

# OHIO CHAMBER OF COMMERCE 2022 BUSINESS TAX CONFERENCE JANUARY 25 & 26, 2022



WE ARE PLEASED TO ANNOUNCE THAT THE OHIO CHAMBER OF COMMERCE HAS PURCHASED THE OHIO BUSINESS TAX CONFERENCE, PREVIOUSLY HOSTED BY MEC.

## JOIN US FOR OHIO'S LARGEST BUSINESS TAX CONFERENCE

### IN PERSON:

TUESDAY, JANUARY 25 & WEDNESDAY, JANUARY 26  
HYATT REGENCY COLUMBUS  
350 NORTH HIGH STREET, COLUMBUS, OHIO

### VIRTUALLY:

LIVE STREAM VIA THE WHOVA CONFERENCE PLATFORM

### HOSTED BY:

THE OHIO CHAMBER OF COMMERCE

### SPONSORED BY:

THE OHIO DEPARTMENT OF TAXATION  
OHIO BUSINESS ROUNDTABLE  
COUNCIL ON STATE TAXATION (COST)  
INSTITUTE FOR PROFESSIONALS IN TAXATION (IPT)  
OHIO CHEMISTRY TECHNOLOGY COUNCIL

# EVENT AGENDA

## TUESDAY, JANUARY 25

- 7:30am** - Registration Opens
- 8:30am** - Conference Welcome & Program Overview
- 8:40am** - Panel Discussion
- 9:45am** - Mid-Morning Break
- 10:00am** - Panel Discussion
- 12:15pm** - Lunch
- 12:45pm** - Panel Discussion
- 1:20pm** - Ohio Tax Hall of Fame Ceremony
- 1:45pm** - 9 Interactive Workshops (Letters A-I)
- 2:45pm** - Refreshment Break
- 3:00pm** - 9 Interactive Workshops (Letters J-R)
- 4:00pm** - Popcorn & Lemonade Break
- 4:15pm** - 9 Interactive Workshops (Letters S-AA)
- 5:15pm** - Ohio's Premier Business Tax Networking Reception

## WEDNESDAY, JANUARY 26

- 7:00am** - Breakfast (Optional Ethics Workshop [AB])
- 8:15am** - Panel Discussion
- 9:15am** - Mid-Morning Break
- 9:30am** - Panel Discussion
- 10:45am** - Break
- 11:00am** - 9 Interactive Workshops (AC-AK)
- 12:30pm** - Lunch
- 1:00pm** - Panel Discussion
- 1:45pm** - Break
- 2:00pm** - 9 Interactive Workshops (AL-AT)
- 3:00pm** - Conference Adjournment
- 3:15pm** - Optional Ethics Workshop (AU)

# TUESDAY, JANUARY 25

## 7:30am - Registration Opens - Pick up Name Badges

- *Flash Drives sponsored by **McDonald Hopkins***
- *Whoova Platform & Mobile Application powered by **Zaino Hall & Farrin***
- *Hard Cover Spiral Notebooks sponsored by **Baker Hostetler, LLP***
- *Remote Conference Proceedings sponsored by **GBQ Partners***
- *Farm Breakfast sponsored by **RCG Partners & KPMG***
- *Bottled Water Stations sponsored by **Avalara***

## 8:30am - Conference Welcome & Program Overview

- *Eleanor Palmer Bailey, Associate Vice President & Associate General Counsel, **Nationwide Insurance Co** and Chairperson, **Ohio Chamber of Commerce, Tax & Public Expenditures Committee***

## 8:40am - Panel Discussion

*The U.S. Economy and National Issues in Business Taxation as States Respond to Legislative Disruptions, Workforce Disruptions, Geopolitical Disruptions and Technology Disruptions.*

- *Tony Robinson, America's Indirect Tax Leader, **EY***
- *Gregory A. Liening, Vice President, Tax, **The Scotts Miracle-Gro Co.***
- *Doug Lindholm, President/Executive Director, **Council On State Taxation***

## 9:45am - Mid-Morning Break

*Sponsored by **Buckingham, Doolittle & Burroughs and CRPS***

## 10:00am - Panel Discussion: Ohio Business Taxes

Significant Developments in Municipal Income Taxation and Withholding on Remote Employees, Sales & Use Tax including the Repeal of Ohio Sales Tax on Employment & Placement Services, Commercial Activity Tax (CAT) including CAT Sourcing Issues in *NASCAR Holdings, Inc. v. McClain* Personal Income Tax (PIT) & Business Income Deduction

**Moderator:** *Albert P. Cliffl, III, Senior Vice President, **Fifth Third Bank***

**Panelists:** *Sarah O'Leary, Deputy Tax Commissioner & Chief Legal Counsel, **Ohio Department of Taxation***

- *Laura Stanley, Manager, Legal Counsel, **Ohio Department of Taxation***
- *Thomas M. Zaino, Founder & Managing Member, **Zaino Hall & Farrin LLC***
- *Edward J. Bernert, Partner, **Baker & Hostetler LLP***
- *Donald W. Smith, Executive Director, **Regional Income Tax Agency***
- *Eleanor Palmer Bailey, Associate Vice President & Associate General Counsel, **Nationwide Insurance Co.***

# TUESDAY, JANUARY 25

## 12:15pm - Lunch

*Sponsored by **McDonald Hopkins LLC***

## 12:45pm - Ohio's Economic Future: Enhancing Ohio's Business & Job Climate

### **Panelists:**

- *Michael W. Wise, Member, Board of Directors, **McDonald Hopkins LLC***
- *Honorable Jon Husted, Lieutenant Governor, **State of Ohio***
- *Pat Tiberi, President and CEO, **Ohio Business Roundtable (OBR)***

