

**Major Ohio
Business Tax
Issues**



OHIO BUSINESS TAX

SEMINAR

Wednesday, May 17, 2023

Sheraton Suites Akron-Cuyahoga Falls

(in the heart of one of the largest concentrations of manufacturers in the world)

CPE & CLE Credits

Ohio Legislative & Regulatory Update on Business Tax Issues
Maximizing Ohio Sales & Use Tax Exemptions
Avoiding Ohio Sales & Use Tax Land Mines in the Audit and Appeal Process
Ohio Municipal Income Tax and the Remote Workforce
Entity-Level Business Tax Nexus & the Attack on PL 86-272
Ohio CAT Recent Decisions, Emerging Trends & Navigating Audits

Presentations from some of the nation's leading experts from organizations such as:



**SHERWIN
WILLIAMS**



Taft/



OHIO BUSINESS TAX

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Wednesday, May 17, 2023

Sheraton Suites Akron-Cuyahoga Falls

1989 Front Street, Cuyahoga Falls, OH 44221-3811 (conveniently located off of OH Route 8)

8:00 a.m. Registration & Breakfast

Sponsored by **Buckingham, Doolittle & Burroughs, LLC**



8:45 a.m. Maximizing Ohio Sales/Use Tax Exemptions While Avoiding Land Mines in the Audit and Appeal Process

- 10 easy exemption opportunities and how to take advantage of them. Are there refund opportunities? Can a simple change be made to qualify for exemption?
- Best practices for handling an audit. How to minimize everyone's time, while getting to the right result. What are the tricks to minimize issues that need to be appealed?
- How to get the most out of your appeal when you have no choice but to file an appeal.



Steven A. Dimengo
President & Managing Partner
Buckingham, Doolittle & Burroughs, LLC
Akron



Kurt Davies
Director, Tax
The Sherwin-Williams Company
Cleveland



Stephen Votaw
Director, Sales & Use Tax
DuCharme McMillen and Associates, Inc.
Independence

10:15 a.m. Refreshment Break

10:30 a.m. Ohio Commercial Activity Tax (CAT)

- Recent decisions and emerging trends.
- The evolution of situsing of sales of goods and services, including the groundbreaking NASCAR decision and difficulty of situsing products shipped to a distribution center.
- Limitations on what constitutes a "gross receipt" and how federal income and GAAP affect these determinations including the current debates related to contra-revenue accounts, discounts, funds of another, etc.
- Structuring and planning to maximize exclusions from the tax base, including agency and similar relationships.
- Best practices for navigating an Ohio CAT audit.



Matthew P. Shaw
Senior SALT Manager
RSM US LLP
Cleveland



Richard B. Fry, III
Akron Partner in Charge & Taxation Group Chair
Buckingham, Doolittle & Burroughs, LLC
Akron

11:45 a.m. Refreshment Break

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Wednesday, May 17, 2023
Sheraton Suites Akron-Cuyahoga Falls

Noon

Ohio Legislative and Regulatory Update

- Changes within the Ohio Department of Taxation and priorities of the new Ohio Tax Commissioner, Patricia Harris. Commissioner Harris was selected by Governor Mike DeWine in January 2023.
- New leadership in the Ohio House of Representatives with the election of Jason Stephens (R-Kitts Hill) as Speaker, priorities of both Ohio House Speaker and Ohio Senate President, Matt Huffman (R-Lima) on business taxation and appointment of key committee chairmen.
- Priceless Insights on Ohio Budget Process 2024-2025 including the Governor's budget proposal early in 2023; Ohio House of Representative budget process from February through mid-to-late April; Ohio Senate budget process from mid-to-late April to early June; Conference committee in June and Governor signing the budget by June 30, 2023 and effective on July 1, 2023
- Important business tax considerations and priorities.



J. Donald Mottley, *Of Counsel*, **Taft Stettinius & Hollister LLP**, Columbus (*Mottley served 8 years of in the Ohio House of Representatives, where he chaired the House Ways and Means & Joint Agency Rule Review Committees and served on the Finance and Insurance Committees.*)

12:30 p.m.

