27th ANNUAL

Ohio Tax Conference

The Nation's Largest Business Tax Conference!

Tuesday & Wednesday, January 23-24, 2018
Hyatt Regency Columbus • 350 North High Street, Columbus, Ohio

With Valuable Technical Expertise Provided by the Ohio Department of Taxation & Sponsored by:

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

Municipal Income Tax Centralization • Nexus Wars!!!
Technology/Data/Tax Automation • Economic Incentives
Ohio Tax Policy & 2018 Ohio Gubernatorial Candidates
Sales & Use Tax Best Practices & National Trends
PTE, Sales & Use and CAT Audits • New Partnership Rule
Manufacturing • Construction • Oil & Gas • Sourcing
Ethics & Professionalism • 10 Things I Hate About You
Amnesty & VDAs • Appeals from BTA • Apportionment
Real Property Appraisals/Valuations • Transfer Pricing
Economic Outlook • State Tax Controversies & Winning!

U.S. Corporate Tax Reform...20% vs. 35% Tax Rate

CLE/CPE CREDIT AWARDED
Tuesday, January 23, 2018

Registration, Conference Materials & Breakfast

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
Lanyards, Pens & Highlighters sponsored by Frost Brown Todd
Hard Cover Spiral Notebooks sponsored by Baker Hostetler
Volume I Manual sponsored by Honigman Miller Schwartz and Cohn
Gold Sponsor - Business Advisors & CPAs -- Maloney + Novotny
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Gold Sponsor - Tax, Assurance, Accounting & Consulting -- Mountjoy Chilton Medley
Gold Sponsor - Accounting, Tax & Business Services -- Schneider Downs & Co.
Gold Sponsor – Tax Technology -- Tax Technology Group, Inc.
Remote Conference Proceedings sponsored by GBQ Partners
Breakfast sponsored by Reed Smith

Tuesday’s General Session 8:30 a.m. to 12:15 p.m.

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


G. Brint Ryan, Chairman and CEO, Ryan LLC, Dallas
Douglas L. Lindholm, President & Executive Director, Council on State Taxation, Washington, DC

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 2018 … 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 & Hosteller LLP, Columbus
J. Donald Mottley, Of Counsel, Taft, Stettinius & Hollister LLP, Columbus
David D. Ebersole, Attorney, McDonald Hopkins LLC, Columbus

Tuesday’s Luncheon & Roundtables 12:15 p.m. to 1:30 p.m.

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

During this important gubernatorial election year, you’ll get the priceless opportunity to interact and discuss significant tax policies to grow Ohio’s economy & secure a more prosperous future for Ohio businesses & industries beyond 2018 with some of the leading Ohio tax policy & decision-makers – taxpayers, tax professionals and representatives of state & local taxing authorities.

12:45 p.m. What’s on the Horizon: Amnesty, Net Profit Tax and Other Ohio Tax Department Initiatives

Joseph W. Testa
Tax Commissioner
Ohio Department of Taxation
Columbus

1:20 p.m. Ohio Tax Hall of Fame Ceremony

Jeff McClain
Director of Tax and Economic Policy
Ohio Chamber of Commerce
Columbus

Choice of 9 Concurrent & Interactive Workshops 1:45 p.m., 3 p.m. & 4:15 p.m.

1:45 p.m. 9 Interactive & Concurrent Workshops (Letters A-I – see pages 6-7)

2:45 p.m. Refreshment Break Sponsored by DuCharme, McMillen & Associates

3:00 p.m. 9 Interactive & Concurrent Workshops (Letters J-R – see pages 8-9)

4:00 p.m. Popcorn & Lemonade Break sponsored by PricewaterhouseCoopers

4:15 p.m. 9 Interactive & Concurrent Workshops (Letters S-AA - see pages 10-11)

Nation’s Premier Business Tax Networking Reception 5:15 p.m. to 7:00 p.m.

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

Co-sponsored by:
Bingham Greenebaum Doll
Ernst & Young
Ice Miller
Plante Moran
Ryan
Zaino Hall & Farrin

At the nation’s premier business tax networking reception, interact with invited 2018 Ohio gubernatorial candidates & their chief tax advisors, invited members of the Ohio General Assembly including Chairs & Ranking Members of the Ohio Senate & Ohio House Ways & Means Committees, local municipal tax officials and your peers, and discuss major business tax issues impacting Ohio’s economic future.

