

# Services

## Taxation

### Practice Contact

Anthony L. Ehler

### Attorneys

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John S. Collins

Andrew E. DeBord

Bailey R. Drexler

Bryan J. Farkas

Victor J. Ferguson

David A. Froling

Lauren N. Fromme

Jenica A. Fuller

John F. Furniss III

Suzanne R. Galyardt

Sheila Nolan Gartland

Melanie S. Harshman

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Marcus A. Hughes

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Lauren M. Johnson

Christopher J. Knezevic

Megan Savage Knox

Amanda M. Kuehner

J.B. Lind

Michael Mangan

Joseph B. Mann

Vorys provides clients with pragmatic counsel and legal advice on everything from tax planning related to a multitude of varying corporate transactions to succession planning for family businesses; from site selection to maximize development incentives to preparing for routine tax audits. And, although we strive to help our clients avoid disputes, Vorys has a talented group of attorneys prepared to address federal, state and local tax controversies, defend clients in tax audits, valuation disputes and other disputed issues.

## What We Do

Vorys provides sophisticated, comprehensive and experienced tax counsel to our full range of clientele. Our tax practice includes:

- A team dedicated to all aspects of **federal tax** as part of our general representation of clients and as special tax counsel
- A renowned team of **state and local tax (SALT)** attorneys who regularly assist clients with tax analysis, audit preparation and defense, identification of tax refunds and multistate services
- One of the largest multi-state **economic development incentives** practices based in a U.S. law firm working on some of the most sophisticated deals in the country
- A group of attorneys dedicated to **property tax management** focused on helping clients identify opportunities to plan for and reduce their tax burdens
- A nationally recognized, band 1 team of **trust and estate** lawyers providing counsel on all aspects of wealth transfer and preservation
- A group with decades of experience who provide strategic insight to all variety of **nonprofit and tax-exempt organizations**

## Who We Represent

From large publicly held businesses to individuals, our tax attorneys address the unique needs and ever-changing requirements of our large client base. Our clients include national retailers, automobile manufacturers, financial institutions, real estate developers, high tech corporations, health care providers and much more.

Michelle Shiao-Fin McIntosh

Sandra Lyn McKenna

Edwin D. Miller

Jeffrey Allen Miller

Karen M. Moore

Stephen C. Musilli

William G. Noe

Jacinto A. Núñez

Emily S. Pan

Michael A. Petrecca

D. Scott Powell

Nicholas M.J. Ray

Steven R. Rech

Michael G. Schwartz

Shelley D. Seavolt

Steven L. Smiseck

Lindsay Doss Spillman

Jordan T. Steiner

Jonathan K. Stock

Jill S. Tangeman

Carolyn A. Weich

Rebecca "Elissa" Wilson

Molly A. Wood

Scott J. Ziance

#### Areas Of Concentration

Federal Taxation

Property Tax Management

State and Local Taxation

Tax and Economic Development  
Incentives

## Recognition

We have earned both national and state recognition for our tax practice in the 2023 *U.S. News – Best Lawyers*® “**Best Law Firms**” report, as well as state recognition in the prestigious *Chambers USA* guide. Our trust and estate practice has also been recognized as a top tier practice by Chambers and Partners for several years in a row in its *High Net Worth* guide.

Several of our tax attorneys have also been selected by their peers for inclusion in the *Best Lawyers in America*® 2023 edition and the 2023 *Best Lawyers in America* “**Ones to Watch**” list.

## News

News, 6.1.2023

Thirty-Three Vorys Attorneys Ranked in 2023 *Chambers USA* Guide

News, 4.28.2023

Ziance Receives NAIOP of Ohio President's Award for Excellence

News, 2.14.2023

Vorys Expands Economic Development Incentives Team with Economic Development Manager

News, 1.18.2023

Vorys Expands Nationwide Property Tax Team with Experienced Texas Tax Lawyer

News, 1.3.2023

Vorys Elevates 15 to Partner

News, 12.22.2022

Ziance Interviewed for a *Columbus Business First* Story Titled, “Ohio's transformational mixed-use tax credit: Lessons learned from the second round of awards”

News, 11.3.2022

Vorys Receives 69 Tier One Rankings on 2023 *U.S. News – Best Lawyers* “Best Law Firms” List

10.19.2022

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

[News, 10.6.2022](#)

Gartland Awarded the Robert L. Hausser Memorial Award by Ohio State Bar Association's Real Property Section

[News, 8.18.2022](#)

115 Vorys Attorneys Named to the 29th Edition of The Best Lawyers in America® List; 33 Vorys Attorneys Named to Best Lawyers: Ones to Watch in America List

[6.29.2022](#)

59 Vorys Attorneys Included in 2022 *Columbus CEO's Best Lawyers*

[6.1.2022](#)

Thirty-Three Vorys Attorneys included in 2022 Chambers USA Guide

[4.13.2022](#)

Columbus City Development Attorney Re-Joins Vorys, Will Focus on Economic Development Incentives Work

[News, 1.24.2022](#)

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

[News, 1.4.2022](#)

More Than 40 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars Lists

[News, 1.3.2022](#)

Vorys Elevates 13 to Partner

[News, 11.8.2021](#)

Vorys Welcomes New First-Year Associates

[News, 11.4.2021](#)

Vorys Receives 81 Tier One Rankings on 2022 U.S. News – Best Lawyers "Best Law Firms" List

