

**The Most Important State & Local Tax Decisions
by the U.S. Supreme Court since 1992**

Municipal Tax Implementation • Sharing Economy
Sales & Use Tax Best Practices & National Trends
PTE, Sales & Use and CAT Audits • Audit Defense
JobsOhio & Local Economic Incentives
Direct Pay Permits • Ethics & Professionalism
Tax Issues for Manufacturers • Financial Institutions
ACA • Board of Revision • Apportionment
Mobile Workforce & Worker Classification
Indiana, Michigan, Pennsylvania & Kentucky
Mergers • Emerging Issues in State Tax Nexus
Ohio Business Tax Reform & Tax Study

**CLE/CPE
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25th ANNUAL

**The Nation's Largest
Business Tax Conference!**

Ohio Tax CONFERENCE

**Tuesday & Wednesday, January 26-27, 2016
Hyatt Regency Columbus
350 North High Street, Columbus, Ohio**

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**With Valuable Technical Expertise Provided by:
JobsOhio, Ohio Department of Taxation and Ohio's Municipalities**

25th ANNUAL Ohio Tax

CONFERENCE OVERVIEW



With arguably the best line-up of speakers in the *'quarter of a century'* history of the conference, the 25th Annual Ohio Tax Conference is one you'll want to attend. You'll benefit from the continuing education credits earned by attending and the valuable information received on major tax and jobs issues such as:

- Insights into the **major decisions of the U.S. Supreme Court** and the impact on state & local taxes of the Wynne, CMX & DMA cases ... not since 1992 has the Court been so active in SALT and the **top 10 state tax cases** with the most impact on tax policy;
- **Major national economic & tax trends and developments** including tax reform in New York, California, Indiana, Washington, Texas and Nevada, emerging issues in **state tax nexus**, the **most rapidly changing area** of taxation, and how the **2016 Presidential election** will impact business tax reform efforts within Congress;
- **Audit insights on sales & use taxes, CAT & PTE, new developments and best practices for compliance in the two major business taxes in Ohio**, sales & use tax and the CAT;
- **Industry-specific tax issues** ... the special taxation issues impacting **manufacturers and financial institutions**;
- Host of significant & timely tax issues ... how to confront tax issues such as dealing with a **mobile workforce and employment tax** developments, Ohio **pass-through entity taxation** audits, **alternative apportionment, retroactive tax laws**, state tax aspects of **mergers & acquisitions, statistical sampling, and cloud computing** commercial opportunities;
- Future of Ohio's **direct pay permits program** & how it benefits both the State of Ohio and the permit holders;
- Impact to municipal & state tax laws of recent **Ohio Supreme Court and Ohio Board of Tax Appeals** decisions including Nationwide vs. City of Columbus;
- Major trends & developments in the expansion of tax **incentives & credits** ... what's on the horizon for economic incentives & tax credits offered to help Ohio businesses maintain their competitiveness globally and major **changes to Ohio credits & incentives from H.B. 64**;
- Tax developments in the region including **Indiana's major legislative changes** on corporate income tax and sales/use tax and developments in **Michigan, Pennsylvania & Kentucky**;
- Valuable information on **property valuation** ... and winning at the Board of Revision and 'where the guidance is found' in Ohio's **'new' valuation statute**;
- Tax implications of the evolving **'sharing economy – the collaborative economy'** and a rapidly increasing number of new, technology-enabled businesses specializing in on-line marketplaces connecting small businesses with customers such as Uber, Lyft, Airbnb, Homeaway, Instacart, Lending Club and TaskRabbit;
- Insights from legislative leaders from the Ohio Senate & Ohio House of Representatives and a hearing of the **Ohio 2020 Tax Policy Study Commission**;
- Major **municipal tax reform implementation effective January 1, 2016 and model municipal ordinances**;
- **CLE/CPE ethics credits** pending for **ethics and professionalism** for state tax professionals and the unauthorized practice of law & SALT matters;
- **Best corporate tax management and tax accounting practices** including several **advanced** sessions geared for the experienced professional and basic workshops for newer professionals who may need to build more skills in a new subject area.

Attend the 25th Annual Ohio Tax Conference and join the 13,054 Corporate Tax Directors, CFOs and Professionals who have already benefitted!

 Register on-line at www.MECseminars.com

FEATURED PRESENTATIONS



David W. Berson, Ph.D., *Senior Vice President & Chief Economist, Nationwide Mutual Insurance Company*, Columbus ... Dr. Berson leads a team of economic analysts delivering economic forecasts and analyses. Prior to joining Nationwide Mutual Insurance Company, Dr. Berson served as senior vice president, chief economist, head of risk analytics, and strategist at The PMI Group; a vice president and chief economist at Fannie Mae; and staff economist at the Council of Economic Advisors and economic analyst at the Treasury Department. Dr. Berson holds a Ph.D. in economics and an M.P.P. in public policy from the University of Michigan.



June Summers Haas, *Partner, Honigman Miller Schwartz and Cohn LLP*, Lansing, MI ... Ms. Haas specializes in advising clients on a nationwide basis on multistate tax strategies, resolving tax disputes and litigating state tax cases. She is a nationally recognized expert on nexus issues. Formerly, Ms. Haas was Michigan's Commissioner of Revenue, administering 23 taxes, managing an 800 person tax revenue operation and advising the Governor and Treasurer on tax policy. She is a member of the BNA State Tax Advisory Board and the Hartman State and Local Tax Forum Advisory Board. In 2010, Ms. Haas was named to "The All-Decade State Tax Team" by State Tax Notes.