7:00 p.m. Adjournment for the Day
Wednesday, January 24, 2018

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

Optional Ethics Workshop with Breakfast  7:15 a.m. to 8:15 a.m.

7:15 a.m.  Workshop BB - Ethics (1 hr. CPE & CLE Ethics Credit Approval Pending): Ethics & Professionalism for State Tax Professionals – Ten Things I Hate About You

An attorney, a taxpayer, and a state official discuss the things that each of the other parties do that make working with them difficult, strain the relationship, or just drive them crazy. They’ll then discuss remedial steps to get the most out of each relationship.

Nicole Busey, Tax Audit & Legal Manager, Marathon Petroleum Company LP
Paul Melniczak, Associate, Reed Smith LLP
Marjorie Kruse, Deputy Tax Commissioner, Audit & Compliance, Ohio Department of Taxation

Wednesday’s General Session  8:30 a.m. to 10:45 a.m.

8:30 a.m. Truth and Justice: What’s Good & Bad In State Tax Administration … Ohio’s Native Son (alma mater The Ohio State University) and the ‘Ivory-Tower’ Academic Professor (alma mater ‘The School Up North’) Debate Hot SALT Issues including: Will the U.S. Supreme Court revisit Quill? Is there a Separate Commerce Clause Nexus Standard from the Due Process Clause? Will Congress Mandate Uniformity for Sales Taxes, Individual Income Taxes and/or Business Activity Taxes? MTC Activity; Important Apportionment & Audit Issues; Reporting IRS Adjustments & the New Federal Partnership Audit Regime

Referee: Albert P. Cliffel, 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, Washington, DC

9:45 a.m. Mid-Morning Break co-sponsored by True Partners Consulting and Bailey Cavalieri

10:00 a.m.  Federal Corporate Tax Reform … Priceless Insights into Developments to Update the 70,000-Page U.S. Tax Code that is Failing to Keep Pace with the Technology-Driven Globalization of the U.S. Economy

Donald L. Korb, Of Counsel, Sullivan & Cromwell LLP, Washington, DC
(Mr. Korb served as Chief Counsel from 2004-8 & Assistant to the Commissioner in the mid-1980’s of the IRS when he was the overall coordinator of the IRS’s involvement in the legislative process that resulted in the enactment of the landmark Tax Reform Act of 1986.)

11:00 a.m.  9 Interactive & Concurrent Workshops (Letters CC-KK-see pages 12-13)
Wednesday’s Luncheon & Roundtables  

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

1:00 p.m. 0 Brave New World … 2018 Economic Forecast & Outlook for U.S. & Ohio Businesses

Jeffrey Korzenik  
Senior Vice President & Chief Investment Officer  
Fifth Third Bank  
Chicago

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

3:00 p.m. Conference Adjournment

Optional Post Conference Ethics Workshop  
3:15 p.m. to 4:15 p.m.

3:15 p.m. Workshop TT - Ethics (1 hr. CPE & CLE Ethics Credit Approval Pending): Ethics & Professionalism for State Tax Professionals – For Your Eyes Only: Understanding Privileges & Protections in State Tax Practice

Robert Strobo, Vice President and Associate Counsel, Republic Bank and Trust Company  
J. Christopher “Chris” Coffman, Member, Frost Brown Todd LLC  
Daniel Fausey, Assistant Section Chief – Taxation Section, Ohio Attorney General

4:15 p.m. Conclusion of Optional Post Conference Ethics Workshop

Attend the 27th Annual Ohio Tax Conference and Join the 14, 224 Corporate Tax Directors, CFOs and Professionals who have Already Benefitted!