[News, 10.12.2021](#)

Experienced Business Tax and Wealth Transfer Attorney Michael Petrecca Joins Vorys

[News, 8.19.2021](#)

116 Vorys Attorneys Named to 2022 *Best Lawyers in America* List; 34 Vorys Attorneys Named to *Best Lawyers' "Ones to Watch"* List

[News, 5.20.2021](#)

Thirty-Three Vorys Attorneys included in 2021 Chambers USA Guide

[News, 4.28.2021](#)

Ray Quoted in *Columbus Business First* Story Titled "New Ohio Law Aims to Help Property Owners Hampered by Pandemic"

[News, 2.1.2021](#)

Gartland Profiled In University of Toledo College of Law Story Titled “Optimizing Flexibility Creates Rewarding & Expanding Practice”

[News, 12.17.2020](#)

More Than 30 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

[News, 11.5.2020](#)

Vorys Receives 68 Tier One Rankings on 2021 U.S. News – Best Lawyers “Best Law Firms” List

[News, 9.15.2020](#)

Sherwin-Williams Names Vorys as a Key Partner for its New Global Headquarters and R&D Center Project

[News, 8.20.2020](#)

112 Vorys Attorneys Named to 2021 *Best Lawyers in America* List; 26 Vorys Attorneys Named to Best Lawyers’ Inaugural “Ones to Watch” List

[News, 5.6.2020](#)

Ray Quoted in Bisnow Real Estate Story Titled “Tax Attorneys Expect A Wave Of Coronavirus Tax Appeals”

[News, 3.27.2020](#)

Ziance Quoted in *Tax Notes* Story Titled “COVID-19, Force Majeure, and Tax Incentive Agreements”

[News, 12.9.2019](#)

Thirty-Nine Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

[News, 11.7.2019](#)

Vorys Receives 66 Tier One Rankings on 2020 U.S. News – Best Lawyers “Best Law Firms” List

[News, 10.1.2019](#)

Pan Selected as one of Cincinnati Business Courier’s 2019 40 Under 40 Honorees

[News, 9.4.2019](#)

Ohio Development Services Agency’s Former Chief Counsel Joins Vorys Economic Development Incentives Team

[News, 8.15.2019](#)

More Than 100 Vorys Attorneys Named to 2020 Best Lawyers in America® List

[News, 8.15.2019](#)

Twelve Vorys Attorneys Named 2020 Lawyers of the Year by Best Lawyers

[News, 7.22.2019](#)

Mann Quoted in *Columbus Business First* Story Titled “Opportunity Zones Primed for Business”

[News, 7.22.2019](#)

Ziance Quoted in *Columbus Business First* Special Report on Qualified Opportunity Zones Titled "Great Expectations"

[News, 4.30.2019](#)

Vorys Plays Key Role in the Dayton Arcade Project

[News, 11.15.2018](#)

Ziance Quoted in *Springfield News-Sun* Story Titled "Springfield Housing: Experts Say Funding Tool Becoming More Common for Development"

[News, 8.15.2018](#)

More Than 100 Vorys Attorneys Named to 2019 Best Lawyers in America® List

[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, 12.12.2017](#)

Ziance Elected as President of NAIOP of Ohio

[News, 12.5.2017](#)

56 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

[News, 10.31.2017](#)

Vorys Receives 70 Tier One Rankings on 2018 U.S. News – Best Lawyers "Best Law Firms" List

[News, 8.17.2017](#)

More Than 100 Vorys Attorneys Named to 2018 The Best Lawyers in America® List

[News, 8.17.2017](#)

Twenty Vorys Attorneys Named 2018 Lawyers of the Year by Best Lawyers

[News, 5.23.2017](#)

Vorys Expands National Economic Development Incentives Practice

[News, 3.28.2017](#)

54 Vorys Attorneys Named on *Columbus CEO's* "Top Lawyers" List

[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, 11.1.2016](#)

Vorys Receives 71 Tier One Rankings on 2017 U.S. News- Best Lawyers "Best Law Firms" List

[News, 8.15.2016](#)

More Than 100 Vorys Attorneys Named to 2017 The Best Lawyers in America® List

[News, 12.2.2015](#)

More Than 60 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

[News, 11.2.2015](#)

Vorys Receives 67 Tier One Rankings on 2016 U.S. News- Best Lawyers "Best Law Firms" List

[News, 8.17.2015](#)

More Than 100 Vorys Attorneys Named to 2016 The Best Lawyers in America® List

[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, 12.3.2014](#)

More Than 70 Vorys Attorneys Included on 2015 Ohio Super Lawyers and Rising Stars List

[News, 11.3.2014](#)

Vorys Receives 63 Tier One Rankings on 2015 U.S. News - Best Lawyers "Best Law Firms" List

[News, 8.18.2014](#)

More Than 100 Vorys Attorneys Named to 2015 The Best Lawyers in America® List

[News, 1.1.2014](#)

Vorys Elevates Eight to Partner

[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

[News, 9.3.2013](#)

Ziance Quoted in *Columbus Dispatch* Story on JobsOhio

[News, 8.14.2013](#)

More Than 100 Vorys Attorneys Named to 2014 *The Best Lawyers in America*® List

News, 6.3.2013

Vorys Houston Office Continues Expansion With Two New Attorneys

News, 2.11.2013

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

News, 1.23.2013

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

News, 1.2.2013

Vorys Elevates 13 to Partner

News, 12.17.2012

Vorys Attorneys Recognized as 2013 Ohio Super Lawyers and Rising Stars

News, 12.10.2012

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

News, 11.1.2012

Vorys Receives 63 Tier One Rankings on 2013 *U.S. News - Best Lawyers* "Best Law Firms" List

