New Ohio Governor’s Business Tax Policies & Leadership at the Ohio Department of Taxation

Staying Competitive in a Technology-Driven, Connected World
Wayfair • Sales & Use Tax Best Practices • Mobile Workforce
Managing Appeals • PTE, SUT, CAT Audits v Blockchain
Manufacturing/Other Sectors • Employment Services • Sourcing
Ohio CAT • Ethics & Professionalism • Municipal Income Tax
Foreign Trade Zones • Property Valuations • Pass Throughs
Economic Incentives/Outlook • Managing Appeals • SALT/TCJA

Priceless Interaction with Top Tax Decision-Makers from Ohio, Kentucky & Indiana

28th ANNUAL
Ohio Tax
CONFERENCE

The Nation’s Largest Business Tax Conference!

Tuesday & Wednesday, January 29-30, 2019
Hyatt Regency Columbus • 350 North High Street, Columbus, Ohio

With Valuable Technical Expertise Provided by the Ohio Department of Taxation & Sponsored by:
With the best lineup of speakers & hot tax issues, the 28th Annual Ohio Tax Conference is one you’ll want to attend. At the largest business tax conference in the nation, you’ll benefit from the continuing education credits earned by attending and the valuable information received on major tax and jobs issues such as:

- **Priceless interaction with tax decision-makers** from Ohio including the invited new Ohio Governor, new Ohio Tax Commissioner, senior leaders at the Ohio Department of Taxation, the chairs & ranking members of the Ohio Senate & Ohio House Ways & Means Committees, local top municipal tax officials and top tax officials from Kentucky and Indiana;
- **Massive impact of technology** in the tax field … tax automation, robotic process automation, artificial intelligence, and staying competitive in today’s technology-driven, globally connected world;
- **Major national issues in business taxation as states respond to ‘disruptions’** such as Tax Cuts and Jobs Act, state tax reform in New Jersey, the U.S. Supreme Court’s landmark ruling in South Dakota v. Wayfair, trade & global investments, technology including modernizing applications, artificial intelligence, robotics, blockchain and cybersecurity; and taxing of new sources of revenue;
- **Audit insights on sales & use taxes, CAT & PTE**, new developments for compliance in sales & use tax and the CAT;
- **Industry-specific tax issues …** the special taxation issues impacting manufacturers, transportation/logistics, healthcare and non-profit organizations;
- **Timely information on a host of significant tax issues …** taxation of employment services in a very tight labor market, challenges of a mobile workforce, market-based sourcing, managing tax appeals, taxation of pass-through entities, the new federal partnership audit rules and a ton of more timely tax issues;
- **Tax/economic incentives & credits** to promote Ohio competitiveness;
- **Valuable information on real property appraisals, valuation and classification**;
- **Most valuable insights on the centralization of Ohio’s municipal net profits tax**, filing through the Ohio Business Gateway and what business taxpayers must do;
- **Best practices for corporate tax management** 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.

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**Optional Ethics & Professionalism Workshops on Wednesday, January 30, 2019**

7:00 a.m. to 8:00 a.m. – Workshop BB … **Ethics & Professionalism for State Tax Professionals – Top Ten Ethical Dilemmas** (1 hr. CPE & CLE Ethics Credit Approval Pending)

Using real life situations and interactive scenarios to engage the audience, this session is designed to review, analyze and discuss the top ten ethical dilemmas facing practitioners in the SALT field. Has your conduct been ethical, or are you at risk for a violation, claim of improper conduct or a potential grievance?

Lynn Gandhi, Leader, SALT Practice Group & Partner, Honigman Miller Schwartz and Cohn LLP; Breen Schiller, Partner, Horwood Marcus & Berk Chartered

3:15 p.m. to 4:15 p.m. – Workshop TT … **Ethics & Professionalism for State Tax Professionals – For Your Eyes Only: Understanding Privileges & Protections in State Tax Practice**

Practical insights into relevant privileges & protections in state tax practice and tax controversy setting. Attorney-client privilege & dual-purpose communications that contain both legal and general business advice. Work product doctrine & the “anticipation of litigation” standard and application to internal tax workpapers. Derivative privilege under a Kovel arrangement and limited federal tax practitioner-client and state accountant-client statutory privileges. Waiver of privilege and protections. Best practices for preserving and asserting privileges and protections. Potential attacks to claims of privilege and protection.

Nicole Busey, Tax Director – Indirect Tax Compliance & Planning, Marathon Petroleum Company LP; J. Christopher “Chris” Coffman, Member, Frost Brown Todd LLC and Daniel Fausey, Asst. Section Chief – Taxation Section, Ohio Attorney General
Newly-elected, **Ohio Lieutenant Governor Jon Husted** has a distinguished career in public service. He served as Ohio Secretary of State for 8 years, Speaker of the Ohio House for 4 years and has served as a member of both chambers of the Ohio General Assembly. In 2017, for his exceptional stewardship of taxpayers’ dollars, he was honored by the Ohio Chapter of Americans for Prosperity with the Taxpayers’ Torch Award. Prior to his public service, he was Vice President for Business and Economic Development at the Dayton Area Chamber of Commerce.

Dr. David Berson is the **Senior Vice President and Chief Economist for the Nationwide Insurance Company**. Prior to Nationwide, Dr. Berson served as the Chief Economist for The PMI Group, Inc.; Vice President/Chief Economist for Fannie Mae, Chief Economist for Wharton Econometrics and a visiting scholar at the Federal Reserve Bank of Kansas City. He is a past President of the National Association for Business Economics and has served on the President’s Council of Economic Advisors.

