

**Ohio CAT**  
**Nexus, Incentives**  
**Complicated Tax Issues**  
**Collections, Pass-Thrus**  
**Audits, Audits & Audits**  
**Sales & Use Tax**  
**Municipal Tax**

**A complete guide to all  
business taxes in Ohio**

**2010 ANNUAL**  
**OHIO**  
**tax**  
**C O U R S E**

**Thursday  
& Friday,  
August 12-13  
in Granville**

*Featuring*  
**Ohio's Tax  
Commissioner  
Rich Levin  
& COST's  
Fred Nicely**

**Sponsored by:**  
**Ohio Chamber of Commerce**  
**Ohio Department of Taxation**

**Managed by:**  
**Manufacturers' Education Council**

**Ohio**

**Department of  
Taxation**



**Continuing Education Credit Awarded**

# 2010 Annual Ohio Tax Course

**Thursday, August 12, 2010**

**8:00 a.m. Registration and Continental Breakfast**

**9:00 a.m. Course Welcome & Overview of the Thursday's Schedule**



Anthony L. Ehler  
*Chair, State & Local Tax Group and Partner*  
**Vorys, Sater, Seymour and Pease LLP**  
Columbus

**9:15 a.m. Sales & Use Tax Issues, Developments & Best Practices**

- Rules imposing & exempting purchases by manufacturers; consideration of tax exemption rule as applied to transactions involving complex fact; and review of audit issues and opportunities.
- Sales & use tax manufacturing exemption special issues – packaging (materials & equipment), mixed use, property within the facility that is not directly involved in manufacturing, R & D, testing, and environmental controls.
- Sales and use taxation of services that have generated a disproportionate amount of controversy and questions including: definitions of automatic data processing, computer, electronic information and employment services; rules governing mixed transactions, the true object test, and siting; seminal court decisions to cover the basics; and current case law refinements.
- Siting of services and multiple points of use.

Steven A. Dimengo, *Shareholder*, **Buckingham, Doolittle & Burroughs, LLP**, Akron and Dara L. Greene, *Esq. Office of Chief Counsel, Ohio Department of Taxation*, Columbus

**10:45 a.m. Break**

**11:00 a.m. Sales & Use Tax Audit Procedures, Challenges & Tips ... Significant Increase in Audits with 32% Increase In Number of Auditors Within the ODT Audit Division**

- Practical advice on best practices to plan and prepare for a sales and use tax audit.
- Sales and purchase audits - what to expect during the audit.
- ODT's seven year look-back policy; managed and participatory audits.
- Tax refunds within the audit.

Matthew E. Stamp, *Esq., Director, State & Local Tax Services*, **GBQ Partners LLC**, Columbus and Steven B. Russell, *Assistant Administrator, Audit Division, Ohio Department of Taxation*, Columbus

**Noon Luncheon & Keynote: What to Expect in Business Taxes in Ohio as the Economy Continues to Recover & Ohio's Improved National Ranking in the Burden of State Taxes**



Richard A. Levin  
*Tax Commissioner*  
**Ohio Department of Taxation**  
Columbus

**For Quick Registration: Log Onto [www.MECseminars.com](http://www.MECseminars.com)**

## Thursday & Friday, August 12-13, 2010

Cherry Valley Lodge  
2299 Cherry Valley Road  
Granville (Newark)

Directions: [www.CherryValleyLodge.com](http://www.CherryValleyLodge.com)