News, 9.12.2012

Six Vorys Attorneys Named 2013 Lawyers of the Year by Best Lawyers

News, 8.23.2012

126 Vorys Attorneys included in the 2013 *The Best Lawyers in America*® List

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, 11.1.2011

Vorys Ranked a "Best Law Firm" in 26 National and 47 Metropolitan Categories in *U.S. News - Best Lawyers* List

News, 10.3.2011

Ray quoted in *Toledo Blade* Article on Requests to Reduce Property Tax Values

News, 9.6.2011

More than 100 Vorys Attorneys named on 2012 The Best Lawyers in America® List

News, 3.17.2011

72 Vorys Attorneys Recognized as 2011 Ohio Super Lawyers and Rising Stars

News, 1.3.2011

Vorys, Sater, Seymour and Pease LLP Welcomes New Associates

News, 9.17.2010

Vorys Ranks in 26 Categories in Inaugural U.S. News – Best Lawyers "Best Law Firms" List

News, 8.30.2010

Vorys Partner Named President of Board of Jewish Family Service

News, 8.9.2010

Vorys Ranked #1 Law Firm in Ohio on 2011 *Best Lawyers in America*® list

News, 6.29.2010

Vorys Partner Named President of Cincinnati Estate Planning Council

News, 1.6.2010

Vorys Expands State and Local Tax Practice with Nicholas Ray

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, 12.22.2009

54 Vorys Attorneys Recognized as 2010 Ohio Super Lawyers

News, 12.22.2009

Nine Vorys Attorneys Selected As 2010 Leading Lawyers By *Cincy Magazine*

News, 12.22.2009

20 Vorys Attorneys Named Ohio Rising Stars

News, 11.19.2009

Vorys Attorney Named "Lawyer of the Year" by Best Lawyers®



News, 9.28.2009

Vorys Partner Named to Board of Directors of Easter Seals Central and Southeast Ohio, Inc.

News, 11.3.2008

Teague and Kappel featured in *Legal Bisnow* article "Lobbying Report"

News, 10.21.2008

Vorys Assembles Interdisciplinary Financial Crisis Team

News, 1.17.2008

Vorys Elevates Seven Attorneys to Partner

News, 4.12.2007

Ehler Named to Public Expenditure Council Board

## Publications

Authored article, Spring 2023

*The Evaluator* Spring 2023

Authored article, Spring 2023

*The Evaluator* Spring 2023: Deadlines Looming Across the U.S.

Authored article, Spring 2023

*The Evaluator* Spring 2023: Valuation Analysis

Authored article, Spring 2023

Q&A with Chris Muntifering, Executive Director of the Institute for Professionals in Taxation

Authored article, Spring 2023

Development Incentives Quarterly: Spring 2023

Client alert, 3.22.2023

Treasury Finalizes Rules Mandating Electronic Filing of Certain IRS Forms

Client alert, 3.21.2023

Picture Becoming Clearer for the Inflation Reduction Act Tax Credits

Authored article, Winter 2023

*The Evaluator* Winter 2023: Valuation Analysis

Authored article, Winter 2023

*The Evaluator* Winter 2023

Authored article, Winter 2023

*The Evaluator* Winter 2023: Deadlines Looming Across the U.S.

[Authored article, Winter 2023](#)

*The Evaluator* Winter 2023: Time to File Real Property Tax Complaints in Ohio for Tax Year 2022

[Authored article, Fall 2022](#)

*The Evaluator*: Fall 2022

[Authored article, Summer 2022](#)

Building Bigger More Often: Trends and Impacts in the New Frontier of Megaprojects

[Authored article, Summer 2022](#)

Expansion of Ohio Opportunity Zones Tax Credit Program Creates Opportunities

[Authored article, Summer 2022](#)

Supporting Investment Outside the Three C's: The Expanded Ohio Historic Preservation Tax Credit Enhances Another Tool for Projects beyond Ohio's Major Cities

[Authored article, Summer 2022](#)

*Development Incentives Quarterly*: Summer 2022

[Authored article, 7.12.2022](#)

Tax-Free Exchanges of Energy and Mineral Properties

[Client alert, 7.7.2022](#)

Superfund Excise Tax on Chemicals Has Been Revived

[Client alert, 6.6.2022](#)

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

[Authored article, 3.2022](#)

*The Evaluator*: March 2022 Valuation Analyses

[Authored article, 3.2022](#)

*The Evaluator*: Deadlines Looming in 9 States - March 2022

[Client alert, 2.10.2022](#)

Time to File Real Property Tax Complaints in Ohio for Tax Year 2021

[Winter 2021](#)

*Development Incentives Quarterly*: Winter 2021

[Client alert, 12.20.2021](#)

Ohio Senate Passes Significant Real Property Tax Reforms

## Client alert, 12.14.2021

New Accounting Rules for Disclosing Government Incentives – Effective for Fiscal Periods after December 15, 2021

## Authored article, Fall 2021

The Evaluator: Fall 2021 Valuation Analyses

## Fall 2021

*Development Incentives Quarterly*: Fall 2021

## Client alert, 9.27.2021

QOF Investment by December 31, 2021 Required to Maximize Federal Qualified Opportunity Zone Tax Benefits