Daniel P. Bork was appointed as **Commissioner of Revenue for the State of Kentucky** in December 2015 by Governor Matthew G. Bevin. Prior to his appointment, he was Vice President of Tax of Lexmark International, Inc., a $3.7B global technology company and served on the Board of Directors of the Kentucky Chamber of Commerce, as well as on the national board of the Tax Executive Institute. Commissioner Bork serves on the Board and the Executive Committee of Leadership Kentucky.

Adam J. Krupp was appointed **Commissioner of Indiana’s Department of Revenue** by Governor Eric Holcomb in January 2017. He served as special counsel to former Governor Mike Pence. Commissioner Krupp has extensive experience as a litigator in the private sector, where he practiced law in New York with Kasowitz, Benson, Torres & Friedman, LLP, representing clients in a broad range of complex commercial litigation matters, including intellectual property, antitrust, regulatory investigations, breach of contract, fraud, products liability, RICO, and white-collar crime.

Amy Thomas Laub currently serves as **Chairperson for the Council on State Taxation** & is only the third woman to chair COST over the past 49 years. She is the Technical Director, Tax, at Nationwide Insurance Company, headquartered in Columbus, Ohio where she is primarily responsible for state income and sales & use tax areas. During the conference, Ms. Thomas Laub is speaking in Workshop B on the Wayfair decision, Workshop M on CAT, SUT, PTE audits, Workshop U on tax technology and Workshop MM on alternatives for dispute resolution.

June Summers Haas is a partner with Honigman Miller Schwartz and Cohn LLP in Lansing, Michigan and a nationally recognized expert on nexus issues. She has been a consultant to the Michigan Chamber of Commerce and the California Commission on the 21st Century Economy and was a **former Michigan Commissioner of Revenue**. Ms. Haas was named to “The All-Decade State Tax Team” by State Tax Notes and is the author of the chapter on Jurisdiction to Tax in the new IPT book, State Business Income Taxation.

Brad Withrow is a **Partner and Americas Leader for Indirect & State/Local Tax Services at Ernst & Young LLP** based in Nashville, Tennessee. He leads EY’s Americas Indirect & State / Local Tax Services practice, which helps companies manage their state and local taxes in the United States and non-income-based taxes globally. His EY team also identifies and secures business and governmental tax incentives for companies exploring technology, capital and labor investments globally.

Thomas M. Zaino is **Managing Member and Founder** of the Zaino Hall & Farrin firm. He recently served as the Chairman of the Board of Directors for the Ohio Chamber of Commerce and The Ohio Society of CPA, and is currently the Treasurer of the Manufacturing Policy Alliance. From 1999 to 2003, Mr. Zaino served as Ohio Tax Commissioner, leading the Ohio Department of Taxation and serving as a member of Governor Bob Taft’s cabinet. Recently, he led the Ohio Municipal Tax Reform Coalition to successfully reform Ohio’s municipal income tax system.

Register online at www.MECseminars.com
7:30 a.m.  Registration Opens  
Tote Bags & Flash Drives sponsored by McDonald Hopkins  
Conference Agenda in a Mobile Application sponsored by Zaino Hall & Farrin  
Hard Cover Spiral Notebooks sponsored by Baker Hostetler  
Volume I Manual sponsored by Honigman Miller Schwartz and Cohn  
Gold Sponsor – Stellar Legal & Business Results – McDermott Will & Emery  
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Gold Sponsor – Accounting, Tax & Business Services – Schneider Downs & Co.  
Gold Sponsor – Tax Technology – DSTax  
Gold Sponsor – Making Tax Compliance Less Taxing – Avalara CertCapture  
Remote Conference Proceedings sponsored by GBQ Partners  
Breakfast sponsored by Reed Smith

8:30 a.m.  Conference Welcome & Program Overview  
Eleanor J. Palmer, Associate VP & Associate General Counsel, Nationwide Insurance Co., Columbus

8:40 a.m.  Major National Issues in Business Taxation as States Respond to Disruptions … Legislative, Regulatory and Judicial Disruptions including the Federal Tax Cuts and Jobs Act, State Level Tax Reform in New Jersey, and the U.S. Supreme Court’s landmark ruling in South Dakota v. Wayfair; Geopolitical Disruptions including the Impact of Executive and Congressional Policies on Trade & Global Investment; Technology Disruptions including Modernizing Applications, Artificial Intelligence, Robotics, Blockchain and Cybersecurity; and Revenue Disruptions including Taxing New Sources of Revenue (i.e., sports betting, pot taxes) and Capturing Revenue from the Sharing Streaming Economies: A Lively & Free-Wheeling Panel Discussion  
Douglas L. Lindholm, President & Executive Director, Council on State Taxation, Washington, DC  
Brad Withrow, Americas Leader of Indirect Tax Services, Ernst & Young LLP, Nashville, TN

9:45 a.m.  Mid-Morning Break sponsored by Grant Thornton  
Bottled Water Stations sponsored by Morrison & Foerster

10:00 a.m.  Ohio Tax & Jobs 2019 …Federal Corporate Tax Reform & Its Impact on Ohio Taxes and 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 Appraisals, Valuation & Classification  
Moderator: James R. Seiwert, Global Director, Grants & Incentives, Owens-Illinois, Inc., Perrysburg  
Thomas M. Zaino, Founder & Managing Member, Zaino Hall & Farrin LLC, Columbus  
Paul A. Naumoff, Principal, Ernst & Young LLP, Columbus  
Edward J. Bernert, Partner, Baker & Hostetler LLP, Columbus  
J. Donald Mottley, Of Counsel, Taft, Stettinius & Hollister LLP, Columbus  
David D. Ebersole, Attorney, McDonald Hopkins LLC, Columbus

