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2ND ANNUAL NORTHEAST OHIO STATE AND LOCAL TAX CONFERENCE

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August 1, 2014 | Course #46395
Independence, OH

NORTHEAST OHIO STATE AND LOCAL TAX CONFERENCE

August 1, 2014 | Independence, OH

Doing what's best for your clients and your business means having the latest information regarding Ohio's state and local tax scene. Join us on August 1 for the Northeast Ohio State & Local Tax Conference to home in on the tax topics impacting you and your clients.

As the most comprehensive state and local tax conference in Northeast Ohio, this day-long event presented by The University of Akron's George W. Daverio School of Accountancy and The Ohio Society of CPAs offers wide-ranging discussions of key taxation issues facing taxpayers, businesses and tax professionals in Ohio and other states. Get expert information you need on the most current tax topics.

DETAILS:

Date: Friday, August 1, 2014
Time: 8:30 a.m. - 4:20 p.m.
(registration begins at 7:30 a.m.)

Course: #46395

Credits: Earn 8 hours of Tax CPE

Location: Doubletree Hotel –
Cleveland South
6200 Quarry Lane
Independence, OH 44131

FEES:

Early member	\$265*
Standard member	\$290
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*Save \$25 when you register by July 18.

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Visit the OSCP website www.ohiocpa.com for more information and to register.

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General Sessions

Session 1 9:00 – 10:10 a.m.

Ohio CAT, Personal Income, Pass-Through Entity and Sales/Use Taxes

David Perry, J.D., manager, tax, KPMG LLP, will discuss changes to minimum tax, introduction of PAT and exclusion of motor fuels from CAT. **Kristen Neely, CPA**, manager, state and local tax group, PricewaterhouseCoopers LLP, will speak on issues and opportunities at the entity and owner level and will cover some key Ohio State tax aspects regarding the taxation of ongoing operational income/losses from a partnership,

S-corp and limited liability company.

Steve Dimengo, J.D., CPA, MT, partner, taxation and business law, Buckingham, Doolittle & Burroughs LLP, will address the major developments during the last year as derived from new legislation and critical cases, as well as audit focal points.

Session 2 10:20 – 11:30 a.m.

Overview on Property, Multi-State Taxes and Ohio Tax Incentives

Kiernan Jennings, J.D., CPA, BS, partner, Siegel Jennings Company, LLC, will tell us about recent Supreme

SCHEDULE AT A GLANCE

7:45 a.m. - 8:50 a.m.	Registration and Continental Breakfast	
8:50 a.m. - 9:00 a.m.	Welcome and Introductions – <i>Dr. Thomas Calderon and Steven A. Dimengo, J.D., CPA, MT</i>	
9:00 a.m. - 10:10 a.m.	1: Panel Discussion on: Ohio CAT Update, Ohio Personal Income & Pass-Through Entity Tax and Ohio Sales/Use Tax: Recent Trends, Developments and Planning Opportunities <i>David Perry, J.D.; Kristen Neely, CPA; Steve Dimengo, J.D., CPA, MT</i>	
10:10 a.m. - 10:20 a.m.	Networking Opportunity and Refreshments	
10:20 a.m. - 11:30 a.m.	2: Panel Discussion on: Protecting Taxpayers from Illegal Increases in Property Tax, Issues in Multi-State Taxation You Should Know About in 2014 and Ohio Tax Incentives <i>Kiernan Jennings, J.D., CPA, BS; William Nolan, J.D., CPA; Stephanie Mercado, J.D.</i>	
11:30 a.m. - 12:20 p.m.	3: Update from Ohio Department of Taxation <i>Anna Davidson</i>	
12:20 p.m. - 12:30 p.m.	Networking Opportunity and Refreshments	
12:30 p.m. - 1:30 p.m.	4: Luncheon Keynote: The Renacci Report – An Update From Washington <i>Jim Renacci, CPA</i>	
	Multi-State	Private Company
1:30 p.m. - 2:20 p.m.	5: Nexus: Where are we Today and Where are the States Heading? <i>Richard Fry III, J.D., MT; Joe Servick, CPA, BS, BA; William Nolan, J.D.</i>	6: Navigating Through Audit Representation and Appeals <i>Rebecca Morrissey-Sami, J.D., BS, BA; Michael Baker, J.D., BS; Steve Dimengo, J.D., CPA, MT</i>
2:20 p.m. - 2:30 p.m.	Networking Opportunity and Refreshments	
2:30 p.m. - 3:20 p.m.	7: Apportionment Trends, Pitfalls and Opportunities <i>Joe Servick, CPA, BS, BA; William Nolan, J.D.; Chris Gunder, CPA, BS, BA</i>	8: Ohio CAT Sourcing and Consolidations/Combinations <i>Richard Fry III, J.D., MT; David Perry, J.D.; Michael Baker, J.D., BS</i>
3:20 p.m. - 3:25 p.m.	Networking Opportunity and Refreshments	
3:25 p.m. - 4:15 p.m.	9: State Tax Considerations in M&A and Internal Restructuring <i>Joe Servick, CPA, BS, BA; William Nolan, J.D.; Chris Gunder, CPA, BS, BA</i>	10: Ohio Sales/Use Tax: Be Careful! Is That a Taxable Leased Employee? Are You Sure that is Not Real Property? <i>Randy Cole; Theresa Mullin, MT; Steve Dimengo, J.D., CPA, MT</i>

