



OHIO CHAMBER OF COMMERCE

2026 Ohio Tax Conference

Hilton Easton, Columbus, OH

Thursday, August 13, 2026

- 7:30 AM – 8:30 AM **Registration Opens & Welcome Breakfast**
- 8:30 AM – 8:40 AM **Conference Welcome & Program Overview**
- Eleanor Palmer Bailey, AVP & Associate General Counsel, Nationwide Insurance Co.
- 8:45 AM - 9:45 AM **General State Tax Update**
- Income Tax: Sara Goldhardt, Partner, State & Local Tax, GBQ
 - Sales Tax: Steve Dimengo, Partner, Buckingham
 - CAT: Tom Zaino, Founder & Managing Member, Zaino Hall & Farrin, LLC
- 9:45 AM - 10:45 AM **Legislative Session: Ohio Tax Law Changes**
- Moderator: Tom Zaino, Founder & Managing Member, Zaino Hall & Farrin, LLC
 - Tim Lynch, Policy Director Ohio Department of Taxation
 - Representative David Thomas, Vice Chair, Ohio House Ways and Means Committee, Ohio House District 65
 - Representative Bill Roemer, Chair, Ohio House Ways and Means Committee, Ohio House District 31
- 10:45 AM - 11:00 AM **Networking Break and Transition to Workshops**
- 11:00 AM – 12:00 PM **4 Interactive & Concurrent Workshops**
- Workshop A: Business Transaction Best Practices
- Stephen Worth, State & Local Tax Shareholder, Schneider Downs
 - Dave Supelak, Principal, CliftonLarsonAllen LLP
- Workshop B: Income Tax Update
- Steve Hall, Member, Zaino Hall & Farrin LLC
 - Adam Garn, Principal, State and Local Tax, Plante Moran
 - Javan Kline, Partner, Taft
 - Sara Caldwell, PIT & PUPT Division Counsel, Ohio Department of Taxation
- Workshop C: Multistate Tax Sourcing: Trends, Challenges, and What's Next
- Jeremy Hayden, Partner, Taft
 - Joel Pangborn, Retired from CSX
 - Nathan Fulmer, Of Counsel, Taft
- Workshop D: Economic Development



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- Rita Williams, Director, Business & Economic Development Incentives, Zaino Hall & Farrin, LLC
- Sean Byrne, Of Counsel, Vorys
- Owens Corning
- Port Authority Pending

12:00 PM - 12:30 PM **Networking Break and Transition to Lunch**

12:30 PM - 1:15 PM **Lunchtime Keynote:** Pat Reynolds, President & Executive Director, Council on State Taxation

1:15 PM - 1:30 PM **Networking Break and Transition to Workshops**

1:30 PM – 2:30 PM **4 Interactive & Concurrent Workshops**

Workshop A: Energy and Manufacturing Tax Credits

- Chris Tassone, Partner, Taft
- Andrew Smith, Senior Counsel, AEP
- John Flis, Associate, Bricker Graydon LLP
- Justin Cook, Partner, Taft

Workshop B: International Tax

- Harry-Todd Astrov, Of Counsel, Zaino Hall & Farrin LLC
- Rob Malmstadt, Principal, International Tax Services, Plante Moran

Workshop A: Sales Tax Sourcing

- Dave Ebersole, Partner, BakerHostetler LLP
- Fred Nicely, Vice President & COO, Council on State Taxation (COST)
- Kelvin Lawrence, Partner, Vorys, Sater, Seymour and Pease LLP
- Alex Fant, Sales & Use Tax Division Counsel, Ohio Department of Taxation

Workshop D: The Rise of Data Centers

- Dave Robinson, Founder/Principal, Montrose Group
- Jonathan Drake, Associate, BakerHostetler LLP
- Chris Abrams, Director, Information Technology Sector, JosbOhio

2:45 PM – 4:15 PM **4 Interactive & Concurrent Workshops**

Workshop A: Ethics Session

- Joseph Calliguri, Ohio Supreme Court

Workshop B: Coast to Coast Tax Update

- Mike Merkel, Partner, Plante Moran
- Aziza Farooki, Council on State Taxation
- Bill Nolan, Managing Director, National Tax Department, Indirect Tax, State and Local, Ernst & Young LLP

Workshop C: Municipal Income Tax Policies and Pitfalls



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- Tommy Zaino, ZHF
- Adam Garn, Principal, State and Local Tax, Plante Moran
- Amy Arrighi, Executive Director, Regional Income Tax Agency (RITA)
- Cody Fitch, Administrator, Excise Taxes-Operations, Ohio Department of Taxation

Workshop D: Research & Development Tax Credits

- Megan Canfield, Cleveland Business Tax Services Senior Manager, Deloitte
- Ross Alessandro, R&D Shareholder, Schneider Downs
- James McBride, Vice President, Tax, Diebold-Nixdorf Inc.