Douglas L. Lindholm, *President & Executive Director, Council on State Taxation*, Washington, D.C. ... Mr. Lindholm leads COST with a membership of nearly 600 multistate corporations, which is dedicated to preserving and promoting equitable and nondiscriminatory state taxation of multi-jurisdictional entities. Prior to taking the helm at COST, Mr. Lindholm served as Counsel, State Tax Policy for the General Electric Company. In 2006, Mr. Lindholm was named to the Tax Business 50 list of most influential tax professionals on the globe, and is the recipient of the 2009 New York University Award for Outstanding Achievement in State and Local Taxation.



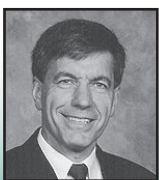
Fredrick J. Nicely, *Senior Tax Counsel, Council on State Taxation*, Washington, DC ... Mr. Nicely's role at COST is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities. Before joining COST, he served in the Ohio Department of Taxation as Deputy Tax Commissioner & Chief Legal Counsel. Mr. Nicely's undergraduate degree in psychology (with a concentration in accounting) is from the Ohio State University. He obtained his MBA and JD from Capital University in Columbus, Ohio.



Richard D. Pomp, *Alva P. Loiselle Professor of Law, U of Connecticut Law School*, Hartford, CT ... Professor Pomp is the author of a leading casebook on state taxation and more than eighty articles. Additionally his writings have appeared in The Financial Times, The Wall Street Journal, and the New York Times. He has served as a consultant to cities, states, the U.S. Congress, the IRS, the Department of Justice, the United Nations, the World Bank, the IMF, and numerous foreign countries, including China, the Philippines, Vietnam and Zambia.



Jeffrey N. Saviano, *Americas Tax Innovation Leader & Americas Indirect and State/Local Tax Leader, Ernst & Young LLP*, Boston ... As the Tax Innovation Leader, Mr. Saviano leads a team that discovers and brings to market new tax services, and creates an Innovation culture in EY's Americas Tax practice. As the leader of EY's Americas Indirect & State / Local Tax Services practice, he helps companies manage their state and local taxes in the United States and their non-income-based taxes globally. He is a member of the Editorial Advisory Board for CCH's Corporate Business Taxation Monthly, and a member of BNA's State Tax Advisory Board.



Joseph W. Testa, *Ohio Tax Commissioner, Ohio Department of Taxation*, Columbus ... Commissioner Testa was appointed by Governor John Kasich in January 2011, joining the Department with nearly 30 years of public service. He was elected Franklin County Recorder, holding that office for 8 years, and then was elected Franklin County Auditor, a position he held for 17 years. He received numerous awards including twice being selected as Auditor of the Year by the County Auditor's Association of Ohio.

25th ANNUAL
Ohio Tax

CONFERENCE AT A GLANCE



Tuesday, January 26, 2016

7:30 a.m. Registration Opens

Tote Bags & Flash Drives *sponsored by* McDonald Hopkins

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Conference Agenda in a Mobile Application *sponsored by* Zaino Hall & Farrin

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Hard Cover Spiral Notebooks *sponsored by* Baker Hostetler

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Volume I Manual *sponsored by* Honigman Miller Schwartz and Cohn

HONIGMAN

Remote Conference Proceedings *sponsored by* GBQ Partners

GBQ

Breakfast *sponsored by* Reed Smith

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Partners

8:30 a.m. Conference Welcome & Program Overview

James R. Seiwert, *Global Director, Grants & Incentives, Owens-Illinois, Inc.*, Perrysburg

8:40 a.m. Major Trends & Developments in Business Taxation ... Tax Reform in the States including New York, California, Indiana, Washington, Texas, Nevada; Presidential Elections & Impact on Business Tax Reform; MTC's ALAS Project on Transfer Pricing; Nexus; Excise Tax within the Affordable Care Act; Increased Enforcement; Economic & Social Trends & Their Impact on State & Local Taxation and Expansion of Tax Credits to Retain & Attract Business: A Lively & Free-Wheeling Panel Discussion

Jeffrey N. Saviano, *Americas Director, Indirect/SALT Services, Ernst & Young LLP*, Boston, MA
Douglas L. Lindholm, *President & Exec. Director, Council on State Taxation*, Washington, DC
Helen Hecht, *General Counsel, Multistate Tax Commission and Former General Counsel, Federation of Tax Administrators*, Washington, DC

9:45 a.m. Cinnamon Rolls Break *sponsored by* Grant Thornton



Grant Thornton

Bottled Water Stations *sponsored by* Morrison & Foerster

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STATE + LOCAL TAX

10:00 a.m. Ohio Tax & Jobs 2016... Significant Developments in Commercial Activity Tax (CAT); JobsOhio; Economic Incentives & Tax Credits; Sales & Use Tax; Municipal Income Taxation; Taxation of Pass-Through Entities & Personal Income Taxes; and Real Property Valuation & Classification

Moderator: Bruce R. Thompson, *Vice President & Associate General Counsel-Tax, Nationwide Insurance Co.*, Columbus

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

Todd Snitchler, *Member, McDonald Hopkins LLC*, Columbus

Edward J. Bernert, *Partner, Baker & Hostetler LLP*, Columbus

J. Donald Mottley, *Of Counsel, Taft, Stettinius & Hollister LLP*, Columbus

Mark A. Engel, *Partner, Bricker & Eckler LLP*, Cincinnati

12:15 p.m. Luncheon *co-sponsored by* Deloitte Tax and Taft, Stettinius & Hollister

Deloitte
Taft/







12:45 p.m. What's on the Horizon ... Priceless Insights on Tax Department Initiatives, Tax Reform, Ohio Budget and Business Taxes