Court rulings and legislative changes in Ohio property taxes, as well as defining unencumbered fee simple value. You will learn when you are being unfairly taxed and what to do about it. **William Nolan, J.D., CPA**, executive director,

state and local tax, Ernst & Young LLP, will bring you up to speed on multistate tax topics such as nexus, the ongoing attack on the Multistate Tax Compact, combined reporting, market-based sourcing and other recent state-specific

developments. **Stephanie Mercado, J.D.**, executive director of regional business development, Team NEO, will discuss Ohio Tax Incentives and how small businesses can leverage a wealth of economic development tools to help them grow and succeed in Ohio.

Session 3 11:30 a.m. – 12:20 p.m.

Update from Ohio Department of Taxation

Anna Davidson, assistant administrator for the northeast region, Ohio Department of Taxation, will discuss current issues providing information on taxation related items from the governor's Mid-Biennium Review for fiscal year 2015. She'll also talk about the Ohio Virtual Tax Academy (OVTA) created by Commissioner Testa, its purpose, how it was created, when the next session will occur, what the topics will be, and how people can participate in this innovative event.

Luncheon Keynote 12:30 – 1:30 p.m.

Session 4

The Renacci Report – An Update From Washington

Congressman Jim Renacci, CPA, will discuss a variety of issues before the House Ways and Means Committee, including the status of the Marketplace Fairness Act and tax reform. The Congressman, who represents Ohio's 16th District, will also explain how change in Washington will affect Ohio businesses.

Concurrent Sessions 1:30 – 2:20 p.m.

Session 5

Nexus: Where are we Today and Where are the States Heading?

Richard Fry III, J.D., MT, attorney, Buckingham Doolittle & Burroughs, LLP, **Joe Servick, CPA, BS, BA**, SALT senior manager, Ernst & Young LLP, and **William Nolan, J.D.**, executive director, state and local tax, Ernst &

Young LLP, will provide practical tips for multistate businesses by identifying where nexus exists and planning to avoid an unfavorable nexus finding. Attendees will benefit from an overview of nexus standards affecting multistate businesses, including activities which states have asserted are nexus creating for sales and use tax purposes, new legislation aimed at remote vendors ("Amazon Laws"), and economic nexus standards imposed for business activity taxes.

Session 6

Navigating Through Audit Representation and Appeals

Rebecca Morrisey-Sami, J.D., BS, BA, attorney, appeals management division, Ohio Department of Taxation, **Michael Baker, J.D., BS**, director, state and local tax, McGladrey LLP, and **Steve Dimengo, J.D., CPA, MT**, partner, taxation and business law, Buckingham, Doolittle & Burroughs LLP, will discuss how to make an audit through appeals proceed efficiently and effectively. They will tell you how to handle an overly aggressive auditor, what to do in an appeals conference as well as what to you do if you did not make all of your relevant objections.

Concurrent Sessions 2:30 – 3:20 p.m.

Session 7

Apportionment Trends, Pitfalls and Opportunities

Joe Servick, CPA, BS, BA, SALT senior manager, Ernst & Young LLP, **William Nolan, J.D.**, executive director, Ernst & Young LLP, and **Chris Gunder, CPA, BS, BA**, partner, indirect tax/state & local tax services, Ernst & Young LLP, will cover the recent trends in the area of apportioning income in a multistate environment. These areas present opportunities for planning and may also create pitfalls for the unwary. We will cover the continuing trend of states moving to single or heavily-weighted sales factors, market-based

sourcing for services and aggressively asserting alternative apportionment theories during audits. State approaches regarding the use of *Joyce v. Finnigan* rules will be covered both in the context of throwback and combined reporting. The status of ongoing controversies involving the Multistate Tax Compact 3-factor election will also be covered.

