



Edwin D. Miller

STATE & LOCAL TAX ACCOUNTANT

Columbus

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Practice Areas

State and Local Taxation

Taxation

Education

Miami-Jacobs Jr. College,
Associate's Degree, Business
Administration and Accounting,
1978

Ed joined Vorys as a state and local tax accountant in June 2010. His current duties include the review, research and analysis of client documentation, records and electronic downloads related to Ohio sales and use tax compliance matters; Ohio sales and use tax rules; regulations and reporting procedures; Ohio Department of Taxation Audit Division policy pronouncements and procedures; client representation and management of Ohio sales and use tax audit and refund projects through resolution and completion; and providing detailed analysis of prospective client compliance matters and summarizing the results of those analyses for strategic audit and compliance planning to minimize future audit risks and tax assessment exposure.

Additionally, analysis of client information can also pertain to client appeals of Ohio sales and use tax petitions along with provision of detailed reports supporting, documenting and quantifying such issues; assistance in the preparation and presentation of such documentation to be included as exhibit materials and utilized in support of legal positions argued by Vorys attorneys at administrative review hearings of client audit matters on appeal within the Legal Division of the Ohio Department of Taxation, as well as audit settlement negotiations conducted during the administrative review process and with representatives for the Ohio Attorney General's Office through continued appeal to the Ohio Board of Tax Appeals.

Other responsibilities include assisting Vorys attorneys with the accumulation and review of client tax records and returns related to requests for and securing tax release certifications through the Ohio Department of Taxation, Bureau of Workers compensation and Ohio Department of Jobs & Family Services involving the sale or purchase of businesses associated with liquor permit transfers issued through the Ohio Division of Liquor Control.

Representing Vorys, Ed has participated as a presenter in the annual Ohio Tax Conference covering the topic of "Ohio Use Tax Audits...Preparation, Practice & Opportunities." The presentation discussed the proper use tax documentation that should be

maintained by Ohio taxpayers during the return filing process; preparation for and conduct during a use tax audit; communications with the auditor prior to audit commencement; procedures and techniques used to complete an audit; and utilizing various procedural agreements and sampling methodologies embraced by the Ohio Department of Taxation to streamline the audit process.

Prior to joining Vorys, Ed gained 31 years of field audit experience as an auditor and audit manager working for the Ohio Department of Taxation's Audit Division, where he focused on Ohio sales and use tax. From July 2004 through May 2010, he served as a sales and use tax audit manager with the Ohio Department of Taxation responsible for the facilitation and oversight of 6 to 10 field auditors and their respective audit assignments and duties. During this same period of time, Ed was also involved in the development and implementation of statewide Audit Division training programs regarding proper application of audit procedures, policy, rules, law and legal precedent for conducting sales and use tax audits on manufacturers and construction contractors.

From August 1979 to July 2004, he was a sales and use tax field auditor responsible for the conduct and completion of numerous sales and use tax audit assignments on medium to large multi-state taxpayers headquartered or operating within the state of Ohio, including industries such as manufacturing, retail, construction, services, restaurant, entertainment and insurance.

Prior to joining the Ohio Department of Taxation, Ed served as the accounting manager and bookkeeper from January 1978 through August 1979 for a small manufacturing firm located in Dayton, Ohio.

Events

1.27.2011

20th Annual Ohio Tax Conference