

About Ice Miller LLP

Built on a 100+ year foundation of legal service, Ice Miller LLP is committed to helping our clients stay ahead of a changing world. With more than 330 legal professionals in seven offices, we advise clients on all aspects of complex business issues across more than 20 practice areas. Our clients include emerging growth companies, FORTUNE 500 corporations, municipal entities and nonprofits. Our attorneys help clients protect their interests and build an advantage through a variety of practice groups, including: Agribusiness; Business Services; Intellectual Property; Bankruptcy; Lobbying; Government Law; Litigation; Employee Benefits; Labor, Employment and Immigration; Environmental; Tax; Trusts and Estates; Government Investigations; Energy and Utilities; Real Estate; Municipal Finance; and Health Care. Ice Miller strives to develop a deep understanding of each client's needs in order to help them build, grow and protect their most valued assets. To do that, we offer our greatest strength: our people. Ice Miller's lawyers bring the legal skills needed for specific projects, from the routine to the complex. Every professional at Ice Miller is committed to providing our clients with innovative, responsive, relevant and cost-effective solutions. Ice Miller also has a strong commitment to the communities it serves. Our attorneys and staff members are actively involved with many community organizations and through their involvement we support more than 500 nonprofit organizations by serving on Boards, volunteering and providing monetary donations to help them fulfill their mission.

Select Services

Federal Tax

Ice Miller's tax practice is dedicated to providing our clients with timely and efficient solutions that enhance economic return by facilitating tax compliance and lawfully reducing tax and tax-related expenses. Our knowledge of federal tax issues provides comprehensive coverage for our clients, whether they are individual entrepreneurs or domestic and foreign multinational corporations. Because virtually all legal transactions bring with them tax implications, our tax practitioners often form a team with other Ice Miller professionals to evaluate, negotiate, and structure our clients' transactions. Our tax services include tax planning, counseling to nonprofit organizations, and tax dispute resolution. We have experience in designing mergers and acquisitions, joint ventures, and other transactions to take advantage of the use of tax efficient structures and utilize, where appropriate, a variety of tax credits, including historic tax credits and affordable housing tax credits.

State and Local Taxation

Ice Miller has a long and extensive history with its state and local taxation practice, dating back at least to the time in which it represented a client with respect to the then newly enacted Indiana gross income tax in *J.D. Adams Mfg. Co. v. Storen*, 304 U.S. 307 (1938), and was back before the United States Supreme Court on the gross income tax in *Freeman v. Hewit*, 329 U.S. 249 (1947). Ice Miller has been asked to draft proposed tax legislation, testify for and against proposed tax legislation, and testify before legislative tax study committees. Ice Miller lawyers have served on state and local tax committees of the Indiana Chamber of Commerce and Indiana Manufacturers Association, with Mark Richards being the past Chair of the Indiana Chamber of Commerce's Tax Policy Committee. Ice Miller lawyers have been asked to draft regulations for the Indiana Department of Revenue, as well as provide comments on regulations and other publications by the Indiana Department of Revenue. Mark Richards serves as a member of the board of advisors to *State Tax Notes*.

In addition, we counsel clients on their compliance obligations, available exemptions and deductions, in structuring acquisitive and divisive transactions to address state tax issues, and on issues including disputes involving all taxes collected by the Indiana Department of Revenue, known as "listed taxes," which include corporate and individual income tax, sales and use tax, motor fuel taxes, and the financial institution tax. Of special interest to many clients are the expanded exemptions for the sales and use tax, which include machinery, equipment and supplies used in manufacturing, mining or production activities. We have extensive experience in dealing with the Indiana Department of Revenue with respect to audits and proposed assessments of tax, and proposed denials of claims for refund. We assist our clients with the substantive tax issues, the procedural issues, and the practical considerations, as well as with state tax issues that arise in other states. We seek to resolve disputes in the most cost effective manner possible with the best possible results. While the vast majority of the matters we handle are

www.icemiller.com

resolved either administratively or through settlement, some cases do proceed through the court system for a variety of reasons, and we have extensive experience in the Indiana Tax Court, as well as experience in other Indiana courts, including the Indiana Supreme Court.

Real Estate Development and Property Tax

Ice Miller has a long history of providing counsel in real estate and business personal property taxation issues. We assist our clients in obtaining property tax abatements, seeking reassessments for real estate, handling valuation issues, coordinating compliance and reporting, and helping structure activities to qualify for exemptions, credits and deductions. Additionally, Ice Miller's Real Estate Development team assists our clients in virtually all aspects of commercial real estate, finance, development, gaming, joint ventures, real estate funds, workouts and foreclosures, construction law, and leasing. We have represented both for-profit and not-for-profit clients in numerous significant commercial transactions over the years, including the development, sale or refinancing of major hotels, office buildings, manufacturing plants, warehouses, gaming projects, sports facilities and retail centers.