Joseph W. Testa, *Tax Commissioner, Ohio Department of Taxation*, Columbus

CONFERENCE AT A GLANCE *continued*

- 1:20 p.m. **Ohio Tax Hall of Fame Ceremony**
Daniel J. Navin, *Asst. VP Tax/Economic Policy, Ohio Chamber of Commerce*, Columbus
- 1:45 p.m. **9 Interactive & Concurrent Workshops (Letters A-I)**
- 2:45 p.m. **Refreshment Break Sponsored by DuCharme, McMillen & Associates** 
- 3:00 p.m. **9 Interactive & Concurrent Workshops (Letters J-R)**
- 4:00 p.m. **Popcorn & Lemonade Break sponsored by PricewaterhouseCoopers** 
- 4:15 p.m. **9 Interactive & Concurrent Workshops (Letters S-AA)**
-
- 5:15 p.m. **Ohio Tax Networking Reception**
Interact with Your Peers, Local Municipal Tax Officials, Distinguished Members of the Ohio 2020 Tax Policy Study Commission and Invited Members from the 131st Ohio General Assembly to Discuss Business Tax Issues Impacting Ohio's Economic Future

Co-sponsored by:

- Bingham Greenebaum Doll**  **Plante Moran** 
EY  **Ryan** 
Ice Miller  **Zaino, Hall & Farrin** 
- 7:30 p.m. **Adjournment for the Day**

Wednesday, January 27, 2016

- 7:00 a.m. **Volume II sponsored by Bricker & Eckler**
Breakfast sponsored by KPMG  
- 8:00 a.m. **Great Debate: Best & Worst of State Tax Administration ... Ohio's Native Son Challenges the 'Ivory-Tower' Academic Professor from Connecticut to Another Debate, Arguing Thought-Provoking, Hot SALT Issues such as How Hot Is SALT With the U.S. Supreme Court, Retroactive Tax Laws, Nexus, MTC Activity, Alternative Apportionment, Audits, Will Congress Ever Mandate Uniformity, and Other Developments**
Referee: Albert P. Cliffel, III, *Senior Vice President, Fifth Third Bank*, Cincinnati
Richard D. Pomp, *Professor of Law, University of Connecticut*, Hartford, CT
Fredrick J. Nicely, *Senior Tax Counsel, Council on State Taxation (COST)*, Washington, DC
- 9:45 a.m. **Cinnamon Rolls Break sponsored by Clarus Partners** 
- 10:00 a.m. **Not Since 1992 Has the U.S. Supreme Court Been So Active in State & Local Taxes ... Intricacies of Wynne, CMX & DMA Decisions & Impact on State & Local Taxes**
June Summers Haas, *Partner, Honigman Miller Schwartz and Cohn LLP*, Lansing, MI
(*Ms. Haas was a former Commissioner of Revenue for the State of Michigan and Director, National Nexus Program for the Multistate Tax Commission*)
-
- 11:00 a.m. **8 Interactive & Concurrent Workshops (Letters BB-II)**
- 12:30 p.m. **Luncheon sponsored by McDonald Hopkins LLC** 
- 1:00 p.m. **Economic Outlook for 2016 and Beyond for Ohio & U.S. ... Rise of Consumer Continues, Economic Activity Accelerating, Real GNP Growth and Low Unemployment Rate & Inflation**
David W. Berson, *Ph.D., Senior Vice President & Chief Economist, Nationwide Mutual Insurance Company*, Columbus
- 2:00 p.m. **8 Interactive & Concurrent Workshops (Letters JJ-QQ)**
- 3:00 p.m. **Conference Adjournment**

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CHOICE OF 9 CONCURRENT & INTERACTIVE WORKSHOPS

Tuesday, January 26, 2016

1:45 p.m. to 2:45 p.m.

A. Implementation of Ohio Municipal Tax Reform –Provisions & Technical Corrections of Municipal Tax Uniformity Effective January 1, 2016

Priceless insights into the final enacted provisions of Am. Sub. H.B. 5 including net operating loss (NOL) carryforward, pass-through entities, occasional entrant treatment, consolidated returns, employee withholding schedules, and non-qualified deferred compensation taxation. Recent technical corrections. Comparison with former law.

Thomas Zaino, *Founder & Managing Member, Zaino Hall & Farrin LLC* and Amy Arrighi, *Chief Legal Counsel, Regional Income Tax Agency*

B. Local Economic Development Incentives—Where the Real Money Is

Ohio tax law permitting 88 county governments, 937 city & villages and 1397 townships to award local tax incentives & implement state economic development incentives to spur business growth. Complex process to gain millions in local tax incentives. How does Ohio compare to other states? Successful case studies of how local companies gained from local tax incentives.

Patty Huddle, *Senior Vice President, Columbus 2020*; Adam Bering, *Principal – Credits & Incentives Leader, Ernst & Young LLP*; David Robinson, *Principal, The Montrose Group, LLC*; David McCurdy, *Vice President & COO, Kimball Midwest*

C. **Basic:** State & Local Tax ... an Introduction to SALT & Multistate Taxation

Nexus, tax types, apportionment. Different taxes on the same activity. Apportionment methods and impacts. Financial reporting issues. Audit exposure. Sales and use tax issues. Local taxes. Credits and incentives. Use of examples to illustrate major points.

Robert Woolley, *Partner & Ohio SALT Leader, Plante Moran* and Michael Baker, *State & Local Tax Director, Michael Baker Associates*

D. Dealing with a Mobile Workforce & Employment Tax Challenges Faced by Multistate Employers

Recent trends on handling multistate travel and the different state rules on trailing liabilities, including equity, deferred compensation and severance. Practical experience on state payroll tax audits, including aggressive states & key areas of focus. Best practices in the development of a multi-state withholding policy. Ohio municipal income withholding, implication of reform and understanding Ohio's occasional entrant rule.