Session 8

Ohio CAT Sourcing and Consolidations/Combinations

Richard Fry III, J.D., MT, attorney, Buckingham Doolittle & Burroughs, LLP, **David Perry, J.D.**, manager, tax, KPMG LLP, and **Michael Baker, J.D., BS**, director, state and local tax, McGladrey LLP, are ready to lead you through the potential pitfalls and planning opportunities regarding Ohio's CAT. As a relatively new tax, many nuances of the CAT are currently pending. This session will specifically address the parameters of the CAT's economic nexus standard, sourcing rules (especially for services), and combined / consolidated reporting.

Concurrent Sessions 3:25 – 4:15 p.m.

Session 9

State Tax Considerations in M&A and Internal Restructuring

Mergers and acquisitions, as well as internal restructurings, continue even in a challenging economy. **Joe Servick, CPA, BS, BA**, SALT senior manager, Ernst & Young LLP, **William Nolan, J.D.**, executive director, state and local tax,

Ernst & Young LLP, and **Chris Gunder, CPA, BS, BA**, partner, indirect tax/state & local tax services, Ernst & Young LLP, will review how the state tax considerations of restructurings may be overlooked. This presentation will cover the state tax issues associated with restructurings including items to be considered in pre-transaction diligence, the state conformity to, or disconnect from, the federal tax treatment of the restructuring transaction and the state tax treatment of the chosen structure going forward. Potential state challenges to restructurings will also be covered including considerations to mitigate risk.

Session 10

Ohio Sales/Use Tax: Be Careful! Is That a Taxable Leased Employee? Are You Sure that is Not Real Property?

Randy Cole, partner, MCE SALT Solutions, LLP, **Theresa Mullin, MT**, state & local tax leader, Bruner Cox LLP, and **Steve Dimengo, J.D., CPA, MT**, partner, taxation and business law, Buckingham, Doolittle & Burroughs LLP, will address some fundamental tests to guide the attendees in disputes (or avoiding disputes) concerning classification of property or whether a service relationship is a taxable "employment service". They will also discuss how to plan to minimize tax as a nontaxable service and as a real property improvement as well as how to protect yourself if there is a dispute.

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Oil & Gas Conference

*Aug. 27, 2014 | Independence |
Course #46403*

Don't let the latest information on Ohio's burgeoning oil and gas boom pass you by. This event is filled with timely and relevant information for CPAs who are involved in the oil and gas industry or are interested in learning more. Featuring nationally recognized speakers, this conference will provide current information on developments in the industry. If you work in the oil & gas industry, have clients in the industry or landowners looking to you for advice than this is the conference for you and an event you don't want to miss!

Akron CPE Day

Sept. 30, 2014 | Akron | Course #46458

The 2014 Akron Spring CPE Day conference is the perfect place to be to learn from the experts and industry leaders you know and trust. Get the latest on tax, A&A and more. Plus you can satisfy your three-hour ethics requirement and network with your peers. Join us for one of our most popular events in Northeast Ohio and get the information you need on topics that are changing the industry.

Financial Planning Conference

*Oct. 1, 2014 | Independence |
Course #46471*

Everyone has financial goals of some sort. Planning their retirement, starting a business, buying a home or sending the kids to college, financial planning and your expert guidance goes a long way in helping your clients in achieving their goals. Our 2014 annual Financial Planning Conference is a great place to start with a whole day packed with information on topics we all need to learn more about. Get the latest up-to-date information you need on topics like, understanding portability in estate planning, an update on cutting edge Ohio tax planning, plus you can learn more about the ever changing landscape of the individual investor from James Saling, president, Saling Simms Associates. As a trusted advisor you can help your clients map the course to financial success that's right for them. If you're a CPA, accountant or financial professional, this is the conference for you!

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THE OHIO SOCIETY OF CPAs MEMBERSHIP STATUS

(Check all that apply)

- Member Membership Pending – The Ohio Society of CPAs
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SESSION SELECTION

9:00 – 10:10 a.m.

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10:20 – 11:30 a.m.

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