Visible Taxes, Hidden Costs … Huge Costs to Businesses Imposed by the U.S. Tax System, the World’s Most Complex Tangle of Taxes

Staying Competitive in a Technology-Driven, Connected World
Ohio Department of Taxation’s New Leadership ■ Women Leaders
New World Order Post Wayfair ■ Sales & Use Tax Best Practices
Canada ■ CA, NY, NJ, OR ■ Audits ■ Blockchain ■ Property ■ PTE
Manufacturing Exemptions ■ Services ■ Healthcare ■ Construction
Ohio CAT ■ Ethics ■ Municipal Income Tax ■ Employment Taxes
Incentives ■ U.S. Economy on Sound Footing-Sources of Resilience

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

29th ANNUAL OHIO
Business Tax
CONFERENCE

The Nation’s Largest Business Tax Conference!

Tuesday & Wednesday, January 28-29, 2020
Hyatt Regency Columbus • 350 North High Street, Columbus, Ohio
With the best lineup of speakers, including a near-record number of experts from the Ohio Department of Taxation speaking (20 different presenters), the 29th Annual Ohio Business 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 business tax issues such as:

- **Priceless interaction with tax decision-makers** from the new Ohio Department of Taxation leadership team (Jeff McClain, Commissioner; Sarah O’Leary, Deputy Tax Commissioner & Chief Legal Counsel, Matt Chafin, Deputy Tax Commissioner for Audit and Criminal Investigation and Brenda McDonald, Deputy Tax Commissioner for Tax Operations); the chairs & ranking members of the Ohio Senate & Ohio House Ways & Means Committees including both new chairpersons – Senator Kristina Roegner and Representative Derek Merrin, local top municipal tax officials and top tax officials from neighboring states – Commissioner Daniel Bork at Kentucky’s Department of Revenue and Commissioner Adam J. Krupp with the Indiana Department of Revenue; Glenn R. White with Michigan Department of Treasury and Secretary C. Daniel Hassell from the Pennsylvania Department of Revenue.

- Massive impact of technology in the tax field and staying competitive in today’s technology-driven, globally connected world, including cutting-edge, blockchain technology transforming tax functions.

- Major national issues in business taxation such as the new world order & a rapidly-changing marketplace for remote sellers as states continue to respond 18 months after the U.S. Supreme Court’s landmark ruling in South Dakota v. Wayfair; and significant business tax developments in states like California, New York, New Jersey and Oregon.

- Audit insights on new developments and best practices for compliance in sales & use tax, PTE and the CAT.

- Industry & demographic specific tax issues … the taxation issues impacting manufacturers, construction contractors, services, healthcare and non-profit organizations; and building a diverse and inclusive workplace culture with valuable insights from women leaders.

- Timely information on a host of significant business tax issues … employment taxation - mobile workforce, fringe benefits, traveling workforce; taxation of pass-through entities, Voluntary Disclosure Agreements (VDAs), Ohio’s municipal net profit tax, mergers/acquisitions, national real property taxation, and a ton of timely tax issues.

- Priceless insights on the sound footing of the U.S. economy with sources of resilience that could keep Ohio’s record economic expansion going, and economic incentives, opportunity zones & tax credits to promote Ohio competitiveness.

- Opportunities & challenges for multinational corporations in international taxation and doing business in Canada.

- 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.

**Attend the 29th Annual Ohio Business Tax Conference and Join the 15,367 Corporate Tax Directors, CFOs and Professionals who have Already Benefitted!**

**Optional Ethics & Professionalism Workshops on Wednesday, January 29, 2020**

**7:00 a.m. to 8:00 a.m. – Workshop BB ... Ethics & Professionalism for Tax Professionals – Ethical Challenges in the Era of S-T-R-E-T-C-H-I-N-G the Truth** (1 hr. CPE & CLE Ethics Credit Approval Pending)

Highly interactive! How tax professionals should act in an era of changing standards on professional behavior. How new governmental professional standards affect private practitioners, in-house professionals and government employees working in the tax field. Changes to IRS Circular 230, federal whistleblower and false claims rules, recodification of the AICPA’s Code of Professional Conduct, and the application of governing ABA and AICPA rules and several scenarios using interactive technology to involve ALL in the session.

Allan Thompson, Corporate Manager - Taxes, AK Steel Corp.; Daniel Stanley, 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 Tax Professionals: “The Art of the Deal” ... How to Negotiate Rulings & Agreements Ethically** (1 hr. CPE & CLE Ethics Credit Approval Pending)

Principles in the “Art of the Deal” book, how they apply to tax professionals and how to obtain the tax ruling you need. Basic ruling and consent/agreement practice and how to best position your ruling for approval.