Sara Goldhardt, *Director, SALT Services, GBQ Partners LLC*; Alexander Thomas, *Manager - State and Local Employment Tax, PricewaterhouseCoopers LLP*; Patty Evans, *Director Income Tax Audits & Advisory, The Wendy's Company*

E. *Advanced:* Applying the Sales & Use Tax to New Technology

What's new in relevant technology and real life examples to compare how a technologist and tax professional (including taxing authorities) analyze the same concept. Does placing "cookies" on a computer create nexus? Can technology solve all the problems in administering sales & use tax?

Edward Bernert, *Partner, Baker & Hostetler LLP*; and Todd Whittaker, *Information Technology and Information Security Program Chair, Franklin University*

F. CAT, Sales & Use and PTE Audits ... Best Practices to Effectively Plan & Manage the Audit Process

Best practices to prepare for an audit and using methodologies & project plans to keep audits on track and completed efficiently. Forms, letters, agreements and work papers. Tips for dealing with auditors. Understanding audit results to assist with appeals.

John Trippier, *Director, Multistate Tax, Zaino Hall & Farrin LLC*; Gabe Tomlin, *Audit Manager, Ohio Department of Taxation*; Aimee DeLuca, *Vice President, Taxes, The Scotts Miracle-Gro Company*

G. Making Friends & Influencing Board of Revision ... County Auditor Roundtable

Latest developments in real property taxation & how to address them successfully at Board of Revision. Roundtable of County auditors – how they are applying those developments and how you can best address them for a successful outcome.

Mark Engel, *Partner, Bricker & Eckler LLP*; Andrea Weaver, *Auditor, Union County*; Kimbol Stroud, *Deputy Auditor, Board of Revision, Franklin County*; George Kaitza, *Auditor, Delaware County*

H. Manufacturers – National Sales Tax Issues

Various sales tax issues facing manufacturers across the nation with a focus on larger jurisdictions including OH, CA, NY, PA, IL, MI, NJ, IN. Manufacturing exemptions and how to determine if equipment qualifies. R&D exemptions. Rules related to sales for resale & exemption certificates. Documenting 'gray' issues. Working with vendors for proper tax & invoice detail.

Lee Zoeller, *Partner & State Tax Practice Group Leader, Reed Smith LLP* and Fred Dilorio, *U.S. Transaction Taxes Counsel, General Motors Corp.*

I. *Advanced:* Global Supply Chain ... Challenging State & Local Tax Issues of Global Operations

Navigating challenging SALT issues as companies' supply chain operations become global. Will SALT jurisdictions respect U.S. tax treaties? Does P.L. 86-272 apply to foreign transactions? Do foreign entities/subsidiaries have a SALT filing obligation? What's the latest on tax havens legislation?

Gianluca Pitetti, *SALT Managing Director, KPMG LLP*; Lesa Shoemaker, *Partner, SALT Practice, PricewaterhouseCoopers LLP*, and Lynne Froling, *Director, State Tax, Cardinal Health Inc.*

"One of the best things about the Ohio Tax Conference is the ability to talk to auditors and tax administrators without IDRs, discovery requests or sworn testimony being involved."

– Allan R. Thompson, *Esq., Manager, Corporate Taxes, AK Steel Corp.*, West Chester

"Top notched presentations, subject matter and speakers."

– Paul Caja, *Vice President, Taxation, MTD Products, Inc.*, Cleveland



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3:00 p.m. to 4:00 p.m.

J. Tax Challenges in the Evolving ‘Sharing Economy – The Collaborative Economy’ and the New Tech-Savvy, Venture-Capital Business Models that Fit Old Tax Laws

Tax implications of the ‘sharing economy’, a rapidly increasing number of new, technology-enabled business models such as Uber, Lyft, Airbnb, Homeaway, Instacart, Lending Club and TaskRabbit. Who is to collect, what compliance issues are associated with a large number of small, individual taxpayers, and the role of the platform-based intermediary. Nexus, employee-independent contractor classification, information reporting and individual income tax compliance.

Harley Duncan, *Managing Director, KPMG LLP* and David Godenswager, *Attorney, McDonald Hopkins LLC*

K. Unclaimed Property – Key Developments, Navigating through an Audit and Practical Tips & Best Practices to Streamline Compliance Process

Regulatory & case law developments. Practical tips for navigating an audit, working through various state voluntary disclosure agreements and best practices to get into compliance & stay there.

Mark Paolillo, *Principal & Abandoned and Unclaimed Property Practice Leader, Ryan, LLC*

L. Mergers & Acquisitions ... State Tax Planning, Traps and Recent Developments

State tax aspects. Transactional tax & income tax consequences and transactional traps to avoid. Planning & structuring for M&A transactions. Practical due diligence and best practices. Recent developments in business & non-business income.

Joel W. Pangborn IV, *General Tax Counsel, CSX Transportation, Inc.*; Jeremy Hayden, *Member & Privately-Held Business & Wealth Planning Group Practice Leader, Frost Brown Todd LLC*; Cary Hines, *Partner, Tax, BKD*

M. Basic: Best Practices in Audit Defense

Successful strategies/tactics to handle audits effectively and efficiently. The importance of pre-audit preparation & how to handle negotiations tactfully. Considerations for minimizing exposure & for identifying overpayments. Best practices in audits and defense.

