



Edwin D. Miller

STATE & LOCAL TAX ACCOUNTANT

Columbus

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Practice Areas

State and Local Taxation
Taxation

Education

Miami-Jacobs Jr. College,
Associate's Degree, Business
Administration and Accounting,
1978

Ed joined Vorys as a state and local tax accountant in June 2010. His current duties include the review, research and analysis of client documentation, records and electronic downloads related to Ohio sales and use tax compliance matters; Ohio sales and use tax rules; regulations and reporting procedures; Ohio Department of Taxation Audit Division policy pronouncements and procedures; client representation and management of Ohio sales and use tax audit and refund projects with the Ohio Department of Taxation through commencement, resolution and completion; and providing detailed analysis of prospective client compliance matters and summarizing the results of those analyses for strategic business, audit and compliance planning to minimize future audit risks and tax assessment exposure.

Additionally, analysis of client information can also pertain to client appeals of Ohio sales and use tax petitions along with provision of detailed reports and evidence supporting, documenting and quantifying such issues; assistance in the preparation and presentation of such documentation to be included as exhibit materials and utilized in support of legal positions argued by Vorys attorneys at administrative review hearings of client audit or refund matters on appeal within the Legal Division of the Ohio Department of Taxation, as well as audit settlement negotiations conducted during the administrative review process and with representatives for the Ohio Attorney General's Office through continued appeal to the Ohio Board of Tax Appeals.

Other responsibilities include assisting Vorys attorneys with the accumulation and review of client tax records and returns related to requests for and securing tax release certifications for Ohio sales and use taxes, employer withholding and CAT through the Ohio Department of Taxation, Bureau of Workers compensation and Ohio Department of Jobs & Family Services involving the sale or purchase of businesses associated with liquor permit transfers issued through the Ohio Division of Liquor Control.

Representing Vorys, Ed has participated as a presenter in the annual Ohio Tax Conference covering the topic of "Ohio Use Tax Audits...Preparation, Practice & Opportunities." The presentation discussed the proper use tax documentation that should be maintained by Ohio taxpayers during the return filing process; preparation for and conduct during a use tax audit; communications with the auditor prior to audit commencement, during the audit review process and completion; procedures, techniques and methodologies used to complete an audit; and utilizing various procedural agreements and audit sampling techniques approved and embraced by the Ohio Department of Taxation to efficiently streamline the audit completion process.

Prior to joining Vorys, Ed gained 31 years of field audit experience as an auditor and audit manager working for the Ohio Department of Taxation's Audit Division, where he specialized in Ohio sales and use tax. From July 2004 through May 2010, he served as a sales and use tax audit manager with the Ohio Department of Taxation responsible for the training, facilitation and oversight of 6 to 10 field auditors and their respective audit/refund assignments and duties. During this same period of time, Ed was also involved in the development and implementation of statewide Audit Division training programs regarding proper application of audit procedures, policy, rules, law and legal precedent for conducting sales and use tax audits on manufacturers and construction contractors. Since joining Vorys, Ed has applied the experience and knowledge he attained working with the Ohio Department of Taxation to the various audit and compliance issues that arise for clients represented by Vorys to bring such matters to equitable and efficient resolution across all industries whether they be engaged in manufacturing, retail, wholesale, construction, gas & oil exploration and production, food service or entertainment operations.

From August 1979 to July 2004, he was a sales and use tax field auditor responsible for the conduct and completion of numerous sales and use tax audit and refund assignments on medium to large multi-state taxpayers headquartered or operating within the state of Ohio, including industries such as manufacturing, retail, construction, services, restaurant, entertainment and insurance.

Prior to joining the Ohio Department of Taxation, Ed served as the accounting manager and bookkeeper from January 1978 through August 1979 for a small manufacturing firm located in Dayton, Ohio gaining invaluable knowledge with respect to manufacturing processes and the application of Ohio sales and use tax rules and regulations to such business activities.

Ed is not licensed to practice law in any state and does not provide legal services.

Events

1.27.2011

20th Annual Ohio Tax Conference