



## David A. Froling

Partner | Columbus Office

**Columbus** 614.464.3022 | **Fax** 614.719.4959

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Mr. Froling is a partner in the Vorys Columbus office and a member of the tax group. He has extensive experience with all types of state and local tax issues and in particular, matters involving corporation income/franchise tax, pass through entity tax, commercial activity tax, sales and use tax, personal income tax, trust tax, dealers in intangibles tax, municipal income tax, and unclaimed funds (escheat).

### His notable experience includes:

- Representing clients before the Ohio Department of Taxation, the Ohio Board of Tax Appeals, and the Ohio Supreme Court.
- Successfully negotiating numerous multi-year, multi-issue, state and local tax settlement agreements.
- Advising clients on the Ohio tax implications of mergers, acquisitions, and divestitures including related I.R.C. 338(h)(10) elections.
- Advising clients on the application of Ohio's "anti-pic" corporation income/franchise tax addback statute and related exceptions, deductions, and considerations.

Mr. Froling is a member of the Ohio State Bar Association and the Columbus Bar Association.

Mr. Froling has lectured on state and local tax topics for the Council on State Taxation (COST), the Tax Executives Institute (TEI), the Ohio Petroleum Marketers and Convenience Store Association, the Ohio Manufacturers Education Council, and private client seminars.

Mr. Froling received his J.D. and LL.M, Taxation from Capital University Law School and his B.S. from The Ohio State University.

Before joining Vorys, Mr. Froling was a senior manager for KPMG, LLP. Before joining KPMG, Mr. Froling managed the tax department for Bath & Body Works, Inc.

### Practice Areas

Litigation

Taxation

### Industries

Manufacturing

Retail

### Education

Capital University Law School,  
J.D., LL.M., Taxation, 1995

The Ohio State University, B.S.,  
1990

## David A. Froling (Continued)

### Publications

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

*Client Alert:* Issuance of Rules for the InvestOhio Program

*Client Alert:* Ohio Supreme Court Reverses The Ohio Board of Tax Appeals...

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

### Events

21st Annual Ohio Tax Conference

2011 Annual Ohio Tax Course

20th Annual Ohio Tax Conference

19th Annual Ohio Tax Conference

18th Annual Ohio Tax Conference

### Bar and Court Admissions

Ohio