Paul Tomcufcik, *Director, Sales/Use Taxes, DuCharme, McMillen & Associates, Inc.*; Kurt Davies, *Director, Audits, State & Local Taxes, The Sherwin-Williams Company*; Chad Leon, *Audit Manager, Ohio Department of Taxation*

N. Taxability of Employment Services ... Two Victories, But Will Taxpayers Prevail on Appeal to Ohio Supreme Court? Priceless Tips to Help You Prevail

Two major victories for Ohio taxpayers at Ohio Board of Tax Appeals under the theory personnel were assigned on a permanent basis. Tax statutes, case law and facts of two victories now on appeal. Tips on contract terms & conditions and contract performance that will help you prevail on audit & appeal. Future of employment services tax in Ohio.

Tony Ehler, *Partner & SALT Practice Group Chairman, Vorys, Sater, Seymour and Pease LLP*; and Sarah O'Leary, *Executive Administrator, Business, Excise and Energy Tax Divisions & Debra Day, Tax Auditor Agent, Ohio Department of Taxation*

O. Regional Update ... Tax Advice for Companies Doing Business in Michigan and Pennsylvania

Michigan – recent legislative changes & judicial decisions in sales, use, corporate income tax and tax administration. Tips on future planning & filings. Pennsylvania - recent developments, audit issues, refund opportunities, sourcing, NOLs, add back intercompany royalties, how to use separate accounting for distinct business operations under PA's multiformity doctrine.

Brian Quinn, *Partner, Honigman Miller Schwartz and Cohn LLP* and Kyle Sollie, *Partner & Paul Melniczak, Associate, Reed Smith LLP*

P. Ohio Economic Incentives & JobsOhio: Promoting Ohio Competitiveness ... What's Ahead

Kristi Tanner, *Managing Director, Advanced Manufacturing, Automotive, Aerospace & Aviation, JobsOhio*, Stephanie Mercado, *Regional Director, Team NEO*; Karsten Sommer, *Senior Project Director, REDI Cincinnati*; Josiah Huber, *Director, DiPerna Economic Development Advisors*; Chris Magill, *Economic Development Director, Ice Miller LLP*

Q. Advanced: Multistate Apportionment ... Trends, Pitfalls & Opportunities

Current trends in apportionment, including update on MTC elections. Pitfalls – looking at the same sale in multiple states and impact of differing state rules. Opportunities – how to source in the new world of benefits received. Plethora of examples to make points.

Robert Woolley, *Partner & Ohio SALT Leader, Plante Moran*; Mitchell Newmark, *Partner, Morrison & Foerster LLP*; Thomas Cornett, *Senior Tax Manager, Deloitte Tax LLP*

R. Advanced: Implementation of Ohio Municipal Tax Reform Effective January 1, 2016 ... Model Municipal Ordinances and Priceless Insight on the Most Important Law Changes

Insights into model ordinances being used by Ohio municipalities to impact the new law. Practical tips on complying with occasional entrant treatment, net operating loss, and several of the more complex areas of the law.

Thomas Zaino, *Founder & Managing Member, Zaino Hall & Farrin LLC*; Scott Gill, *Tax Specialist, City of Grandview Heights*; Robert Meaker, *Chief Tax Operations, Regional Income Tax Agency*

"This is my 22nd year at the conference and it remains the best investment of time and money for updating on state tax issues. Excellent networking and one-on-one opportunity with top presenters and state authorities."

-- Verne L. Adamson, *Vice President & Controller, P & S Equities Inc.*, Mineral Ridge



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S. Ohio's Direct Pay Permits Program ... History, Benefits, Compliance & Future

Direct Pay Permits Program –why it was created, how it benefits both the State & permit holders, taxpayers who can use the program. Insights into everyday compliance challenges. Recent letters to permit holders indicating the Department's intent to conduct audits for Ohio sales and use tax compliance on purchases.

M. Anthony Long, *Assistant General Counsel, Honda of America Mfg. Inc.*; Joseph Hammond, *Executive Administrator, Audit Division, Ohio Department of Taxation*; Jeffrey Stonerock, *Director, Clarus Partners*

T. Sales & Use Tax: National Issues & Trends

Growing importance of nexus determination. Nationwide update on significant changes in sales & use tax legislation. Major consideration with gross receipts taxes. Proliferation of class action and qui tam lawsuits. Amnesty. Credits & incentives. With the shift in economic activity away from purchases of tangible personal property to the purchases of services, trends in states to revise their tax policies to meet the shift in purchasing activity.

Sean Evans, *Director, Tax Advisory Services, DuCharme, McMillen & Associates, Inc.* and Dan Ernst, *Manager, Transaction Taxes, American Electric Power Service Corp.*

U. Affordable Care Act (ACA) ... ACA Tax Returns Due in Early 2016: What's Next?

IRS tax forms, Forms 1095-C and 1094-C, due 1.31.16 & 3.31.16 – lessons learned in preparation -data, processes, filing extensions, corrections. Marketplace Exchange Notice process & guidance issued 9/2015. Common challenges & leading practices. Preview 2016 compliance, where transition relief and the more forgiving thresholds may no longer apply.

Lori Maite, *Executive Director* & Benjamin Smith, *Senior Manager, Ernst & Young LLP* and Chris Means, *Benefit Director, Big Lots Stores Inc.*

V. Basic: Ohio CAT ... Audits Process and Common Audit Issues

Ohio CAT audits, and audit process, before, during and after. What's reviewed during an audit? Common audit focus areas and most often-missed items. Receipts sourcing – ultimate destination, bill & hold, etc.

Paul Caja, *Vice President, MTD Products, Inc.*; Melissa Harvey, *Tax Auditor, Ohio Department of Taxation*; and Kevin Zins, *Partner* & Geoff Frazier, *Director, Grant Thornton LLP*

W. Ohio Income Taxation ... Major Developments within the Ohio Supreme Court & Ohio Board of Tax Appeals Continue to Impact Municipal & State Tax Laws

Levying municipal income tax on professional athletes based on game days & a uniform method to tax professional athletes. *MacDonald v. Shaker Heights* and *Supplemental Executive Retirement Plans (SERPs)*. *Nationwide v. City of Columbus*. Ohio non-resident income tax and non-resident sale of closely-held entities. ODT developments.