With the best line-up of speakers & hot tax issues, the 27th Annual Ohio Tax Conference is one you’ll want to attend. At the largest business tax conference in 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 8 gubernatorial candidates & their chief tax advisors, the chairs & ranking members of the Ohio Senate & Ohio House Ways & Means Committees, local top municipal tax officials and top tax officials from Kentucky, Michigan and Indiana – Commissioner Daniel Bork with the Kentucky Department of Revenue; Michigan’s Deputy Treasurer for Tax Policy, Greg Gurksy; and both Commissioner Adam J. Krupp & General Counsel, Patrick Price, with the Indiana Department of Revenue;

- **Major national economic & tax trends and developments** including federal corporate tax reform and an update to the 70,000-page U.S. tax code that is failing to keep pace with the technology-driven globalization of the U.S. economy;

- **Valuable insights into the ‘nexus wars’** as one prominent national attorney recently wrote, “there is an all-out affront on Quill taking place in Congress, State Houses, and Courts all over the country”;

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

- **Industry-specific tax issues** … the special taxation issues impacting manufacturers, construction and the oil & gas industry;

- **Timely information on a host of significant tax issues** … taxation of employment services, amnesty & voluntary disclosures, market-based sourcing, elimination of direct appeal to the Ohio Supreme Court from the BTA, multistate PTE traps & tips, 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**;

- **Massive impact of technology** in the tax field … tax automation, robotic process automation, data analytics, and leveraging data to improve compliance;

- **Most valuable insights on the centralization of Ohio’s municipal income tax**, net profits, filing through the Ohio Business Gateway and what business taxpayers must do;

- **Best 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.
A. **At Last!! Centralization of Ohio’s Municipal Income Tax … What Taxpayers Must Do Now**

Am. Sub. H.B. 49’s sweeping changes to Ohio’s municipal income tax system for taxable years beginning on or after January 1, 2018. Taxpayers must decide whether to choose Ohio Department of Taxation administration of their municipal net profits tax --- the pros and cons of ODT administration and key factors you should know before making your election. Filing taxes electronically through the Ohio Business Gateway. What to expect under this new system.

Russell Deaton, CPA, Chief Financial Officer, Mattingly Foods, Inc.; Thomas Zaino, Founder & Managing Member, Zaino Hall & Farrin LLC; Amy Arrighi, Chief Legal Counsel, Regional Income Tax Agency & Sarah Wise, Legal Counsel for Municipal Net Profit Tax & Jennifer McFarland, Administrator, Business Tax Division, Ohio Department of Taxation

B. **Advanced: Tax Technology … The New Wave Is Here – Now What?**

Update on tax technology trends … Robotics Process Automation (RPA – “Bots”), Data Analytics, OCR and other technologies that are rapidly changing how today’s tax departments may function in the future. Lessons learned and practical advice on how to approach these various new technologies and navigate the path to a more technology driven tax function.

Brandi Langhans, Tax Technical Director, Nationwide Mutual Insurance Co. & Andy Gold, Tax Partner, Deloitte Tax LLP

C. **Manufacturing & Packaging … Diving Deep into Major Ohio Sales & Use Tax Exemptions**

Minimize Ohio sales/use tax obligations on property used in producing and packaging products, including related expenses. Identify where the manufacturing process begins and ends. Address what constitutes a “package” and packaging equipment. Recent and historic Supreme Court and Board of Tax Appeals decisions. Priceless outline detailing developments concerning these exemptions over the past three decades.

W. Lucas McDaniel, Tax Analyst, Lubrizol Corporation and Steven Dimengo & Richard Fry, Partners, Buckingham, Doolittle & Burroughs, LLC

D. **Ohio’s Tax Incentives to Promote Ohio’s Competitiveness**

Insights on major changes, trends and creative use of tax incentives. Comparisons with approaches in other states. Local tax incentives. Sales tax exemptions. New incentives programs such as Ohio HB 49, Transportation Financing Districts and changes to compliance procedures. Valuable case studies involving state & local incentives.

Kelli Saunders, Director, Econ. Development & Business Process, DHL Supply Chain; Chris Magill, Econ. Development Director, Ice Miller LLP; Debora McGraw, Member, Zaino Hall & Farrin LLC; John Werkman, Deputy Chief, Office of Strategic Investments, Ohio Development Services Agency & Josiah Huber, Director, Diperna Advisors
E. State & Local Tax Basic: an Introduction to Multistate Taxation
An introduction to state and local tax basics covering Nexus, the different tax types, apportionment concepts and impacts, audit exposure, and financial reporting issues. Use of examples throughout to illustrate major points. Paul Watroba, Senior Manager, Tax Credits & Incentives, Dana Incorporated; Bob Woolley, Partner, Plante Moran and Adam Garn, Attorney, Zaino Hall & Farrin LLC

