That Big Box Property Is NOT Special Purpose; Finds Value Near Taxpayer's Total

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State and Local Tax Alert: New Economic Development Incentive Tools Created – Downtown Redevelopment Districts and Innovation Districts

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Ohio Supreme Court Decision on Bright-Line Domicile Creates Uncertainty Going Forward – Ohio's Bright-Line Test Is Not So Bright

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State and Local Tax Alert: Vendors Need to Prepare for Ohio's Upcoming Ohio Sales Tax Holiday

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State and Local Tax Alert: Ohio Budget Bill Tax Provisions - Business Community Dodges A Bullet But More Battles to Come In 2016

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State and Local Tax Alert: Ohio Budget Bill Includes Changes to the Job Creation and Job Retention Tax Credits

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Client Alert: Ohio to Initiate Sales and Use Tax Audits of Oil and Gas Businesses

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State and Local Tax Alert: Ohio Announces Initiative to Audit Direct Pay Permit Holders: Focus on Sales and Use Tax

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Governor Kasich Proposes Significant Severance Tax Increase

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State and Local Tax Alert: House Bill 64: Sales Tax Increases Will Affect You

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State and Local Tax Alert: Ohio Governor Kasich Proposes Numerous Tax Changes in 2016-2017 State Budget

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The Ohio Commercial Activity Tax: Audit Trends and Latest Developments

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The Ohio Supreme Court Decides Two Important Municipal Income Tax Cases Involving the Ohio Constitution

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Client Alert: Federal Regulators Issue Further Guidance Regarding Tax Sharing Agreements

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State and Local Tax Alert: Governor Kasich Signs Mid Biennium Budget Bill and Legislation with Additional Tax Changes

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New Focus on Tax Sharing Agreements for Financial Institutions

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State and Local Tax Alert: Ohio Senate Passes Mid Biennium Budget Bill and Considers Additional Tax Proposals

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State and Local Tax Alert: Ohio House Committee Amends Legislation to Expand Sales Tax Deduction for Bad Debt

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State and Local Tax Alert: Substitute Oil and Gas Severance Tax Bill Passed by Ohio House

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2013 Year in Review: Selected Nexus Highlights and Key Trends

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Client Alert: New Focus on Tax Sharing Agreements for Financial Institutions

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State and Local Tax Alert: One Small Step Closer To Some Guidance on the CAT's "Bright Line Presence" Nexus Standard: The Ohio Board of Tax Appeals Finally Rules in L.L. Bean

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State and Local Tax Alert: Top Eight Ohio Tax Topics to Watch for 2014

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State and Local Tax Alert: Changes to the Ohio Severance Tax Proposed

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State and Local Tax Alert: Ohio Supreme Court Issues Decision Holding the Ohio General Assembly's Constitutional Powers Do Not Trump Worthington's Constitutional Power to Levy Taxes

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A 'Patchwork Quilt' of Nexus: A Report on This Year's New State Nexus Laws

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Client Alert: Lake Facilities Authorities Established in House Bill 59

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Client Alert: Significant Ohio Tax Changes Included in the 2014/2015 Budget Bill

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Client Alert: Expanded Data Center Sales and Use Tax Exemption in House Bill 59

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Client Alert: Economic Development Incentives Provisions in House Bill 59

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Another Taxpayer Victory on Due Process Grounds—Consolidated Filing and Use of Trademarks Are Not Enough to Constitutionally Create Franchise Tax Nexus

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Ohio Tax Reform: Focus on Sales and Use Tax, Oil and Gas Businesses

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Client Alert: Oil and Gas Tax Provisions Contained in the "As Introduced" Version of House Bill 59

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State and Local Tax Alert: Ohio Tax Reform Bill Introduced - House Bill No. 59

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Ohio Statehouse Update: Top Ten Tax Topics to Watch for in 2013

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State and Local Tax Alert: Vorys Wins Ohio Tax Case for Clients, Ohio Supreme Court Issues Decision in *Beaver Excavating Co. v. Testa*, $140 Million in Annual Gross Receipts Tax Proceeds Derived From Sales of Motor Vehicle Fuel Must be Spent

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The Evaluator - Special Edition: Act Now to Manage Your Ohio Real Property Taxes

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Client Alert: Changes to Real Property Valuation Law Present Opportunities for Property Owners

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Client Alert: Ohio's General Tax Amnesty Program Offers Tax Savings Opportunity

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Client Alert: Ohio House Bill 225

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Client Alert: Ohio Consumer Use Tax Update: Period Open to Assessment Disputed Under New Law

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Client Alert: Ohio's Tax Amnesty Programs Offer Rare Tax Savings Opportunity

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Client Alert: With Continued Uncertainty Regarding Exemptions, Now Is the Time to Manage Property Taxes Proactively

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Client Alert: Now Is the Time to Manage Your Tax Assessments Proactively

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Client Alert: Supreme Court of Ohio Reverses Ohio Board of Tax Appeals Decision Regarding Use of the Retail Method of Accounting When Valuing Inventory

Client alert, 2.4.2010
Client Alert: Ohio New Markets Tax Credit Program Now Available

Client alert, 12.8.2009
Client Alert: Ohio Supreme Court Dismisses Taxpayer's Appeal for Failure to Specify Error

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Client Alert: Tax Credit and Other Economic Development Incentives Provisions Contained in Am. Sub. H.B. 1

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Client Alert: Significant Changes to the Job Creation Tax Credit and Job Retention Tax Credit Contained in Am. Sub. H.B. 1

Client alert, 5.6.2009
Client Alert: Ohio Supreme Court Reverses The Ohio Board of Tax Appeals...