Nicole Busey, Tax Dir. – Indirect Tax Compliance & Planning, Marathon Petroleum Company LP; Mark Sommer, Member, Frost Brown Todd LLC; Romeva Prcela, Asst. Professor, Accounting & Director, Scarborough School of Business & Communication, Hiram College and Andrew Winkel, Supervising Attorney, Tax Appeals Div., Ohio Dept. of Taxation
Some of the Conference’s Featured Presenters

**2020 Economic Outlook**
William (Bill) Adams  
*Vice President & Senior Economist*  
The PNC Financial Services Group  
Toledo

**Kentucky Business Taxes**
Daniel P. Bork  
*Commissioner of Revenue*  
Kentucky Dept. of Revenue  
Lexington, KY

**Women Leaders in Tax**
Courtney Clark  
*Tax Partner*  
Deloitte Tax LLP  
Columbus

**Ohio Pass-Through Entity Taxation**
Julie Corrigan  
*SALT Ohio Leader*  
Plante Moran  
Cleveland

**Post-Wayfair**
Aimee DeLuca  
*Vice President, Taxes*  
The Scotts Miracle-Gro Company  
Marysville

**Pennsylvania Business Taxes**
C. Daniel Hassell  
*Secretary*  
PA Dept. of Revenue  
Harrisburg, PA

**Visible Taxes, Hidden Costs**
Monica Kilgren  
*Vice President - Corporate Tax*  
Ascena Retail Group, Inc.  
New Albany

**Indiana Business Taxes**
Adam J. Krupp  
*Commissioner*  
Indiana Dept. of Revenue  
Indianapolis, IN

**Employment Taxes**
Mindy Mayo  
*Principal*  
Ryan, LLC  
San Jose, CA

**New Ohio Tax Dept. Leadership**
Jeff McClain  
*Tax Commissioner*  
Ohio Dept. of Taxation  
Columbus

**Harnessing The Blockchain for Tax**
Michael Meisler  
*Tax Partner & Blockchain Leader*  
Ernst & Young LLP  
New York, NY

**Ohio Taxes & Jobs 2020**
Sarah O’Leary  
*Deputy Tax Commissioner & Chief Legal Counsel*  
Ohio Dept. of Taxation  
Columbus

**Visible Taxes, Hidden Costs**
Maureen Pechacek  
*Partner*  
PricewaterhouseCoopers  
Minneapolis, MN

**Marketplace Facilitators**
Tia Stern  
*Manager, Indirect Tax*  
The Wendy’s Company  
Dublin

**Michigan Business Taxes**
Glenn R. White  
*Deputy Treasurer, Tax*  
Michigan Dept. of Treasury  
Lansing, MI

**Ohio’s Business Taxes**
Thomas M. Zaino  
*Founder*  
Zaino Hall & Farrin  
Columbus

Register online at www.MECseminars.com
Conference at a Glance

Tuesday, January 28, 2020

7:30 a.m.  Registration Opens…Pick Up Name Badges
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 BakerHostetler
Volume I Manual sponsored by Honigman Miller Schwartz and Cohn
Remote Conference Proceedings sponsored by GBQ Partners
Farm Breakfast sponsored by Schneider Downs & Co.

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

8:40 a.m.  Visible Taxes, Hidden Costs … Huge Amount of Hidden Costs on U.S. Businesses Imposed by U.S. Tax System – the Most Complex Tangle of Taxes in the Industrialized World – and How Recent Changes such as TCJA and Wayfair are Driving Tremendous Increases in Taxpayer Costs for Compliance, Information Technology, Litigation, HR and Tax Policy: A Very Lively Panel Discussion
Maureen Pechacek, Partner, PricewaterhouseCoopers, Minneapolis, MN
Monica Kilgren, Vice President - Corporate Tax, Ascena Retail Group, Inc., New Albany
Douglas L. Lindholm, President & Executive Director, Council On State Taxation, Washington, DC

9:45 a.m.  Mid-Morning Break & Bottled Water Stations sponsored by Avalara

10:00 a.m.  Ohio Business Taxes & Jobs 2020 … 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: Sarah O'Leary, Deputy Tax Commissioner & Chief Legal Counsel, Ohio Department of Taxation, Columbus
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

12:45 p.m.  New Leadership at the Ohio Department of Taxation … Priorities, Initiatives and What’s on the Horizon for the Ohio Business Community
Jeff McClain, Tax Commissioner, Ohio Department of Taxation, Columbus

1:20 p.m.  Ohio Tax Hall of Fame Ceremony
Jeff McClain, Tax Commissioner, Ohio Department of Taxation, Columbus and Tony Long, Director of Tax and Economic Policy, Ohio Chamber of Commerce, Columbus

continued on page 5
### Conference at a Glance

**5:15 p.m.** Nation’s Premier Business Tax Networking Reception

Co-sponsored by:

- Bingham Greenebaum Doll
- EY
- Ice Miller
- Plante Moran
- Ryan
- Zaino Hall & Farrin

At the nation’s premier business tax networking reception, interact with invited members of the Ohio General Assembly including Chairs & Ranking Minority Members of the Ohio Senate & Ohio House Ways & Means Committees, Ohio Department of Taxation and local municipal and regional officials and your peers, and discuss major business tax issues impacting Ohio’s economic future.

