

# Services

## Taxation

### Practice Contact

Anthony L. Ehler

### Professionals

Robert D. Ballinger

Charles C. Bissinger, Jr.

Christopher M. Blinn

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Sean P. Byrne

Jennie L. Church

John S. Collins

Andrew E. DeBord

Bailey R. Drexler

Victor J. Ferguson

David A. Froling

Lauren N. Fromme

John F. Furniss III

Suzanne R. Galyardt

Melanie S. Harshman

Justin L. Heather

Dan L. Jaffe

Justice D. Jama

Lauren M. Johnson

Christopher J. Knezevic

Megan Savage Knox

J.B. Lind

Joseph B. Mann

Michelle Shiao-Fin McIntosh

Sandra Lyn McKenna

Edwin D. Miller

Jeffrey Allen Miller

Karen M. Moore

Vorys provides clients with pragmatic counsel and legal advice on everything from tax planning related to a multitude of varying corporate transactions to succession planning for family businesses; from site selection to maximize development incentives to preparing for routine tax audits. And, although we strive to help our clients avoid disputes, Vorys has a talented group of attorneys prepared to address federal, state and local tax controversies, defend clients in tax audits, valuation disputes and other disputed issues.

## What We Do

Vorys provides sophisticated, comprehensive and experienced tax counsel to our full range of clientele. Our tax practice includes:

- A team dedicated to all aspects of **federal tax** as part of our general representation of clients and as special tax counsel
- A renowned team of **state and local tax (SALT)** attorneys who regularly assist clients with tax analysis, audit preparation and defense, identification of tax refunds and multistate services
- One of the largest multi-state **economic development incentives** practices based in a U.S. law firm working on some of the most sophisticated deals in the country
- A group of attorneys dedicated to **property tax management** focused on helping clients identify opportunities to plan for and reduce their tax burdens
- A nationally recognized, band 1 team of **trust and estate** lawyers providing counsel on all aspects of wealth transfer and preservation
- A group with decades of experience who provide strategic insight to all variety of **nonprofit and tax-exempt organizations**

## Who We Represent

From large publicly held businesses to individuals, our tax attorneys address the unique needs and ever-changing requirements of our large client base. Our clients include national retailers, automobile manufacturers, financial institutions, real estate developers, high tech corporations, health care providers and much more.

Erik C. Morris  
Zachary S. Mueck  
Stephen C. Musilli  
William G. Noe  
Jacinto A. Núñez  
Emily S. Pan  
D. Scott Powell  
Nicholas M.J. Ray  
Steven R. Rech  
Michael G. Schwartz  
Shelley D. Seavolt  
Steven L. Smiseck  
Lindsay Doss Spillman  
Jonathan K. Stock  
Jill S. Tangeman  
Carolyn A. Weich  
Molly A. Wood  
Scott J. Ziance

#### Areas Of Concentration

Federal Taxation  
Property Tax Management  
State and Local Taxation  
Tax and Economic Development  
Incentives

## Recognition

We have earned both national and state recognition for our tax practice in the 2026 Best Lawyers® “**Best Law Firms**” report, as well as state recognition in the prestigious **2025 Chambers USA** guide, which highlighted the firm's "numerous specialists that are able to provide sophisticated legal services." Our trust and estate practice has also been recognized as a top tier practice by Chambers and Partners for several years in a row in its **High Net Worth** guide.

Several of our tax attorneys have also been selected by their peers for inclusion in the **Best Lawyers in America**® 2024 edition and the 2024 **Best Lawyers in America “Ones to Watch”** list.

## News

[News, 3.3.2026](#)

Heather Receives IEDC 2025 Future Leader Award

[News, 2.23.2026](#)

Experienced Economic Development Lawyer, Justin Heather, Joins Vorys

[News, 2.12.2026](#)

Vorys Expands Nationwide Economic Development Incentives Practice with New Partner

[News, 2.5.2026](#)

Vorys Advises Bob Evans Restaurants in its Sale by Golden Gate Capital

[News, 12.17.2025](#)

Vorys Advises Worthington Enterprises in its Acquisition of LSI Group

[News, 11.7.2025](#)

Vorys Receives 85 Tier One Rankings on 2026 *Best Lawyers* "Best Law Firms" List

[News, 8.21.2025](#)

More Than 190 Vorys Attorneys Named to the 2026 Edition of The Best Lawyers in America® Lists

[News, 6.11.2025](#)

Vorys' Retail Practice Earns *Chambers USA* Nationwide Ranking for Eighth-Consecutive Year

6.5.2025

Thirty-Seven Vorys Attorneys Ranked in 2025 *Chambers USA* Guide

News, 12.9.2024

Spillman Chosen for FDCC Ladder Down Cleveland Class of 2025

News, 12.2.2024

Vorys Attorneys Recognized by NAIOP's Central Ohio Chapter

News, 11.7.2024

Vorys Receives 77 Tier One Rankings on 2025 *Best Lawyers* "Best Law Firms" List

News, 8.15.2024

More Than 170 Vorys Attorneys Named to the 31st Edition of The Best Lawyers in America® Lists

News, 8.15.2024

16 Vorys Attorneys Included in the 31st Edition of *Best Lawyers* "Lawyer of the Year"

News, 6.13.2024

Vorys Earns *Chambers USA* Nationwide Retail Ranking for Seventh-Consecutive Year

News, 6.6.2024

Thirty-Four Vorys Attorneys Ranked in 2024 *Chambers USA* Guide

News, 1.3.2024

Gartland Selected for the ACREL 2024 Board of Governors

News, 1.2.2024

Vorys Elevates Ten to Partner

News, 12.12.2023

Vorys Advises Worthington Industries in its Steel Processing Spin-Off

News, 11.2.2023

Vorys Receives 72 Tier One Rankings on 2024 *Best Lawyers* "Best Law Firms" List

News, 10.9.2023

74 Vorys Attorneys Included in 2023 *Columbus CEO's* Best Lawyers

News, 8.24.2023

Vorys Advises ATSG in \$400M Senior Notes Offering

News, 8.17.2023

More Than 155 Vorys Attorneys Named to the 30th Edition of The Best Lawyers in America® Lists