## Authored article, Summer 2021

Ohio Budget Bill Extends Temporary COVID-Driven Pro-Employer Local Withholding Tax Provisions; Provides Employers Additional Safe Harbors

## Client alert, 7.28.2021

New Megaprojects Incentives in Ohio

## Client alert, 7.26.2021

Ohio Enacts New Reporting Requirements for Owners of Real Property Exempt From Real Property Taxation

## Client alert, 7.1.2021

Governor Signs Repeal of Ohio Sales Tax on Employment Services

## Client alert, 7.1.2021

Budget Bill Delivers New Incentive Opportunities

## Client alert, 6.30.2021

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

## Authored article, Summer 2021

Lessons from EDI Litigation

## Client alert, 6.29.2021

Ohio General Assembly Votes to Repeal Sales Tax on Employment Services

## Client alert, 6.29.2021

Ohio General Assembly Votes to Repeal Sales Tax on Employment Services

## Summer 2021

*Development Incentives Quarterly*: Summer 2021

Authored article, Summer 2021

American Rescue Plan Funds

Authored article, Summer 2021

How PE Firms' Portfolio Companies Can Use Economic Development Incentives to Help Grow the Bottom Line

Authored article

*The Evaluator*: Deadlines Looming in 7 States - Summer 2021

Authored article

*The Evaluator*: Summer 2021 Valuation Analyses

Client alert, 4.28.2021

Real Property Tax Exemption for Permanent Supportive Housing is Legislatively Affirmed

Client alert, 4.27.2021

Ohio Enacts Limited-Time COVID-19 Real Property Tax Valuation Relief

Client alert, 4.7.2021

Ohio Diversity and Inclusion Incentives Programs

Authored article, Winter 2021

Transformational Mixed-Use Development Tax Credit

Authored article, Winter 2021

Vorys Hosts 2021 Economic Development Incentives Conference

Winter 2021

*Development Incentives Quarterly*: Spring 2021

Authored article, Winter 2021

Q&A with Jim Staton of the Indiana Economic Development Corporation

Authored article, 2.24.2021

Are 501(c)(3) Nonprofit Organizations Subject to Real Property Taxation?

Client alert, 2.9.2021

Time to File Real Property Tax Complaints in Ohio for Tax Year 2020

Client alert, 1.15.2021

*Federal Tax Bulletin*: Congress Temporarily Expands Deductibility of Business Meals Through 2022

Client alert, 12.30.2020

Federal COVID Relief Act Expands Availability of the Employee Retention Tax Credit

[Client alert, 12.28.2020](#)

*Federal Tax Bulletin*: Retroactive Deductibility of PPP-Funded Expenses Included in Federal COVID Relief Act

[Client alert, 12.23.2020](#)

CTRA Would Extend Employer Tax Credits for Paid Leave Under FFCRA Framework

[Client alert, 12.10.2020](#)

Transformational Mixed-Use Development Tax Credit

[Client alert, 12.1.2020](#)

Be Aware of the Federal Employment Tax Treatment of Holiday Gifts to Employees

[Authored article, Fall 2020](#)

*Development Incentives Quarterly*: Fall 2020

[Client alert, 11.20.2020](#)

*Federal Tax Bulletin*: IRS Guidance Clarifies Non-Deductibility of PPP-Funded Expenses Where Loan Forgiveness is Reasonably Expected

[Authored article, Fall 2020](#)

Q&A with Dennis Shea of *Area Development*

[Authored article, Fall 2020](#)

Local Resource Manufacturing Tax Credit Enacted in Pennsylvania

[Authored article, Fall 2020](#)

Nondisclosure Agreements in Economic Development: Best Practices and Special Public Entity Issues

[Authored article, \*Tax Law360\*, 9.8.2020](#)

Ohio Remote-Work Tax Bills Would Unduly Burden Employers

[Client alert, 8.31.2020](#)

Treasury Issues Guidance on Elective Deferral of Employee Social Security Tax Withholding

[Authored article, Summer 2020](#)

Q&A with Kelli Saunders of DHL Supply Chain

[Authored article, Summer 2020](#)

Public Records – For Major Incentives, a Michigan Case Shows Some Rules Can Be Rethought

[Authored article, Summer 2020](#)

Indemnification Provisions in Incentives Agreements: Best Practices and Special Public Entity Issues

[Authored article, Summer 2020](#)

*Development Incentives Quarterly*: Summer 2020

Client alert, 8.14.2020

*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

Client alert, 8.11.2020

Deferring Social Security Tax Withholding

Client alert, 8.7.2020

Court Strikes Down Key Parts of DOL's Rule on the Families First Coronavirus Response Act

Client alert, Summer 2020

D.C. Council Opens the Door for D.C. to Join 18 Other States Providing Low-Income Housing Tax Credits

Client alert, 6.29.2020

Temporary Access to TIF Funds for Municipalities and Townships

Client alert, 6.8.2020

*Federal Tax Bulletin:* PPPFA Eliminates Restriction on Ability of PPP Loan Recipients to Defer 2020 Employer Social Security Tax Payments

Client alert, 5.29.2020

Ohio Board of Tax Appeals Reverses Course on Real Property Tax Exemptions for Permanent Supportive Housing Facilities