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

12:45 p.m.  Keynote: New Leadership in Ohio … Business Taxation Priorities from Ohio’s New Governor/Lt. Governor, New Direction and Tax Commissioner at the Ohio Department of Taxation  
Jon Husted, Lieutenant Governor, State of Ohio, Columbus

1:20 p.m.  Ohio Tax Hall of Fame Ceremony  
Jeff McClain, Tax Commissioner, Ohio Department of Taxation
### Conference at a Glance

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Sponsor(s)</th>
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<tbody>
<tr>
<td>1:45 p.m.</td>
<td>9 Interactive &amp; Concurrent Workshops <em>(Letters A-I – see pages 6-7)</em></td>
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<tr>
<td>2:45 p.m.</td>
<td>Refreshment Break <em>sponsored by</em> DuCharme, McMillen &amp; Associates</td>
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<tr>
<td>3:00 p.m.</td>
<td>9 Interactive &amp; Concurrent Workshops <em>(Letters J-R – see pages 8-9)</em></td>
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<tr>
<td>4:00 p.m.</td>
<td>Popcorn &amp; Lemonade Break <em>sponsored by</em> PricewaterhouseCoopers</td>
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<tr>
<td>4:15 p.m.</td>
<td>9 Interactive &amp; Concurrent Workshops <em>(Letters S-AA - see pages 10-11)</em></td>
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<tr>
<td>5:15 p.m.</td>
<td>Nation’s Premier Business Tax Networking Reception <em>co-sponsored by</em>:</td>
<td>Bingham Greenebaum Doll, EY, Ice Miller, Plante Moran, Ryan, Zaino Hall &amp; Farrin, Right Networks*</td>
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<td>At the nation’s premier business tax networking reception, <strong>congratulate new Ohio Tax Commissioner, Jeff McClain</strong>, interact with invited members of the Ohio General Assembly including Chairs &amp; Ranking Minority Members of the Ways &amp; Means Committees, state and local tax officials and your peers, and discuss major business tax issues impacting Ohio’s economic future.</td>
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<tr>
<td>7:00 p.m.</td>
<td>Adjournment for the Day</td>
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<td><strong>Wednesday, January 30, 2019</strong></td>
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<tr>
<td>7:00 a.m.</td>
<td>Volume II <em>sponsored by</em> Buckingham, Doolittle &amp; Burroughs Breakfast <em>sponsored by</em> Frost Brown Todd</td>
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<td>7:00 a.m.</td>
<td>Optional Ethics Workshop BB with Breakfast <em>(See Page 2 for full description)</em></td>
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<tr>
<td>9:15 a.m.</td>
<td>Mid-Morning Break <em>co-sponsored by</em> True Partners Consulting and Bailey Cavalieri</td>
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<tr>
<td>9:30 a.m.</td>
<td>Regional Taxes … Priceless Insights into Taxation Developments in Indiana, Kentucky &amp; Michigan Including Emerging Trends in Taxation &amp; Technology, TCJA Conformity &amp; Wayfair Response</td>
<td>Mark A. Loyd, Partner, Bingham Greenebaum Doll LLP, Louisville, KY Daniel P. Bork, Commissioner, Kentucky Department of Revenue, Lexington, KY Adam J. Krupp, Commissioner, Indiana Department of Revenue, Indianapolis, IN June Summers Haas, Partner, Honigman Miller Schwartz and Cohn, LLP, Lansing, MI</td>
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<tr>
<td>11:00 a.m.</td>
<td>9 Interactive &amp; Concurrent Workshops <em>(Letters CC-KK-see pages 12-13)</em></td>
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<tr>
<td>12:30 p.m.</td>
<td>Luncheon <em>sponsored by</em> McDonald Hopkins LLC</td>
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<tr>
<td>1:00 p.m.</td>
<td>Luncheon Keynote: 2019 Economic Outlook for U.S. &amp; Ohio Businesses … 2nd Longest U.S. Economic Recovery on Record, Entire World Economy Continues to Grow and 77% of the U.S. CEOs Are ‘Very Confident’ in the Growth of Their Companies Over the Next 3 Years</td>
<td>Dr. David Berson, Senior Vice President &amp; Chief Economist, Nationwide Insurance Co., Columbus</td>
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<tr>
<td>2:00 p.m.</td>
<td>8 Interactive &amp; Concurrent Workshops <em>(Letters LL-SS-see page 14)</em></td>
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<tr>
<td>3:00 p.m.</td>
<td>Conference Adjournment</td>
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<tr>
<td>3:15 p.m.</td>
<td>Optional Post-Conference Ethics Workshop TT <em>(See Page 2 for full description)</em></td>
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Choice of 9 Concurrent & Interactive Workshops

A. New Leadership & Direction … Working the Ohio Department of Taxation
   Changes at the Ohio Department Taxation and what to expect. Introduction to the leadership team. Changes that impact tax professionals & practitioners. How best to work with the new leadership, auditors and others at the Ohio Department of Taxation.
   Thomas Zaino, Managing Member, Zaino Hall & Farrin LLC; Eleanor Palmer, Associate Vice President & Associate General Counsel, Nationwide Insurance Co.; and Jeff McClain, Tax Commissioner, Ohio Department of Taxation and former Director of Tax and Economic Policy, Ohio Chamber of Commerce

