



Jeffrey Allen Miller

OF COUNSEL

Columbus

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Columbus, Ohio 43215

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Practice Areas

Federal Taxation

Litigation and Appeals

State and Local Taxation

Taxation

Education

The Ohio State University Moritz
College of Law, J.D., 2000

The Ohio State University, B.S.,
summa cum laude, 1997

Bar & Court Admissions

Ohio

United States Tax Court

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

Industries

Agriculture

Jeff is of counsel in the Vorys Columbus office and a member of the tax group. He regularly advises business and individual clients in federal income and employment tax matters regarding:

- The permissibility of federal income and employment tax return positions
- Tax compliance and procedures
- The federal income and employment tax consequences of proposed transactions
- Alternative structures to minimize federal income and employment tax liability

Jeff assists clients with employment tax reporting and withholding and regularly advises clients' in-house or external accountants during income or employment tax audits. He represents clients before the Internal Revenue Service in cases of disputed liability involving federal income tax, federal employment tax, federal excise tax and several types of civil penalties both at audit and before the Internal Revenue Service Office of Appeals. Jeff also has represented taxpayers in federal excise tax disputes before the Alcohol and Tobacco Tax and Trade Bureau. He routinely assists the firm's state and local tax subgroup in litigation involving various state and local tax disputes, and he has appeared before the Ohio Board of Tax Appeals and the Supreme Court of Ohio.

Jeff is a six-year veteran of the United States Naval Nuclear Power Program where he served on a fast attack submarine. He has experience in integrated operation of power plant systems, and further experience in chemistry and radiologic control. He has worked in his tax practice with public utilities, industrial power producers and other major manufacturers to obtain and defend function-based state personal property and sales tax exemptions for various equipment. Additionally, Jeff has advised clients regarding federal tax credits available for power production activities.

Notable experience includes:

- Analyzing federal income tax issues involving complex business structures for transactions exceeding \$1 billion
- Successfully defending more than \$60 million of assessed federal civil tax penalties
- Integral involvement in taxpayer victories at the Supreme Court of Ohio in *Newman v. Levin*, 120 Ohio St.3d 127 (2008), *Beaver Excavating et al. v. Testa*, 134 Ohio St.3d 565 (2012), and *Gesler et al. v. City of Worthington Income Tax Board of Appeals et al.*, 2013-Ohio-4986 (2013)

Jeff received his J.D. from The Ohio State University Moritz College of Law and his B.S. *summa cum laude* in business administration/accounting from The Ohio State University.