



## State and Local Tax Group

**Steven A. Dimengo, JD, CPA, MTax | Richard B. Fry III, JD, MTax | Casey J. Davis, JD**

sdimengo@bdblawn.com  
330.258.6460

rfry@bdblawn.com  
330.258.6423

cdavis@bdblawn.com  
330.258.6463

## ADVANTAGES OVER COMPETITION

- **Sensitive** to achieving business objectives and addressing transactions in a creative and favorable manner without adversely affecting your business operations.
- **Comprehensive** Ohio tax knowledge and experience, as well as strong relationships with Ohio Department of Taxation decision makers. Continuously monitor and influence Ohio state tax developments by participating in the following:
  - Steve and Rich serve as Co-Chairs of the Ohio State Bar Association, Sales & Use Tax Subcommittee, and regularly report sales and use tax developments to other practitioners.
  - Frequently speak at seminars concerning SALT topics, as well as the University of Akron Masters of Taxation program.
  - Maintain the Ohio State Tax Blog (<http://www.bdblawn.com/publications-events/ohio-state-tax-law/>).
- **Cost-effective approach**- Our team handles all complex tax issues at considerable savings over larger law firms and national accounting firms, including utilizing the client's personnel, if desired, for additional cost savings.

## REPRESENTATIVE MATTERS / REPORTED CASES

- **Marc Glassman, Inc. v. Levin**, 119 Ohio St. 3d 254, 2008-Ohio-3819.
- **Stein, Inc. v. Tracy**, 84 Ohio St. 3d. 501 (1999).
- **WCI Steel, Inc. v. Testa**, 129 Ohio St. 3d 256, 2011-Ohio-3280.
- **Crown Communication, Inc. v. Testa**, 2013-Ohio-3126.
- **Funtime, Inc. v. Zaino**, 105 Ohio St. 3d 74 (2004).
- **The Dannon Company, Inc. v. Tracy**, Ohio BTA Case No. 97-M-233 (Sept. 11, 1998).
- **General Electric Credit Corp. of Tennessee v. Tracy**, Ohio BTA Case No. 95-K-221 (June 27, 1997).
- **Express Packaging, Inc. v. Limbach**, Ohio BTA Case No. 89-K-22 (Sept. 18, 1992).
- **U.C. Industries v. Limbach**, Ohio BTA Case No. 89-J-1070 (August 7, 1992).
- **WCI Steel, Inc. v. Wilkins**, Ohio BTA No. 2005-A-1565 (Dec. 28, 2012).
- **Reiter Dairy, Inc. v. Limbach**, Ohio BTA No. 90-Z-503 (Jan. 15, 1993).
- **Haberman v. Tracy**, Ohio BTA No. 91-A-1639 (March 19, 1993).
- **Heartland Education Community, Inc. v. Testa**, Ohio BTA No. 2012-277 (Sept. 3, 2014).