Municipal and Public Finance

Ice Miller represents municipalities and governments regarding a wide variety of legal issues. We assist our clients with municipal finance (bonds), environmental concerns, special service area needs, joint economic development districts, tax credits, continuing disclosure, construction law, impact fees, IDBs (Industrial Development Bonds), eminent domain, TIF (Tax Increment Financing), ADA compliance, general labor and employment law, employee benefits, lobbying, gaming, and tax law on both the state and federal levels. We frequently work with in-house or local municipal counsel to provide additional backup personnel and/or trial assistance.

Ice Miller has served as bond counsel and special counsel to state and local governments since 1910. Our attorneys have also served as bond counsel to municipalities, counties, schools, townships, port authorities and other subdivisions throughout the Midwest, including Ohio, Indiana and Illinois. In any given year, we are typically involved in up to 433 issues as bond counsel with up to \$7.8 billion annually in principal amounts. Ice Miller attorneys are prominent in national bond attorney groups. Ice Miller has been ranked among national leaders in many types of government financings, including hospitals, schools, higher education, infrastructure, tax increment and economic development transactions. It is our continuing commitment to provide our clients with timely, high-quality bond counsel services at a reasonable cost.

Economic Development Incentives

Ice Miller's economic development team has worked on a wide range of site selection and expansion projects from the relatively simple tax abatement to complicated, multi-state negotiations. We have negotiated multi-million dollar incentive packages for our clients, managed a billion dollars in economic development programs for government, structured complex tax credit finance deals and secured funds to support the redevelopment of polluted sites. Our team has negotiated small economic development loans and served as counsel on the privatization of major public assets.

We have negotiated incentive packages in over 20 US States and have closed over 15 Federal New Markets Tax Credit financing transactions that resulted in over \$100M in NMTC equity and funded over \$430M in total project costs since 2005. Our clients range from large, global banks and corporations to small privately held start-up companies. Additionally, we provide consulting services to many economic development organizations (EDOs).

Economic Development for Governments

Building the right tools can have a substantial and quantifiable impact on a local government's tax base and budget, so ensuring tools and strategies are built to provide an adequate return on investment creates taxpayer confidence. Ice Miller has managed a billion dollars in economic development programs for governments, structured complex tax credit deals and secured funds for the redevelopment of polluted sites. We have negotiated small economic development loans and served as counsel on the privatization of major public assets. Ice Miller's economic development professionals, in conjunction with Ice Miller LLP's attorneys, provide full service planning,

www.icemiller.com

zoning, legal, and development strategies to economic development organizations and state and local governments in the following areas:

- Creation of a comprehensive economic development plan;
- Education, design, and implementation of property and income tax incentive tools;
- Competitive analysis;
- Return on investment calculations and budgetary financial impact analysis;
- Brownfield redevelopment and real estate and land use;
- Government relations, lobbying and public policy consultation;
- Infrastructure development, including broadband, networking and utility development;
- Representation of governmental entities on hundreds of public finance assignments totaling several billion dollars - per year;
- Prominent provider of legal and professional services for public sector and economic development clients—for decades; and
- Nationally recognized leader in tax increment and economic development practices.

Public-Private Partnerships (P3)

Ice Miller is nationally recognized for its Public-Private Partnerships (P3s) experience, and we regularly advise public and private-sector clients on P3 transactions, asset monetization and other tools to leverage public assets and develop public infrastructure. Ice Miller's clients include state and local governments, public institutions of higher education, as well as private developers, lending institutions and infrastructure investors. Ice Miller advises clients on building effective partnerships for both transportation and social infrastructure projects. We help our clients evaluate and develop partnerships and alternative procurement and project delivery systems, including greenfield and brownfield projects. *We structure effective P3s for infrastructure projects that leverage private dollars to improve public services.*

We have advised on projects in the following areas:

- Affordable housing
- Airports
- Campus energy facilities
- Campus office and commercial buildings
- Educational facilities
- Highways, toll roads and bridges
- Justice centers
- Natural gas utilities
- Parking garages, parking meters and other parking facilities
- Redevelopment of publicly-owned brownfield projects
- Stadium and convention facilities
- Student housing
- Telecommunications, fiber optics and broadband
- Urban redevelopment
- Water and wastewater facilities

Government Law Group

Ice Miller's Government Law Group is a team of lawyers and governmental advocates with extensive experience serving clients with local, state and federal government issues. Led by former Congresswoman Deborah Pryce and Columbus-based partner John H. Oberle, the group will represent both the private and public sectors and will be a one-stop shop for governmental legal issues.