- 1:30 p.m. Complicated Ohio Tax Issues: Application of Ohio Sales & Use Taxes and the CAT to Construction Contracts**
- Continued evaluation of Ohio's property classification rules and the tax implications of property as real and personal and defining who the taxpayer is.
  - Increased audit activity & enforcement of use tax in Ohio on materials and equipment
  - CAT overlap issues such as the 'agency' exclusion & the computation, timing & sourcing of gross receipts.
- William G. (Bill) Nolan, *Esq.*, *Executive Director, State & Local Tax Services*, **Ernst & Young LLP**, Akron and John R. Trippier, *CPA, Administrator, Audit Division*, **Ohio Department of Taxation**, Columbus
- 2:15 p.m. Open Question & Answer Session on All Your Sales & Use Tax Issues... Answers from the Experts**
- Anthony L. Ehler, *Partner*, **Vorys, Sater, Seymour & Pease LLP**, Columbus; Steven A. Dimengo, *Partner*, **Buckingham, Doolittle & Burroughs, LLP**, Akron; Dara L. Greene, *Esq. Office of Chief Counsel*, **Ohio Department of Taxation**, Columbus; Matthew E. Stamp, *Esq.*, *Director, State & Local Tax Services*, **GBQ Partners LLC**, Columbus; Steven B. Russell, *Assistant Administrator, Audit Division*, **Ohio Department of Taxation**, Columbus; William G. (Bill) Nolan, *Esq.*, *Executive Director, State & Local Tax Services*, **Ernst & Young LLP**, Akron and John R. Trippier, *CPA, Administrator, Audit Division*, **Ohio Department of Taxation**, Columbus
- 2:45 p.m. Break**
- 3:00 p.m. Ohio CAT: Emerging Issues, Best Practices for Effective Compliance & Audit Experiences**
- Emerging issues such as sourcing of receipts to Ohio, situsing goods and services & market-based sourcing rules.
  - Practical advice on compliance challenges including common ownership & group reporting requirements.
  - Lessons learned from CAT audits, audit approaches and discussion of issues and answers.
- Laura M. Stanley, *Management Analyst Supervisor, Commercial Activity Tax Division* and Alvin "Bo" Moore, *Assistant Administrator, Audit Division*, **Ohio Department of Taxation** and Kevin M. Zins, *Partner & Practice Leader, State & Local Tax Services*, **Grant Thornton LLP**, Cincinnati
- 4:00 p.m. Economic Nexus Standard in State Taxation ... Are There Different Nexus Standards for Different Ohio Taxes?**
- Recent developments in defining 'substantial nexus' and applying the 'bright-line test'.
  - List of most likely activities that will result in a finding that your company has nexus for the various taxes.
  - Impact on Ohio CAT and increase nexus enforcement activity.
- Laura A. Kulwicki, *Counsel*, **Jones Day**, Columbus and Christine Mesriow, *Esq.*, *Chief Legal Counsel*, **Ohio Department of Taxation**, Columbus
- 5:00 p.m. Adjournment for Day**

## Friday, August 13, 2010

- 8:00 a.m. Continental Breakfast**
- 9:00 a.m. Overview of Friday's Schedule of Events**



Stephen M. Nechemias  
*Partner*  
**Taft, Stettinius & Hollister**  
Cincinnati

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# Attend this tax course and receive valuable insight into all the business taxes in Ohio!

## 9:15 a.m. Ohio Pass-Through Entity Taxation ... Increasing More Visible in Ohio's Economy and an Initiative in Ohio's New Tax Discovery Program

- Insights from increased ODT audits such as flow-through credits & exemptions, apportionment of business & non-business income, compensation, add-backs, state reciprocity agreements.
- Application of unitary principles to combine pass-through entities for purposes of computing the nonresident credit.
- Discovery initiatives & results.

Stephen M. Nechemias, *Partner, Taft Stettinius & Hollister LLP*, Cincinnati and Vaughn M. Lombardo, *Executive Administrator, Tax Discovery Division, Ohio Department of Taxation*, Columbus

## 10:00 a.m. Break

## 10:15 a.m. Ohio Municipal Income Tax: Fundamental in Nature, But Complex in Practice

- Guidance on the general tax treatment and reporting of business net profits.
- Exploring the more complex taxation and resident credit treatment and reporting differences between S corporations, partnerships and owners.
- Consolidated returns, standard & alternative apportionment, nexus and related matters.
- Recent developments in entity taxation (dealers in intangibles, etc.).