B. Advanced: Tax Processes & System Impact of the Major U.S. Supreme Court Decision on South Dakota v Wayfair, Inc.
   U.S. Supreme Court decision & post-Wayfair developments. Impact on ERP systems and tax automation, including tax engines, tax obligations and state sales/use tax administration.
   Amy Thomas Laub, Technical Director, Tax, Nationwide Insurance Co., Michael Ralston, Executive Director of Sales Tax Administration, Indiana Department of Revenue; Susan Haffield, Partner, PricewaterhouseCoopers LLP

C. Unclaimed Property Compliance and Enforcement – Protecting the Property Rights of Lost Owners or Legal Extortion?
   Insights into the similarities & differences between unclaimed property obligations and tax obligations under state law. How unclaimed property audits work, the importance of a proactive audit defense and how to resolve unclaimed property liability discovered during internal audits. Recent litigation and legislation. General guidelines for creating compliance policies and procedures to avoid audit exposure.
   Jameel Turner, Member, Bailey Cavalieri LLC and James Sadik, Managing Director, National Unclaimed Property Management Solutions, True Partners Consulting LLC

D. Ohio’s Economic Development & Tax Incentives to Promote Competitiveness
   Kelli Saunders, Incentives & Site Selection, DHL Supply Chain; Chris Magill, Economic Development Director, Ice Miller LLP; Debora McGraw, Member, Zaino Hall & Farrin LLC; John Werkmann, Assistant Chief, Business Services Division, Ohio Development Services Agency; and Josiah Huber, Director, Diperna Advisors
E. **Basic:** An Introduction to Multistate Taxation
An introduction to state and local tax basics covering nexus, tax types, apportionment concepts & impacts, audit exposure, financial reporting issues. Use of examples throughout to illustrate major points.
Paul Watroba, Senior Manager, Tax Credits & Incentives, Dana Holding Corp.; Bob Woolley, Partner, Plante Moran and Mitchell Newmark, Partner, Morrison & Foerster LLP

F. **Sales/Use Tax:** Minimizing Your Pain Before, During and After Audits and Best Practices with Exemption Certificate Management
Valuable tips to prepare for an audit including minimizing the likelihood of an audit. Best practices in maintaining pertinent documentation. Processes and procedures to effectively self-assess and remit tax. Strategies to support nontaxable sales and exempt purchases. Best practices in exemption certificate management including automation with eCommerce, POS, ERP systems, and tax engines.
Beth Downey, Tax Specialist, Clark Dietrich Building Systems; Steven Dimengo, Shareholder, Buckingham Doolittle & Burroughs; Jason Parish, SALT Sr. Manager, Plante Moran; Tony Chavez, Principal, Software, Ryan, LLC

G. **Advanced:** Mergers & Acquisitions … State Tax Planning, Traps and Recent Developments
Joel Pangborn IV, General Tax Counsel, CSX Transportation, Inc.; Jeremy Hayden, Partner & Practice Group Leader, Frost Brown Todd LLC; and Cary Hines, Partner, Tax, BKD LLP

H. **Tax Challenges of the Mobile Workforce … Payroll, Withholding, State Tax Nexus and Pending Federal Legislation**
Valuable information on the challenges of employee mobility … with a mobile workforce state tax issues abound, including payroll taxes, withholding, and state tax nexus filing requirements. Compliance solutions and an update on Congress’ attempts to create a uniform standard.
Sara Goldhardt, Director, State and Local Tax Services, GBQ Partners; Nicole Johnson, Associate, Morrison & Foerster LLP; and Mindy Mayo, Practice Leader and Principal, Employment Tax, Ryan, LLC

I. **Staying Competitive in Today’s Technology-Driven, Globally-Connected World … Indirect Tax Solutions**
Factors to consider when shopping for an indirect tax solution. Tax scope (U.S. sales & consumers’ use, Canadian GST/PST, VAT), ERP systems (Legacy billing, ERP-SAP, Oracle, eCommerce) and the integrations; hosted (Cloud) vs. on-premise; software vendors (various products, functionality, supported integrations) and compliance (outsourcing vs. returns package) including what products are available.
Scott Billadeau, President & Chris Pounds, Principal, DSTax, LLC

“This conference is always fantastic.”

“This (conference) was so very helpful to me as a young professional.”
– Renee Quillet, Senior Financial Analyst, The Shelly Co., Thornville

Register online today at www.MECseminars.com
Choice of 9 Concurrent & Interactive Workshops

Tuesday, January 29, 2019  3:00 p.m. to 4:00 p.m.

Priceless insights into emerging SALT issues including application of expense disallowance if 965/GILTI excluded from tax base and factor representation if 965/GILTI included in tax base, calculating interest expense limitation at state level and major constitutional challenges to federal conformity provisions.
Nikki Dobay, Senior Tax Counsel, **Council on State Taxation**; Diann Smith, Counsel, **McDermott Will & Emery**; and Ian Boccaccio, Principal & Income Tax Practice Leader, **Ryan LLC**

K. International Companies with U.S. Activities … Multistate Considerations for Inbound Companies
State tax nexus & types of taxes levied. Treaty protection - state tax filing/nexus issues. Indirect taxes that may apply including how Wayfair impacts foreign remote sellers. Unitary/combined consideration. Ohio nexus standards.
Curtis Ruppal, Partner, **Plante Moran** and Andrew Winkel, Supervising Attorney, Tax Appeals Division, **Ohio Department of Taxation**