News, 7.17.2023

Ziance Quoted in *Business First* Story on Ohio's Brownfield Remediation and Building Demo Grant Programs

News, 6.1.2023

Thirty-Three Vorys Attorneys Ranked in 2023 *Chambers USA* Guide

News, 4.28.2023

Ziance Receives NAIOP of Ohio President's Award for Excellence

News, 2.14.2023

Vorys Expands Economic Development Incentives Team with Economic Development Manager

News, 1.18.2023

Vorys Expands Nationwide Property Tax Team with Experienced Texas Tax Lawyer

News, 1.3.2023

Vorys Elevates 15 to Partner

News, 12.22.2022

Ziance Interviewed for a *Columbus Business First* Story Titled, "Ohio's transformational mixed-use tax credit: Lessons learned from the second round of awards"

News, 11.3.2022

Vorys Receives 69 Tier One Rankings on 2023 *U.S. News – Best Lawyers* "Best Law Firms" List

10.19.2022

Vorys Expands Nationwide Real Property Tax Valuation Team with Oregon-Based Tax and Real Estate Attorney Michael Mangan

News, 10.6.2022

Gartland Awarded the Robert L. Hausser Memorial Award by Ohio State Bar Association's Real Property Section

News, 8.18.2022

115 Vorys Attorneys Named to the 29th Edition of The Best Lawyers in America® List; 33 Vorys Attorneys Named to Best Lawyers: Ones to Watch in America List

6.29.2022

59 Vorys Attorneys Included in 2022 *Columbus CEO's Best Lawyers*

6.1.2022

Thirty-Three Vorys Attorneys included in 2022 *Chambers USA* Guide

4.13.2022

Columbus City Development Attorney Re-Joins Vorys, Will Focus on Economic Development Incentives Work

News, 1.24.2022

Vorys Advises Intel on Its Historic Chip Fabrication Facility Site Selection Project

[News, 1.4.2022](#)

More Than 40 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars Lists

[News, 1.3.2022](#)

Vorys Elevates 13 to Partner

[News, 11.8.2021](#)

Vorys Welcomes 14 First-Year Associates

[News, 11.4.2021](#)

Vorys Receives 81 Tier One Rankings on 2022 U.S. News – Best Lawyers "Best Law Firms" List

[News, 8.19.2021](#)

116 Vorys Attorneys Named to 2022 *Best Lawyers in America* List; 34 Vorys Attorneys Named to *Best Lawyers*' "Ones to Watch" List

[News, 5.20.2021](#)

Thirty-Three Vorys Attorneys included in 2021 Chambers USA Guide

[News, 4.28.2021](#)

Ray Quoted in *Columbus Business First* Story Titled "New Ohio Law Aims to Help Property Owners Hampered by Pandemic"

[News, 2.1.2021](#)

Gartland Profiled In University of Toledo College of Law Story Titled "Optimizing Flexibility Creates Rewarding & Expanding Practice"

[News, 12.17.2020](#)

More Than 30 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

[News, 11.5.2020](#)

Vorys Receives 68 Tier One Rankings on 2021 U.S. News – Best Lawyers "Best Law Firms" List

[News, 9.15.2020](#)

Sherwin-Williams Names Vorys as a Key Partner for its New Global Headquarters and R&D Center Project

[News, 8.20.2020](#)

112 Vorys Attorneys Named to 2021 *Best Lawyers in America* List; 26 Vorys Attorneys Named to Best Lawyers' Inaugural "Ones to Watch" List

[News, 5.6.2020](#)

Ray Quoted in Bisnow Real Estate Story Titled "Tax Attorneys Expect A Wave Of Coronavirus Tax Appeals"

[News, 3.27.2020](#)

Ziance Quoted in *Tax Notes* Story Titled "COVID-19, Force Majeure, and Tax Incentive Agreements"

News, 12.9.2019

Thirty-Nine Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

News, 11.7.2019

Vorys Receives 66 Tier One Rankings on 2020 U.S. News – Best Lawyers “Best Law Firms” List

News, 10.1.2019

Pan Selected as one of Cincinnati Business Courier’s 2019 40 Under 40 Honorees

News, 9.4.2019

Ohio Development Services Agency’s Former Chief Counsel Joins Vorys Economic Development Incentives Team

News, 8.15.2019

More Than 100 Vorys Attorneys Named to 2020 Best Lawyers in America® List

News, 8.15.2019

Twelve Vorys Attorneys Named 2020 Lawyers of the Year by Best Lawyers

News, 7.22.2019

Mann Quoted in *Columbus Business First* Story Titled “Opportunity Zones Primed for Business”

News, 7.22.2019

Ziance Quoted in *Columbus Business First* Special Report on Qualified Opportunity Zones Titled “Great Expectations”

News, 4.30.2019

Vorys Plays Key Role in the Dayton Arcade Project

News, 11.15.2018

Ziance Quoted in *Springfield News-Sun* Story Titled “Springfield Housing: Experts Say Funding Tool Becoming More Common for Development”

News, 8.15.2018

More Than 100 Vorys Attorneys Named to 2019 Best Lawyers in America® List

News, 6.22.2018

Ehler Quoted in *Columbus Dispatch* Story Titled “Store Owners, States Cheer US Supreme Court’s Online Sales-Tax Ruling”

News, 1.24.2018

Vorys Continues Expansion of Property Tax Valuation Practice with West

News, 12.12.2017

Ziance Elected as President of NAIOP of Ohio

[News, 12.5.2017](#)

56 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

[News, 10.31.2017](#)

Vorys Receives 70 Tier One Rankings on 2018 U.S. News – Best Lawyers "Best Law Firms" List

[News, 8.17.2017](#)

Twenty Vorys Attorneys Named 2018 Lawyers of the Year by Best Lawyers

[News, 8.17.2017](#)

More Than 100 Vorys Attorneys Named to 2018 The Best Lawyers in America® List

[News, 5.23.2017](#)

Vorys Expands National Economic Development Incentives Practice

[News, 3.28.2017](#)

54 Vorys Attorneys Named on *Columbus CEO's* "Top Lawyers" List

[News, 1.5.2017](#)

Real Property Tax Attorney Karen Bauernschmidt Joins Vorys

[News, 11.8.2016](#)

