



David A. Froling

PARTNER

Dave is a partner in the Vorys Columbus office and he leads the firm's state and local tax group. He has extensive experience with all types of state and local tax issues and in particular, matters involving commercial activity tax, personal income tax, municipal income tax, corporation income/franchise tax, pass-through entity tax, financial institutions tax, real property tax, sales and use tax, trust tax and unclaimed funds (escheat).

Columbus

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Practice Areas

Government Relations

Litigation and Appeals

State and Local Taxation

Tax and Economic Development
Incentives

Taxation

Education

Capital University Law School,
J.D., LL.M., Taxation, 1995

The Ohio State University, B.S.,
1990

Bar & Court Admissions

Ohio

*Admitted to practice law only in
the states listed above.*

Industries

Data Centers

Manufacturing

Retail and Consumer Products

Career highlights include:

- Representing clients before the Ohio Department of Taxation, the Ohio Board of Tax Appeals, and the Ohio Supreme Court
- Successfully negotiating numerous multi-year, multi-issue, state and local tax settlement agreements
- Advising clients on the Ohio tax implications of mergers, acquisitions, and divestitures including related I.R.C. 338(h)(10) elections
- Advising clients on the CAT's ultimate destination rule and the Ohio Department of Taxation's interpretation of same
- Advising data center developers and operators on state and local income tax compliance and planning opportunities
- Advising clients on Commerce Clause and Due Process Clause challenges to the CAT
- Advising clients on the applicability of the various commercial activity tax exclusions
- Advising foreign companies on audit issues involving the commercial activity tax
- Advising individuals of the application of Ohio's domicile statute relative to establishing Ohio resident or non-resident filing status
- Advising individuals regarding the application of Ohio Revised Code 5747.212 in connection with the sale of a closely held business
- Advising individuals on the application of the business income deduction to guaranteed payments

- Advising individuals that are nonresidents of Ohio on how to situs wage income from a pass-through entity in which the individual owns at least 20% of such pass-through entity (see Ohio Revised Code 5733.40(A)(7))
- Advising individuals of the Ohio state and local tax implications to exercising stock options
- Advising individuals of the Ohio state and local tax implications of retirement income relative to the application of the Federal Moving Statute
- Advising individuals of the Ohio state and local tax implications of income received pursuant to a separation agreement
- Representing clients on tax audits undertaken by municipal corporations and Regional Income Tax Agency (RITA)
- Representing clients before the Ohio General Assembly in connection with tax legislation under consideration

Dave is a member of the Ohio State Bar Association. He is also a registered lobbyist for the Ohio Council of Retail Merchants.

Dave has lectured on state and local tax topics for the Council on State Taxation (COST), the Tax Executives Institute (TEI), the Ohio Petroleum Marketers and Convenience Store Association, the Ohio Manufacturers Education Council, and private client seminars. He has authored articles for the *Journal of State Taxation* and the *Journal of Taxation and Regulation of Financial Institutions*.

Dave received his J.D. and LL.M, Taxation from Capital University Law School and his B.S. from The Ohio State University in economics and finance.

Before joining Vorys, Dave was a senior manager for KPMG, LLP. Before joining KPMG, Dave managed the tax department for Bath & Body Works, Inc.

Honors & Recognitions

Columbus CEO, Best Lawyers, Tax Law, 2022, 2024