### Wednesday, January 29, 2020

**7:00 a.m.** Volume II sponsored by Buckingham, Doolittle & Burroughs

Breakfast sponsored by Frost Brown Todd

**7:00 a.m.** Optional Ethics Workshop BB with Breakfast (See Page 2 for full description)

**8:15 a.m.** Is Equitable and Uniform State Tax Administration Possible? Ohio’s Native Son (alma mater The Ohio State University) and the ‘Ivory-Tower’ Academic Professor (alma mater ‘The School Up North’) Will Debate Important SALT Issues and Cases Including What, if any, Limitations Exist to Restrict the States Imposing Their Taxes. Additionally, Will Uniformity Efforts Increase/Decrease and is it Finally Time for Congress to Act to Enforce Uniformity and/or Modernize Laws such as PL-86-272?

**Moderator:** Albert P. Clifel, 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

**9:15 a.m.** Mid-Morning Break

**9:30 a.m.** Regional Tax … Priceless Insights into Taxation Developments in Indiana, Kentucky, Michigan & Pennsylvania Including Emerging Trends in Taxation with Technology, TCJA Implementation, Income Tax Nexus Following Wayfair, Marketplace Facilitators Legislation, Market-Based Sourcing, Trust Taxation following *Kaestner*, Cannabis, Sports Wagering, Mandatory Unitary Combined Reporting and Broad-Based Sales Tax on Services

**Moderator:** Mark J. Richards, Partner, Ice Miller LLP, Indianapolis, IN

- Daniel P. Bork, Commissioner, Kentucky Department of Revenue, Lexington, KY
- Adam J. Krupp, Commissioner, Indiana Department of Revenue, Indianapolis, IN
- Glenn R. White, Deputy Treasurer, Tax Compliance & Administration, Michigan Department of Treasury, Lansing, MI
- C. Daniel Hassell, Secretary, Pennsylvania Department of Revenue, Harrisburg, PA

**11:00 a.m.** 9 Interactive & Concurrent Workshops (Letters CC-KK – see pages 12-13)

**12:30 p.m.** Luncheon sponsored by McDonald Hopkins LLC

**1:00 p.m.** 2020 Economic Outlook for U.S. & Ohio Businesses: ‘U.S. Economy on Sound Footing’ … Sources of Resilience That Could Keep the U.S. Record Economic Expansion Going

**Moderator:** William (Bill) Adams, VP & Senior Economist, The PNC Financial Services Group, Toledo

- William (Bill) Adams, VP & Senior Economist, The PNC Financial Services Group, Toledo

**2:00 p.m.** 8 Interactive & Concurrent Workshops (Letters LL-SS – see page 14)

**3:00 p.m.** Conference Adjournment

**3:15 p.m.** Optional Ethics Workshop TT (See Page 2 for full description)
A. Working with the New Ohio Department of Taxation Leadership Team
How best to work with the new leadership team, auditors and others at the Ohio Department of Taxation. Insights from members of the ODT’s leadership team on top priorities & initiatives. Opportunity for business input on tax policy initiatives.
Eleanor Palmer Bailey, Associate Vice President & Associate General Counsel, Nationwide Insurance Co.; Thomas Zaino, Managing Member, Zaino Hall & Farrin LLC; Jeff McClain, Tax Commissioner; Sarah O’Leary, Deputy Tax Commissioner & Chief Legal Counsel, Matt Chafin, Deputy Tax Commissioner for Audit and Criminal Investigation and Brenda McDonald, Deputy Tax Commissioner for Tax Operations, Ohio Department of Taxation

B. Effect of U.S. Wayfair Decision on Inbound and Outbound Cross-Border Sales Involving Canada
Increased compliance for sales and use tax on inbound sales from Canada. Increased consumption taxes like the Ohio CAT on inbound sales. Dialogue among Canadian provincial taxing authorities about using Wayfair to influence new obligations on sales into the provinces. Focus on taxing e-commerce by the provinces.
Terry Valencic, Sr. Manager/State and Local Tax, Parker Hannifin Corporation; Ted Bernert, Partner, Baker & Hostetler LLP; Rosemary Anderson, Partner, Thorsteinsons LLP, Vancouver, BC

C. Managing a Mobile Workforce: Tax Challenges and Strategies for Success
State income tax withholding, income tax reciprocity, unemployment taxes and responsibilities as an employer with mobile employees. How to identify and manage the corporate and personal tax implications of having a mobile workforce, including updates on nexus and nexus related to telecommuters. Proposed federal mobile workforce legislation. Practical considerations when hiring telecommuters and mobile employees.
Sara Goldhardt, Director, State and Local Tax Services, GBQ Partners and Nicole Johnson, Partner, Morrison & Foerster LLP, New York, NY

D. Unique Tax Issues in the Healthcare and Non-Profit Entities
Insights on the impact of tax reform within the non-profit and healthcare industries, particularly related to sales and use and property taxes. Issues related to non-profit entities and their for-profit affiliates or joint ventures. Sales & use tax exemptions, intercompany transactions, internal reporting processes, excise compensation, UBI siloing, UBI parking fringe benefits, and other issues across multiple tax types.
Jeffrey Stansberry, Tax Manager, OhioHealth; Christopher Swift, Partner, Baker & Hostetler LLP; Stephen Palmer, Senior Manager, State and Local Tax, Plante Moran, Columbus
E. Ohio CAT… Recent Developments and New Issues Encountered Defining the Tax Base
Insight and planning opportunities for the commercial activity tax, including an in-depth discussion of recent Ohio Board of Tax Appeals decisions and Ohio Dept. of Taxation interpretations concerning the CAT tax base and sourcing. Issues experienced in audits and appeals are commonly related to federal income tax, financial accounting, and market-based sourcing for Ohio-based businesses selling to businesses and consumers outside Ohio. Maximizing common exclusions from gross receipts to reduce the CAT base.