## 1:20pm - Ohio Tax Hall of Fame Ceremony

*Tony Long, Director of Tax and Economic Policy, **Ohio Chamber of Commerce***

## 1:45pm - 9 Interactive Workshops (Letters A-I)

## 2:45pm - Refreshment Break

*Sponsored by **DuCharme, McMillen & Associates***

## 3:00pm - 9 Interactive Workshops (Letters J-R)

## 4:00pm - Popcorn & Lemonade Break

*Sponsored by **PricewaterhouseCoopers***

## 4:15pm - 9 Interactive Workshops (Letters S-AA)

## 5:15pm - Ohio's Premier Business Tax Networking Reception

Interact with invited members of the Ohio General Assembly including Chairs & Ranking Minority Members of the Ohio Senate & Ohio House Ways & Means Committees, Ohio Department of Taxation and local municipal and regional officials and your peers to discuss major tax issues impacting Ohio's future.

*Sponsored by **Avalara, Dentons Bingham Greenebaum, EY, Ice Miller, Plante Moran, Ryan and Zaino Hall & Farrin***

## 7:00pm - Adjournment for the Day

# WEDNESDAY, JANUARY 26

## 7:00am - Breakfast (Optional Ethics Workshop [AB])

*Sponsored by **Eversheds Sutherland***

## 8:15am - Panel Discussion: Why is Ohio Winning?

*Insights on economic development, strategic advantages, state and local tax climate, global, federal, state & local discretionary incentives*

- *Paul A. Naumoff, Principal, **EY***
- *Meredith Mullet, Senior Manager, State Tax Operations, **The J.M. Smucker Company***
- *Brandon Simmons, Vice President, Project Management, **REDI***
- *Camille Billups, Senior Director - Projects, **Team NEO***
- *Jason Dunkle, Managing Director, **Projects, JobsOhio***

## 9:15am - Mid-Morning Break

*Sponsored by **Schneider Downs** and **Foley & Lardner***

## 9:30am - Panel Discussion: Regional Tax - Insights into Taxation Developments in Indiana, Kentucky, Michigan & Pennsylvania

### **Moderators:**

- *Scott Peterson, Vice President, U.S. Tax Policy & Government Relations, **Avalara***
- *Fredrick J. Nicely, Senior Tax Counsel, **Council On State Taxation (COST)***

### **Panelists:**

- *Mark J. Richards, Partner, **Ice Miller LLP***
- *Mark Loyd, Partner & Co-Leader, Tax National Practice Group, **Dentons Bingham Greenebaum LLP***
- *Stephen R. Worth, SALT Practice Leader, **Schneider Downs & Co.***
- *Lynn A. Gandhi, Partner, **Foley & Lardner***

## 10:45am - Break

*Sponsored by **KBKG***

## 11:00am - 9 Interactive Workshops (Letters AC-AK)



# WEDNESDAY, JANUARY 26

**12:30pm - Lunch**

*Sponsored by **Deloitte Tax** and **Taft, Stettinius & Hollister***

**1:00pm - Panel Discussion: The Post-Pandemic Economy: Economic Forecasts for Businesses Including Issues in Supply Chains; Federal Stimulus Monies & Fiscal Policies; Changing Demographics and the Impact of Remote Work on the American Economy**

**Panelists:**

- *Steve Stivers, President and CEO, **Ohio Chamber of Commerce***
- *Daniel Bachman, Ph.D., Economic Forecaster, **Deloitte Insights***
- *James M. Baird, Partner, **Plante Moran Financial Advisors***
- *Ginny B. Kissling, Global President & COO, **Ryan***

**1:45pm - Break**

**2:00pm - 9 Interactive Workshops (AL-AT)**

**3:00pm - Conference Adjournment**

**3:15pm - Optional Ethics Workshop (AU)**

# WORKSHOP OPTIONS

## TUESDAY, JANUARY 25 PANEL A-I

### CHOICE OF 9 INTERACTIVE WORKSHOPS: 1:45pm - 2:45pm

**A. Real Property Taxation and the Impact of the Pandemic Crisis on Commercial Real Estate Values & Property Taxes and Successfully Contesting Real Property Tax Valuations & Excessive Property Tax Burdens Roundtable**

*Commercial property valuation and the pandemic crisis' correction. Disaster relief. Property tax implications. Measuring impairment. Procedures & strategies – common grounds, timeline and procedures - tax bills, tender pay process, complaint against valuation, school board notice and counter-complaints, evidence disclosure, potential appeals and implications for non-attorneys. Common pitfalls and line-by-line analysis of complaint form. Retaining an appraiser and using an appraisal report. Board of Revision hearing - presenting appraisal report & testimony and amending complaints. Commercial real estate - current trends COVID corrections - where are we headed?*

*David Kall & Adam Smith, Members, **McDonald Hopkins LLC***

*Bill Faulkner, Executive Vice President of Property Tax, **DuCharme McMillen and Associates, Inc***

*John Lorish, Tax Manager, Operations, **Alcoa Corp***

**B. Advanced: The Continued Sourcing Quagmire: Issues with the Sourcing of Receipts for the CAT, Other Gross Receipts Taxes, Sales/Use Taxes, and Income Taxes**

*Strategies for analyzing where the purchaser's "benefit" is received under market-based sourcing rules and in light of recent developments including Defender Security v. McClain, NASCAR Holdings Inc. v. McClain and Lendingtree, LLC v. Wash. Dept. of Revenue. Best practices for sourcing sales of digital products for sales and use tax purposes under a patchwork of non-uniform state sourcing rules including descriptive content on SSUTA provisions and state tax laws on sourcing of digital products; consider type of digital product and practical solutions for dealing with tax laws that have not kept pace with technology.*