Client alert, 4.6.2009
Client Alert: Ohio Supreme Court Denies Home Depot A Sales Tax Deduction For Bad Debts

Client alert, 2.26.2009
Client Alert: Ohio Resident Credit Amnesty Program

Client alert, 2.19.2009
Client Alert: Ohio Board of Tax Appeals Decision Generally Supports Use of Retail Inventory Method of Accounting

Authored article, *Properties Magazine*, 8.1.2007
"Top Misconceptions about Tax Increment Financing"

Speaking Engagements

Speaking Engagement, 10.22.2024
2024 IPT Credits and Incentives Symposium

Event, 10.23.2024
Advanced Analytics, AI and the Federal Proposal Process

Speaking Engagement, 10.9.2024
NAIOP's CRE.Converge 2024

Speaking Engagement, 9.14.2024
Industrial Asset Management Council Fall 2024 Forum

Speaking Engagement, 9.9.2024
2024 Midwest U.S. - Japan Association Conference

Speaking Engagement, 8.6.2024
2024 Tax Conference

Event, 7.24.2024
What to Expect for 2024 Commercial Property Reappraisals

Speaking Engagement, 6.25.2024
Institute for Professionals in Taxation's Annual Conference 2024

Event, 3.11.2024
2024 ABA - IPT Advanced State Income Tax Seminar

Event, 8.16.2023
Grow in Ohio: Ohio State and Local Tax Compliance

Event, 8.3.2023
Webinar: Highlights from "What to Expect for 2023 Commercial Property Reappraisals" Event

Event, 8.2.2023
Grow in Ohio: Introduction to Ohio Government: New to Ohio?

Event, 7.20.2023
What to Expect for 2023 Commercial Property Reappraisals

Event, 6.25.2023
IPT's 47th Annual Conference

2.25.2022
2022 Vorys Economic Development Incentives Conference

8.4.2021
Ohio's COVID-19 Real Property Tax Valuation Relief – Preparing for the Upcoming Special Filing Period

2.16.2021
Vorys Economic Development Incentives Conference - Virtual Edition

1.27.2021
Newly Enacted Transformational Mixed Use Development Tax Credit Part I

2.21.2020
2020 Vorys Economic Development Incentives Conference

3.7.2019
Real Estate Tax Deadlines are Looming: Here is What You May Be Missing

2.27.2019
2019 COST Sales Tax Conference

2.22.2019
2019 Vorys Economic Development Incentives Conference

2.6.2019
Heritage Ohio Federal Qualified Opportunity Zones Webinar

1.23.2019
Qualified Opportunity Zones: What Are They and How Do They Work?

A complimentary webinar hosted by Vorys, Sater, Seymour and Pease LLP

7.12.2018
Ohio Municipal League's 2018 Annual Municipal Income Tax Seminar

11.30.2017
Role of Tax Incentives in Real Estate Development

1.26.2016
25th Annual Ohio Tax Conference

6.12.2014
18th Annual Multistate Tax Institute

5.19.2014
The Association of Consumer Vehicle Lessors Spring 2014 Tax Committee Meeting

12.12.2013
32nd Institute on State and Local Taxation

Presented by New York University

9.27.2013
Mid-West Regional State Tax Seminar

Hosted by the Council on State Taxation

9.27.2013
Mid-West Regional Tax Meeting

Hosted by the Council on State Taxation

2.25.2013
Tax Reform Informational Teleconference

Presented by Vorys, Sater, Seymour and Pease LLP and hosted by The Ohio Council of Retail Merchants

1.29.2013
22nd Annual Ohio Tax Conference

1.28.2013
Top Ten Tax Topics to Watch for in 2013

Presented by Vorys, Sater, Seymour and Pease LLP

8.10.2012
2012 Annual Ohio Tax Course

Presented by Manufacturers' Education Council

1.24.2012
21st Annual Ohio Tax Conference

Presented by Manufacturers' Education Council

11.10.2011
IPT Credits and Incentives Symposium

Presented by the Institute for Professionals in Taxation

7.29.2010
2010 Municipal Law Institute

Presented by the Ohio Municipal Attorneys Association

7.22.2010
Ohio State Tax Issues Seminar

Presented by PESI Law & Accounting

1.28.2010
19th Annual Ohio Tax Conference

Presented by Manufacturers' Education Council