F. CAT, Sales & Use and PTE Audits … Best Practices to Effectively Plan & Manage the Audit Process
Best practices to prepare for an audit, using methodologies & project plans to 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 Department audit initiatives and policies. Understanding the Ohio refund process to avoid pitfalls. Amy Thomas Laub, Technical Director, Tax, Nationwide Insurance Co.; John Trippier, Director, Multistate Tax, Zaino Hall & Farrin LLC and Alvin ‘Bo’ Moore, Administrator, Audit Division, Ohio Department of Taxation

G. Advanced: Priceless Insights into Lesser-Known Constitutional Protections: On Beyond Due Process and Dormant Commerce Clauses
Insights into under-utilized federal protection provisions and give examples of how they have been raised and used to benefit taxpayers. State tax protections that go beyond the federal protections. Types of situations where the protections can apply and are a deciding factor. Steve Hutkai, Vice President, Tax & Treasury, Express, Inc. and Gianluca Pitetti, Principal & Shirley Sicilian, Managing Director, KPMG LLP

H. Basic: Sales & Use Tax National Trends & Issues Including Nexus Determination
Valuable information on growing importance of nexus determination including economic nexus. Nationwide update on significant changes in sales & use tax legislation. Major consideration with gross receipts taxes. Amnesty, credits & incentives. With the shift in economic activity away from purchases of tangible personal property to the purchases of services, trends in states to revise their tax policies to meet the shift in purchasing activity. Trends in audit strategies and compliance. Dan Ernst, Manager, Transaction Taxes, American Electric Power Service Corp.; Kurt Davies, CPA, Director, Audit and State and Local Taxes, The Sherwin-Williams Company & Sean Evans, Director, Tax Advisory Services, DuCharme, McMillen & Associates, Inc.

I. Service Industries Case Study: The New Majority: Shift from Cost of Performance to Market-Based Sourcing
Now, a majority of states that impose an income tax, impose some form of market-based sourcing for services. Complexity of sourcing multi-state receipts as more states abandon traditional cost of performance methodologies, in favor of market-based sourcing. Evolution of the states moving away from traditional cost of performance to a market souring methodology. Practical insights based on a case study as to how multi-state taxpayers should apportion receipts where two different states rightfully could claim the income. Michael Grim, Tax Principal, Mountjoy Chilton Medley LLP and Erica Horn, Associate Director of Tax Services, Dean Dorton Allen Ford, PLLC

“One of the best things about the Ohio Tax Conference is the ability to talk to 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
Choice of 9 Concurrent & Interactive Workshops

Tuesday, January 23, 2018      3:00 p.m. to 4:00 p.m.

J. The Taxation of Employment Services in Ohio … Increasingly Significant as Employers Strive to Meet Labor Needs in a Dynamic & Specialized Economy
Due to complexity of Ohio law, taxation of employee services issues are frequently litigated before the Ohio Supreme Court (Accel, Inc. v. Testa) & Ohio Board of Tax Appeals. 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; Daniel Fausey, Assistant Taxation Section Chief, Ohio Attorney General; Laura Stanley, Legal Counsel for Sales/Use Tax, Ohio Department of Taxation

K. Unclaimed Property… the ‘Other’ Tax: Best Practices in UP, Compliance and Audit Defense
Insights into the similarities & differences between unclaimed property and taxes. How an unclaimed property audits work and the importance of a proactive audit defense. How to resolve an unclaimed property liability discovered during internal audits. Recent litigation and an update on legislation that may impact prospective unclaimed property audits.
Robert Joseph, Manager - Unclaimed Property, True Partners Consulting LLC & Jameel Turner, Member, Bailey Cavalieri LLC

L. Advanced: Leveraging Technology & Data to Improve Tax Compliance, Audit Defense & Produce Significant Tax Savings
Emerging trends for conducting business transactions and how the states desire to audit. Tools strategies and best practices for helping to ensure sales and use tax compliance through the use of available technology. Priceless case study with real-life situations in which large data sets used in state tax planning & audits, both internal & external were put together to produce significant tax savings.
Fred DiJorio, U.S. Transaction Taxes Manager, General Motors Company; Kyle Sollie, Partner, Reed Smith LLP & Doug Kleiner, Director, Grant Thornton LLP