Debora Dardinger McGraw, Member, Zaino Hall and Farrin LLC; Richard Fry III, Partner & Chair of the Taxation Practice Group, Buckingham, Doolittle & Burroughs; Benjamin Waterman, Attorney, Ohio Department of Taxation

F. Basic: SALT 101 … An Introduction to Multistate Taxation
Sales & use taxes, property taxes, CAT, Nexus, apportionment, and everything you need to know to get started working with multistate companies. Includes use of examples to demonstrate points.

Paul Watroba, Senior Manager, Dana Holding Corp.; Robert Woolley, Jr., Partner, Plante Moran; and Raina Nahra Boulos, Senior Assistant Attorney General, Taxation Section, Ohio Attorney General

G. Sales and Use Tax Matters for Construction Contractors in Ohio, Pennsylvania & West Virginia
Beware of changes in rules, regulations and statutes as contractors cross state lines in the performance of their jobs. How the application of sales and use tax varies across state lines as it applies to construction contracts or other contractor services including purchases of materials and equipment and with specific industries, such as manufacturing, mining & exempt entities.

Timothy Adams, Shareholder, State and Local Tax & Emery (Jack) Stewart, Senior Manager, State and Local Tax, Schneider Downs & Co., Inc., and Alexander Keen, Attorney, Ohio Department of Taxation

H. Ohio Economic Incentives & Tax Credits - Legislative Changes and Program Update
Opportunity Zones. Ohio Attorney General’s incentive compliance report update. Newly-passed and modified tax credits such as the Motion Picture Tax Credit, Ohio Opportunity Zones, Invest Ohio Tax Credit, the Job Retention Tax Credit and local tax incentives. Development Services Agency updates and utilization of Ohio Port Authorities and other local tools for tax credit projects.

Kelli Saunders, Sr. Director, Incentives & Site Selection, DHL Supply Chain; Chris Magill, Economic Development Director, Ice Miller; John Werkman, Chief, Business Services Division, Ohio Development Services Agency; Stephen Hall, Member, Zaino Hall & Farrin LLC; Josiah Huber, Director, DiPerna Advisors

I. Advanced: Embracing, Harnessing and Taming Technology in Corporate Tax Departments
Valuable insights from your peers on how they’re leveraging technology to help transform their tax departments. Whether you are just beginning to explore emerging technologies such as data wrangling tools, bots, and analytics tools or have been working with such technologies for a while, you will enormously benefit from the experiences and lessons learned of your colleagues.

Patrick Peatee, Senior Manager, Tax, Welltower Inc.; Amy Thomas Laub, Director, State & Local Tax, Nationwide Mutual Insurance; James D’Ippolito, Senior Tax Manager, Deutsche Post DHL Group; Andy Gold, Tax Partner, Deloitte Tax LLP, Houston, TX

“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

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Choice of 9 Concurrent & Interactive Workshops

Tuesday, January 28, 2020

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


Priceless insights into States enacting legislation in response to the US Supreme Court’s decision in *South Dakota v. Wayfair*. Evolution of legislation including: economic nexus for remote sellers; marketplace facilitator provisions; and application of *Wayfair* outside of sales/use taxes (*e.g.*, income taxes).

Aimee DeLuca, **Vice President, Taxes, The Scotts Miracle-Gro Company**; William Nolan, **Managing Director & Chris Futscher, Senior Manager, Ernst & Young LLP** and Steven Russell, **Tax Program Administrator, Business Tax Division, Ohio Department of Taxation**

K. **Advanced: Best Practices to Successfully Implement Technology Tools & Solutions in Corporate Tax Departments**

Who should be considering technology tools and solutions, what’s available and what are their capabilities? When is the appropriate time to implement? Where to start when evaluating tasks and processes to automate and increase the use of technology. Best practices in successful implementation.

Amy Gosiorowski, **Director of Tax Accounting and Compliance, Covetrus, Inc.**; Thomas Fagan, **Director - State and Local Tax and Mark Silvaggio, Director - Federal Tax & Digital Accelerator, PricewaterhouseCoopers LLP**

L. **Advanced: Ohio Municipal Income Tax System – New Developments**

Insights on the latest developments in Ohio’s centralized municipal income tax system including Home Rule legal challenges. How to deal with past non-compliance. Technical case law developments and State of Ohio and municipal administrative updates.