Ziance Quoted in "Former Dispatch Headquarters Seeks Place on Historic Register"

[News, 11.1.2016](#)

Vorys Receives 71 Tier One Rankings on 2017 U.S. News- Best Lawyers "Best Law Firms" List

[News, 8.15.2016](#)

More Than 100 Vorys Attorneys Named to 2017 The Best Lawyers in America® List

[News, 12.2.2015](#)

More Than 60 Vorys Attorneys Included on Ohio Super Lawyers and Rising Stars List

[News, 11.2.2015](#)

Vorys Receives 67 Tier One Rankings on 2016 U.S. News- Best Lawyers "Best Law Firms" List

[News, 8.17.2015](#)

More Than 100 Vorys Attorneys Named to 2016 The Best Lawyers in America® List

[News, 6.16.2015](#)

Ziance Quoted in *Plain Dealer* Story Titled "Preservation Tax-Credit Moratorium Pulled from Ohio Senate Budget Proposal"

[News, 2.6.2015](#)

Ziance Quoted in *Cleveland Plain Dealer* Story Regarding Potential New Community Authority in Cleveland

[News, 12.3.2014](#)

More Than 70 Vorys Attorneys Included on 2015 Ohio Super Lawyers and Rising Stars List

[News, 11.3.2014](#)

Vorys Receives 63 Tier One Rankings on 2015 U.S. News - Best Lawyers "Best Law Firms" List

[News, 8.18.2014](#)

More Than 100 Vorys Attorneys Named to 2015 The Best Lawyers in America® List

[News, 1.1.2014](#)

Vorys Elevates Eight to Partner

[News, 12.17.2013](#)

Kulwicki Featured in *All Rise* Story on Tax Law

[News, 11.1.2013](#)

Vorys Receives 64 Tier One Rankings on 2014 U.S. News - Best Lawyers "Best Law Firms" List

[News, 9.3.2013](#)

Ziance Quoted in *Columbus Dispatch* Story on JobsOhio

[News, 8.14.2013](#)

More Than 100 Vorys Attorneys Named to 2014 *The Best Lawyers in America*® List

[News, 6.3.2013](#)

Vorys Houston Office Continues Expansion With Two New Attorneys

[News, 2.11.2013](#)

Ehler Quoted in *Columbus Dispatch* and *Dayton Daily News* Stories on Proposed State Sales Tax Expansion/Reduction

[News, 1.23.2013](#)

Kulwicki Featured in *Akron Legal News* Story Entitled "Businesses Encouraged to Seek Expert Help with Changing Nexus Laws"

[News, 1.2.2013](#)

Vorys Elevates 13 Attorneys to Partner

[News, 12.17.2012](#)

Vorys Attorneys Recognized as 2013 Ohio Super Lawyers and Rising Stars

[News, 12.10.2012](#)

Ehler Quoted in AP Story Entitled "Ohio Supreme Court Rejects Nonhighway Use of Fuel Taxes"

[News, 11.1.2012](#)

Vorys Receives 63 Tier One Rankings on 2013 U.S. News - Best Lawyers "Best Law Firms" List

News, 9.12.2012

Six Vorys Attorneys Named 2013 Lawyers of the Year by Best Lawyers

News, 8.23.2012

126 Vorys Attorneys included in the 2013 *The Best Lawyers in America*® List

News, 7.16.2012

Ehler Quoted in *Ohio Public Radio* Story titled "Supreme Court Hears Arguments Over CAT Tax On Gas Sales"

News, 5.14.2012

Ray Quoted in *Columbus Dispatch* Story on Commercial Property Tax Appeals

News, 4.30.2012

Ray Quoted in *Columbus Dispatch* Story on Auditor's Appraisals of Investment Properties

News, 1.25.2012

Ziance featured in *Columbus Dispatch* Story on JobsOhio's Economic Development Incentives

News, 1.4.2012

Vorys Elevates Six Attorneys to Partner

News, 11.1.2011

Vorys Ranked a "Best Law Firm" in 26 National and 47 Metropolitan Categories in *U.S. News - Best Lawyers* List

News, 10.3.2011

Ray quoted in *Toledo Blade* Article on Requests to Reduce Property Tax Values

News, 9.6.2011

More than 100 Vorys Attorneys named on 2012 *The Best Lawyers in America*® List

News, 3.17.2011

72 Vorys Attorneys Recognized as 2011 Ohio Super Lawyers and Rising Stars

News, 1.3.2011

Vorys, Sater, Seymour and Pease LLP Welcomes New Associates (2011)

News, 9.17.2010

Vorys Ranks in 26 Categories in Inaugural *U.S. News - Best Lawyers* "Best Law Firms" List

News, 8.30.2010

Vorys Partner Named President of Board of Jewish Family Service

News, 8.9.2010

Vorys Ranked #1 Law Firm in Ohio on 2011 *Best Lawyers in America*® list

News, 6.29.2010

Vorys Partner Named President of Cincinnati Estate Planning Council

News, 1.6.2010

Ziance Quoted Extensively in *The Daily Reporter* Article "Seminar to Provide Leaders of Small Communities with Information About Economic Development"

News, 1.6.2010

Vorys Expands State and Local Tax Practice with Nicholas Ray

News, 12.22.2009

Nine Vorys Attorneys Selected As 2010 Leading Lawyers By *Cincy Magazine*

News, 12.22.2009

20 Vorys Attorneys Named Ohio Rising Stars

News, 12.22.2009

54 Vorys Attorneys Recognized as 2010 Ohio Super Lawyers

News, 11.19.2009

Vorys Attorney Named "Lawyer of the Year" by Best Lawyers®

News, 9.28.2009

Vorys Partner Named to Board of Directors of Easter Seals Central and Southeast Ohio, Inc.