*Amy Thomas Laub, Director of Corporate Tax, **Nationwide Insurance Company***

*David Ebersole, Esq., **Baker & Hostetler LLP***

*Christine Mesirow, Esq., Section Chief, **Ohio Attorney General Taxation Section***

*Matthew Sommer, Assistant Attorney General, **North Carolina Department of Justice***

*Fred Nicely, Senior Tax Counsel, **Council On State Taxation (COST)***

# WORKSHOP OPTIONS

## C. **Basic: Ohio Municipal Income Tax System Core Concepts, Including Work from Home Related Withholding, NOL Calculations, and Centralized Filing**

*Insights into Ohio municipal tax enabling legislation. Calculation of income subject to tax. Deductions permitted. Information about Ohio's Centralized Filing System.*

*Thomas M. Zaino, Managing Member, **Zaino Hall & Farrin LLC***

*Tony Long, Director of Tax and Economic Policy, **Ohio Chamber of Commerce***

*Amy Arrighi, Chief Legal Counsel, **Regional Income Tax Agency***

*Michael Vajen, Supervisor, Business Tax Division, **Ohio Department of Taxation***

## D. **In Aftermath of Wayfair - Entity-Level Business Tax Nexus & the Attack on PL 86-272**

*The U.S. Supreme Court decision in South Dakota v. Wayfair modernized the war over jurisdiction to tax out-of-state businesses. Battles are waged not only on the sales tax front but also in the theater of state income taxes. Notably, the Multistate Tax Commission has adopted substantial changes to its guidance on PL 86-272, which provides certain protections for businesses against the imposition of income tax, in order to address common online business activities. This panel will survey the growing arsenal of weapons employed in states' attempts to expand business tax nexus, as well as identify potential defenses businesses may rely on to protect themselves from those efforts.*

*William Nolan, Managing Director & Jessica Morgan, Senior Manager, **EY***

*Terry Valencic, Senior Manager State and Local Taxes, **Parker Hannifin***

## E. **Ohio CAT, Common Audit Issues & How to Effectively Navigate an Audit**

*Common CAT audit issues, new developments in CAT audit processes and practical tips and insights. Understanding basic CAT concepts for filing including ownership, gross receipts, exclusions and situsing to help avoid problem areas. Best practices for audits. Update from Ohio Department of Taxation on audit procedures and issues.*

*Ashley Matthews, Director, Tax, **Crane Group Co.***

*John Trippier, Director, Multistate Tax, **Zaino Hall & Farrin LLC***

*Alvin "Bo" Moore, Administrator, **Ohio Department of Taxation***

*Geoff Frazier, Managing Director - State & Local Tax, **BDO***



# WORKSHOP OPTIONS

## F. **SALT Basics, an Introduction to Multistate Taxation**

*Nexus, tax types, apportionment, and everything you need to know to get started working with multistate companies. Includes use of examples to demonstrate points.*

*Matt Tober, Manager, Transaction Tax, **The Scotts Miracle-Gro Company***

*Adam Garn, Senior Tax Manager, **Plante Moran***

*Paul Watroba, Director of Tax - North & Central America, **Yazaki North America, Inc***

*Jennifer Turner, Tax Manager, **Zaino, Hall & Farrin, LLC***

## G. **Ohio Sales Tax for Construction Contractors**

*Insights on a multitude of construction related sales and use tax issues including treatment of construction contracts in Ohio, classification of projects as tangible personal property and business fixtures vs. real property, impact of recent construction related court decisions and importance of use tax accrual and remittance processes.*

*Al Mehlow, CFO, **Mosser Construction***

*Anthony Ott, Director, State & Local Tax, **Covetrus***

*Jeffrey Monsman, Director, State & Local Tax Services, **GBQ Holdings LLC***

*Alex Fant, Legal Counsel, Sales and Use Taxes, **Ohio Department of Taxation***

## H. **Advanced: Cost Segregation and the Impacts of Tax Reform**

*Best practices on how taxpayers benefit from cost segregation, particularly how it has changed over the years. Tax issues that should be considered in conjunction with cost segregation studies. Impact of cost segregation on estate planning. Tax reform on cost segregation. Cost segregation opportunities related to the tangible property regulations, Final Bonus Regulations of 2019, and disposition regulations.*

*Lester Cook, Principal - Cost Segregation Services, **KBKG***

## I. **Tax Technology - Month-End Enhancements & Audit Readiness – Leveraging Emerging Technologies to Gain Efficiencies and Accuracies (Accrual Analysis, Data Wrangling & Reconciliation)**

*Reconciliation and audit readiness. Accrual determination. Best practices using technology to obtain data gathering.*

*Justin Reinard, Executive Vice President, Operations, **DuCharme McMillen and Associates, Inc.***

*Dan Ernst, Director, Tax Planning & Operations, **American Electric Power (AEP)***

# WORKSHOP OPTIONS

TUESDAY, JANUARY 25 PANEL J-R

CHOICE OF 9 INTERACTIVE WORKSHOPS: 3:00pm - 4:00pm

## J. Interactive CFO & Corporate Directors Roundtable

*Top 10 challenges facing CFOs, tax directors and management within business and industry today. Panel members will share their challenges, best practices, lessons learned.*

*Albert Cliffel, Senior Vice President, **Fifth Third Bank***

*Jeanette Addington, CFO, **Ludowici Roof & Tile, Inc***

*Robert Shenton, Partner, **Plante Moran***

*Pam Biesecker, Senior Vice President & Chief Tax Officer, **Nationwide Insurance***