4:30 PM – 5:30 PM

Federal Tax Update

- Stephen Palmer, Partner, Plante Moran
- Christine Green, Member, Steptoe & Johnson PLLC
- *Panelist pending*

5:30 PM – 6:30 PM

Networking Reception

Friday, August 14, 2026

7:30 AM – 9:00 AM

Breakfast

7:30 AM – 8:30 AM

Optional Ethics Session

- Glenn McCoy Jr., Principal, National Tax, Ryan

8:30 AM – 9:30 AM

Regional Tax Update

- Rebecca Schievelbein, Plante Moran
- Stephanie Bruns, Of Counsel, Dentons
- Rich Fry, Partner, Taft
- Mark Balistrieri, Schneider Downs

9:30 AM – 9:45 AM

Networking Break and Transition to Workshops

9:45 AM – 10:45 AM

4 Interactive & Concurrent Workshops

Workshop A: AI/Technology

- Stephen Palmer, Partner, Plante Moran
- Bryan Paumier, Indirect Tax Technology Project Lead, Honda
- Patrick Waldo, Director of Tax, Nationwide

Workshop B: Sales Tax Update-Legal/appeals

- Dave Ebersole, Partner, BakerHostetler LLP
- Fred Nicely, Vice President & COO, Council on State Taxation (COST)



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- Jeff Monsman, Partner, State & Local Tax, GBQ
- Laura Stanely, Assistant Chief Counsel, Ohio Department of Taxation

Workshop C: Economic Development Incentives

- Jeff Bennett, Partner, Dentons
- Andrew Hinton, Attorney, Bricker Graydon Wyatt

10:45 AM – 11:00 AM **Networking Break and Transition to Workshops**

11:00 AM – 12:00 PM **4 Interactive & Concurrent Workshops**

Workshop A: Sales Tax Audit Issues

- John Trippier, Director, Multistate Taxes, Zaino Hall & Farrin LLC
- Steve Dimengo, Partner, Buckingham
- Amanda Miscisin, Director, Tax Operations & Technology, Whirlpool Corporation
- Chad Leon, Audit Division Administrator, Ohio Department of Taxation

Workshop B: Private Equity

- Jim Hendrickson, Cleveland Business Tax Services Senior Manager, Deloitte
- Industry panelists pending

Workshop C: Taxation of the Digital Economy

- Ted Bernert
- Stephen Palmer, Principal, Plante Moran
- John Mollenkamp, U.S. Stakeholder Relationship Manager, Intuit

Workshop D: Real Property Tax Reforms

- Robert Maier, Senior Attorney, ZHF
- Matt Nolan, Warren County Auditor
- Matt Holllis, Division Counsel DTE, Ohio Department of Taxation
- Aziza Farooki, Senior Director of Policy, Council on State Taxation

12:00 PM – 12:15 PM **Networking Break and Transition to Lunch**

12:15 PM – 1:15 PM **Lunchtime Roundtable Discussion with the Ohio Department of Taxation**

- Sarah O'Leary, Assistant Tax Commissioner, Chief Legal Counsel and Deputy Tax Commissioner, Ohio Department of Taxation
- Anna Marin Russell, Deputy Tax Commissioner, Ohio Department of Taxation

1:30 PM – 2:30 PM **4 Interactive & Concurrent Workshops**

Workshop A: Apportionment Trends & Planning

- Matt Culp, Columbus Multistate Tax Services Senior Manager, Deloitte
- Dave Froling, Partner, Vorys
- Paul Melniczak, Partner, ReedSmith



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Workshop B: Construction Taxes Considerations

- John Trippier, Director, Multistate Taxes, Zaino Hall & Farrin LLC
- Justin Tollett, Financial Manager, Turner Construction Company
- Steve Driver, Managing Partner, Real Estate & Construction, Crowe
- Gabe Tomlin, Audit Division Administrator, Ohio Department of Taxation

Workshop C: OBBBA for the Multinational Corporation

- Evan Heiser, Columbus Tax Senior Manager, Deloitte
- Industry Panelist pending

Workshop D: CAT Update

- Stephen Worth, State & Local Tax Shareholder, Schneider Downs
- Debora McGraw, Member, Zaino Hall & Farrin LLC
- Rich Fry, Partner, Taft
- Bailey Roese, Partner, Dentons
- Alicia Dill, Tax Examiner Manager Business Tax, Ohio Department of Taxation

2:45 PM - 3:45 PM

Property Tax Appeals and Trends

- Jason Lindholm, Siegel Jennings
- Brian Yungfleisch, Director, Indirect Taxes, NiSource
- Michael Hinel, Assistant Division Counsel DTE, Ohio Department of Taxation
- Lauren Johnson, Partner, Vorys