News, 11.3.2008

Teague and Kappel featured in *Legal Bisnow* article "Lobbying Report"

News, 10.21.2008

Vorys Assembles Interdisciplinary Financial Crisis Team

News, 1.17.2008

Vorys Elevates Seven Attorneys to Partner

News, 4.12.2007

Ehler Named to Public Expenditure Council Board

## Publications

Client alert, 12.23.2025

Credit Benefitting Ohio Multifamily Condominium Properties Being Phased Out

Authored article, 12.2025

Q&A with Aaron Pitts, Chief Commercial Officer at the Pennsylvania Department of Community and Economic Development

[Authored article, 12.8.2025](#)

Ohio Legislature Proposes Changes to the Taxpayer Bill of Rights That Would Increase Responsibilities for Ohio Tax Commissioner and BTA

[Authored article, 12.8.2025](#)

Ohio Legislature Proposes Changes to the Taxpayer Bill of Rights

[Authored article, 12.8.2025](#)

Do Pennies Make Cents? Retail Operations and the Looming Penny Shortage

[Authored article, 12.8.2025](#)

Ohio Board of Tax Appeals Rejects Tax Commissioner's Request for Proof Requirements not Required by Statute and Restores Fair Consideration of Testimonial Evidence

[Authored article, Fall 2025](#)

Q&A with Alex Beres, executive director of the Clinton County Port Authority

[Authored article, Fall 2025](#)

Building Data Centers in New or Secondary Markets: Challenges and Strategies

[Authored article, Fall 2025](#)

Welcome to the Era of Maritime Prosperity Zones and the Rebirth of the American Shipbuilding Industry

[Authored article, Fall 2025](#)

*Development Incentives Quarterly*: Fall 2025

[Authored article, 8.19.2025](#)

Ohio General Assembly Makes Changes to Real Property Complaint Process

[Authored article, 8.19.2025](#)

Ohio Budget 2026-2027 - Sales and Use Tax Update

[Authored article, 8.19.2025](#)

Scope of Ohio Commercial Activity Tax Agency Exclusion Remains Unsettled Following Ohio Supreme Court's Decision in *Aramark Corp. v. Harris*

[Authored article, 8.19.2025](#)

Ohio Supreme Court Doubles Down on Applying a Plain and Ordinary Meaning to Sales Tax Exemptions

[Authored article, 8.19.2025](#)

The Ohio SALT Chronicle - Issue 4

[Client alert, 7.11.2025](#)

Ohio Budget Bill Brings Significant Changes and Economic Development Focus

[Client alert, 7.10.2025](#)

Material Changes Transform the Ohio TMUD Tax Credit

Authored article, Spring 2025

*Development Incentives Quarterly*: Spring 2025

Client alert, 5.27.2025

Ohio Reduces Property Tax on Utilities; Encourages Infrastructure Development

Client alert, 1.9.2025

The Importance of Actively Monitoring S Corporation Compliance

Authored article, Winter 2025

Attracting Aerospace: The Risks of a Property Tax-Heavy State Tax Structure

Authored article, Winter 2025

*Development Incentives Quarterly*: Winter 2025

Client alert, 11.7.2024

Texas Property Tax Overview; Value Protests and Appeals

Authored article, 10.7.2024

Supreme Court of Ohio Rules Board of Revision Complaints Pending during 2022 Change in Law Does Not Prohibit Board of Education BTA Appeals Due to Statute Tense

Authored article, 10.7.2024

The Ohio Board of Tax Appeals Moves Away from the Strict Construction Rule of Statutory Tax Exemptions after the Ohio Supreme Court's decision in *Stingray Pressure Pumping*

Authored article, 10.7.2024

The Ohio SALT Chronicle - Issue 3

Publication, 8.9.2024

Significant Number of Ohio Counties Finalizing Tax Valuation Changes for Tax Year 2024

Authored article, 4.5.2024

HB 126 Almost Two Years Later - Implementation Status

Authored article, 4.5.2024

Legislative Proposals to Eliminate the Ohio CAT and PIT are Attention Grabbing but Raise Many Questions and Uncertainties

Authored article, 4.5.2024

Amendment to Ohio CAT R&D Tax Credit Statute Causing Problems for Taxpayers

Authored article, 4.5.2024

Hotel Income and Sales of Hotels Have Been Down Since COVID, but Counties Continue to Place High Real Property Values on Many of These Properties

[Authored article, 4.5.2024](#)

Ohio Department of Taxation Begins to Issue Findings That Implement Recent Exempt Facility Legislation

[Authored article, 4.5.2024](#)

The Ohio SALT Chronicle - Issue 2

[Authored article, Spring 2024](#)

*Development Incentives Quarterly: Spring 2024*

[Authored article, Winter 2024](#)

*The Evaluator Winter 2024*

[Authored article, Summer 2023](#)

*The Evaluator Summer 2023*

[Authored article, Summer 2023](#)

*The Evaluator Summer 2023: Valuation Analysis*

[Authored article, 8.24.2023](#)

The Evaluator Summer 2023: Deadlines Looming Across the U.S.

[Authored article, 8.14.2023](#)

The Ohio SALT Chronicle - Issue 1

[Authored article, 8.10.2023](#)

The Ohio Supreme Court Approves Sales and Use Tax Exemption for Fracking Equipment and Reverses the Strict Construction Rule of Statutory Tax Exemptions

[Authored article, 8.10.2023](#)

Ohio General Assembly Clarifies Tax Exempt Facility Definitions

[Authored article, 8.10.2023](#)

Service Providers Should Not Assume all Services are Nontaxable

[Authored article, 8.10.2023](#)

Ohio Budget Bill Adopts Municipal Net Profits Tax Safe Harbor Statute

[Client alert, 7.2023](#)

Significant Number of Ohio Counties Finalizing Tax Valuation Changes for Tax Year 2023

[Client alert, 7.7.2023](#)

New Ohio Budget Bill Delivers Updated Economic Development Incentives

[Authored article, Spring 2023](#)

The Evaluator Spring 2023: Deadlines Looming Across the U.S.

[Authored article, Spring 2023](#)

*The Evaluator Spring 2023: Valuation Analysis*

Authored article, Spring 2023

*The Evaluator* Spring 2023

Authored article, Spring 2023

Q&A with Chris Muntifering, Executive Director of the Institute for Professionals in Taxation

Authored article, Spring 2023

*Development Incentives Quarterly*: Spring 2023

Client alert, 3.22.2023

Treasury Finalizes Rules Mandating Electronic Filing of Certain IRS Forms

Client alert, 3.21.2023

Picture Becoming Clearer for the Inflation Reduction Act Tax Credits

Authored article, Winter 2023

*The Evaluator* Winter 2023: Valuation Analysis

Authored article, Winter 2023

*The Evaluator* Winter 2023

Authored article, Winter 2023

*The Evaluator* Winter 2023: Deadlines Looming Across the U.S.