*Meredith Mullet, Senior Manager, State Tax Operations, **The J.M. Smucker Company***

*Elizabeth Russell, Counsel-Tax & Risk, **Valvoline Inc.***

## K. The Remote Workforce after COVID - Employer and Employee SALT Considerations of the New World

*Long-term remote work strategies for organizations and individuals in a post-COVID world including administrative and policy considerations. Multistate nexus, apportionment, and tax implications triggered by remote employees. Insights into employment tax considerations including withholding practices, payroll reporting, local tax filings and employee residency issues.*

*Cheryl Surgo, Vice President, Tax, **Welltower Inc***

*Daniele Carey, Senior Tax Manager, **Plante Moran***

*Alisa Kruse, U.S. Federal and State Tax Compliance Manager, **Owens Corning***

*Dave Ebersole, Tax Attorney, **Baker & Hostetler LLP***

## L. Advanced: Funding Municipalities in a Post-COVID Environment Roundtable

*Frank discussion about the integrity of Ohio's municipal income tax system and the impact of the post-COVID working environment on major cities. Various differing perspectives - cities, taxpayers, policy makers and practitioners. Options for reforming Ohio's municipal tax system.*

*Rick J. Shapiro, Associate General Counsel, **American Electric Power***

*Thomas M. Zaino, Founder & Managing Member, **Zaino Hall & Farrin LLC***

*Donald W. Smith, Executive Director, **Regional Income Tax Agency***

*Greg Saul, Tax Policy Director, **Ohio Society of CPAs***

*Rasheda Hansard, Income Tax Division Administrator, **City of Columbus***

*The Honorable Derek Merrin (District 47-R, Monclova Township), Chairman,*

***Ohio House of Representatives, Ways & Means Committee***

# WORKSHOP OPTIONS

## M. **Not Your Grandmother's R&D Tax Credits: From Manufacturing to Engineering to Gambling to Horticulture (Even Cannabis)**

*The basics. Spotting the candidates. Changing tax law. Blossoming industries. Personal stories.*

*Ali Baydoun, Principal, **UHY International***

*Russ Schabel, CFO, **Willoway Nurseries, Inc.***

*Steve Markosky, CFO, **ms consultants, inc.***

*Ron Antal, Managing Director, **RCG Tax Partners***

*Marla Schleider, Vice President, **RCG Tax Partners***

## N. **Cutting Edge Ohio Sales & Use Tax Trends, Developments, and Planning Opportunities**

*Insights into how Ohio Supreme Court and Board of Tax Appeals decisions have broadly applied several sales & use tax exemptions. How to maximize tax savings for your businesses. Significant planning opportunities from the most common exemptions for resale, manufacturing, packaging and agriculture operations. What are the Department of Taxation's most recent audit initiatives? Best practices and tips to navigate an Ohio sales / use tax audit from those who have been on both sides of the equation. Cases commonly appealed and the pitfalls.*

*Lucas McDaniel, Manager of Indirect Taxes and Incentives, **The Lubrizol Corporation***

*Matthew Chafin, Deputy Tax Commissioner, **Ohio Department of Taxation***

*Steven A. Dimengo, President & Managing Partner, **Buckingham, Doolittle & Burrough***

*Richard B. Fry, III, Taxation Practice Group Chair, **Buckingham, Doolittle & Burrough***

## O. **Advanced: Washington's Business and Occupation Tax (B&O) Cautionary Tale with Doing Business in Washington**

*Another state with a gross receipts tax and a lot of questions. Can worldwide revenue be clawed into Washington? Is B&O a pyramiding tax? Is it really a "pass through"? How similar is it to CAT? Complexities of apportioning service revenue. How corporations handle intercompany transactions and reimbursements. How Ohio's multiple points of use exemption may have overlooked tax savings if your company has users in Washington. Lessons learned from first-hand property tax dealings.*

*Annette Prehn, Property Tax Manager, **Welltower, Inc.***

*Sheila Lozano, Manager, Tax, **CPRS, Inc***

# WORKSHOP OPTIONS

## P. Basic: CAT, Sales & Use and PTE Audits the Best Practices to Effectively Plan & Manage the Audit Process

*Best practices for preparing to conduct an audit, keep audits on track and completed efficiently. Understanding deadlines, forms, letters, workpapers and agreements. Tips for maintaining compliance. Understanding the audit results to effectively resolve or appeal to the next level. Updates on Audit Division policies & procedures.*

Amy Thomas Laub, Director of Corporate Tax, **Nationwide Insurance Company**  
Chad Leon, Assistant Administrator, Audit Division, **Ohio Department of Taxation**  
John Trippier, Director, Multistate Tax, **Zaino Hall & Farrin LLC**

## Q. Basic: Using Mediation in State and Local Tax Cases: A Practical Alternative to Lengthy Dispute Resolution

*Insights into mediation, how it works, and why it can be a faster and more cost-effective alternative to standard administrative and judicial dispute resolution in tax cases; Regional survey of selected state laws concerning mediation, and how these might apply to tax cases. Practical tips for maximizing the chance to successfully resolve state and local tax disputes through mediation.*

Jeffrey Bennett, Partner, **Dentons Bingham Greenebaum**  
Bailey Roese, Partner, **Dentons Bingham Greenebaum**  
Stephanie Bruns, Managing Associate, **Dentons Bingham Greenebaum**