Together with the resources of the Public Affairs team and of our Ice Miller Whiteboard lobbying group, Ice Miller's Government Law Group brings qualified depth to those seeking both legal and advocacy resources in the state of Ohio, throughout the Midwest, and in Washington, D.C. The Government Law Group represents clients in numerous areas including:

- Administrative Law and Licensing
- Agriculture
- Broadband and Telecom
- Consumer Finance
- Constitutional Law
- Election Law

- Energy and Utilities
- Environmental
- Ethics
- Gaming
- Government Procurement
- Grassroots
- Health Care
- Liquor Law
- Lobbying / Government Relations
- Local Government Law
- Securities
- Transportation and Logistics

Lenders and Investors

Ice Miller attorneys regularly represent financial service firms such as lenders and investors. At the inception of the loan or investment, we assist in the documentation of the transaction and in the identification and resolution of fraudulent conveyance or other creditors' rights and commercial law concerns. We also advise our financial services clients regarding the vast range of issues that typically arise if the company or project becomes financially distressed. Ice Miller's Bankruptcy and Financial Restructuring Group has significant experience in transactions involving distressed businesses and real estate projects which are the subject of complex financing.

Notable Client Work

Corporate Site Selection and Incentives

- Skjodt-Barrett Foods
- Vera Bradley
- InXite Health Systems
- DHL Supply Chain
- Intelligrated Inc.
- JPMorgan Chase

Economic Development Strategy and Planning

- City of Beachwood, OH
- Columbus 2020
- Union County, OH
- City of Gahanna, OH
- City of Medina, OH
- Monroe County, MI
- Mid-Ohio Regional Planning Corporation
- City of Pittsburgh, PA

Municipal Finance and Community Development

- City Way
- COMLUX
- Conrad Hotel Development
- Eddy Street Commons Development: Kite Realty Group
- Indiana Toll Road
- Indianapolis Water and Wastewater
- JW Marriott Project: WHITECO and White Lodging
- Kaufman Development
- City of Lawrenceburg
- Lucas Oil Stadium
- City of Chicago, IL
- Cook County, IL
- Illinois Counties Project
- Indiana Finance Authority
- Village of Lombard, IL
- Hamilton County, OH
- Miami Township, OH
- Cleveland-Cuyahoga County Port Authority – University Square Parking, OH
- Toledo-Lucas County Port Authority – Croker Park, OH
- Hickory Chase New Community Authority
- Cleveland-Cuyahoga County Port Authority – Rock and Roll Hall of Fame, OH

Public-Private Partnerships (P3)

- Ohio Department of Transportation
- Ohio River Bridges Project
- Indianapolis Airport
- Indiana Stadium and Convention Building Authority
- Indianapolis Parking
- Indianapolis Water and Wastewater
- Interstate I-69
- Indiana Toll Road
- The Ohio State University
- SNG Partnership
- Chicago Parking
- Representation of Institutions of Higher Education

Telecommunications and Broadband

- City of Columbus, OH
- City of Dublin, OH
- City of Gahanna, OH
- City of Indianapolis, IN

- Ohio Department of Transportation
- Ohio Board of Development
- Ohio Academic Resources Network

Ice Miller Team

Tax

OHIO

Dick Holz, *Partner*

614-462-2296 | richard.holz@icemiller.com

Miranda Morgan, *Partner*

614-462-1064 | miranda.morgan@icemiller.com

INDIANA

Matt Ehinger, *Partner*

317-236-2183 | matthew.ehinger@icemiller.com

Mark Richards, *Partner*

317-236-2471 | mark.richards@icemiller.com

Economic Development and Government Strategies

OHIO

Michael Coleman, *Partner and Director of Business and Government Strategies*

614-462-1094 | michael.coleman@icemiller.com

Chris Magill, *Econ. Dev. Director*

614-462-1141 | cmagill@icemiller.com

Deborah Pryce, *Principal, Ice Miller Whiteboard*

614-462-1049 | dpryce@icemiller.com

ILLINOIS

Philip Genetos, *Partner*

317-236-2307 | philip.genetos@icemiller.com

INDIANA

Thomas John, *Partner*

317-236-2257 | thomas.john@icemiller.com

Municipal and Public Finance

OHIO

Michael Melliore, *Partner*

614-462-2232 | michael.melliore@icemiller.com

Susan Price, *Of Counsel*

614-462-1106 | susan.price@icemiller.com

Kip Wahlers, *Partner*

614-462-1074 | kip.wahlers@icemiller.com

Ben Kitto, *Partner*

614-462-1056 | ben.kitto@icemiller.com

INDIANA

Buddy Downs, *Partner*

317-236-2339 | thomas.downs@icemiller.com

ILLINOIS

Jim Snyder, *Partner*

312-726-7127 | james.snyder@icemiller.com

Bruce Agin, *Partner*

312-726-8106 | bruce.agin@icemiller.com

Office Locations

Chicago; Columbus; DuPage County; Indianapolis; New York; Philadelphia; and Washington, D.C.

Additional information, including full attorney bios, can be found at www.icemiller.com.

www.icemiller.com