Client alert, 5.22.2020

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

Client alert, 5.8.2020

Treasury Relents on Employee Retention Tax Credit for Health Benefits Provided to Unpaid Employees

Client alert, 5.5.2020

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

Client alert, 5.4.2020

IRS Releases FAQs with Additional Guidance on the CARES Act Employee Retention Tax Credit

Client alert, 5.1.2020

*Federal Tax Bulletin:* IRS Concludes That Employer Expenditures Eligible for PPP Loan Forgiveness Are Not Deductible

Client alert, 4.10.2020

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

Client alert, 4.8.2020

Ohio Economic Development Agencies Engaged in COVID-19 Relief Efforts

[Client alert, 3.31.2020](#)

*Federal Tax Bulletin*: CARES Act Provides a Number of Tax Benefits to Businesses

[Client alert, 3.30.2020](#)

Important Open Meetings Act Temporary Provisions

[Client alert, 3.27.2020](#)

*Federal Tax Bulletin*: CARES Act Extends Deadline for Payment of 2020 Employer and Self-Employment Social Security Tax

[Client alert, 3.24.2020](#)

*The Evaluator*: Special Edition: COVID-19 State-by-State Real Property Tax Impacts

[Client alert, 3.23.2020](#)

What to Do With Your Incentive Agreements in This Challenging COVID-19 Time

[Client alert, 3.23.2020](#)

*Federal Tax Bulletin*: Treasury Issues New Notice on Tax Filing and Payment Deadlines, Eliminating Prior Caps

[Client alert, 3.20.2020](#)

Overview of Federal Coronavirus (COVID-19) Relief Bills

[Client alert, 3.20.2020](#)

*Federal Tax Bulletin*: Treasury Extends April 15 Deadline For Making Tax Payments and Filing Tax Returns

[Client alert, 3.19.2020](#)

The Families First Coronavirus Response Act: What Employers Need to Know

[Client alert, 1.30.2020](#)

*Federal Tax Bulletin*: Final Qualified Opportunity Zone Regulations Adopt Many Changes

[Authored article, Winter 2020](#)

*The Evaluator*: Deadlines Looming in 15 States

[Client alert, 1.21.2020](#)

*Federal Tax Bulletin*: Retroactive Repeal of the 'Parking Tax' for Tax-Exempt Employers

[Authored article, Winter 2020](#)

*The Evaluator*: January 2020 Valuation Analyses

[Client alert, 1.14.2020](#)

*Health Care Alert*: Real Property Tax Exemptions for Your Residential Care Facilities and Nursing Homes May Be at Risk

[Client alert, 1.7.2020](#)

*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

[Client alert, 11.13.2019](#)

*Federal Tax Bulletin:* Key Timing Issues for Qualified Opportunity Fund Investments

[Authored article, 11.5.2019](#)

Valuation Analyses

[Client alert, 10.29.2019](#)

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

[Authored article, 7.17.2019](#)

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

[Authored article, 7.17.2019](#)

Multistate Review of Property Tax Decisions and Developments

[Client alert, 7.10.2019](#)

*Client Alert:* Ohio Senate Unanimously Passes Legislation to Create Enhanced Economic Development Incentives for Megaprojects

[Authored article, 4.10.2019](#)

Multistate Review of Property Tax Developments and Decisions

[Authored article, 4.10.2019](#)

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

[Authored article, 3.7.2019](#)

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

[Authored article, 1.8.2019](#)

Time to File Real Property Tax Complaints in Ohio for Tax Year 2018

[Authored article, 1.8.2019](#)

Time is Running Out to File Appeals Across the Country

[Client alert, 1.2.2019](#)

*Client Alert:* New IRS Guidance Addresses the Tax Cost of Providing Parking to Employees, Even for Tax-Exempt Employers

[Client alert, 12.28.2018](#)

*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)



**Client alert, 12.18.2018**

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

**Client alert, 11.26.2018**

*State and Local Tax Alert:* Ohio Supreme Court Clarifies Sales Tax Law on Business Purchase of Promotional Items

**Client alert, 10.31.2018**

*Federal Tax Bulletin:* Qualified Opportunity Zones: Proposed Regulations Provide Investors with Guidance on Several Important Questions

**Client alert, 10.4.2018**

*Client Alert:* Have You Recently Been Assessed Federal Civil Penalties for Late-Filed or Incorrect Forms W-2? We Should Talk.

**Client alert, 9.10.2018**

*Client Alert:* Proposed Legislation in Ohio to Create Tax Credit for Opportunity Zone Investments

**Client alert, 8.21.2018**

*Federal Tax Bulletin:* Prompt Action Urged for LLC and Partnership Agreements that Do Not Yet Address New Partnership Audit Rules

**Authored article, 8.2018**

Time Is Running Out to File Appeals in Nine States

**Authored article, 8.2018**

Multistate Review of Property Tax Decisions and Developments

**Authored article, 6.14.2018**

Deeds of Trust and Statutory Liens

**State Bar of Texas, Oil, Gas & Mineral Title Examination CLE**

**Authored article, 5.2018**

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

**Authored article, 5.2018**

Multistate Review of Property Tax Decisions and Developments

**Client alert, 4.11.2018**

*Client Alert:* Carried Interests and Investment Management Fees: Certain Tax Reform Changes for Fund Managers

**Client alert, 3.12.2018**

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

Authored article, 3.2018

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

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Multistate Review of Property Tax Decisions