## R. Pro-Tips: Best Practices for Successful Associates

*A moderated discussion with diverse associates' work experience on traits that are essential for success as an associate. Along with best practices that lead to success in working in team settings such as adjusting to different work styles, tips for working with clients/third-parties and distilling complex topics into practical advice, and do's and don'ts for successful associates, such as establishing expectations vs. making assumptions; Spinning your wheels vs. asking for help; and voicing ideas vs. background observer.*

Tarik Foreman, Senior Tax Accountant, **Bob Evans Restaurants, LLC**  
Thomas Fagan, Director & Rhys Jonard, Senior Tax Associate,  
**PricewaterhouseCoopers LLP**  
Courtney Kozak, Senior Tax Associate  
Nate Fulmer, Associate, **Buckingham, Doolittle & Burroughs, LLC**



# WORKSHOP OPTIONS

TUESDAY, JANUARY 25 PANEL S-AA

CHOICE OF 9 INTERACTIVE WORKSHOPS: 4:15pm - 5:15pm

**S. Advanced: Pandemic Changes, and the New Business Model in Tax**

*Process changes that Ohio & other states should consider adopting to make operations easier for taxing jurisdictions and taxpayers. Lessons learned from the pandemic crisis including Go Digital! Go Sampling! Go Expedited Proceedings!*

James R. Eads, Jr. Principal, **Ryan**

Elizabeth Russell, Counsel-Tax & Risk, **Valvoline Inc.**

Mark Loyd, Partner & Co-Leader, Tax National Practice Group, **Dentons Bingham Greenebaum LLP**

**T. Appreciating the Importance of Diversity & Inclusion in the Workplace**

*The importance of diversity & inclusion. Why having a diverse and inclusive workplace is important. Why should companies seek to make this a priority? Benefits/ consequences of increased diversity and inclusion in the workplace. Challenges and obstacles of building and maintaining a diverse and inclusive workspace. Innovative ideas to raise awareness and implement diversity and inclusion initiatives.*

Alison Rhoades, Senior Tax Manager, **The Ohio State University**

Karen Ling, Director of Tax, **Safelite Group, Inc.**

Keya Warfield, Tax Senior Manager, **Deloitte Tax LLP**

Cheryl Surgo, Vice President, Tax, **Welltower Inc**

**U. To the Future: Taxation of the Digital Economy**

*Diagnosis of issues arising from applying outmoded laws to modern economy. Industry and governmental efforts to understand issues in taxing the digital economy and adapt laws accordingly. Hot topics in taxation of the digital economy including, digital advertising, data as a commodity, cloud computing, bundled services, streaming services, and more. Implications of market-based sourcing on sales other than sales of tangible personal property. Best practices for industry - how to move forward when the law lags behind. The rise of local tax issues affecting the digital economy.*

David Perry, Senior Manager, **KPMG LLP**

Tony Long, Director of Tax and Economic Policy, **Ohio Chamber of Commerce**

Matt Hunsaker, Partner, **Baker & Hostetler, LLP**



# WORKSHOP OPTIONS

## V. Advanced: Mergers & Acquisitions, State Tax Planning, Traps and Recent Developments

*Update on the Ohio business income deduction and pandemic-related nexus considerations based on increased telecommuting and other diligence concerns. Practical due diligence and best practices. Planning & structuring M&A transactions (with updates on Wayfair mandates). Transactional tax & income tax consequences and transactional traps to avoid. Recent developments in business and non-business income.*

*Joel Pangborn IV, General Tax Counsel, **CSX Transportation, Inc.***

*Jeremy Hayden, Partner, **Taft Stettinius & Hollister LLP***

*Cary Hines, Partner, Tax, **BKD LLP***

## W. State Tax Transfer Pricing in Today's Economy and Environment

*State audit controversy updates. Recent state transfer pricing efforts (formal / informal APAs, MTC SITAS). Current hot topics, strategies and opportunities.*

*Matthew Lindeman, Director, **PwC LLP***

*Jozef Kavuliak, Partner, **PwC LLP***

*Bob Ritter, Partner, **PwC LLP***

*Mandi Shawarira, Deputy Director, **Indiana Department of Revenue***

*Alex Meleshenko, Senior Auditor, **Indiana Department of Revenue***

## X. Locals, Gone Wild

*The locals “want their \$2”—all of them! Localities and their aggressiveness on all levels. Whether we are talking about implementation or passage of new taxes, audits, and/or collections, dealing with the locals is like playing whac-a-mole these days. So, what are the rules when it comes to the “L” in SALT? Federal and State constitutional provisions that should be on your radar when dealing with local jurisdictions.*

*Nikki Dobay, Partner, **Eversheds Sutherland***

*Ryan Hohenthanner, Senior Manager, **KPMG US***

*Stephanie Gilfeather, **Expedia***

*Tony Long, Director of Tax & Economic Policy, **Ohio Chamber of Commerce***

# WORKSHOP OPTIONS

## Y. What Tax-Exempt Sellers Must Know to Succeed in an Omnichannel World

*Tax exemption management for omnichannel sellers – there is nothing more frustrating about state sales tax compliance than how much it costs to not collect the tax. Every state treats every sale as taxable unless the seller can prove why they didn't charge the tax. This session will cover: The common, and some not so common, pitfalls sellers incur trying to be tax compliant when not charging sales tax; State expectations on sellers; and explanation of good business practices to avoid having a bad audit.*

*Scott Peterson, Vice President, U.S. Tax Policy & Government Relations, **Avalara**  
Lisa Stemple, CPA, Senior Accountant, **Sunless Inc***