Eleanor Palmer, *Managing Counsel, Nationwide Insurance*; J. Donald Mottley, *Of Counsel, Taft, Stettinius & Hollister LLP*; Stephen Hall, *Member, Zaino Hall & Farrin LLC*

X. *Advanced*: Wazzup in Alternative Apportionment & Efforts to Stop Its Use

When is it appropriate to invoke? Who carries the burden? What methods can a state and a taxpayer use? A lively 'Bring It On' session covering all matters including review of case law, the alternative sought and most importantly efforts in play to stop its use.

Mark Sommer, *Member & Tax Group Practice Leader, Frost Brown Todd LLC* and Timothy Kimmel, *Partner, Ernst & Young LLP*

Y. *Advanced*: Statistical Sampling ... What You Need to Know to Avoid a 'Wheels Off' Statistical Sample Audit

Key elements with a successful statistical sample audit. Steps to avoid a bad outcome. How to treat special situations such as missing documentation & ERS transactions. Current state policies & procedures for projecting overpayments in state audits and support refund claims.

Dr. Roger Pfaffenberger, *Director of Audit Sampling, Ryan, LLC*, Brad Tomlinson, *Senior Manager, Zaino Hall & Farrin LLC*; Jonathan Ross, *Senior Tax Consultant, Deloitte Tax LLP*

Z. Financial Institutions ... Top Challenging Non-Income Tax Issues in the Region

Covering top non-income tax issues in the region including OH, PA & MI: Ohio's tax on equity capital, 2 years of returns & audits soon. Pennsylvania's radically amended 'bank shares tax' with audits beginning and a proposed 40% retroactive rate increase. Michigan's equity tax, with many opportunities for savings and refunds.

Kyle Sollie, *Partner, Reed Smith LLP*; Sarah Wise, *Legal Counsel, Financial Institutions Tax, Ohio Department of Taxation*; Albert Cliffel, III, *Senior Vice President, Fifth Third Bank, Cincinnati*

AA. *Hearing*: Ohio 2020 Tax Policy Study Commission

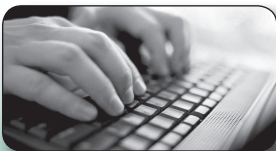
Priceless opportunity for Ohio business & industry to have input before the entire Commission on Ohio's tax structure & policies and how to maximize Ohio's competitiveness by the year 2020 on issues such as tax credits, corporate taxes, and a flat personal income tax of 3.5% to 3.75% to create more jobs in Ohio.

Commission Co-Chairs: Ohio Senator Bob Peterson (*District 17-R, Sabina*) & Ohio Representative Jeff McClain (*District 87-R, Upper Sandusky*). Members of the Commission: Ohio Senator Scott Oelslager (*District-29-R, North Canton*), Ohio Senator Charleta Tavares (*District 15-D, Columbus*), Ohio Representative Kirk Schuring (*District 48-R, Canton*), Ohio Representative Jack Cera (*District 98-D, Bellaire*) and Tim Keen, Director, State of Ohio, Office of Budget & Management

"This conference did an excellent job bringing together very knowledgeable people (both business and government agencies).

A lot of useful material to bring back to the office for future reference and to share with co-workers."

-- Tammy Schroeder, *Tax Analyst, Marathon Petroleum Co. LP, Findlay*



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Choice of 8 Concurrent & Interactive Workshops

Wednesday, January 27, 2016

11:00 a.m. to 12:30 p.m.

BB. Ohio Sales & Use Tax – In-depth Review of Major Developments Including Audit and Areas with Significant Number of Inquiries

Recent developments in sales and use tax including major audit issues, significant case law & legislative updates. Audit findings. Applying sales & use tax to new services.

Allan Thompson, *Manager, Corporate Taxes, AK Steel Corp.*; Edward Bernert, *Partner, Baker & Hostetler LLP*; Laura Stanley, *Legal Counsel for Sales & Use Tax & Beth Lowe, Audit Manager, Ohio Department of Taxation*

CC. Advanced: Emerging Issues in State Tax Nexus ... The Most Rapidly Changing Area of Taxation

What constitutes “substantial nexus”-states have developed varying concepts of nexus, including “economic nexus”, “factor presence nexus”, “affiliate nexus” and “click-through nexus”, but these concepts lack consistency from state to state. Recent U.S. Supreme Court and State court decisions. How nexus is likely to evolve in the future.

Craig Fields, *Partner & Chair, State & Local Tax Group, Morrison & Foerster LLP*; Timothy Kimmel, *Partner, Ernst & Young LLP*; and Harley Duncan, *Managing Director, KPMG LLP*

DD. Regional Update ... Tax Advice for Companies Doing Business in Indiana and Kentucky

Indiana – major legislative changes – corporate income tax and sale/use tax. Court decisions, regulation update and administrative decisions. Kentucky - major developments, audit issues and experience (Limited Liability Entity Tax, Mandatory Nexus Consolidated Returns, Manufacturing Exemptions). KY & IN – highlights of tax discovery unit and what’s next.

Mark Loyd, *Partner & Chair, Tax & Employee Benefit Group, Bingham Greenebaum Doll LLP*; Michael Ralston, *Director, PricewaterhouseCoopers LLP*; Asheesh Agarwal, *General Counsel, Indiana Department of Revenue*

EE. Basic: Proactively Managing State Tax Audits Before They Manage You

Proactive strategies and insightful approaches to state tax audits. Handling MTC audits and insights on effectively managing audits.