M. Ohio CAT: Determining Taxable Gross Receipts, Situsing Traps & Opportunities, Agency Exclusion and Other Major Developments
How to properly determine taxable gross receipts, including methods to minimize the tax base by situsing receipts outside Ohio and taking advantage of the powerful agency exclusion. Recent developments including how the CAT is being interpreted. Planning considerations and opportunities.
Debora McGraw, Member, Zaino Hall & Farrin LLC; Richard Fry III, Partner, Buckingham, Doolittle & Burroughs, LLC and Ben Waterman, Legal Counsel for CAT, Ohio Department of Taxation
N. **Advanced:** Multistate Apportionment … Sales Factor, Costs of Performance, Market-Based Sourcing & Alternative Apportionment

Trends, pitfalls and opportunities. Growing emphasis on sales factor and erosion of costs of performance. Tricky application of market-sourcing. Special industry apportionment & alternative apportionment. Plethora of examples to make points.


O. **International Companies with U.S. Activities … Multistate Considerations for Inbound Companies**

Tax filings expand over more than state boundaries & make SALT issues quite complicated. State tax nexus, types of taxes levied & filings. Treaty protection. Indirect taxes and unitary/combined issues. Ohio nexus standards.


P. **Ten Key U.S. Supreme Court State Tax Cases You Should Already Know & Their Relevance in Tax Law Today**

Now a decade old, the U.S. Supreme Court’s rulings on state tax cases and key decisions & why these important decisions remain relevant today. How many of today’s state tax issues are built upon the Court’s bedrock jurisprudence.


Q. **Regional Update … Tax Advice for Companies Doing Business in Michigan and Pennsylvania**

Insights from Michigan’s chief policy maker on developments in Michigan tax administration and proposals to adopt an administrative settlement process. Michigan income tax, including unitary business groups, alternative apportionment and zero apportionment factors and sales/use taxation of the manufacturing process. Pennsylvania budget changes, sale & use tax on electronic goods & canned software. Update on changes in PA DOR sales & use tax refunds procedures and the latest in audits & corporation income taxes.


R. **Advanced:** Implementation of Ohio Municipal Income Tax Uniformity … Problems & Opportunities

Insights into Am. Sub. H.B. 5’s uniformity language & recent changes. Major issues facing taxpayers with the new law. Real-life, actual scenarios interpreting the law’s provisions & requirements.


“Workshops are filled with information valuable to tax and manufacturing folks alike.”

Choice of 9 Concurrent & Interactive Workshops

Tuesday, January 23, 2018  
4:15 p.m. to 5:15 p.m.

S. **Advanced: Multistate Pass-Through Entity Tax: Traps, Tips & Hot Topics**
Divergent state positions on apportionment in tiered partnership structures and the impact of unitary business principle along with the classification and apportionment of sales of entity interests in different states. Effect of credit for taxes paid by owners on positions taken by the PTE. State tax impacts of the partnership audit regulation along with other recent developments related to pass-through entities, including nexus issues.

T. **Taxpayers Beware! Elimination of the Right to a Direct Appeal to the Ohio Supreme Court from the Ohio Board of Tax Appeals (BTA)**
Ohio’s biennial budget bill fundamentally changed the procedure (in place since 1939) for contesting Ohio taxes. Tax appeals from the BTA must now be taken to a district court of appeals. Insights and strategies regarding likely issues that will arise with the new appeal process, potential confusion & inconsistent tax treatment among different courts addressing similar issues, and circumstances where direct appeal to the Ohio Supreme Court may be allowed. Experienced panelists to outline new procedure and the new rules for the tax appeals process.

U. **Advanced: The Taxation of Technology**
Valuable insights into technology, tax law applicable to technology/software/electronic delivery of a taxable service. Recent technology developments. How selected tax statutes, cases and rulings appear to a technologist. Deep dive into technology, taxation and technology taxation.

V. **Mergers & Acquisitions … State Tax Planning, Traps and Recent Developments**
W. **Basic:** Sales & Use Tax Audits … Best Practices and Tips

Successful strategies/practices/tactics to handle audits effectively & efficiently. How to get the audit off to a good start & how to handle negotiations tactfully. When to draw swords, when to charm & when to stay low … pulling the correct tool out of the audit defense toolbox. What does having auditors with less than 5 years’ experience mean for you. What to do when you do not have the information requested. How to end a contentious audit successfully.