Client alert, 2.19.2018

*Client Alert:* Additional Guidance Available Regarding Selection of “Qualified Opportunity Zones” Ahead of Imminent Deadline

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*Client Alert:* New Federal Qualified Opportunity Zone Program

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*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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*Client Alert:* 20% Deduction for Qualified Business Income of Individuals

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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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IRS Announces that Marginal Well Production Credits are Available for 2016 Natural Gas Production

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Client alert, 8.29.2017

*Client Alert:* Transportation Financing District Introduced in Ohio

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*Client Alert:* Time is Now for Central Ohio Property Owners to Challenge Property Tax Valuation Increases

[Client alert, 7.11.2017](#)

*State and Local Tax Alert:* Ohio Supreme Court Overturns Reliance upon Leased Fee Sales for Real Property Tax Purposes

[Client alert, 7.11.2017](#)

*Client Alert:* Ohio Supreme Court Decision a Positive Development for Ohio Retailers

[Client alert, 6.30.2017](#)

*Client Alert:* Proposed Regulations Confirm Broad Scope of New Partnership Audit Rules, Affecting Partnerships and LLCs Treated as Partnerships - Is Your Operating Agreement Ready?

[Client alert, 6.13.2017](#)

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

[Client alert, 5.23.2017](#)

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

[Client alert, 5.16.2017](#)

Cause Marketing May Cause Charitable Compliance Requirements

[Authored article, Cincinnati Business Courier, 2.23.2017](#)

Tax Tips: Maximize Your Donations

[Authored article, OOGA Bulletin, 1.2017](#)

Enhanced Oil Recovery Credits and Marginal Well Production Credits: Potential Availability for 2016

[Client alert, 11.18.2016](#)

*Client Alert:* Micro-Captive Insurance Companies - New IRS Reporting Requirements

[Authored article, Fall 2016](#)

Is Your Project a Candidate for NMTC Funding?

[Client alert, 11.14.2016](#)

*Client Alert:* Recent Changes to Federal Partnership Tax Rules Eliminate Usefulness of Bottom-Dollar Guarantees and Reduce Effectiveness of Debt-Financed Distributions to Avoid Disguised Sale Treatment

[Client alert, 8.23.2016](#)

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

[Client alert, 6.23.2016](#)

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

**Client alert, 5.3.2016**

*Client Alert:* Proposed Regulations Would Treat Certain Related-Party Debt Instruments Issued on or After April 4, 2016 as Stock for Federal Tax Purposes

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Time to File Ohio 2015 Real Property Tax Complaints

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Analysis of Appeals of BTA Decisions

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Ohio Supreme Court Decisions

**Client alert, 1.6.2016**

*State and Local Tax Alert:* Digital Advertising Services Targeted for Ohio Sales Tax

**Client alert, 12.1.2015**

*Client Alert:* New Partnership Audit Rules Impose Federal Income Tax Liability Directly on Partnerships/LLCs

**Client alert, 9.16.2015**

*State and Local Tax Alert:* Board of Tax Appeals Decides First Case Concerning Allocation of Property Taxes from Horizontal Drilling

**Client alert, 8.6.2015**

*Client Alert:* Changes to Federal Tax Return Filing Deadlines

**Client alert, 7.17.2015**

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

**Client alert, 7.14.2015**

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

**Client alert, 7.13.2015**

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

**Client alert, 6.15.2015**

*State and Local Tax Alert:* Ohio Department of Taxation to Begin Use Tax Audits

**Client alert, 2.19.2015**

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

**Client alert, 2.18.2015**

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

[Client alert, 2.17.2015](#)

Governor Kasich Proposes Significant Severance Tax Increase

[Client alert, 2.13.2015](#)

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

[Client alert, 1.9.2015](#)

*State and Local Tax Alert:* Ohio General Assembly Passes Municipal Income Tax Reform Legislation

[Authored article, \*Journal of State Taxation\*, 12.1.2014](#)

The Ohio Commercial Activity Tax: Audit Trends and Latest Developments

[Authored article, 11.3.2014](#)

Appeals of BTA Decisions Skyrocket

[Authored article, 11.3.2014](#)

Ohio Supreme Court Decides Several Significant Cases Related to Real Property Taxation

[Authored article, 11.3.2014](#)

41 of Ohio's 88 Counties are Reappraising or Updating Tax Valuations for 2014

[Authored article, 11.3.2014](#)

The Evaluator - Fall 2014

[Authored article, November/December 2014](#)

It's Time to Update Your Tax Sharing Agreement – And If You Do Business in Ohio You'll Need a Second One

[Client alert, 7.2.2014](#)

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

[Client alert, 6.18.2014](#)

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

[Client alert, 5.27.2014](#)

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

[Client alert, 5.22.2014](#)

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

[Client alert, 5.15.2014](#)

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

Authored article, *Journal of State Taxation*, 3.19.2014

2013 Year in Review: Selected Nexus Highlights and Key Trends

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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*: Substitute Severance Tax Bill Introduced

Client alert, 1.24.2014

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

Client alert, 12.5.2013

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

Client alert, 11.22.2013

*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

Authored article, *Journal of State Taxation*, Sept-Oct 2013

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

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

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*Client Alert*: Lake Facilities Authorities Established in House Bill 59

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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

Client alert, 2.15.2013

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

Client alert, 2.15.2013

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

[Authored article, 1.24.2013](#)

The Evaluator - Winter 2013

[Client alert, 12.18.2012](#)