Russell Deaton, **Vice President, Tax, Mattingly Foods, Inc.**; Thomas Zaino, **Founder & Managing Member, Zaino Hall & Farrin LLC**; Donald Smith, **Executive Director, Regional Income Tax Agency**; Jennifer McFarland, **Tax Program Executive, Business, Excise and Energy Tax Divisions & Sarah Wise, Legal Counsel, CAT, FIT, Municipal Taxes, Ohio Department of Taxation**

M. **Multistate Considerations for Inbound Companies - the Tax Filings Expand Over More than State Boundaries!**


Ron Cook, **Partner, Plante Moran, Chicago**; Lynn Gandhi, **Leader, SALT Practice Group & Partner, Honigman Miller Schwartz and Cohn LLP**; Andrew Winkel, **Supervising Attorney, Tax Appeals Division, Ohio Department of Taxation**
N. Ohio Sales/Use Taxation of Services Including Employment, Electronic Information, Automatic Data Processing, Electronic Publishing & Cloud-Based Services

Valuable insights into Ohio Supreme Court cases that limit the scope of taxable employment services. What constitutes direct supervision and control? The facts to establish the permanent assignment exemption and documentation needed during an audit. Scope of Ohio’s taxable services and difficult issues arising when applying outdated definitions. Differing approaches taken by states other than Ohio. What service businesses need to address in light of Wayfair.

Lucas McDaniel, Supervisor of Transactional Taxes, The Lubrizol Corporation; Steven Dimengo, President & Managing Partner and Richard Fry, III, Partner, Buckingham, Doolittle & Burroughs; Dale Petrie, Tax Program Administrator, Audit Division, Ohio Department of Taxation

O. National Trend towards Gross Receipts Taxation in the Business Tax Reform Movement … The New Oregon CAT and Interest in Other States

Continued interest in States struggling with revenue decline in gross receipts taxation. Oregon’s new modified gross receipts tax, the Corporate Activity Tax (“CAT”). Update on other gross receipts and local taxes outside of Ohio including interest in a value-added tax at the national level.

James Taylor, Vice President State and Local Tax, Alliance Data Systems; Scott Schiefelbein, Managing Director, Washington National Tax (Portland, OR) and David Adler, Managing Director, Deloitte Tax LLP; Kyra Horvath, Attorney, Ohio Department of Taxation

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

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

Amy Thomas-Laub, Technical Director, Tax, Nationwide Mutual Insurance Co.; John Trippier, Director, Multistate Tax, Zaino, Hall & Farrin LLC; Chad Leon, Assistant Administrator, Audit Division, Ohio Department of Taxation

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

Basic legislative process - how ideas are presented to legislators and how a bill becomes a law. Grassroots committees, business coalitions, association coalitions, and processes where these groups advocate for certain laws. Pending tax legislation of the Ohio General Assembly.

Ashley Matthews, Director, Tax, Crane Group Co.; Debora Dardinger McGraw, Member, Zaino Hall & Farrin LLC, Columbus; Greg Saul, Director of Tax Policy, Ohio Society of CPAs; Tony Long, Director of Tax and Economic Policy, Ohio Chamber of Commerce; Timothy Lynch, Legislative Director, Ohio Department of Taxation

R. Ohio Real Property Taxation … Successfully Contesting Real Property Tax Valuations & Excessive Property Tax Burdens

Procedures & strategies - common grounds, timeline and procedures -- tax bills; tender pay process; complaint against valuation; school board notice and counter-complaints; evidence disclosure; Board of Revision (BOR) hearing; potential appeals and implications for non-attorneys. Common pitfalls and line-by-line analysis of complaint form. Retaining an appraiser and using an appraisal report. BOR hearing - presenting appraisal report & testimony and amending complaints.

Rick Shapiro, Associate General Counsel, American Electric Power; and David Kall, Member & David Ebersole, Attorney, McDonald Hopkins LLC

“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

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Tuesday, January 28, 2020
4:15 p.m. to 5:15 p.m.

S. Advanced: Are State Tax Burdens Excessive for Your Level of In-State Activity? What Can You Do?
New insights & ‘scary surprises’ from Wayfair, its fallout and how its impact continues to evolve. Relationship between Wayfair and Pike v. Bruce Church as a balancing test that could be used to determine whether a state tax constitutes an undue burden on interstate commerce. Business strategies for compliance including the complexity of multistate sales & use tax compliance, situsing/sourcing issues and unique tax imposition definitions.
Fred Nicely, Senior Tax Counsel, Council On State Taxation, Washington, DC; David Ebersole, Attorney, McDonald Hopkins LLC; Diann Smith, Counsel, McDermott Will & Emery, Washington, DC

T. Building a Diverse & Inclusive Workplace Culture … Insights from Women Leaders in Tax
First-time ever for this annual conference … tremendous insights in building a diverse & inclusive culture from a panel of highly-respected & successful women leaders, sharing their paths to success, challenges & barriers, lessons learned and valuable advice in forming mentor/sponsor relationships. Highly interactive & ‘a safe environment’ to laugh and goal set together.
Lynne Froling, Senior Manager, Global Tax Planning, Cardinal Health; Dawn Story, Director of Tax, Rockbridge; Cheryl Surgo, Assistant Vice President, Tax, Welltower Inc.; Courtney Clark, Tax Partner, Deloitte Tax LLP; and Sarah O’Leary, Deputy Tax Commissioner and Chief Legal Counsel & Brenda McDonald, Deputy Tax Commissioner, Ohio Department of Taxation