Thomas Cornett, *Senior Manager & Michael Bryan, Director, Deloitte Tax LLP*; David Kall, *Member, McDonald Hopkins LLC* and James Taylor, *Vice President, State & Local Taxes, Alliance Data Systems*

FF. Tax Credits & Incentives ... Major Changes to Ohio Credits & Incentives from H.B. 64

Changes from H.B. 64 to the Ohio Job Creation Tax Credit & Retention Credits and other Development Services Agency incentives including a new formula for credit calculation, enhanced clawback provisions and modification to existing credit value impacting a large number of Ohio businesses. Includes DSA's approach to administering the revised programs and an update on additional Development Services Agency programs including InvestOhio, data center incentives, historic preservation, new markets tax credits and Ohio film credits.

Kelly Bogner, *Director, Economic Incentives, Exel Inc.*; John Werkman, *Tax Incentives Manager, Development Services Agency*; Debora McGraw, *Member, Zaino Hall & Farrin LLC*; Chris Magill, *Economic Development Director, Ice Miller, LLP*

GG. Best Practice in Tax Administration

Interactive with audience voting. Principles that comprise best practices in tax administration. What level of transparency, responsiveness and guidance is desired by taxpayers? What challenges are facing tax administrators in performing their duties, providing services that taxpayers desire with downsizing staff.

Fredrick Nicely, *Senior Tax Counsel, Council on State Taxation*, Christine Mesirow, *Chief, Taxation Section, Ohio Attorney General*; Shirley Sicilian, *National Director for State and Local Tax Controversy, KPMG LLP*; June Summers Haas, *Partner, Honigman Miller Schwartz and Cohn LLP*

HH. Major Developments in Ohio Pass-Through Entity and Personal Income Taxation

New flat 3% tax on certain business income for 2015 & beyond. 'Related member' adjustments and interaction with small business deduction. Sale of closely-held businesses. Not so bright line residency test following Cunningham decision. Municipal income taxation reform and impact on pass-through entities.

Julie Corrigan, *Senior Manager, Plante Moran*; Jeffrey Sherman, *Assistant Legal Counsel, Regional Income Tax Agency*; Matt Dodovich, *Legal Counsel, Income, SD, PTE Tax, Ohio Department of Taxation*; Stephen Hall, *Member, Zaino Hall & Farrin LLC*

II. Ethics (1.5 hrs. CLE Ethics Credit Approval Pending): The Unauthorized Practice of Law and Ohio SALT Matters: Walking the Razor's Edge

Ohio rules & directives on the unauthorized practice of law. Case authority applied to SALT matters and analogous non-tax matters. Safe areas of representation and those where there are risks to the nonlawyer and to the taxpayer. Ohio - comparison & contracts with others states.

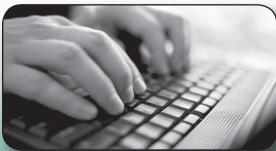
J. Christopher Coffman, *Member, Frost Brown Todd LLC*; Dan Fausey, *Assistant Attorney General, Ohio Attorney General*; Tony Ehler, *Partner & SALT Practice Group Chairman, Vorys, Sater, Seymour and Pease LLP*

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-- Guy J. Nevers, *CPA, Manager, Clark Schaefer Hackett & Co.*, Columbus

"No matter how current I try to stay, this conference always brings up a new issue that affects my company. That's why I come."

-- John D. Craig, *Chief Financial Officer, McCann Plastics, Inc.*, North Canton



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25th ANNUAL
Ohio Tax



CONFERENCE WORKSHOPS

CHOICE OF 8 CONCURRENT & INTERACTIVE WORKSHOPS

WEDNESDAY, JANUARY 27, 2016

2:00 p.m. to 3:00 p.m.

JJ. Top Ten State Tax Cases with Significant Impact on State Tax Policy

Up-to-date review of the top 10 state tax cases with the most impact on tax policy and how they impact your daily practice. Priceless guidance to you & your organization in responding to these cases.

Lynn Gandhi, *Partner, Honigman Miller Schwartz and Cohn LLP* and Hollis Hyans, *Partner, Morrison & Forester*

KK. Ethics (1 hr. CPE & CLE Ethics Credit Approval Pending): Ethics & Professionalism for State Tax Professionals

How to spot ethical issues & deal with them in a thoughtful manner. Real-world scenarios – disclosing positions, consistency of tax positions across jurisdictions, responding to IDRs. Fairness, integrity & civility during negotiations with tax officials. Dispute resolution, fostering effective dialog & drafting settlement agreements.

Nicole Busey, *Tax Audit & Legal Manager, Marathon Petroleum Company LP*; Bart Hubbard, *Assistant Attorney General, Ohio Attorney General*; David Gutowski, *Partner* & Paul Melniczak, *Associate, Reed Smith LLP*

LL. Property Valuation: Ohio's 'New Valuation' Statute...Where is the Guidance to be Found?

With limited guidance provided by statute, will compare and contrast the five potential sources of authority to determine the tax valuation of property. Areas of agreement and conflict.

Richard Hoffman, *President, Appraisal Research Corporation*; William Zapp, *Attorney-at-Law*; and Nicholas Ray, *Partner, Vorys, Sater, Seymour and Pease LLP*

MM. Cloud Computing ... Sales Tax Implications of Sales of Services and Digital Goods

Current state of taxation of software and software services including the impact of SSTP. Taxation of digital property and related sourcing issues. Software as a service. Best practices on planning software-related transaction opportunities. Trends & developments. Amnesty.