Tia Stern, Mgr., Sales & Use Tax & Mandy Harvey, Sr. Specialist, Sales & Use Tax, The Wendy’s Company; Mitchell Newmark, Partner, Morrison & Foerster LLP & Andrew Donaldson, Mgr. – Sales & Use Tax, Ryan, LLC

X. **Real Property … Developments in Appraisals, Classifications and Valuations**

Major property reappraisals and Board of Review developments. Issues in valuations and classifications. Conflicting views & debate as to what constitutes taxable market value and the ‘fair share’ of property for tax purposes. Recent Ohio Supreme Court decision in Terraza 8, L.L.C. and its impact in the real property tax area.

Mark Loyd, Partner & Chair, Tax & Employee Benefit Group, Bingham Greenebaum Doll LLP; Todd William Sleggs, Principal, Sleggs, Danzinger & Gill Co., LPA; Kimberly Allison, Associate, Rich & Gillis Law Group LLC and Bill Faulkner, Senior Director, Property Tax, DuCharme, McMillen & Associates, Inc.

Y. **Oil & Gas Industry… Ohio Sales & Use Tax Issues**

Insights on the statutes, regulations and recent developments in Ohio sales and use taxation as it relates to the oil and gas industry and best practices for compliance.

Gabe Tomlin, Administrator, Audit Division & Laura Stanley, Legal Counsel for Sales/Use Tax, Ohio Department of Taxation & Lindsay Galvin, Director, State & Local Sales & Use Tax Group & Jennifer Deibel, Director, PricewaterhouseCoopers LLP

Z. **State Transfer Pricing Audits … Effective Strategies to Minimize Your Risk**

Best practices and methodologies used by states to adjust intercompany pricing. Update on Multistate Tax Commission’s (MTC) transfer pricing initiative, an effort to combat allegedly distortive intercompany pricing practices by multistate taxpayers. Tips and strategies to minimize risks.

Diann Smith, Counsel, McDermott Will & Emery & Ellen Bloch, Director, International Tax, GBQ Partners

AA. **Roundtable:** Priceless Insights on Ohio Policy Impacts of Federal Corporate Tax Reform, Potential for Ohio Tax Reform, Soaring Costs of Medical Management & Medicaid Expansion and Ohio’s Tax & Spending Direction for the New Biennium

Priceless opportunity to hear from Ohio policy makers on the ‘State of the State’ on tax and fiscal policy including the 2020 Ohio Tax Study Commission Report. Moderated by former Ohio Tax Commissioner & Past Board Chairman of the Ohio Chamber, Thomas Zaino.

Thomas Zaino, Founder & Managing Member, Zaino Hall & Farrin LLC; The Honorable John Eklund (District 18-R, Munson Township), Chairman, Ways & Means Committee, and The Honorable Charleta B. Tavares (District 15-D, Columbus), Assistant Minority Leader & Ranking Member, Ways & Means Committee, Ohio Senate; The Honorable Tim Schaffer (District 77-R, Lancaster), Chairman, Ways & Means Committee, and The Honorable Jack Cera (District 96-D, Bellaire), Ranking Member, Ways & Means Committee, Ohio House of Representatives

“This (conference) was very helpful to me as a young professional.”

-- Renee Quillet, Senior Financial Analyst, The Shelly Co., Thornville (attendee of the 2017 Ohio Tax Conference, the best-rated Ohio tax conference ever)

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Wednesday, January 24, 2018

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

Recent developments in sales and use tax including major audit issues, significant case law & legislative updates, and new audit policies. Nexus expansion for Ohio sales tax collection. Manufacturing, packaging, and resale exemptions. Taxable services.

Allan Thompson, Manager, Corporate Taxes, AK Steel Corp.; Edward ‘Ted’ Bernert, Partner, Baker & Hostetler LLP & Marshall Stranburg, Deputy Executive Director, Multistate Tax Commission (MTC)

DD. Major Developments in Ohio Pass-Through Entity & 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 & Matthew Dodovich, Legal Counsel for Income, Pass-Through Entity, and Employer Withholding Taxes, Ohio Department of Taxation

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

Major tax developments including cases, administrative and legislative developments. Audit issues and experiences. What is next for Indiana and Kentucky, including Kentucky Tax Reform in 2018?