L. Tax, Technology & Compliance … New Developments, Taxing Remote Service Providers and Sales & Use Tax Compliance Automation Strategies
New developments in pervasive technology such as cloud computing and blockchain. Taxing remote service providers after Wayfair, Inc. Sales tax collection in multichannel sales organizations. Post Wayfair compliance strategies. Alternatives to full sales and use tax automation. Strategies for data reporting/compliance analysis. Tax rate solutions.
Todd Whittaker, Information Technology and Information Security Program Chair, **Franklin University**; Anthony Ott, Director, State and Local Services, **GBQ Partners LLC**; and Edward ‘Ted’ Bernert, Partner, **Baker & Hostetler, LLP**

M. CAT, Sales & Use and PTE Audits … Best Practices to Effectively Plan & Manage the Audit Process
Best practices to prepare for an audit, keep audits on track and completed efficiently. Deadlines, forms, letters, agreements and work papers. Tips for dealing with auditors. Understanding audit results to assist with resolving audit or appealing audit, if necessary. Updates on Ohio Department of Taxation’s policies & procedures. Ohio refund process & how to avoid pitfalls.
Amy Thomas Laub, Technical Director, Tax, **Nationwide Insurance Co.**; John Trippier, Director, Multistate Tax, **Zaino Hall & Farrin LLC**; and Chad Leon, Assistant Administrator, Audit Division, **Ohio Department of Taxation**
N. Taxing Employment Services in a Tight Labor Market
Tightened labor market as unemployment rates approach record lows & challenges with the sales taxation of employment services that continue to be litigated before the Ohio Supreme Court & Ohio Board of Tax Appeals. Market conditions, common issues that arise, recent developments in the law, and strategies for compliance. Industry perspective on public policy & legal issues.
Larry Kidd, President and CEO, Reliable Staffing Services LLC; David Ebersole, Attorney, McDonald Hopkins LLC; and Daniel Fausey, Assistant Taxation Section Chief, Ohio Attorney General's Office

O. Basic: Real Property Taxation Fundamentals … Determining the Tax Value of a Property and Property Exemptions
Insights into issues in valuations, classifications and exemptions. Issues that impact real property taxation.
Barbara Teatsorth, Tax Specialist, Marathon Petroleum Company LP; Mark Loyd, Partner & Chair, Tax & Employee Benefit Group, & Jeff Bennett, Partner, Bingham Greenebaum Doll LLP

P. Advanced: Tax, Technology, Data & Your Future … Automation Impacting Tax Functions
Impact of TCJA of 2017 on tax data needs, including depreciation, change to territorial system, state conformity. What are tax functions doing? What are the skills tax professionals will need to develop? What is small automation and how is it impacting tax functions? What is the path forward and where to start?
Edward Kane, Executive Vice President, Huntington Bancshares Incorporated; Daryl Sherred, Director - Tax Reporting and Strategy & Matthew Lindeman, Director, PricewaterhouseCoopers LLP

Q. Regional Update … Tax Advice for Companies Doing Business in Pennsylvania & New Jersey
Sales tax and corporate income tax insights include New Jersey’s recent corporation business tax reform and remote seller guidance. Major Pennsylvania legislative, regulatory, and judicial developments including depreciation bulletin, evolving definition of tangible personal property, and status of the NOL cap litigation. Impact of TCJA and Wayfair on taxpayers in both states.
Holly Hykes, Manager, State Income Tax, The Wendy’s Company; Timothy Adams, Shareholder, State and Local Tax, Schneider Downs & Co., Inc.; and Paul Melniczak & Ashley Rivera, Attorneys, Reed Smith LLP

Insights into Ohio’s municipal income tax system, including how to calculate net profits, apportion income, handle audits and assessments, use Ohio’s centralized filing system, NOL treatment and 20-day withholding rule.
Russell Deaton, Vice President, Tax, Mattingly Foods, Inc.; Thomas Zaino, Founder & Managing Member, Zaino Hall & Farrin LLC; Amy Arrighi, Chief Legal Counsel, Regional Income Tax Agency; and Sarah Wise, Legal Counsel for Municipal Net Profit Tax & Sarah O’Leary, Executive Administrator, Business, Excise, and Energy Tax Divisions, Ohio Department of Taxation

“The conference provided a wealth of breaking tax changes and expert guidance and knowledge for tax professionals. Very forward-thinking.”
– Jesse MacDonald, Esq., Clark Schaefer Hackett, Columbus (attendee of the 2018 Annual Ohio Tax Conference, the best rated Ohio tax conference ever)

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Choice of 9 Concurrent & Interactive Workshops

**Tuesday, January 29, 2019**

**4:15 p.m. to 5:15 p.m.**

**S. U.S. Supreme Court Decision on South Dakota v Wayfair, Inc. … Beyond Sales & Use Tax … Major Direct Tax Ramifications**

Valuable insights on the direct tax implications of the historic Wayfair decision, including nexus and income tax ramifications.

James Taylor, *Vice President, State & Local Tax*, Alliance Data Systems; Dave Adler, *Tax Managing Director & Dave Vistica, Washington National Tax Managing Director*, Deloitte Tax LLP; and Diann Smith, *Counsel*, McDermott Will & Emery LLP

**T. Advanced: Taxpayers Beware! Corralling the Ohio CAT … Major Developments & Planning Insights**

Critical administrative & judicial updates & planning insights. Final and pending appeals before the Ohio Supreme Court and BTA. Defining “gross receipts” and correctly applying market-based situsing. How federal income tax principles and GAAP guidance may be used in calculating taxable gross receipts. Maximizing common tax base exclusions.


**U. Basic: Leveraging Tax Technology … What’s Working & What’s Not**

Changing the way tax departments work … data wrangling, automation, data analytics & visualization tools. With large data, how to tackle common state and local tax challenges. Leading practices and lessons learned, along with examples of technologies in action.