U. Major Taxation Issue for Manufacturers … Maximizing the Manufacturing and Packing Exemptions in Ohio
In-depth discussion of business strategies to maximize the manufacturing and packaging exemptions. Commonly overlooked items that qualify for exemption and defining the scope of the manufacturing operation – when does production begin and end? Qualified Ohio businesses’ ability to claim broad exemption on bulk packaging, packaging and labeling equipment.
Lucas McDaniel, Supervisor of Transactional Taxes, The Lubrizol Corporation; Steven Dimengo, President & Managing Partner and Richard Fry, III, Partner, Buckingham, Doolittle & Burroughs; Brian Sommer, Tax Examiner Manager & Gabriel Tomlin, Tax Program Administrator, Audit, Ohio Department of Taxation

V. 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
W. National Property Tax Trends … Multi-State Issues with Real and Personal Property Tax
Personal property trends: statewide increased audit activity, greater scrutiny on deductions and exemptions, incentives, clawbacks, PILOT programs, appeal restrictions. Tax caps & abatements on real property.
Annette Prehn, Tax Manager, N.A. Indirect Tax, Owens Illinois Inc.; John Lorish, Tax Manager – Property Tax, Alcoa Corporation; William Faulkner, Sr. Director, Property Tax, DuCharme, McMillen & Associates

X. Regional Update … Tax Advice for Companies Doing Business in Pennsylvania & Michigan
Sales tax and corporate income tax insights; legislative, regulatory, and judicial developments; marketplace facilitators legislation and implementation; income tax nexus following Wayfair; cost of performance vs. market-based sourcing.
C. Daniel Hassell, Secretary, Pennsylvania Department of Revenue; Glenn White, Deputy Treasurer, Michigan Department of Treasury; Lynn Gandhi, Leader, SALT Practice Group & Partner, Honigman Miller Schwartz and Cohn LLP; Timothy Adams, Shareholder, State and Local Tax, Schneider Downs & Co., Inc.

Y. The New World Order for Remote Sellers … Economic Nexus Laws Post-Wayfair
Practical advice & tips on how businesses are managing the changes and how to stay compliant and thrive in this challenging time. How various states have responded to the Wayfair ruling. How Sunless Inc. manages their sales tax compliance. Resources for keeping up-to-date on state tax changes. Economic nexus thresholds and marketplace facilitator collection laws. Challenges that affect remote sellers using online marketplaces.
Lisa Stemple, CPA, Accountant, Sunless, Inc. and Scott Peterson, VP Government Relations, Avalara, Seattle, WA

Z. International Taxation … Opportunities & Challenges for Multinational Companies after ‘Weathering the Storm’ of Changes in the Tax Cuts and Jobs Act of 2017
How to optimize foreign tax adjustments and fine tuning prior year FTC and Section 965 calculations. How to optimize Mexican structures under the new rules and rates. Opportunities to proactively use the GILTI rules to reduce US tax. Transfer pricing in the new rate environment – examples of issues and opportunities.
Paul Caja, Vice President of Tax, MTD Products, Inc. and Todd Behrend, Principal, Ryan, LLC, Atlanta, GA

AA. Roundtable: Priceless Insights on Ohio General Assembly & What’s Ahead on Business Taxes
Priceless opportunity to hear from Ohio policy makers on the ‘State of the State’ on business tax and fiscal policy, moderated by former Ohio Tax Commissioner & Past Board Chairman of the Ohio Chamber of Commerce, Thomas M. Zaino.
Thomas Zaino, Founder & Managing Member, Zaino Hall & Farrin LLC; Timothy Lynch, Legislative Director, Ohio Department of Taxation; The Honorable Kristina D. Roegner (District 27-R, Hudson), Chairman & The Honorable Sandra Williams (District 21-D, Cleveland), Ranking Minority Member, Ohio Senate Ways and Means Committee; The Honorable Derek Merrin (District 47-R, Monclova Township), Chairman & The Honorable John Rogers (District 60-D, Mentor-on-the-Lake), Ranking Minority Member, Ohio House of Representatives Ways & Means Committee

“(The annual Ohio Business Tax Conference) is a conference every tax professional should attend.”
Lucas McDaniel, Supervisor of Transactional Taxes, The Lubrizol Corporation, Wickliffe

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

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**Wednesday, January 29, 2020  11:00 a.m. to 12:30 p.m.**

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

High-level overview of blockchain, smart contracts, digitalized assets, and related security risks and mitigation. Application of blockchain technology to cryptocurrency, regulatory guidance regarding the tax treatment of cryptocurrency, and legislative movements. Visualize what blockchain technology means to corporate tax departments in three to five years. Public and private sector adoption of blockchain technology.

Michael Meisler, Partner and Tax Blockchain Leader, Ernst & Young LLP, New York, NY; and Colin Battersby, CIPP/US, Member, McDonald Hopkins LLC

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

Best approaches for improved communications during sales and use tax audits; major new Ohio cases, statutes, administrative regulations, audit policies and other authorities arising since the 28th Annual Ohio Business Tax Conference in January, 2019.