Authored article, Winter 2023

*The Evaluator* Winter 2023: Time to File Real Property Tax Complaints in Ohio for Tax Year 2022

Authored article, Fall 2022

*The Evaluator*: Fall 2022

Authored article, Summer 2022

Building Bigger More Often: Trends and Impacts in the New Frontier of Megaprojects

Authored article, Summer 2022

Expansion of Ohio Opportunity Zones Tax Credit Program Creates Opportunities

Authored article, Summer 2022

Supporting Investment Outside the Three C's: The Expanded Ohio Historic Preservation Tax Credit Enhances Another Tool for Projects beyond Ohio's Major Cities

Authored article, Summer 2022

*Development Incentives Quarterly*: Summer 2022

Authored article, 7.12.2022

Tax-Free Exchanges of Energy and Mineral Properties

Client alert, 7.7.2022

Superfund Excise Tax on Chemicals Has Been Revived

[Client alert, 6.6.2022](#)

Ohio Legislature Passes Bill to Expand Ohio Opportunity Zones and Historic Preservation Tax Credits

[Client alert, 4.8.2022](#)

Ohio General Assembly Passes Significant Real Property Tax Reforms

[Authored article, 3.2022](#)

The Evaluator: March 2022 Valuation Analyses

[Authored article, 3.2022](#)

*The Evaluator*: Deadlines Looming in 9 States - March 2022

[Client alert, 2.10.2022](#)

Time to File Real Property Tax Complaints in Ohio for Tax Year 2021

[Winter 2021](#)

*Development Incentives Quarterly*: Winter 2021

[Client alert, 12.20.2021](#)

Ohio Senate Passes Significant Real Property Tax Reforms

[Client alert, 12.14.2021](#)

New Accounting Rules for Disclosing Government Incentives — Effective for Fiscal Periods after December 15, 2021

[Authored article, Fall 2021](#)

The Evaluator: Fall 2021 Valuation Analyses

[Fall 2021](#)

*Development Incentives Quarterly*: Fall 2021

[Client alert, 9.27.2021](#)

QOF Investment by December 31, 2021 Required to Maximize Federal Qualified Opportunity Zone Tax Benefits

[Authored article, Summer 2021](#)

Ohio Budget Bill Extends Temporary COVID-Driven Pro-Employer Local Withholding Tax Provisions; Provides Employers Additional Safe Harbors

[Client alert, 7.28.2021](#)

New Megaprojects Incentives in Ohio

[Client alert, 7.26.2021](#)

Ohio Enacts New Reporting Requirements for Owners of Real Property Exempt From Real Property Taxation

[Client alert, 7.1.2021](#)

Governor Signs Repeal of Ohio Sales Tax on Employment Services

[Client alert, 7.1.2021](#)

Budget Bill Delivers New Incentive Opportunities

[Authored article, Summer 2021](#)

Lessons from EDI Litigation

[Client alert, 6.30.2021](#)

Ohio Budget Bill Extends Temporary COVID-Driven Pro-Employer Local Withholding Tax Provisions through December 31, 2021 and Provides Employers Additional Safe Harbors

[Client alert, 6.29.2021](#)

Ohio General Assembly Votes to Repeal Sales Tax on Employment Services

[Client alert, 6.29.2021](#)

Ohio General Assembly Votes to Repeal Sales Tax on Employment Services (Updated)

[Summer 2021](#)

*Development Incentives Quarterly: Summer 2021*

[Authored article, Summer 2021](#)

American Rescue Plan Funds

[Authored article, Summer 2021](#)

How PE Firms' Portfolio Companies Can Use Economic Development Incentives to Help Grow the Bottom Line

[Authored article](#)

*The Evaluator: Deadlines Looming in 7 States - Summer 2021*

[Authored article](#)

*The Evaluator: Summer 2021 Valuation Analyses*

[Client alert, 4.28.2021](#)

Real Property Tax Exemption for Permanent Supportive Housing is Legislatively Affirmed

[Client alert, 4.27.2021](#)

Ohio Enacts Limited-Time COVID-19 Real Property Tax Valuation Relief

[Client alert, 4.7.2021](#)

Ohio Diversity and Inclusion Incentives Programs

[Authored article, Winter 2021](#)

Q&A with Jim Staton of the Indiana Economic Development Corporation

Authored article, Winter 2021

Transformational Mixed-Use Development Tax Credit (2021)

Authored article, Winter 2021

Vorys Hosts 2021 Economic Development Incentives Conference

Winter 2021

*Development Incentives Quarterly*: Spring 2021

Authored article, 2.24.2021

Are 501(c)(3) Nonprofit Organizations Subject to Real Property Taxation?

Client alert, 2.9.2021

Time to File Real Property Tax Complaints in Ohio for Tax Year 2020

Client alert, 1.15.2021

*Federal Tax Bulletin*: Congress Temporarily Expands Deductibility of Business Meals Through 2022

Client alert, 12.30.2020

Federal COVID Relief Act Expands Availability of the Employee Retention Tax Credit

Client alert, 12.28.2020

*Federal Tax Bulletin*: Retroactive Deductibility of PPP-Funded Expenses Included in Federal COVID Relief Act

Client alert, 12.23.2020

CTRA Would Extend Employer Tax Credits for Paid Leave Under FFCRA Framework

Client alert, 12.10.2020

Transformational Mixed-Use Development Tax Credit

Client alert, 12.1.2020

Be Aware of the Federal Employment Tax Treatment of Holiday Gifts to Employees

Authored article, Fall 2020

*Development Incentives Quarterly*: Fall 2020

Client alert, 11.20.2020

*Federal Tax Bulletin*: IRS Guidance Clarifies Non-Deductibility of PPP-Funded Expenses Where Loan Forgiveness is Reasonably Expected

Authored article, Fall 2020

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Ohio Board of Tax Appeals Reverses Course on Real Property Tax Exemptions for Permanent Supportive Housing Facilities

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Treasury Relents on Employee Retention Tax Credit for Health Benefits Provided to Unpaid Employees