**V. The Manufacturing Exemption … Compared and Contrasted in the Midwest: The Application and Issues in States other than Ohio**

Comparison/contrast manufacturing exemption in MI, WI, IN, IL. When does manufacturing begin and end? When is the exemption apportioned? Treatment of third party service providers. How are mixed purchases of goods and services treated? Best practices for contracts and invoices for qualifying purchases.

W. **Advanced:** Promoting Investment, Economic Development & Job Creation in Ohio
   … Tariffs, Opportunities in Ohio’s Foreign Trade Zones (FTC) & Timely Tariff Issues Impacting Ohio Manufacturers
   FTZ program to promote trade, investment, economic development and job creation & its greatly-simplified designation process. Process, costs, benefits for local communities & users of the FTZ program. Current tariff issues, including the 232 steel & aluminum tariffs and the 301 Chinese targeted tariff and impact on Ohio manufacturers. Michael Grim, *Tax Partner, MCM CPAs & Advisors, LLP;* Angela Atwood, *FTZ Administrator for FTZ #138, Columbus Regional Airport;* and Todd Schwartz, *Executive Director, European American Chamber of Commerce*

X. **Advanced:** Property Tax … Increased Audits and Major Real/Personal Property Taxation Trends

Y. **Highly-Competitive Transportation & Logistics Industry … Major Income & Sales Tax Issues**

Z. **National Trends … Market-Based Sourcing of Services and Unitary Reporting**
   How market-based sourcing standards apply to services … comparison of Ohio’s & Kentucky’s laws with those of other states, particularly California and Washington. Mitigating against multiple taxation through best practices in documentation and recordkeeping. Main alternatives to recent states’ unitary push, including Kentucky and New Jersey -- best practice approaches to factor relief, filing agreements, multiple unitary groups, administrative lobbying and ruling practices. Mark Sommer, *Partner, Frost Brown Todd LLC* and Kelvin Lawrence, *Attorney, Baker & Hostetler LLP*

AA. **Roundtable:** Priceless Insights on Ohio General Assembly … Impact of Ohio’s Implementation of Tax Cut & Jobs Act of 2017 and Insight into What’s Ahead on Tax & Ohio’s Budget in 2019
   Priceless opportunity to hear from Ohio policy makers on the ‘State of the State’ on tax and fiscal policy, moderated by former Ohio Tax Commissioner & Past Board Chairman of the Ohio Chamber, Thomas M. Zaino. *(Note: the Ways & Means Committee Chairs & Ranking Minority Members may change in January 2019)* Thomas Zaino, *Founder & Managing Member, Zaino Hall & Farrin LLC;* The Honorable John Eklund (District 18-R, Munson Township), *Chairman & The Honorable Sean O’Brien, Minority Member, Ohio Senate Ways & Means Committee;* The Honorable Tim Schaffer (District 77-R, Lancaster), *Chairman & The Honorable John Rogers (District 60-D, Mentor-on-the Lake), Ranking Minority Member, Ohio House of Representatives Ways & Means Committee*

“Workshops are filled with information, valuable to tax and manufacturing folks alike.”
   -- Aaron Simon, *Financial Analyst, Archbold Container Corp., Archbold*

Register online today at [www.MECseminars.com](http://www.MECseminars.com)
Choice of 9 Concurrent & Interactive Workshops

Wednesday, January 30, 2019  
11:00 a.m. to 12:30 p.m.

CC. **Ohio Sales & Use Tax – In-depth Review of Major Developments including Recent Ohio Supreme Court & Ohio Board of Tax Appeals (BTA) Decisions & Audit Policies**

Recent developments in sales and use tax including major audit issues, significant case law & legislative updates, and audit policies. Priceless advice on preserving refunds and dealing with audits.


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DD. **Major Developments in Ohio Pass-Through Entity & Personal Income Taxation**

Pass-through entity updates as the result of Tax Cut & Jobs Act of 2017. Ohio H.B. 292 Bright-Line Domicile changes for tax year 2018 and other residency law changes. Municipal pass-through entity updates and legislative changes.


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EE. **Regional Update … Tax Advice for Companies Doing Business in Indiana & Kentucky**

In-depth review of Kentucky’s tax reform including new sales taxes, changes to income tax, unitary & elective consolidated returns, single sales factor and market-based sourcing. Indiana taxation developments including TCJA conformity, Wayfair, Inc. response, cost of performance/market-based sourcing, research credits.

Adam Krupp, *Commissioner*, Indiana Department of Revenue; Daniel Bork, *Commissioner*, Kentucky Department of Revenue; Mark Loyd, *Partner & Chair*, Tax & Employee Benefit Group, Bingham Greenebaum Doll LLP; Mark Richards, *Partner*, Ice Miller LLP; and Elizabeth Russell, *Tax Counsel*, Valvoline

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Intelligent automation, including history of the automated tax department, how RPA works, and current trends/hot spots for RPA in the tax function. Emerging technologies that can assist the tax function. Enhanced sales & use tax function through use of automation. Case studies on how businesses are using automation to improve the tax department.

GG. **Advanced**: Interactive Roundtable: The State of Economic Incentives in Ohio, Negotiations, Drivers & the Compliance Burden

Current trends including a renewed focus by JobsOhio on industry verticals. Negotiation tips & tricks. Knowing the economic impact and how both the business and the governmental entity can win! What drives an incentive package, benefits to all? Pitfalls in reporting and compliance – the double-edged sword of obtaining incentives, best practices to be in compliance, and consideration of clawbacks.