Luncheon Buffet and Roundtable Discussions on Ohio's Budget Process and Major Business Tax Considerations & Priorities

- Enjoy the buffets including entrées of Sliced Roasted Top Round of Beef & Sautéed Chicken Breast Marsala with Mushrooms served on the Cascade Overlook featuring spectacular views of the Cuyahoga River rapids while discussing **Ohio's Budget Process and Important Business Tax Considerations**.
- Before the seminar, all attendees will be given the link to the **Ohio Office of Budget and Management Budget Proposal** (*Governor's budget and a report from the Ohio Department of Taxation on tax expenditures*); **Ohio Legislative Service Commission** (where you'll find the budget in detail and bill analysis) and both the **Ohio House of Representatives Finance Committee hearings** and **Ohio Senate Finance Committee hearings**.

1:30 p.m.

Entity-Level Business Tax Nexus & the Attack on PL 86-272

- The US Supreme Court decision in *South Dakota v. Wayfair* modernized the war over jurisdiction to tax out-of-state businesses. Battles are waged not only on the sales tax front but also in the theater of state income taxes.
- The Multistate Tax Commission has adopted substantial changes to its guidance on PL 86-272, which provides certain protections for businesses against the imposition of income tax, in order to address common online business activities.
- The growing arsenal of weapons employed in states' attempts to expand business tax nexus, as well as identify potential defenses businesses may rely on to protect themselves from those efforts.



James N. Cochran
Senior Tax Counsel
The Sherwin-Williams Company
Cleveland



William Nolan
Managing Director
Ernst & Young LLP
Akron



Jess Morgan
Senior Manager, National Tax Department, Indirect, State and Local
Ernst & Young LLP
Cleveland

2:30 p.m.

Afternoon Refreshment Break

Sponsored by **Taft Stettinius & Hollister LLP**

Taft /

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Wednesday, May 17, 2023
Sheraton Suites Akron-Cuyahoga Falls

2:45 p.m. Ohio Municipal Income Tax and Remote Workforce

- Major developments in Ohio's Municipal Income Tax System including work-from-home withholding requirements, best practices, and municipal tax legal issues.
- Municipal income tax reforms.
- Long-term remote work strategies for organizations and individuals in a post-COVID world
- Multistate nexus, apportionment, and tax implications triggered by remote employees.
- Insights into employment tax considerations including withholding practices, payroll reporting, local tax filings and employee residency issues.



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



Amy Arrighi
Executive Director
Regional Income Tax Agency (RITA)
Brecksville

4:00 p.m. Adjournment

Ohio Business Tax Seminar

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Invest wisely ... your time & financial resources are precious. Attend this one-day business tax update ... ideal for Corporate Tax Directors & Managers; Controllers; CFOs; Financial Managers; CPAs; Tax Attorneys and Business Tax Professionals. **\$395 per person.**

Continuing Education Credits: Attendees can claim the following CEU's: 5.50 CLE hours and 6.60 CPE credits.

Access to Written Materials: All attendees will receive a link on **Thursday, May 11** for access to all the speakers' written materials including a links to the Ohio Office of Budget and Management Budget Proposal; Ohio Legislative Service Commission and both the Ohio House of Representatives Finance Committee hearings and Ohio Senate Finance Committee hearings.

Location & Lodging

The seminar will be held at the **Sheraton Suites Akron-Cuyahoga Falls** at 1989 Front Street, Cuyahoga Falls, OH 44221-3811 (*conveniently located off of OH Route 8*). The seminar will be in the **Cuyahoga Room** and luncheon roundtables in the **Cascade Overlook** featuring spectacular views of the Cuyahoga River rapids. For **overnight lodging** at the Sheraton Suites Akron-Cuyahoga Falls for the evening of Tuesday, May 16, 2023, you can reserve your lodging via the www.MECseminars.com website. The room rate in the block is **\$139**. Alternatively, you can call Marriott reservations directly at 330-929-3000 and mention the Ohio Business Tax Seminar to get the group rate. Please reserve your lodging by Friday, April 28, 2023.

REGISTRATION FORM

REGISTRANTS

Names	Titles	E-Mail Addresses
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