Allan Thompson, Corporate Manager - Taxes, AK Steel Corp.; Edward ‘Ted’ Bernert, Partner, Baker & Hostetler LLP; Laura Stanley, Supervising Legal Counsel, Sales and Use Taxes & Gabriel Tomlin, Tax Program Administrator, Audit, Ohio Department of Taxation

**EE. State Income Tax Implications of the Federal Tax Reform for Companies Doing Business in California, New Jersey and New York**

TCJA of 2017 & its creation of more diversity among the states than ever before. Key provisions in changing state corporate income tax laws to conform with TCJA of 2017 in the most challenging states for companies to do business.

Kurt Wolter, State Tax Manager, Worthington Industries and Norm Lobins, Managing Director & Kathy Freeman, Managing Director, Deloitte Tax LLP, Parsippany, NJ & Sacramento, CA

**FF. Doing Business in Canada … Current Issues for U.S. Companies on Goods and Services Tax (GST), Harmonized Sales Tax (HST), Provisional Sales Tax (PST) and Property Tax**

Current issues in GST/HST/PST. Property tax update - Quad update. Political/governmental changes affecting property tax.

Darryl Rankin, Sr. Director, Commodity Tax & Matt Cunningham, Sr. Director of Operations, DuCharme, McMillen & Associates, Toronto, ON

Wayfair's significant impact on the prevalence of marketplace laws. State enactment of marketplace laws and the lack of uniformity among states. Roles of “buyer,” “seller,” and “agent/service provider” in the laws and the impact on the tax obligations. Laws’ expansion beyond traditional marketplaces creating compliance complexities for collecting specialty taxes (occupancy, food & beverage, telecommunications taxes). Use of ERP or tax engine to meet expanding marketplace obligations.

Tia Stern, Manager - Indirect Tax, The Wendy's Company; Susan Haffield, Partner, PricewaterhouseCoopers LLP, Minneapolis, MN and Sara Caldwell, Legal Counsel, Ohio Department of Taxation

HH. Major Developments in Ohio Pass-Through Entity (PTE) & Personal Income Taxation


Julie Corrigan, State & Local Tax Ohio Practice Leader, Plante Moran; Steve Hall, Member, Zaino Hall & Farrin LLC; Jeffrey Sherman, Assistant Legal Counsel, Regional Income Tax Agency and Matthew Dodovich, Legal Counsel for Income, Pass-Through Entity, and Employer Withholding Taxes, Ohio Department of Taxation

II. 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 Wayfair implementation, marketplace facilitators, income tax nexus changes following Wayfair, change from cost of performance to market-based sourcing, sports wagering, recordkeeping, research expense credits, and other administrative and judicial developments.

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

JJ. Challenging Employment Taxes … Payroll, Fringe Benefits and Your Nightmare - Travelers and Telecommuters

Best practices in addressing the complex area that affects payroll, HR, and tax. Fringe benefits (an enticement to join a company) as a competitive advantage but potential tax consequences such as event tickets, trips, client meals and entertainment, living allowances, RSUs, ESPPs, NSOs. How to deal with the administrative complexities around a traveling workforce? What are your payroll tax obligations around your traveling workforce? How do you handle expenses? When do they become a wage? Is there any relief in sight?

Mindy Mayo, Principal, Ryan, LLC, San Jose, CA

KK. Technology Trends & Tax Implications … Best Practices & Case Study in Utilizing Technology to Gain Efficiencies with Day-to-Day Activities

Insights into current technology trends and the downstream impact on tax professionals. Utilizing technology and how to leverage cutting-edge functionality of tax technology software to gain efficiencies in daily processes. Case studies, technology direction and future functions.


“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. Roundtable: Interactive CFO, Tax Directors & Counsel Roundtable
Interactive session with tax professionals from industry discussing challenges facing CFOs, tax directors and counsel. Focus on sharing best practices, lessons learned, Q&A’s and other exciting fun facts!
Albert Cliffel, Senior Vice President, Fifth Third Bank; Eleanor Palmer Bailey, AVP & Associate General Counsel, Nationwide Insurance Co.; Jeanette Addington, Chief Financial Officer, Ludowici Roof & Tile; Tony Long, Director, Tax & Economic Policy, Ohio Chamber of Commerce; Bernie Ostrowski, Partner, Plante Moran

MM. Advanced: Opportunity Zones & Other Regional Economic Development Incentives
Valuable insights into Opportunity Zone benefits and developments. Selecting and securing state and local economic development incentives. Strategies for maintaining eligibility for incentives once they are received and avoiding possible pitfalls with government officials.
Jeffrey Bennett, Partner, Mark Loyd, Partner, Michael Holtz, Partner & Ryan Dunn, Attorney, Opportunity Zone Team Leader, Bingham Greenebaum Doll LLP; and John Werkman, Chief, Bus. Services Div., Ohio Development Services Agency

NN. Statistical Sampling in Sales & Use Tax Audits … Best Practices and How States are Using These Techniques
How parameters and policies vary by state. A demonstration of the impact of the differences by showing how audit outcomes can vary using the same audit population. Variances and how to avoid unfavorable results.
John Null, Sr. Mgr., Indirect Tax, The Home Depot, Atlanta, GA and Bradley Tomlinson, Sr. Mgr., Zaino Hall & Farrin LLC