James Seiwert, Global Director, Grants & Incentives – Government Affairs, Owens-Illinois, Inc.; Stephen Palmer, Senior Manager, Plante Moran; Adam Burgess, Vice President, Transaction Management, Plante Moran CRESA; Chris Magill, Economic Development Director, Ice Miller LLP; Lee Crume, Director, Global Business Development, JobsOhio; and Kelli Saunders, Incentives & Site Selection, DHL Supply Chain

HH. **Harnessing the Blockchain for Tax … Practical Business Strategies to Incorporate Technology and How Fully Implemented Blockchain Technology Will Transform Business Tax Departments**

High-level view of what blockchain, smart contracts and digitalized assets are & their inherent benefits for purposes of tax (small amounts of cryptocurrency will be provided to each participant for educational purposes). Legislative movements and public sector adoption of blockchain technology. Practical ways a company can adopt and realize ROI from blockchain technology in the next 24 months. Visualize what fully implemented blockchain technology means in three to five years and how that will transform how a Tax Department will accomplish its mission.

Joel Waterfield, Technology Industry Practice - National Tax Leader, Grant Thornton LLP

II. **Advanced**: Nexus After South Dakota v. Wayfair, Inc.: Emerging Issues in State Tax Nexus … The Most Rapidly Changing Area of Taxation


Craig Fields, Partner, Morrison & Foerster LLP; Bill Nolan, Exec. Director & Jess Morgan, Sr. Manager, Ernst & Young LLP

JJ. Managing Appeals and Best Practices for Settlement and Pursuing Litigation

Insight into the appeals process in Ohio, including an update on recent law changes. How best to manage cases and settlement negotiations in Ohio and on a multistate basis. Common pitfalls companies make during the audit or appeals, which hinder their ability to settle or litigate. Different perspectives - a multistate taxpayer’s in-house legal counsel, the Assistant Attorney General, and the taxpayer’s counsel.

Eleanor Palmer, Associate VP & Associate General Counsel, Nationwide Insurance Co.; Debora Dardinger McGraw, Member, Zaino Hall and Farrin LLC; and Christine Mesirow, Chief Tax Section, Ohio Attorney General’s Office

KK. State Tax Implications With the New Federal Partnership Audit Rules – Troubles Ahead?

Sweeping changes to how the IRS audits partnerships and LLCs taxed as partnerships, taking effect for the 2018 tax year. Insights on the new rules creating many challenges for businesses and tax practitioners in IRS administrative and judicial proceedings. State tax issues and model legislation that state legislatures may adopt for the new rules. Valuable advice on compliance strategies to mitigate audit risk and exposure under the new rules.

Fredrick Nicely, Senior Tax Counsel, Council on State Taxation; David Kall, Managing Member & David Ebersole, Associate, McDonald Hopkins LLC

“One of the best things about the Ohio Tax Conference is the ability to talk with 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

Register online today at www.MECseminars.com
**LL. Advanced: Ohio’s Municipal Income Tax System … New Developments**
Insights into Ohio’s centralized net-profits system with the start of the 1st filing season. What to expect.
Recent court cases & developments. How to deal with past non-compliance.
Russell Deaton, Vice President, Tax, Mattingly Foods, Inc.; Thomas Zaino, Founder & Managing Member, Zaino Hall & Ferrin LLC; Amy Arrighi, Chief Legal Counsel, Regional Income Tax Agency; and Jennifer McFarland, Administrator, Business Tax Division, Ohio Department of Taxation

**MM. Alternative for Resolving Tax Disputes … What Has Worked in Other States?**
With staffs shrinking in both the government and private sectors, time to consider processes other than litigation for resolving tax disputes. Benefits and problems with some alternatives adopted in other states, and what might work in Ohio. Highly interactive session.
Moderator: Christine Mesirow, Section Chief, Taxation, Ohio Attorney General’s Office; Fredrick Nicely, Senior Tax Counsel, Council on State Taxation; Amy Thomas Laub, Technical Director, Tax, Nationwide Insurance Co.; and Adam Krupp, Commissioner of Revenue, Indiana Department of Revenue

**NN. Advanced: Maximizing Tax Savings … Ohio’s Sales & Use Tax Exemptions**
Insights into planning opportunities for the resale exemption; the manufacturing and packaging exemptions; substantial tax savings on property used in storing, transporting and handling inventory stored for distribution centers; property classified as business fixtures and used for an exempt purpose.
W. Lucas McDaniel, Supervisor of Transactional Taxes, Lubrizol Corporation and Steven Dimengo & Richard Fry III, Partners, Buckingham, Doolittle & Burroughs, LLC; and Alvin “Bo” Moore, Administrator, Audit Division, Ohio Department of Taxation

**OO. Basic: Ohio CAT… Common Audit Issues & How to Deal with Auditors**
Common CAT audit issues, new developments in CAT audit processes and practical tips and insights. CAT sourcing issues for property and services. Problem areas for combined and consolidated elected groups.
Geoffrey Frazier, Managing Director - State & Local Tax, BDO USA LLP; John Trippier, Director, Multistate Tax, Zaino Hall & Ferrin LLC; and Alvin “Bo” Moore, Administrator, Audit Division, Ohio Department of Taxation

**PP. Advanced: I Have to Escheat What? Gift Cards & Stored Value Escheatment**
Gift card and stored value card reporting responsibilities and planning opportunities to minimize exposure. State definitions, exemptions & deductions, dormancy periods, due diligence requirements & planning opportunities.
Kimberly Hensley, Director Indirect Taxes, DSW Designer Shoe Warehouse, Inc. and Loredana Pfannenbecker, Principal & Melissa Gentile, Director - Abandoned and Unclaimed Property, PricewaterhouseCoopers, LLP