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Tax Sharing: California and Texas Take Different Intrastate Sales Tax Approaches Post *Wayfair*

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IRS Releases FAQs with Additional Guidance on the CARES Act Employee Retention Tax Credit

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*State and Local Tax Alert*: Ohio Tax Compliance: The Tax Commissioner Has Not Extended All Filing Due Dates

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Ohio Economic Development Agencies Engaged in COVID-19 Relief Efforts

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*Federal Tax Bulletin*: CARES Act Provides a Number of Tax Benefits to Businesses

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*The Evaluator*: Special Edition: COVID-19 State-by-State Real Property Tax Impacts

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What to Do With Your Incentive Agreements in This Challenging COVID-19 Time

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The Families First Coronavirus Response Act: What Employers Need to Know

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*The Evaluator*: January 2020 Valuation Analyses

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*Health Care Alert*: Real Property Tax Exemptions for Your Residential Care Facilities and Nursing Homes May Be at Risk

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*State and Local Tax Alert*: Proposed Ohio Legislation Would Apply Real Estate Transfer Tax to Pass-Through Entity Transfers and Result in Increased Tax Valuations

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*Federal Tax Bulletin*: Key Timing Issues for Qualified Opportunity Fund Investments

[Authored article, 11.5.2019](#)

Valuation Analyses

[Client alert, 10.29.2019](#)

*State and Local Tax Alert*: Sales Tax on Data and Communication Cabling Just Changed. Does It Impact You?

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[Client alert, 7.10.2019](#)

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Multistate Review of Property Tax Developments and Decisions

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Time Is Running Out to File Appeals in Ohio and Other Jurisdictions

[Authored article, 1.8.2019](#)

Time to File Real Property Tax Complaints in Ohio for Tax Year 2018

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[Client alert, 1.2.2019](#)

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*State and Local Tax Alert:* Ohio Sales Tax on Janitorial Services Clarified: All Cleaning Services Are Not the Same (Especially When the Services Relate to Beer)

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*State and Local Tax Alert:* Ohio Supreme Court Clarifies Sales Tax Law on Business Purchase of Promotional Items

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*Client Alert:* Have You Recently Been Assessed Federal Civil Penalties for Late-Filed or Incorrect Forms W-2? We Should Talk.

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*Federal Tax Bulletin:* Prompt Action Urged for LLC and Partnership Agreements that Do Not Yet Address New Partnership Audit Rules

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[Authored article, 6.14.2018](#)

Deeds of Trust and Statutory Liens

[State Bar of Texas, Oil, Gas & Mineral Title Examination CLE](#)

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*State and Local Tax Alert:* Changes to Taxation of Oil and Gas Reserves

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Appeals of BTA Decisions Skyrocket

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The Evaluator - Fall 2014

*Authored article, November/December 2014*

It's Time to Update Your Tax Sharing Agreement – And If You Do Business in Ohio You'll Need a Second One

*Client alert, 7.2.2014*

*Client Alert: Federal Regulators Issue Further Guidance Regarding Tax Sharing Agreements*

*Client alert, 6.18.2014*

*State and Local Tax Alert: Governor Kasich Signs Mid Biennium Budget Bill and Legislation with Additional Tax Changes*

*Client alert, 5.27.2014*

*State and Local Tax Alert: Ohio Senate Passes Mid Biennium Budget Bill and Considers Additional Tax Proposals*

*Client alert, 5.22.2014*

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2013 Year in Review: Selected Nexus Highlights and Key Trends

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*Client Alert:* Lake Facilities Authorities Established in House Bill 59

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*Client Alert:* Economic Development Incentives Provisions in House Bill 59

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Ohio Tax Reform: Focus on Sales and Use Tax, Oil and Gas Businesses

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*State and Local Tax Alert:* Ohio Tax Reform Bill Introduced - House Bill No. 59

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The Evaluator - Winter 2013

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*State and Local Tax Alert:* Vorys Wins Ohio Tax Case for Clients, Ohio Supreme Court Issues Decision in *Beaver Excavating Co. v. Testa*, \$140 Million in Annual Gross Receipts Tax Proceeds Derived From Sales of Motor Vehicle Fuel Must be Spent

[Client alert, 10.26.2012](#)

The Evaluator - Special Edition: Act Now to Manage Your Ohio Real Property Taxes

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[Client alert, 6.19.2012](#)

*Client Alert:* Changes to Real Property Valuation Law Present Opportunities for Property Owners

[Client alert, 5.4.2012](#)

*Client Alert:* Ohio's General Tax Amnesty Program Offers Tax Savings Opportunity

[Client alert, 1.12.2012](#)

*Client Alert:* Ohio House Bill 225

[Client alert, 11.18.2011](#)

*Client Alert:* Issuance of Rules for the InvestOhio Program

**Client alert, 8.25.2011**

*Client Alert:* Ohio Consumer Use Tax Update: Period Open to Assessment Disputed Under New Law

**Client alert, 8.22.2011**

*Client Alert:* Take the First Step to Manage Your Ohio Real Property Taxes

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*Client Alert:* Ohio's Tax Amnesty Programs Offer Rare Tax Savings Opportunity

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*Client Alert:* Loyalty Program Discounts Clarified for Retail Vendors in Ohio

**Client alert, 6.30.2011**

*Client Alert:* InvestOhio Program to Provide Tax Incentives for Investing in Ohio Small Businesses

**Client alert, 10.29.2010**

*Client Alert:* Now Is the Time to Manage Your Tax Assessments Proactively

**Client alert, 6.14.2010**

*Client Alert:* New Advanced Energy Property Tax Exemptions

**Client alert, 6.14.2010**

*Client Alert:* New, Low-Interest Options for Financing Alternative Energy Projects

**Client alert, 4.12.2010**

*Client Alert:* Supreme Court of Ohio Reverses Ohio Board of Tax Appeals Decision Regarding Use of the Retail Method of Accounting When Valuing Inventory

**Client alert, 2.4.2010**

*Client Alert:* Ohio New Markets Tax Credit Program Now Available

**Client alert, 12.8.2009**

*Client Alert:* Ohio Supreme Court Dismisses Taxpayer's Appeal for Failure to Specify Error

**Client alert, 7.30.2009**

*Client Alert:* Significant Changes to the Job Creation Tax Credit and Job Retention Tax Credit Contained in Am. Sub. H.B. 1

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*Client Alert:* Tax Credit and Other Economic Development Incentives Provisions Contained in Am. Sub. H.B. 1

**Client alert, 5.6.2009**

*Client Alert:* Ohio Supreme Court Reverses The Ohio Board of Tax Appeals...