Elizabeth Russell, Tax Counsel, Valvoline; Geoff Frazier, Tax Director, Grant Thornton LLP; Mark Loyd, Partner & Chair, Tax & Employee Benefit Group, Bingham Greenebaum Doll LLP & Daniel Bork, Commissioner, Kentucky Department of Revenue

FF. State Tax Implications of Federal Corporate Tax Reform

Evolving status of federal tax reform and the state implications of any tax reform legislation. Rate reductions and base broadening, the varying approaches states are likely to take toward conformity, partial conformity or non-conformity with various provisions in federal tax reform.

Shay Music, Senior Manager, State Tax Strategy and Operations, The J.M. Smucker Company and Bill Nolan, Executive Director & Jessica Morgan, Manager, Ernst & Young LLP

GG. Handling State Tax Controversies to Win!!

Solving tax problems holistically to achieve success. Understanding of the offensive & defensive tools available and the avenues for relief when interacting with the government. Planning and building the team to effectively work all avenues the government offers. Tools available including FOIA, policy solutions, and litigation.

HH. **Interactive Roundtable:** Economic Incentives … Negotiations, Drivers & the Compliance Burden

Negotiation tips and tricks – understand what a group wants and needs. Projecting a net tax burden: Know the business case, economic impact, and how both the business and the governmental entity can win! What drives an incentive package, benefits to the governmental entity & business. Pitfalls in reporting and compliance – the double edged sword of obtaining incentives, best practices to be in compliance, and consideration of clawbacks. Current trends and developments.


II. **Advanced:** Nexus Wars!!! Is Quill Ripe for Reconsideration? Emerging Issues in State Tax Nexus … The Most Rapidly Changing Area of Taxation

Varying concepts of nexus, including “economic nexus”, “factor presence nexus”, “affiliate nexus” and “click-through nexus” & the dispute between taxpayers and states over the application. Efforts to increase sales tax collection on remote sales. Developments related to state income, franchise, and business activity taxes. Recent court decisions affecting nexus. Predictions on how nexus will evolve in the future.

Craig Fields, *Partner, Morrison & Foerster LLP*; Harley Duncan, *Managing Director, KPMG*; Christine Mesirow, *Chief, Taxation Section, Ohio Attorney General*

JJ. **Construction in Ohio … Sales/Use and CAT Considerations**

Practical overview of tax issues facing contractors and contractees in Ohio. Definitions of real property v. business fixtures with practical examples. Contractor/contractee tax responsibilities and procedures to clarify tax reporting and payment. Potential exemptions. CAT agency exception, including exploring when the agency exception may apply for construction contractors.

Amy Gosiorowski, *Vice President of Tax, Bob Evans Foods*; Jennifer Deibel & Matt Lindeman, *Directors, PricewaterhouseCoopers LLP* and Steven Dimengo, *Partner, Buckingham, Doolittle & Burroughs, LLC*

KK. **The Death of the Tax Matters Partner: State Issues With The New Federal Partnership Audit Rules**

Federal law changes in 2015 on how the IRS makes audit adjustments to many partnerships on and after January 1, 2018, including LLCs taxed as partnerships to raise revenue and make it easier for the IRS to audit large partnerships. Federal audit procedure & issues for the states on how a partnership and/or its partners report any adjustments to each state. Insight into the problem and a coordinated effort to promote model legislation that the states could use to mitigate those concerns. Ways to improve the administrative process for all taxpayers to report federal adjustments to the states.

Fredrick Nicely, *Senior Attorney, Council on State Taxation (COST)*; David Kall, *Managing Member, McDonald Hopkins LLC*; Todd Hyman, *Tax Partner & Courtney Clark, Tax Senior Manager, Deloitte Tax LLP*; and Christine Locher, *Director of Taxation, Rockbridge*

“TBDCIL” – The Best Darned Conference in the Land.

-- Guy J. Nevers, *CPA, Manager, Clark Schaefer Hackett & Co., Columbus*

“No matter how current I try to stay, this conference always brings up a new issue that affects my company. That’s why I come.”