## Z. Multistate Considerations for Inbound Companies - the Tax Filings Expand Over More than State Boundaries

*International companies with U.S. activities need to understand that there are more than just federal taxes to address. The SALT issues can get quite complicated. General state tax nexus principles, highlighting Ohio nexus standards and taxes that may apply. Treaty protection - state tax filing/nexus issues. Indirect taxes that may apply, highlighting how Wayfair may impact foreign remote sellers. Unitary/combined consideration - could be more than inbound company. Federal legislation considerations.*

*Jeanette Addington, CFO, **Ludowici Roof & Tile, Inc**  
Jeanette Tolar, Partner, **Plante Moran**  
Benjamin Waterman, Attorney, Tax Appeals Division, **Ohio Department of Taxation**  
Breen Schiller, Principal, **EY***

## AA. Priceless Insights from Ohio's General Assembly and Leaders on Ohio Business Taxes in a Post-Pandemic Era Including the Future of Ohio's Commercial Activity Tax (CAT) and HB 234 to Phase Out CAT by 2026

*Hear from Ohio policy makers on the 'State of the State' on business tax and fiscal policy.*

*Thomas Zaino, Founder & Managing Member, **Zaino Hall & Farrin LLC**  
Timothy Lynch, Legislative Director, **Ohio Department of Taxation**  
The Honorable Louis W. Blessing, III (District 8-R, Colerain Township), Chairman, **Ohio House of Representatives, Ways & Means Committee**  
The Honorable Sandra Williams (District 21-D, Cleveland), Ranking Minority Member, **Ohio Senate, Ways & Means Committee**  
The Honorable Derek Merrin (District 47-R, Monclova Township), Chairman, **Ohio House of Representatives, Ways & Means Committee**  
The Honorable Lisa Sobecki (District 45- D, Toledo), Ranking Minority Member, **Ohio House of Representatives, Ways & Means Committee***

# WORKSHOP OPTIONS

WEDNESDAY, JANUARY 26 PANEL AB

OPTIONAL ETHICS WORKSHOP WITH BREAKFAST: 7:00am - 8:00am

## AB. Tech Ethics: Dilemmas in a Digital World (1 hr. CPE & CLE Ethics Credit)

*It makes sense that ethical dilemmas associated with ever-evolving technology and a digital world would constantly be approaching new territory. From issues and misuse of document storage, all the way to Zoom and cryptocurrency- discuss the ethics facing the industry as it consistently adopts technology to meet needs, remain secure and stay connected.*

*Romeva B. Prcela, CPA, Assistant Professor, Accounting, **Hiram College**  
Breen Schiller, Principal, **EY**  
Daniel Stanley, JD, Partner, **Honigman Miller Schwartz & Cohn LLP***

# WORKSHOP OPTIONS

WEDNESDAY, JANUARY 26 PANEL AC-AK

CHOICE OF 9 INTERACTIVE WORKSHOPS: 11:00am - 12:30pm

**AC. Advanced: Ohio Municipal Income Tax System – Major Developments Including Work From Home Withholding Requirements and Best Practices, Centralized Filing Updates, and Pending Litigation Addressing Withholding and Other Municipal Tax Legal Issues**

*Work from Home withholding requirements. Best practices for employers. Centralized filing system developments. Update on major legal developments.*

*Thomas M. Zaino, Managing Member, **Zaino Hall & Farrin LLC***

*Donald W. Smith, Executive Director, **Regional Income Tax Agency***

*Eleanor Palmer Bailey, Associate Vice President & Associate General Counsel, **Nationwide Insurance Co.***

*Jennifer McFarland, Program Tax Executive, Business Tax Division, **Ohio Department of Taxation***

**AD. Tackling Major Sales & Use Tax Issues for Manufacturers - Maximizing Ohio's Manufacturing and Packaging Exemptions**

*When does production begin and end? Analyze the most critical determination in defining the scope of the manufacturing exemption. Do not miss out on commonly overlooked purchases that qualify for exemption, such as chemicals, solvents, and fuel in the manufacturing process, property used to recycle or use manufacturing byproducts, testing equipment, and dual use property. Qualified Ohio businesses enjoy broad exemptions on purchases of packaging materials, packaging equipment, and labeling equipment.*

*Lucas McDaniel, Manager of Indirect Taxes and Incentives, **The Lubrizol Corporation***

*Brian Sommer, Tax Examiner Manager, **Ohio Department of Taxation***

*Steven A. Dimengo, President & Managing Partner, **Buckingham, Doolittle & Burrough***

*Richard B. Fry, III, Taxation Practice Group Chair, **Buckingham, Doolittle & Burrough***

**AE. Basic: Research and Development Tax Credit Fundamentals**

*Insights into the R&D tax credit. How to identify qualifying projects. Differences among the various calculation methods. Project implementation and issues to consider.*

*Michael Maroney, Director - Research & Development Tax Credit Services, **KBKG***



# WORKSHOP OPTIONS

## **AF. Advanced: The State of Wayfair - The New World Order to Remote Sellers**

*Priceless information for sellers with detailed explanations and information around the following legislative topics and their associated challenges: The sales tax process, economic nexus laws, marketplace sellers laws, drop shipping, practical considerations, streamlined sales tax.*

*Scott Peterson, Vice President, U.S. Tax Policy & Government Relations, **Avalara**  
Nikki Dobay, Partner, **Eversheds Sutherland***

*Alex Keen, Attorney, Tax Appeals Division, **Ohio Department of Taxation***

## **AG. Navigating through Multistate Tax Complexities for Multinational Corporations**

*State tax implications of GILTI, FDII, 80/20 rules for both foreign and domestic entities, foreign distributions, previously taxed earnings and profits (PTEP), and IRC conformity. Tips and tricks to identify these items while working through the compliance season. Ohio CAT complexities for multinational corporations. Considerations include GILTI, FDII, 80/20 rules, foreign distributions, PTEP, etc. Ohio's CAT complexities for multinational corporations.*