**Client alert, 4.6.2009**

*Client Alert:* Ohio Supreme Court Denies Home Depot A Sales Tax Deduction For Bad Debts

Client alert, 12.2.2008

*Client Alert:* Transportation and Logistics Incentives

Client alert, 11.19.2008

*Client Alert:* Financial Crisis Update 6

Client alert, 10.21.2008

*Client Alert:* Financial Crisis Update 5

Client alert, 10.6.2008

*Client Alert:* Financial Crisis Update 4

Client alert, 10.2.2008

*Client Alert:* Financial Crisis Update 3

Client alert, 9.26.2008

*Client Alert:* Financial Crisis Update 2

Client alert, 9.24.2008

*Client Alert:* Financial Crisis Update 1

Client alert, 9.10.2008

*Client Alert:* Employer Identification Numbers For "Disregarded Entities"

Client alert, 2.29.2008

*Client Alert re:* Performance-Based Compensation

IRS Issues Formal Guidance on Performance-Based Compensation; New Rules Apply Prospectively

Client alert, 2.13.2008

*Client Alert re:* Private Letter Ruling 200804004 ("PLR")

Deduction at Risk: IRS Changes Position on Performance-Based Compensation Exception Under Section 162(m)

Authored article, *Business First*, 1.4.2008

"Don't Let Confusion Over Recent TIF Changes Deter Exploring Them."

Client alert, 10.2007

*Client Alert*

Employers Given Additional Year to Comply with Section 409A

Client alert, 9.2007

*Client Alert*

Mixed Relief for Section 409A: IRS Extends Documentary Compliance Deadline, Not Effective Date

[Client alert, 1.15.2007](#)

*Economic Development Alert*

[New Ohio Historic Rehabilitation Tax Credit](#)

[Client alert, 9.2006](#)

*Client Alert*

[Final Regulations Issued Under Section 409A of the Internal Revenue Code](#)

## Speaking Engagements

[Speaking Engagement, 12.9.2025](#)

2025 Mega Tax Conference

[Speaking Engagement, 1.23.2025](#)

Legislation, Litigation, and Valuation Complaints, Oh My! Ohio Real Property Tax Litigation Update and Preview of the Ohio 2024 Complaint Filing Season

[Speaking Engagement, 10.23.2024](#)

Commercial Real Estate Visionaries Summit

[Event, 10.23.2024](#)

Advanced Analytics, AI and the Federal Proposal Process

[Speaking Engagement, 10.22.2024](#)

2024 IPT Credits and Incentives Symposium

[Speaking Engagement, 10.9.2024](#)

NAIOP's CRE.Converge 2024

[Speaking Engagement, 9.18.2024](#)

Advanced Residential Real Estate Updates

[Speaking Engagement, 9.14.2024](#)

Industrial Asset Management Council Fall 2024 Forum

[Speaking Engagement, 9.9.2024](#)

2024 Midwest U.S. - Japan Association Conference

[Speaking Engagement, 8.6.2024](#)

2024 Tax Conference

[Event, 7.24.2024](#)

What to Expect for 2024 Commercial Property Reappraisals

Speaking Engagement, 6.25.2024

Institute for Professionals in Taxation's Annual Conference 2024

Speaking Engagement, 6.6.2024

NAIOP's Midwest Industrial Market Outlook Lunch

Event, 3.11.2024

2024 ABA - IPT Advanced State Income Tax Seminar

Event, 2.14.2024

Webinar: Texas Property Tax Essentials 2024

Event, 11.9.2023

2023 IPT Credits & Incentives Symposium

Event, 10.24.2023

Redefining the Aerospace Federal Proposal Process: A Comprehensive Two-Day Course

Event, 10.20.2023

Industrial Policy Comes to Ohio and the Midwest

Event, 8.31.2023

Optimizing Economic Development: Maximizing Tax Incentives and Strategic Site Selection

Event, 8.16.2023

Grow in Ohio: Ohio State and Local Tax Compliance

Event, 8.3.2023

Webinar: Highlights from "What to Expect for 2023 Commercial Property Reappraisals" Event

Event, 8.2.2023

Grow in Ohio: Introduction to Ohio Government: New to Ohio?

Event, 8.1.2023

How Tax and Other Government Incentives May Impact the Supply Chain, Logistics and Site Selection

Event, 7.20.2023

What to Expect for 2023 Commercial Property Reappraisals

Event, 6.25.2023

IPT's 47th Annual Conference

Event, 6.22.2023

2023 Real Property Law Institute: Day One

Event, 10.25.2022

Economic Development Incentives and Transformational Mixed-Use Development Applications

5.5.2022

House Bill 126 – The Changing Landscape for Ohio Real Property Tax Valuation

10.28.2021

Retail Law Conference 2021

8.4.2021

Ohio's COVID-19 Real Property Tax Valuation Relief - Preparing for the Upcoming Special Filing Period

7.29.2021

Institute for Professionals in Taxation's 2021 Reconnect Conference

7.28.2021

Transformational Mixed Use Development Tax Credit Program – Part 2

1.27.2021

Newly Enacted Transformational Mixed Use Development Tax Credit Part I

12.16.2020

Doing Business Between U.S. and Canada? What you Need to Know. Can I work from Here? Employment & Tax Issues with Remote Workers

12.1.2020

How PE Firms & Portfolio Companies Can Juice IRR Through Use of Economic Development Tax Incentives (Including Enterprise Zones) Before and After Acquisition

10.20.2020

Effective Use of Economic Development Incentives in Small and Mid-Sized Communities Webinar

9.29.2020

Private Incentives Practitioners Roundtable - Outsiders' Perspectives on Best and Worst Practices for Public Economic Development Practitioners

4.16.2020

Vorys on Call: Coronavirus (April 16, 2020)