OO. Voluntary Disclosure Agreements (VDAs), Amnesty Programs and Back Channel Efforts …. What is the Best Tool to Move Forward?
When you discover a problem, determining the best path forward once a problem is discovered. Which is better given the circumstances? Identification of all the leading solutions and which tool to use in any given situation.
Mark Sommer, Member, Frost Brown Todd LLC & Steven Russell, Tax Pgm. Admin., Bus. Tax Div., Ohio Dept. of Taxation

PP. Advanced: California Dreaming: Tax Issues for Ohio Companies Doing Business in California
Holly Hykes, State Tax Manager, The Wendy’s Company; Erin Eakes, Director - State and Local Tax & Ligia Machado, Partner - State and Local Tax, PricewaterhouseCoopers LLP, Sacramento, CA

QQ. 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. Understanding basic CAT concepts for filing including ownership, gross receipts, exclusions and situsing to help avoid problem areas.
Christopher Clemens, Assistant Administrator, Audit Division, Ohio Department of Taxation; John Trippier, Director, Multistate Tax, Zaino, Hall & Farrin LLC; Geoffrey Frazier, Managing Director - State & Local Tax, BDO USA LLP

Insights into Ohio’s municipal income tax system, including how to: calculate net profit, apportion income, handle audits and assessments, use Ohio’s centralized filing system, NOL treatment and 20-day withholding rule.
Russell Deaton, VP, Tax, Mattingly Foods, Inc.; Thomas Zaino, Founder & Managing Member, Zaino Hall & Farrin LLC; Amy Arrighi, Chief Legal Counsel, Regional Income Tax Agency; Jennifer McFarland, Tax Program Executive, Business, Excise & Energy Tax Divisions & Sarah Wise, Legal Counsel, CAT, FIT, and Municipal Taxes, Ohio Department of Taxation

SS. Construction Contractors Beware! Common Pitfalls with Ohio Taxes and Strategies for Compliance
Procedures and strategies for compliance with Ohio sales & use tax, Ohio CAT, and Ohio municipal income tax. Real property and tangible personal property. Mixed contracts and the certification process, common exemptions, contractor exemption certificates, and direct pay permits. CAT agency exclusion for contractors.
Ed Straub, Chief Financial Officer (CFO), Eiford, Inc.; David Ebersole, Attorney, McDonald Hopkins LLC; Laura Stanley, Supervising Legal Counsel, Sales and Use Taxes & Vicki Kessler, Tax Examiner Manager, Ohio Department of Taxation
Investment: $745 per person

Attend the nation's premier business 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 & Single Day Rates

For 3 to 5 persons from one organization, the fee is $670 per person. For 6 or more attendees -- fee is $595 per person. Single day rates: $445 for January 28 only & $355 for January 29 only.

Registration/Confirmation

Please register by Wednesday, January 22, 2020. Confirmations will be sent to all who register. Cancel by 5:00 p.m. on January 22, 2020 for full refund. Substitutions are always accepted.

Location & Lodging

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

For overnight lodging for the evenings of Monday, January 27 and/or Tuesday, January 28 ($174/single, double, or triple occupancy & cut off date of January 3, 2020), online reservations are available at MECseminars.com under the Ohio Tax Business Conference.

29th ANNUAL OHIO TAX BUSINESS CONFERENCE

REGISTRANTS              Workshop Preference

Names/Titles     E-Mail Address          A-I       J-R         S-AA        CC-KK       LL-SS

1:45 p.m. 1/28 Workshops

A. New Leaders - Tax Dept.
B. Wayfair/ Sales to Canada
C. Tax/Mobile Workforce
D. Healthcare/Non-Profits
E. Ohio CAT Developments
F. Basic:
G. OH/PA/WV Contractors
H. Ohio Incentives/Credits
I. Adv.:
Technology

3:00 p.m. 1/28 Workshops

J. 18 Mos. Post Wayfair
K. Adv.:
Technology Tools
L. Adv:
Municipal Tax
M. Inbound Companies
N. Services Taxation
O. Gross Receipts/OR
P. CAT, SUT, PTE Audits
Q. Ohio Legislative Process
R. Ohio Real Property Tax

4:15 p.m. 1/28 Workshops

S. Assessing Tax Burdens
T. Women Leaders
U. Manufacturing Exemption
V. Adv.:
Mergers/Acquis.
W. Property Tax Trends
X. Region:   PA & MI
Y. Remote Sellers/Nexus
Z. International Taxation
AA.  Ohio Tax Policy Roundtable

11 a.m. 1/29 Workshops

CC. Blockchain for Tax
DD. Ohio Sales & Use Tax
EE. TCJA/CA, NJ, NY
FF. Business in Canada
GG. Adv.:
Marketplace Laws
HH.  Pass Through Entities
II. Region:   IN & KY
JJ. Employment Taxes
KK. Technology Trends

2:00 p.m. 1/29 Workshops

LL. CFO Roundtable
MM. Adv.:
Opportunity Zones
NN. Statistical Sampling
OO. VDAs, Amnesty
PP. Basic:
California
QQ. Basics: CAT Audits
RR. Basic:
Municipal Tax
SS. Construction Contractors