Raymond M. Turk, *Partner, PricewaterhouseCoopers LLP*, Cleveland and J. Donald, Mottley, *Tax, Probate and Estate Planning Department Attorney, Taft, Stettinius & Hollister LLP*, Columbus

## 11:15 a.m. Important Tax Credits, Exemptions, Incentives & Tax Abatement to Help You in a Recovering Economy

- A guide to all of Ohio's major tax incentives & credits.
- It pays to go green ... state & federal energy-efficiency & clean energy financial incentives, funding, grants & tax credits available to Ohio manufacturers and commercial enterprises.

Mark S. Blawas, *Senior Manager, Ernst & Young LLP*, Columbus and Chad Smith, *Manager, Office of Grants and Tax Incentives, Ohio Department of Development*, Columbus

## Noon Luncheon & Featured Interactive Session on Major Trends & Multistate Tax Issues Including Aggressive State Tax Actions



Fredrick J. Nicely  
*Tax Counsel*  
**Council on State Taxation (COST)**  
Washington, D.C.



Diann L. Smith  
*Counsel*  
**Sutherland Asbill & Brennan LLP**  
New York City, NY

## 1:45 p.m. Ohio's Increased Efforts to Collect Delinquent Business Taxes

- A guide to the Attorney General's collection of delinquent taxes in Ohio ... powers of the Ohio Attorney General and Ohio Department of Taxation.
- Responsible party liability - collecting corporate liabilities from individuals.
- Successor Liability - avoiding liability for prior owner's taxes.
- Strategies for dealing with delinquent taxes.

James J. Lawrence, *Attorney, Zaino & Humphrey LPA*, Dublin; Lindsey McCarron, *Assistant Attorney General, Collections Enforcement, Office of Ohio Attorney General*, Columbus; and Kate Oklok, *Attorney, Office of Appeals Management*; William Riesenberger, *Legal Counsel* & Janet Mendel, *Attorney, Office of Chief Counsel, Ohio Department of Taxation*, Columbus

## 2:45 p.m. Conclusion

## Who Will Benefit Most From Attending?

Corporate Tax Directors, Administrators & Managers; Controllers, Treasurers, CFOs & Financial Managers;  
Tax Analysts & Specialists; CPAs, Accountants & Attorneys

# It's Easy to Register for 2010 Annual Ohio Tax Course

## Investment: \$595/person

**Register early!** Fee is \$595 per person which includes expert instruction for continuing education credit, comprehensive manual, luncheons, breaks and refreshments. Confirmations and maps will be sent to all who register. When registering, please indicate any special needs.

## It's Easy To Register

- **On-line:** [www.MEGseminars.com](http://www.MEGseminars.com) under Tax Programs
- **By Phone:** 614.229.7990, ext. 3
- **By Fax:** 614.229.7991 - open 24 hours!
- **By Mail:** Mail registration to address listed on form

## 2010 ANNUAL OHIO TAX COURSE

## Locations & Lodging

Cherry Valley Lodge  
2299 Cherry Valley Road  
Granville (Newark)  
740.788.1200 or toll-free at 800.788.8008  
Directions: [www.CherryValleyLodge.com](http://www.CherryValleyLodge.com)

For overnight lodging on Wednesday, August 11 and/or Thursday, August 12, call the Cherry Valley Lodge and ask for the MEC group rate of \$129 by cut off date of August 5 for single/double occupancy – ideal for the business travel who will bring his/her entire family to enjoy beautiful Village of Granville in the summer and the new indoor water park at the Lodge.

Company \_\_\_\_\_

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IMPORTANT: Your Priority Code from Mail Label \_\_\_\_\_

### Send Check and Completed Registration Form:

Manufacturers' Education Council  
230 East Town Street, Suite 100  
Columbus, Ohio 43215-4657

## REGISTRANTS

Names \_\_\_\_\_

Titles \_\_\_\_\_

E-Mail Address \_\_\_\_\_

### PAYMENT:

\_\_\_\_ Fee enclosed with check payable to Manufacturers' Education Council

\_\_\_\_ Charge to: Visa \_ MasterCard \_ AX \_ Account # \_\_\_\_\_

\_\_\_\_ Exp. Date \_\_\_\_\_ Signature: \_\_\_\_\_

\_\_\_\_ Invoice My Company. **Fee: \$595 per person**