



OHIO CHAMBER OF COMMERCE

2026 Ohio Tax Conference

Hilton Easton, Columbus, OH

Thursday, August 13, 2026

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| 7:30 AM – 8:30 AM | Registration Opens & Welcome Breakfast |
| 8:30 AM – 8:40 AM | Conference Welcome & Program Overview <ul style="list-style-type: none">• Eleanor Palmer Bailey, AVP & Associate General Counsel, Nationwide Insurance Co. |
| 8:45 AM - 9:45 AM | General State Tax Update <ul style="list-style-type: none">• 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 <ul style="list-style-type: none">• 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 <p>Workshop A: Business Transaction Best Practices</p> <ul style="list-style-type: none">• Stephen Worth, State & Local Tax Shareholder, Schneider Downs• Dave Supelak, Principal, CliftonLarsonAllen LLP <p>Workshop B: Income Tax Update</p> <ul style="list-style-type: none">• 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 <p>Workshop C: Multistate Tax Sourcing: Trends, Challenges, and What's Next</p> <ul style="list-style-type: none">• Jeremy Hayden, Partner, Taft• Joel Pangborn, Of Counsel, Palumbo & Bertrand• Nathan Fulmer, Of Counsel, Taft <p>Workshop D: Economic Development</p> |



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- Rita Williams, Director, Business & Economic Development Incentives, Zaino Hall & Farrin, LLC
- Sean Byrne, Of Counsel, Vorys
- Matt Tober, Owens Corning
- Gil Gonzalas, Director of Special Projects

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
- Jay 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)
- Jeff Monsman, Partner, State & Local Tax, GBQ



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- Laura Stanely, Assistant Chief Counsel, Ohio Department of Taxation

Workshop C: Economic Development Incentives

- Jeff Bennett, Partner, Dentons
- Andrew Hinton, Attorney, Bricker Graydon Wyatt
- Matt McCollister, Senior Director of Economic Development, The Montrose Group, LLC
- Dennis McAndrew, Founder & President, Silverlode Consulting
- Kenny McDonald, Little Dry Consulting LLC

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 Hollis, 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



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

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