*Kim Manley, Vice President, Tax, **Veeam Software Corporation***

*Matt Culp, Tax Senior Manager, **Deloitte Tax LLP***

*Alexis Morrison-Howe, Tax Principal, **Deloitte Tax LLP***

## **AH. Major Developments in Ohio Pass-Through Entity (PTE) & Personal Income Taxation (PIT)**

*Budget bill changes and other significant updates. Application of the Business Income Deduction to the sale of a business, and other business income topics and reminders. Unemployment Compensation treatment and reporting items. Ohio Personal Income, School District, Pass-Through Entity, Employer Withholding Tax filing updates; Ohio Municipal tax updates.*

*Julie Corrigan, State & Local Tax Ohio Practice Leader, **Plante Moran***

*Steve Hall, Member, **Zaino Hall & Farrin LLC***

*Amy Arrighi, Chief Legal Counsel, **Regional Income Tax Agency***

*Matthew Dodovich, Supervisor, Tax Appeals Division, **Ohio Department of Taxation***



# WORKSHOP OPTIONS

## **AI. Regional Update: Tax Advice for Companies Doing Business in Kentucky & Indiana**

*Update on case developments in Kentucky and Indiana, including the state of the Kentucky manufacturing supplies exemption. Update on legislative developments in Kentucky and Indiana, including the prospect of Kentucky tax reform. Update on administrative developments in Kentucky and Indiana.*

*Elizabeth Russell, Counsel Tax & Risk, **Valvoline***

*Mark Richards, Partner, **Ice Miller***

*Representatives of **KY DOR & IN DOR***

*Mark Loyd, Partner & Co-Leader, Tax National Practice Group, **Dentons***

## **AJ. Income Tax Implications of Blockchain Technology and Cryptocurrency**

*Insights into the tax implications of the acquisition and disposition of cryptocurrency and blockchain transactions. An interactive presentation on the basics of cryptocurrency and blockchain technologies followed by a discussion of the income tax treatment and reporting obligations related to cryptocurrency and blockchain transactions at the state and federal levels.*

*Grigore Rosu, Professor, Computer Science, **University of Illinois** & Founder/ CEO, **Runtime Verification***

*Adam J. Grais, Member, **McDonald Hopkins LLC***

*Nik Fahrner, National Tax Manager, **BKD CPAs & Advisors***

## **AK. Sales and Use Tax - You've Been Contacted for a Sales/Use Tax Audit, Now What? How to Efficiently and Effectively Manage an Audit**

*How to prepare for an audit. Best practices for managing the audit process, resolving audit disputes, and mitigating tax liabilities by identifying overpayments. Post Audit - how to analyze audit results and take corrective actions.*

*Kurt Davies, Director, Tax, **Sherwin-Williams***

*Chad Straube, Executive Vice President of Tax Technology, **DuCharme McMillen and Associates, Inc.***

*Joel Mathias, Assistant Administrator, Audit Division, **Ohio Department of Taxation***

# WORKSHOP OPTIONS

WEDNESDAY, JANUARY 26 PANEL AL-AT

CHOICE OF 9 INTERACTIVE WORKSHOPS: 2:00pm - 3:00pm

## AL. **Interactive Roundtable: The State of Economic Incentives & Investments**

*Current developments in Ohio and across the country including Ohio's competitive advantages. Effects of incentives on the transition to a technology-based economy. Continued impacts of the pandemic on performance-based incentives. What to expect in the future of credits and incentives. How to effectively work with state, regional, and local officials. Update on programs and partnerships implemented and developed over the past year.*

*James Taylor, Vice President – State and Local Tax, **Alliance Data Systems***

*Gary Thompson, Executive Vice President, **Regional Growth Partnership***

*Stephen Palmer, Principal, **Plante Moran***

*John Werkman, Chief, Business Services Division, **Ohio Department of Development***

*Charlie Rowell, Director, **JobsOhio***

## AM. **Advanced: Mergers & Acquisitions: Avoiding the Federal and SALT Minefields when Structuring Transactions**

*Taxes represent a hotbed of potential issues in mergers and acquisitions for both the buyer and the seller. Insights into various issues specific to structuring transactions as we continue to wade through the pandemic repercussions. Federal and state tax considerations that buyers and sellers should take into account with respect to various deal structures, challenges that both sides of a transaction face with respect to acquiring or disposing of assets and interests in legal entities, and examples of deal barriers and negotiation approaches.*

*Monica Kilgren, VP, Corporate Tax, **Ascena Retail Group Inc***

*Ron Cook, Partner and SALT Practice Leader, **Plante Moran***

*Donald E. Stanovcak Jr., JD, Senior Manager, National Tax Office, **Plante Moran***

# WORKSHOP OPTIONS

## AN. Sampling: Don't Boil the Ocean

*Statistical sampling is a generally accepted audit technique widely used in tax, internal audits, financial statement auditing, and many other regulatory and assurance functions among the states and federal government. Even with this broad use and deep acceptance of sampling, there can be a wide range of practices and a lack of standardization. We will explore what a quality assessment looks like on a stratified random sample based on statistical sampling principles and industry best practices. Impact of sampling: cost benefit analysis example. Appropriateness of sampling: federal and state. Sampling principles and best practices. Assessment of an audit sample: case review. How accurate is sampling?*