*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*

[Client alert, 10.26.2012](#)

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

[Authored article, 10.16.2012](#)

The Evaluator - Fall 2012

[Client alert, 6.19.2012](#)

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

[Client alert, 5.4.2012](#)

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

[Client alert, 1.12.2012](#)

*Client Alert: Ohio House Bill 225*

[Client alert, 11.18.2011](#)

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

[Client alert, 8.25.2011](#)

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

[Client alert, 8.22.2011](#)

*Client Alert: Take the First Step to Manage Your Ohio Real Property Taxes*

[Client alert, 7.1.2011](#)

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

[Client alert, 7.1.2011](#)

*Client Alert: Loyalty Program Discounts Clarified for Retail Vendors in Ohio*

[Client alert, 6.30.2011](#)

*Client Alert: InvestOhio Program to Provide Tax Incentives for Investing in Ohio Small Businesses*

[Client alert, 10.29.2010](#)

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

[Client alert, 6.14.2010](#)

*Client Alert: New, Low-Interest Options for Financing Alternative Energy Projects*

Client alert, 6.14.2010

*Client Alert:* New Advanced Energy Property Tax Exemptions

Client alert, 4.12.2010

*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, 3.31.2010

*Labor and Employment Alert:* HIRE Act Provides Tax Incentives for Businesses to Hire Unemployed Workers

Client alert, 2.4.2010

*Client Alert:* Ohio New Markets Tax Credit Program Now Available

Client alert, 12.14.2009

*Client Alert:* IRS Finalizes Employee Stock Purchase Plan Regulations

Client alert, 12.8.2009

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

Client alert, 10.5.2009

*Client Alert:* Retirement Plan Update

Client alert, 9.14.2009

*Client Alert:* Reporting and Paying Excise Taxes on Group Health Plan Compliance Failures

Client alert, 7.30.2009

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

Client alert, 7.30.2009

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

Client alert, 6.19.2009

*Client Alert:* Treasury Unveils ARRA Executive Compensation and Corporate Governance Standards

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, 12.2.2008

*Client Alert:* Transportation and Logistics Incentives



Client alert, 11.19.2008

*Client Alert:* Financial Crisis Update 6

Client alert, 10.21.2008

*Client Alert:* Financial Crisis Update 5

Client alert, 10.6.2008

*Client Alert:* Financial Crisis Update 4

Client alert, 10.2.2008

*Client Alert:* Financial Crisis Update 3

Client alert, 9.26.2008

*Client Alert:* Financial Crisis Update 2

Client alert, 9.24.2008

*Client Alert:* Financial Crisis Update 1

Client alert, 9.10.2008

*Client Alert:* Employer Identification Numbers For "Disregarded Entities"

Client alert, 2.29.2008

*Client Alert re:* Performance-Based Compensation

IRS Issues Formal Guidance on Performance-Based Compensation; New Rules Apply Prospectively

Client alert, 2.13.2008

*Client Alert re:* Private Letter Ruling 200804004 ("PLR")

Deduction at Risk: IRS Changes Position on Performance-Based Compensation Exception Under Section 162(m)

Authored article, *Business First*, 1.4.2008

"Don't Let Confusion Over Recent TIF Changes Deter Exploring Them."

Client alert, 10.2007

*Client Alert*

Employers Given Additional Year to Comply with Section 409A

Client alert, 9.2007

*Client Alert*

Mixed Relief for Section 409A: IRS Extends Documentary Compliance Deadline, Not Effective Date

Client alert, 1.15.2007

*Economic Development Alert*

New Ohio Historic Rehabilitation Tax Credit

Client alert, 9.2006

*Client Alert*

Final Regulations Issued Under Section 409A of the Internal Revenue Code

## Speaking Engagements

Event, 7.20.2023

What to Expect for 2023 Commercial Property Reappraisals

Event, 8.2.2023

Grow in Ohio: Introduction to Ohio Government: New to Ohio?

Event, 8.16.2023

Grow in Ohio: Ohio State and Local Tax Compliance

5.5.2022

House Bill 126 – The Changing Landscape for Ohio Real Property Tax Valuation

10.28.2021

Retail Law Conference 2021

8.4.2021

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

7.29.2021

Institute for Professionals in Taxation's 2021 Reconnect Conference

7.28.2021

Transformational Mixed Use Development Tax Credit Program - Part 2

1.27.2021

Newly Enacted Transformational Mixed Use Development Tax Credit Part I

12.16.2020

Doing Business Between U.S. and Canada? What you Need to Know. Can I work from Here? Employment & Tax Issues with Remote Workers

12.1.2020

How PE Firms & Portfolio Companies Can Juice IRR Through Use of Economic Development Tax Incentives (Including Enterprise Zones) Before and After Acquisition

10.20.2020

Effective Use of Economic Development Incentives in Small and Mid-Sized Communities Webinar

9.29.2020

Private Incentives Practitioners Roundtable - Outsiders' Perspectives on Best and Worst Practices for Public Economic Development Practitioners

4.16.2020

Vorys on Call: Coronavirus (April 16, 2020)

4.2.2020

Vorys on Call: Coronavirus (April 2, 2020)

