

**Tax Incentives  
Sales & Use Tax  
Income & Municipal Tax  
Property Tax Valuations  
Personal Liability  
CAT, Audits**

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

**2009 ANNUAL**  
**OHIO**  
**tax**  
**C O U R S E**

**Thursday  
& Friday,  
August 13-14  
in Granville**

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

**Sponsored by:**  
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**Ohio Department of  
TAXATION**



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# 2009 Annual Ohio Tax Course

**Thursday, August 13, 2009**

**8:15 a.m. Registration and Continental Breakfast**

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



Anthony L. Ehler  
*Partner*  
**Vorys, Sater, Seymour & Pease LLP**  
Columbus

**9:05 a.m. Sales & Use Tax in the Manufacturing Environment**

- Rules imposing & exempting purchases by manufacturers.
  - Consideration of tax exemption rule as applied to transactions involving complex facts.
  - Review of audit issues and opportunities.
- William F. (Bill) Vohsing, *Executive Director, State & Local Taxes*, **Ernst & Young LLP**, Columbus

**10:00 a.m. Sales & Use Tax on Services**

- 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 situsing; seminal court decisions to cover the basics; and current case law refinements.
  - Situsing of services and multiple points of use.
- Dara L. Greene, *Esq., Office of Chief Counsel*, **Ohio Department of Taxation**, Columbus

**11:00 a.m. Sales & Use Tax Audit Procedures, Challenges & Tips**

- Practical advice on best practices for audit planning and preparation.
  - Review of Department procedures & expectations.
  - Managed & participatory audits.
  - Tax refunds within the audit.
- David Goodbar, *State and Local Tax Accountant*, **Vorys, Sater, Seymour and Pease LLP**, Columbus  
and Steven B. Russell, *Assistant Administrator, Audit Division*, **Ohio Department of Taxation**, Columbus

**Noon Luncheon & Keynote: Challenges of Falling Business Tax Revenue in an Economic Recession ... Are There Rays of Sunshine on the Horizon?**



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

**1:30 p.m. Construction Contracts, Sales & Use Taxation and the CAT: Definitions, Compliance and Audit Issues**

- Review of definitions and tax implications of property as real and personal.
  - Who is the taxpayer?
  - Audit issues.
  - CAT overlap issues related to construction contractors and agency.
- William G. (Bill) Nolan, *Esq., Senior Manager, State & Local Taxes*, **Ernst & Young LLP**, Akron

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


## Thursday & Friday, August 13-14, 2009

Cherry Valley Lodge  
2299 Cherry Valley Road  
Granville (Newark)

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

- 2:20 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; William F. (Bill) Vohsing, *Executive Director, State & Local Taxes, Ernst & Young LLP*, Columbus; Dara L. Greene, *Esq., Office of Chief Counsel, Ohio Department of Taxation*, Columbus; David Goodbar, *State and Local Tax Accountant, Vorys, Sater, Seymour and Pease LLP*, Columbus; Steven B. Russell, *Assistant Administrator, Audit Division, Ohio Department of Taxation*, Columbus; and William G. (Bill) Nolan, *Esq., Senior Manager, State & Local Taxes, Ernst & Young LLP*, Akron
- 3:15 p.m.**     **Ohio CAT: Audit & Emerging Issues & Best Practices for Effective Compliance**  
■ What types of revenue streams may be subject to tax? Sourcing of revenue to Ohio.  
■ Practical advice on compliance challenges including group reporting requirements, market-based sourcing rules and the economic nexus standard.  
■ Lessons learned from audit experiences.  
Sarah E. O'Leary, *Esq., Administrator, CAT* and John R. Trippier, *CPA, Administrator, Audit Division, Ohio Department of Taxation*, Columbus
- 4:15 p.m.**     **State & Local Tax Issues in Bankruptcy**  
■ Overview of bankruptcy and bankruptcy rights for creditors and debtors.  
■ Collection and discharge of state & local taxes in bankruptcy.  
Rebecca Daum, *Esq., Administrator, Bankruptcy Division, Ohio Department of Taxation*, Columbus and Jesse Cook-Dubin, *Esq., Associate, Vorys, Sater, Seymour and Pease LLP*, Columbus
- 5:00 p.m.**     **Adjournment for Day**