*Zachary Rhyne, Director, Statistician, **Ryan LLC***

*Brad Tomlinson, Senior Manager, **Zaino Hall & Farrin LLC***

*Hamid Ashtiani, Manager- Statistician, **Grant Thornton LLP***

*Scott Shrewsbury, Tax Examiner Specialist, **Ohio Department of Taxation***

## AO. Basic: Ohio Legislative Process. How You Can Help Shape Tax Policy and Your Future

*Ohio legislative process - how an idea becomes a bill and ultimately becomes a law and the role of businesses, associations and individuals' involvement. How to work with the Ohio Department of Taxation to change tax policy.*

*Greg Saul, Tax Policy Director, **Ohio Society of CPAs***

*Justin Cook, Partner, **Bricker & Eckler, LLP***

*Tony Long, Director of Tax and Economic Policy, **Ohio Chamber of Commerce***

*Ian Dollenmayer, Legislative Liaison, **Ohio Department of Taxation***

*Adam Garn, Senior Tax Manager, **Plante Moran***

# WORKSHOP OPTIONS

## AP. Setting the Record Straight: Navigating Audits and Appeals before the Ohio Department of Taxation and Board of Tax Appeals

*Setting the record straight – the importance of establishing the factual basis during an audit to be relied upon on appeal. Audit findings are critical to your success in an Ohio tax appeal. Avoiding procedural pitfalls when appealing assessments to the Department's Office of Chief Counsel. Failing to properly raise objections will limit the taxpayer's options at the BTA. Presenting your case before the Ohio Board of Tax Appeals. Introducing evidence and testimony during BTA hearings. Is the Tax Commissioner's determination entitled to deference? Tips to avoid starting in a hole when challenging an unfavorable Final Determination.*

Steven A. Dimengo, President & Managing Partner, **Buckingham, Doolittle & Burrough**

Lucas McDaniel, Manager of Indirect Taxes and Incentives, **The Lubrizol Corporation**  
Sarah O'Leary, Deputy Tax Commissioner & Chief Legal Counsel, **Ohio Department of Taxation**

## AQ. The Rapid Growth of the Mobile Workforce: Challenges, Trends and What's Next

*State and local income tax withholding, unemployment taxes and responsibilities as an employer with mobile employees; Recent trends and updates regarding income tax nexus due to remote employees; Strategies to manage tax registrations and compliance when hiring mobile and remote employees.*

Sara Goldhardt, Director, State and Local Tax, **GBQ Partners**

Jeffrey S. Reed, Partner & Chairman, State & Local Tax Practice, **Kilpatrick Townsend & Stockton LLP**

## AR. Potential to Save Cash: State Pass-Through Entity Tax Regimes

*An increasing number of states have enacted an elective Pass-Through Entity Tax. Various state pass-through entity taxes and some of the many subtleties of the elections. Federal tax treatment, the enacted/proposed legislation in California, Illinois, and New York, and the growing list of states with this elective tax.*

Michael R. Hanagan, Senior Manager, Tax Consulting, **Casto**

Michelle Drago, Director of Tax, **Blue Point Capital Partners**

Vaishali Shetty, Senior Manager, Multistate Tax, **Deloitte Tax LLP**

Courtney Clark, Partner, Multistate Tax, **Deloitte Tax LLP**



# WORKSHOP OPTIONS

## AS. **Manufacturing Outlook 2022: To Recovery and Beyond**

*What's in store for 2022. Overcoming pandemic challenges. Operational challenges & supply chain strategies. Thriving industries. Tax strategies.*

*Ali Baydoun, Principal, **UHY International***

*Russ Schabel, CFO, **Willoway Nurseries, Inc.***

*Steve Markosky, CFO, **ms consultants, inc.***

*Ron Antal, Managing Director, **RCG Tax Partners***

*Marla Schleider, Vice President, **RCG Tax Partners***

## AT. **CAT-alyt or CAT-astrophy? Recent Ohio Commercial Activity Tax (CAT) Decisions and Emerging Trends**

*CAT sourcing in **NASCAR Holdings, Inc. v. McClain** and other recent Ohio Supreme Court and Board of Tax Appeals decisions. The evolution of situsing of sales of goods and services. Limitations on what constitutes a "gross receipt" and how federal income and GAAP affect these determinations including the current debates related to contra-revenue accounts, discounts, funds of another, etc. Structuring and planning to maximize exclusions from the tax base, including agency and similar relationships. Summary of situsing issues being debated.*

*Deb McGraw, Member, **Zaino Hall and Farrin LLC***

*Richard B. Fry, III, Taxation Practice Group Chair, **Buckingham, Doolittle & Burrough***

*Sarah Wise, Legal Counsel, CAT, FIT, and Municipal Taxes, **Ohio Department of Taxation***



# WORKSHOP OPTIONS

WEDNESDAY, JANUARY 26

OPTIONAL ETHICS WORKSHOP 3:15pm - 4:15pm

## **AU. Diversity, Equity and Inclusion: Recruiting & Retaining Diverse Talent in a Changing World (1 hr. CPE & CLE Ethics Credit)**

*Valuable insights into employees either embracing remote work as a “new normal” unable to have that typical face-to-face connection or are slowly making their return to the office. Best practices on diversity, equity and inclusion, a continuing focus for recruiters and employers. How job candidates make job choices based on their assessment of a company’s visible diversity, equity and inclusion commitment. How racially and ethnically diverse employees have higher levels of engagement with an employer if they feel that the organization aligns with their values, and enables them to bring their authentic self to work and thrive.*

*Angela Bretz, Senior Vice President, Chief Diversity and Talent Acquisition Officer,  
**Nationwide Insurance***

*Rita McNeil Danish, Diversity, Equity & Inclusion Strategic Partner, **Taft, Stettinius & Hollister LLP***