2.17.2020

Institute for Leadership & Advocacy

12.6.2019

2019 Economic Development 411

11.13.2019

Tax Strategies for Real Estate Transactions

11.12.2019

2019 Property Tax Symposium

10.23.2019

OML Annual Conference

10.16.2019

Advanced Commercial Real Estate Seminar

10.11.2019

NAPTA 2019 Annual Conference

9.20.2019

2019 COST Mid-West Regional State Tax Seminar

7.9.2019

Rotary Club of Marion

4.9.2019

Understanding Opportunity Zones

3.14.2019

ABA/IPT Advanced Property Tax Seminar

3.7.2019

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

2.27.2019

2019 COST Sales Tax Conference

2.6.2019

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

5.24.2018

I-70/75 Economic Development Summit

11.30.2017

Role of Tax Incentives in Real Estate Development

11.2.2017

Top Ten Tax Increment Financing Misconceptions

10.24.2017

COST 48th Annual Meeting

8.24.2017

2017 All Ohio Forum

1.26.2016

25th Annual Ohio Tax Conference

7.13.2015

Ad Valorem Tax 101 Educational Conference

*Hosted by the Ohio Oil and Gas Association*

3.9.2015

Historic Tax Credits 101: What Every CCIM Should Know

*Hosted by the CCIM Ohio Chapter*

3.2.2015

Historic Tax Credits 101: What Every Real Estate Lawyer Should Know

*Hosted by the Columbus Bar Association Real Property Law Committee*

1.27.2015

24th Annual Ohio Tax Conference

6.17.2014

Ohio Mid-Eastern Governments Association Meeting

6.12.2014

18th Annual Multistate Tax Institute

5.19.2014

The Association of Consumer Vehicle Lessors Spring 2014 Tax Committee Meeting

1.28.2014

The 23rd Annual Ohio Tax Conference

9.27.2013

Mid-West Regional State Tax Seminar

Hosted by the Council on State Taxation

6.3.2013

2013 Advanced State Income Tax School

Presented by the Institute for Professionals in 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

1.10.2013

OOGA Tax Seminar

Presented by the Ohio Oil and Gas Association Tax Committee

12.5.2012

35th Annual Real Estate Economic Seminar: 2013 Forecast

Presented by the Ohio Chapter of the Appraisal Institute

10.5.2012

Ohio State Tax Issues Update 2012

Presented by Foxmoor Continuing Education

9.27.2012

Columbus Accounting Show

Presented by The Ohio Society of CPAs

8.10.2012

2012 Annual Ohio Tax Course

Presented by Manufacturers' Education Council

6.27.2012

IPT 36th Annual Income Tax Symposium

Presented by the Institute for Professionals in Taxation

6.14.2012

16th Annual Multistate Tax Institute

Sponsored by the University of Wisconsin, Milwaukee, Sheldon B. Lubar School of Business

6.5.2012

Developing Effective Tax-Based Strategies for Ohio Oil and Gas Production

Presented by Vorys, Sater, Seymour and Pease LLP

1.24.2012

21st Annual Ohio Tax Conference

Presented by Manufacturers' Education Council

1.19.2012

You've Got Tax-Exempt Bonds! Now What?: Tax-Exempt Bond Compliance for Health Care Entities

Presented by Vorys, Sater, Seymour and Pease LLP

11.10.2011

IPT Credits and Incentives Symposium

Presented by the Institute for Professionals in Taxation

11.6.2011

IPT Income Tax Symposium

Presented by the Institute for Professionals in Taxation

10.6.2011

Ohio State Tax Issues Seminar

Presented by Foxmoor Continuing Education

8.11.2011

2011 Annual Ohio Tax Course

Presented by the Manufacturers' Education Council

7.13.2011

CityScape Columbus: A View Towards Development & Growth Opportunities

A complimentary seminar sponsored by Vorys, Sater, Seymour and Pease LLP and the Central Ohio Chapter of NAIOP

7.12.2011

CityScape Cleveland: A View Towards Development & Growth Opportunities

A complimentary seminar sponsored by Vorys, Sater, Seymour and Pease LLP and the Northern Ohio Chapter of NAIOP

6.28.2011

CityScape Cincinnati: A View Towards Development & Growth Opportunities

A complimentary seminar sponsored by Vorys, Sater, Seymour and Pease LLP, CREW Greater Cincinnati and the NAIOP Cincinnati-Northern Kentucky Chapter

6.9.2011

The Fifteenth Annual Multistate Tax Institute

Presented by the Deloitte Center for Multistate Taxation

5.19.2011

Florida State Tax Conference

Presented by the Florida Institute of Certified Public Accountants

4.8.2011

2011 Chamber Government Day

Presented by the Columbus Chamber of Commerce

3.24.2011

ABA/IPT Advanced Property Tax Seminar

Presented by the American Bar Association Section of Taxation and the Institute for Professionals in Taxation

1.27.2011

20th Annual Ohio Tax Conference

Presented by the Manufacturers' Education Council

12.3.2010

33rd Annual Real Estate Economic Seminar: 2011 Forecast

Presented by the Cardinal Ohio Chapter of the Appraisal Institute

1.28.2010

19th Annual Ohio Tax Conference

Presented by Manufacturers' Education Council

10.1.2009

2009 CREW Network Convention & Marketplace

Presented by CREW Network

5.21.2009

Forum on Affordable Housing and Community Development Law

Presented by The American Bar Association

5.14.2009

Navigating the New HUD LEAN Program

Presented by The SeniorCare Investor

1.29.2009

18th Annual Ohio Tax Conference

Presented by the Manufacturers' Education Council