## Friday, August 14, 2009

- 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
- 9:10 a.m.**     **Income Tax: Ohio Taxation of Individual Owners of Pass-Through Entities**  
■ Resident credit for pass-through entity income tax paid to another state . . . when you get it and when you don't.  
■ Sales of Ohio businesses by nonresident owners . . . the ins, outs and constitutionality of Ohio Revised Code section 5747.212.  
■ Nonbusiness income . . . who says there's no such thing?  
■ Application of unitary principles to combine pass-through entities for purposes of computing the nonresident credit.  
Jeffrey P. Sherman, *Legal Counsel, Income Tax Operations, Ohio Department of Taxation*, Columbus and Stephen M. Nechemias, *Partner, Taft Stettinius & Hollister LLP*, Cincinnati
- 10:30 a.m.**     **Municipal Income Tax: Compensation & Withholding Issues**  
■ Municipal taxation of employers' payroll, including what are qualifying wages and employers' withholding responsibilities in basic and complex situations.

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

- How should employers deal with employees working in multiple jurisdictions?
  - Taxing deferred compensation, severance pay, stock options and other income.
- Raymond M. Turk, *Partner, PricewaterhouseCoopers LLP*, Cleveland

## 11:15 a.m. **Personal Liability of Responsible Persons: Keeping Yourself & Your Colleagues Out of Harm's Way**

- Which Ohio taxes have responsible person liability?
- Who is a responsible person?
- Successor liability and fraudulent transfers.

William A. Riesenberger, *Legal Counsel, Ohio Department of Taxation*, Columbus and Lucas Ward, *Assistant Attorney General, Collections Enforcement, Office of Ohio Attorney General*

## Noon **Luncheon & Keynote: Hot Multistate Tax Issues to Watch Including Massive Changes in Washington, Major Tax Elements of the American Recovery & Reinvestment Act of 2009 (ARRA) and How Others States Are Dealing with the Current Recession**



Fredrick J. Nicely  
*Tax Counsel,*  
**Council On State  
Taxation (COST)**  
Washington, DC



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

## 1:45 p.m. **Ohio Property Tax... Significant Developments, Shift in Classification from Personal Property to Real Property & Real Property Tax Valuation-One of the Hottest Areas in Ohio Business Taxation**

- How to read your tax bill - what do all those numbers mean?
- My property value went down, but my taxes did what? The impact of fixed sum levies, inside millage, the reduction factor, and the 20 mill floor on your tax bill. Why taxes don't decrease as much as value declines.
- Sales assessment ratios and valuation in declining markets - the impact of declining markets on real estate valuation updates.
- Compensation payments for incentives and the impact on school funding: Why districts aren't so pleased. Why school districts may be less inclined to accept compensation payments in return for economic incentives.
- Case update.

Mark A. Engel, *Partner, Brickler & Eckler LLP*, Cincinnati and Carol Mahaffey, *Deputy Tax Commissioner for Real Estate Taxes, Ohio Department of Taxation*, Columbus

## 2:45 p.m. **Opportunities in a Tough Economy –Tax Credits, Exemptions, Incentives & Tax Abatement to Help You Survive & Prosper Again**

- Ohio is working hard to attract, create, grow and retain businesses through a growing number of competitive incentives and the American Recovery & Reinvestment Act will help save thousands of jobs through tax credits, exceptions and targeted investment here in Ohio - a guide through all the major 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.

Paul A. Naumoff, *National Director, Bus. Incentives and Tax Credits, Ernst & Young LLP*, Columbus and Chad Smith, *Mgr., Office of Grants and Tax Incentives, Ohio Department of Development*, Columbus

## 3:45 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 2009 Annual Ohio Tax Course

## Investment: \$495/person

**Register early!** Fee is \$495 per person which includes instruction, comprehensive manual, luncheons, breaks and refreshments. Confirmations and maps will be sent to all who register. When registering, please indicate any special needs.

## Locations & Lodging

**Cherry Valley Lodge**  
2299 Cherry Valley Road  
Granville (Newark)  
740.788.1200 or toll-free at 800.798.8008  
Directions: [www.CherryValleyLodge.com](http://www.CherryValleyLodge.com)

## It's Easy To Register

- **On-line:** [www.MECseminars.com](http://www.MECseminars.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

For overnight lodging on Wednesday, August 12 and/or Thursday, August 13, call the Cherry Valley Lodge and ask for the MEC group rate of \$129 by cut off date of July 11, 2009 for single/double occupancy – ideal for the business traveler 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.

## 2009 ANNUAL OHIO TAX COURSE

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: \$495 per person**