-- John D. Craig, *Chief Financial Officer, McCann Plastics, Inc.*, North Canton

Register online today at www.MECseminars.com
LL. Ohio & Indiana … Comparison of Income & Sales Tax Developments
Latest income & sales tax court decisions, significant changes & proposed changes and the latest in administrative developments.
Adam J. Krupp, Commissioner & Patrick Price, Gen’l Counsel, Indiana Department of Revenue; Mark Richards, Partner - Tax Law, Ice Miller LLP & Matt Chafin, Dep. Tax Commissioner & Chief Legal Counsel, Ohio Department of Taxation

MM. Statistical Sampling…A Whirlwind Tour of How Procedures & Techniques Vary Among States
Definitions & estimation methods used by the various states. Differences in sampling agreements, sample size in stratified random sample designs, and treatment of missing documents, credit items, anomalies and other fun topics used by various states.
Dr. Roger Pfaffenberger, Director, Sampling Transaction Tax, Ryan, LLC, Brad Tomlinson, Senior Manager, Zaino Hall & Farrin LLC & Jonathan Ross, Senior Tax Consultant, Deloitte Tax LLP

Insights into the best practices and strategies for the management of sales & use tax exemption certificates. Types of certificates, the certificate life cycle and liability standards. Valuable strategies on certificate management including statistics & software.
Kai Ranabagar, Principal & Alyssa Marchand, Tax Manager, Tax Technology Group, Inc.

OO. Basic: Ohio CAT… Common Audit Issues & Developments
Commercial Activity Tax common audit focus areas, recent audit developments, and practical tips and insights. Most often missed items. Receipts sourcing - ultimate destination, bill & hold, etc. Tips for dealing with auditors.
Geoffrey Frazier, Tax Director, Grant Thornton LLP & John Trippier, Director, Multistate Tax, Zaino Hall & Farrin LLC

PP. Advanced: Tax Automation/Robotic Process Automation
Intelligent automation, including history of the automated tax department, how RPA works, and current trends/hot spots for RPA in the tax function. Industry examples of how tax departments are using automation to improve the tax department. Sales/use tax system and process optimization.
Jimmy Schaffer, Tax Analyst - Sales/Use Tax, Marathon Petroleum Company LP; Rudy Blahnik, Executive Director, Indirect Tax, Ernst & Young LLP & Chad Straube, Director, DuCharme, McMillen & Associates, Inc.

QQ. State Taxation of Foreign Source Income
State tax impact of sales into US and state tax filings for international businesses, including a discussion of jurisdiction to tax. Difference between nexus and permanent establishment, implications of visits by foreign employees, the impact of international treaties on multistate taxation, and Subpart F income. Best practices.
Lori Stolly, Director, National Tax Office, & Ying Lee, Partner, Grant Thornton LLP

RR. VDAs, Amnesty Programs, Offers in Compromise and Back Channel Efforts – The Best Tool to Move Forward Is?
When you discover a problem, determining the best path forward is the key. Which path is better given the circumstances? Identification of all the leading solutions and which tool to use in any given situation will be covered.
Mark Sommer, Member, Frost Brown Todd LLC; Mark Holcomb, Of Counsel, Dean Mead; and Nicole Randall, Attorney, Tax Appeals Division, Ohio Department of Taxation

SS. Roundtable: Interactive Tax Directors & Counsel Roundtable
Interactive session with tax professionals from industry discussing challenges facing CFOs, tax directors and managers. Focus on sharing best practices, lessons learned, Q&A’s and other exciting fun facts!
M. Anthony Long, Senior Assistant Counsel, Honda North America Inc.; Albert Cliffel, Senior Vice President, Fifth Third Bank; Eleanor Palmer, AVP & Associate General Counsel, Nationwide Insurance Co.; John Mills, Senior Director, Tax, Washington Prime Group; Doug Hummer, Tax & Compliance Manager, Chromaflo Technologies Corporation; Ashley Matthews, Director of Tax, Crane Group Co. & Bernie Ostrowski, Partner, Plante Moran
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Please register by Wednesday, January 17, 2018. Confirmations will be sent to all who register. Cancel by 5:00 p.m. on January 17, 2018 for full refund. Substitutions are always accepted.

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Location & Lodging
Hyatt Regency Columbus, 350 North High Street (downtown Columbus)
For overnight lodging for the evenings of Monday, January 22 and/or Tuesday, January 23, contact the Hyatt Regency Columbus ($164 single, double, or triple occupancy & cut off 1.3.18). Online reservations are available online at www.MECseminars.com under the Ohio Tax Conference.

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