4.2.2020

Vorys on Call: Coronavirus (April 2, 2020)

2.17.2020

Institute for Leadership & Advocacy

12.6.2019

2019 Economic Development 411

11.13.2019

Tax Strategies for Real Estate Transactions

11.12.2019

2019 Property Tax Symposium

10.23.2019

OML Annual Conference

10.16.2019

Advanced Commercial Real Estate Seminar

10.11.2019

NAPTA 2019 Annual Conference

9.20.2019

2019 COST Mid-West Regional State Tax Seminar

7.9.2019

Rotary Club of Marion

4.9.2019

Understanding Opportunity Zones

3.14.2019

ABA/IPT Advanced Property Tax Seminar – New Orleans

3.7.2019

Real Estate Tax Deadlines are Looming: Here is What You May Be Missing

2.27.2019

2019 COST Sales Tax Conference

2.6.2019

Heritage Ohio Federal Qualified Opportunity Zones Webinar

1.23.2019

Qualified Opportunity Zones: What Are They and How Do They Work?

*A complimentary webinar hosted by Vorys, Sater, Seymour and Pease LLP*

7.12.2018

Ohio Municipal League's 2018 Annual Municipal Income Tax Seminar

5.24.2018

I-70/75 Economic Development Summit

11.30.2017

Role of Tax Incentives in Real Estate Development

10.24.2017

COST 48th Annual Meeting

8.24.2017

2017 All Ohio Forum

1.26.2016

25th Annual Ohio Tax Conference

7.13.2015

Ad Valorem Tax 101 Educational Conference

Hosted by the Ohio Oil and Gas Association

3.9.2015

Historic Tax Credits 101: What Every CCIM Should Know

Hosted by the CCIM Ohio Chapter

3.2.2015

Historic Tax Credits 101: What Every Real Estate Lawyer Should Know

Hosted by the Columbus Bar Association Real Property Law Committee

1.27.2015

24th Annual Ohio Tax Conference

6.17.2014

Ohio Mid-Eastern Governments Association Meeting

6.12.2014

18th Annual Multistate Tax Institute

5.19.2014

The Association of Consumer Vehicle Lessors Spring 2014 Tax Committee Meeting

1.28.2014

The 23rd Annual Ohio Tax Conference

9.27.2013

Mid-West Regional State Tax Seminar

Hosted by the Council on State Taxation

6.3.2013

2013 Advanced State Income Tax School

Presented by the Institute for Professionals in Taxation

2.25.2013

Tax Reform Informational Teleconference

Presented by Vorys, Sater, Seymour and Pease LLP and hosted by The Ohio Council of Retail Merchants

1.29.2013

22nd Annual Ohio Tax Conference

1.10.2013

OOGA Tax Seminar

Presented by the Ohio Oil and Gas Association Tax Committee

12.5.2012

35th Annual Real Estate Economic Seminar: 2013 Forecast

Presented by the Ohio Chapter of the Appraisal Institute

10.5.2012

Ohio State Tax Issues Update 2012

Presented by Foxmoor Continuing Education

9.27.2012

Columbus Accounting Show

Presented by The Ohio Society of CPAs

8.10.2012

2012 Annual Ohio Tax Course

Presented by Manufacturers' Education Council

6.27.2012

IPT 36th Annual Income Tax Symposium

Presented by the Institute for Professionals in Taxation

6.14.2012

16th Annual Multistate Tax Institute

Sponsored by the University of Wisconsin, Milwaukee, Sheldon B. Lubar School of Business

6.5.2012

Developing Effective Tax-Based Strategies for Ohio Oil and Gas Production

Presented by Vorys, Sater, Seymour and Pease LLP

1.24.2012

21st Annual Ohio Tax Conference

Presented by Manufacturers' Education Council

1.19.2012

You've Got Tax-Exempt Bonds! Now What?: Tax-Exempt Bond Compliance for Health Care Entities

Presented by Vorys, Sater, Seymour and Pease LLP

11.10.2011

IPT Credits and Incentives Symposium

Presented by the Institute for Professionals in Taxation

11.6.2011

IPT Income Tax Symposium

Presented by the Institute for Professionals in Taxation

10.6.2011

Ohio State Tax Issues Seminar

Presented by Foxmoor Continuing Education

8.11.2011

2011 Annual Ohio Tax Course

Presented by the Manufacturers' Education Council

7.13.2011

CityScape Columbus: A View Towards Development & Growth Opportunities

A complimentary seminar sponsored by Vorys, Sater, Seymour and Pease LLP and the Central Ohio Chapter of NAIOP

7.12.2011

CityScape Cleveland: A View Towards Development & Growth Opportunities

A complimentary seminar sponsored by Vorys, Sater, Seymour and Pease LLP and the Northern Ohio Chapter of NAIOP

6.28.2011

CityScape Cincinnati: A View Towards Development & Growth Opportunities

A complimentary seminar sponsored by Vorys, Sater, Seymour and Pease LLP, CREW Greater Cincinnati and the NAIOP Cincinnati-Northern Kentucky Chapter

6.9.2011

The Fifteenth Annual Multistate Tax Institute

Presented by the Deloitte Center for Multistate Taxation

5.19.2011

Florida State Tax Conference

Presented by the Florida Institute of Certified Public Accountants

4.8.2011

2011 Chamber Government Day

Presented by the Columbus Chamber of Commerce

3.24.2011

ABA/IPT Advanced Property Tax Seminar

Presented by the American Bar Association Section of Taxation and the Institute for Professionals in Taxation

1.27.2011

20th Annual Ohio Tax Conference

Presented by the Manufacturers' Education Council

12.3.2010

33rd Annual Real Estate Economic Seminar: 2011 Forecast

Presented by the Cardinal Ohio Chapter of the Appraisal Institute

1.28.2010

19th Annual Ohio Tax Conference

Presented by Manufacturers' Education Council

10.1.2009

2009 CREW Network Convention & Marketplace

Presented by CREW Network

5.21.2009

Forum on Affordable Housing and Community Development Law

Presented by The American Bar Association

5.14.2009

Navigating the New HUD LEAN Program

Presented by The SeniorCare Investor

1.29.2009

18th Annual Ohio Tax Conference

Presented by the Manufacturers' Education Council