Tony Montelisciani, *Managing Director* & Steve Skiba, *Managing Director, Grant Thornton* and *Representative, Ohio Department of Taxation*

NN. Advanced: Sales Factor Sourcing ... Evolution & Analysis of Apportionment

Evolution & ramifications. Nexus determination. How to identify market sourcing data. New market sourcing rules for sourcing sales and reasons to question single factor apportionment formulas that don't fairly reflect business activity within a particular state.

Mark Nachbar, *Principal* & Richard Turner, *Principal, Ryan, LLC*

OO. Research & Development ...Maximizing Benefits While Reducing Burdens

R&D credit in IRC Sec. 41 & deduction in IRC 174, and application of federal guidelines to Ohio's credit, loan program and sales tax exemption. Practical & process considerations in gathering information that eases the administrative burden. Update on technical issues.

Denise Torrell, *Senior Tax Manager* & Debora McGraw, *Member, Zaino Hall & Farrin LLC* and James Benney, *Tax Consultant, Nationwide Insurance Company*

PP. Commercial Activity Tax ... What Can Ohio Learn from the Texas Franchise Tax and the Washington Business & Occupation Tax?

Tax base comparison, apportionment & allocation issues, nexus challenges, entity category and classification, local level analogues and recent case law/legislative developments/administrative rules.

Holly Hykes, *Manager, State Income Tax Compliance, The Wendy's Company*; Kelvin Lawrence, *Associate, Baker & Hostetler LLP*; Robert Mahon, *Partner, Perkins Coie LLP*; Doug Sigel, *Partner, Ryan Law LLP*

QQ. Roundtable: Interactive Tax Directors & Counsel Roundtable

Interactive session with tax professionals from industry discussing challenges facing CFOs, tax directors and managers. Focus on sharing best practices, lessons learned, Q&A's and other exciting fun facts!

M. Anthony Long, *Senior Assistant Counsel, Honda North America Inc.*; Albert Cliffler, *Senior Vice President, Fifth Third Bank*; Bruce Thompson, *Vice President & Associate General Counsel-Tax, Nationwide Insurance Co.*; Bernie Ostrowski, *Partner, Plante Moran*; and Paul Caja, *Vice President Taxation, MTD Products, Inc.*

Investment: \$695 person

Attend the nation's premier tax conference for \$695 per person. Fee includes tuition, a comprehensive set of manuals and a flash drive, two luncheons, a reception and breakfasts & breaks. Pending approval: Supreme Court of Ohio Commission on Continuing Legal Education for **13 total CLE hours** (2.5 hours ethics) and **16 hours of CPE** (1 hour ethics) credit toward recertification through the Accountancy Board of Ohio.

Big Savings: Multiple Attendees

For **three to 7 persons** from one organization, the fee is **\$595** per person. For **8 or more attendees** - fee is **\$495** per person.

Registration/Confirmation

Please register by Wednesday, January 20, 2016. Confirmations will be sent to all who register. Cancel by 5:00 p.m. on January 20, 2016 for full refund. Substitutions are always accepted.

25TH ANNUAL OHIO TAX CONFERENCE

Location & Lodging

Hyatt Regency Columbus, 350 North High Street (downtown Columbus)

For overnight lodging for the evenings of Monday, January 25 and/or Tuesday, January 26, contact the **Hyatt Regency Columbus** (\$155 single, double, or triple occupancy & cut off 1.4.16). Online reservations are available online at www.MECseminars.com under the Ohio Tax Conference.

Registration Is Easy

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Send Check and Completed Registration Form:

Manufacturers' Education Council
5050 Pine Creek Drive, Suite A
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1:45 p.m. 1/26 Workshop

- A. Municipal Tax Implementation
- B. Local Economic Incentives
- C. Basic-State & Local Tax
- D. Mobile Workforce/Employ. Tax
- E. Adv.-SUT/Technology
- F. Audits-CAT, SUT, PTE
- G. Influencing Board of Revision
- H. Manufacturers Sales Tax Issues
- I. Adv.-Global Operations Taxes

3:00 p.m. 1/26 Workshop

- J. Evolving Sharing Economy
- K. Unclaimed Property
- L. Mergers & Acquisitions
- M. Basic-Audit Defense
- N. Employment Services
- O. Michigan & Pennsylvania
- P. Incentives-JobsOhio
- Q. Adv.-Multistate Apportionment
- R. Adv.-Ohio Municipal Tax

4:15 p.m. 1/26 Workshop

- S. Ohio Direct Pay Permits Pgm.
- T. Sales/Use Tax Trends
- U. Affordable Care Act Tax
- V. Basic-Ohio CAT Audits
- W. Ohio Income Taxation
- X. Adv.-Altern. Apportionment
- Y. Adv.-Statistical Sampling
- Z. Financial Institutions
- AA. Hearing-OH 2020 Tax Policy

11:00 a.m. 1/27 Workshop

- BB. Ohio Sales & Use Tax
- CC. Adv.-State tax Nexus
- DD. Indiana & Kentucky
- EE. Basic-State Tax Audits
- FF. Tax Credits & Incentives
- GG. Best in Tax Administration
- HH. Pass Through Entities
- II. Ethics/Practice of Law

2:00 p.m. 1/27 Workshop

- JJ. Top 10 State Tax Cases
- KK. Ethics & Professionalism
- LL. Property Valuation
- MM. Cloud Computing Sales Tax
- NN. Adv.-Sales Factor Sourcing
- OO. Research & Development
- PP. CAT/OH, TX & WA
- QQ. Adv.-CFO Roundtable

REGISTRANTS

Names/Titles _____

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Workshop Preference

A-I _____

J-R _____

S-AA _____

BB-II _____

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