**QQ. The Tax Department’s Role in Business Transaction Planning**
Best-practices, war-stories from a variety of entity-type/ industry perspectives. State tax considerations to watch out for such as: income/franchise – provision, estimates, entity type choice, new jurisdictions, etc., sales/use – VDAs, new jurisdictions, etc., realty transfer tax.
Christine Locher, Director of Taxation, Rockbridge Capital LLC; Courtney Clark, Tax Senior Manager & Brian Sullivan, Tax Managing Director, Deloitte Tax LLP; Clayton Weitzel, Assistant Treasurer and Tax Director, Cargotec Holding Inc.; and John Mills, Senior Director, Tax, Washington Prime Group

**RR. Healthcare & Non-Profit Industries … Unique Tax Issues**
Sales / use tax considerations. Non-profit entities and their for-profit affiliates or joint ventures. Real property tax considerations for healthcare and non-profit entities. UBI siloing provisions and other items impacted by the 2017 TCJA. Sales / use tax exemptions, intercompany transactions, internal reporting processes, and more.
Jeffrey Stansberry, Tax Manager, OhioHealth; Christopher Swift, Partner, Baker Hostetler LLP; and Stephen Palmer, State & Local Tax Manager, Plante Moran, Columbus

**SS. Roundtable: Interactive CFO & Corporate Directors Roundtable**
Top 10 challenges facing CFOs, tax directors and management within business and industry today … interactive sharing of best practices, lessons learned, and other exciting fun facts!
Albert Cliffe, Senior Vice President, Fifth Third Bank; Eleanor Palmer, AVP & Associate General Counsel, Nationwide Insurance Co.; Ashley Matthews, Director of Tax, Crane Group Co.; Bernie Ostrowski, Partner, Plante Moran; and Jeanette Addington, Director of Finance, Lubowici
**Investment: $745 person**

Attend the nation's premier tax conference for $745 per person. Fee includes tuition, a comprehensive set of written materials and a flash drive, two luncheons, a reception and breakfasts & breaks. Pending approval: Supreme Court of Ohio Commission on Continuing Legal Education for 14 CLE hours (including optional 2 hours ethics) and 16.5 CPEs (including optional 2 hours ethics) credit toward re-certification through the Accountancy Board of Ohio.

**Big Savings: Multiple Attendees**

For 3 to 5 persons from one organization, the fee is $670 per person. For 6 or more attendees -- fee is $595 per person.

**Location & Lodging**

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

For overnight lodging for the evenings of Monday, January 28 and/or Tuesday, January 29 ($169 single, double, or triple occupancy & cut off date of 1.3.19), online reservations are available at MECseminars.com under the Ohio Tax Conference.

**Registration Is Easy**

Online: www.MECseminars.com

Phone: 614.392.0413 (MEC)

Fax: 614.392.0415

Mail: Address listed on the form.

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**28th ANNUAL OHIO TAX CONFERENCE**

1:45 p.m. | 1/29 Workshops
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A. New Leader - Tax Dept.
B. Wayfair/Systems Impact
C. Unclaimed Property
D. Ohio Tax Incentives
E. Basic: Intro to Tax
F. Sales/Use Tax Audits
G. Adv.: Mergers/Acq.
H. Tax/Mobile Workforce
I. Indirect Tax Solutions

3:00 p.m. | 1/29 Workshops
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J. Adv.: SALT/TCJA
K. Inbound Companies
L. Tax & Technology
M. Audits: CAT, SUT, PTE
N. Employment Services
O. Basic: Real Property Tax
P. Adv.: Tax Automation
Q. Region – PA & NJ Tax
R. Basic: Municipal Tax

4:15 p.m. | 1/29 Workshops
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S. Wayfair/Direct Tax Impact
T. Adv.: Ohio CAT Issues
U. Basic: Tax Technology
V. Manufacturing Exemption
W. Adv.: Foreign Trade Zones
X. Adv.: Property Tax
Y. Transportation/Logistics
Z. Market-Based Sourcing
AA. Ohio Tax Policy Roundtable

11 a.m. | 1/30 Workshops
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CC. Ohio Sales & Use Tax
DD. Pass Through Entities
EE. Indiana & Kentucky
FF. Technology Trends
GG. Adv.: Economic Incentives
HH. Blockchain for Tax
II. Adv.: Nexus
JJ. Managing Appeals
KK. Partnership Audit Rules

2:00 p.m. | 1/30 Workshops
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LL. Adv.: Municipal Tax
MM. Dispute Resolution
NN. Adv.: SUT Exemptions
OO. Basic: CAT Audits
PP. Adv.: Escheatment
QQ. Transaction Planning
RR. Healthcare/Non-Profits
SS. Adv.: Directors’ Roundtable

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**PAYMENT:**

___ Fee enclosed with check payable to Manufacturers’ Education Council

___ Charge to: Visa _ MasterCard _ AX _ Account # ____________________________

Exp. Date _______ Signature: ____________________________________________

Fee: $745 per person        $670 per person for 3-5 persons         $595 per person for 6 or more

Send Check and Completed Registration Form:

Manufacturers’ Education Council
5050 Pine Creek Drive, Suite A, Westerville, OH 43081-4852

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**Workshop Preference**

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**IMPORTANT:** Your Priority Code from Mail Label

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**Ethics & Professionalism for State Tax Professionals**

Optional Workshop BB from 7:00 a.m. to 8:00 a.m. on Jan. 30

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**Ethics & Professionalism for State Tax Professionals**

Optional Workshop TT from 3:15 p.m. to 4:15 p.m. on Jan. 30