

OHIO HOUSE OF REPRESENTATIVES' BUDGET INCREASES BUSINESS TAXES BY \$1.2 BILLION

MAY 11, 2019



THOMAS M. ZAINO, JD, CPA
MANAGING MEMBER

On May 9, 2019, the Ohio House of Representatives passed its version of Ohio's biennial budget bill, Sub. H.B. 166 ("the Bill"), and sent it to the Ohio Senate for consideration. As you will recall, Governor Mike DeWine offered his budget proposal in March of this year. The Governor's budget proposal called for an increase of nearly **\$4.0 billion** in new GRF spending, to be paid for by a growing Ohio economy.¹

The Ohio House's final budget proposal keeps GRF spending at similar levels, but adds an additional **\$664 million** of all-funds spending over the biennium to the Governor's all-funds spending proposal. The House is also proposing a mix of tax law changes that have similar results as previous Kasich Administration budget proposals—increasing taxes on businesses and business owners by approximately \$1.2 billion while cutting income tax rates across-the-board by 6.6%. While this results in a net revenue decrease overall, taxes on businesses and their owners would go up significantly if the proposal were to be accepted by the Ohio Senate.

After taking into account the proposed income tax changes (some decreases and some increases), the House believes the Bill provides a net reduction of **\$108 million** of individual income tax. But a closer analysis shows that the 6.6% across-the-board individual income tax cuts are being paid for by shifting nearly **\$1.2 billion** of annual taxes onto businesses and business owners. The following discussion provides more insight into the specific tax provisions contained in the Bill.

Individual Income Tax

The Bill makes the following changes to the individual income tax:

- Increases the tax bracket thresholds and eliminates the lowest two tax brackets.
- Reduces income tax rates by 6.6% across-the-board.
- Reduces the maximum business income deduction from \$250,000 to \$100,000.
- Retroactively eliminates the 3% flat tax rate currently imposed on business income and generally subjects all business income to the higher tax rates of Ohio’s graduated tax rate system, with the highest marginal rate of 4.667%.
- Repeals the campaign contribution tax credit.
- Repeals the pass-through entity financial institutions credit.
- Keeps Governor DeWine’s proposed lead abatement tax credit, but doubles the amount of the credit.
- Adds a new tax credit for hiring ex-felons.

The following chart illustrates the differences between the old brackets and the new brackets.

Old Bracket	New Bracket	Old Tax Rate	New Tax Rate	Estimated Max Savings*
\$10,500 – \$15,800	Eliminated	1.98%	0.00%	\$182.90
\$15,800 - \$21,100	Eliminated	2.476%	0.00%	\$314.13
\$21,100 - \$42,100	\$22,250 - \$44,400	2.9692%	2.773%	\$88.97
\$42,100 - \$84,200	\$44,400 - \$88,800	3.4653%	3.236%	\$218.43
\$84,200 - \$105,300	\$88,800 - \$111,100	3.96%	3.699%	\$313.58
\$105,300 - \$210,600	\$111,100 - \$222,200	4.597%	4.294%	\$696.61
More than \$210,600	More than \$222,200	4.997%	4.667%	\$696.61

* - **Note:** The Estimated Max Savings for each bracket assumes a taxpayer makes the highest proposed (new) bracketed amount and compares what that taxpayer would pay under the current bracketed system and the House’s new bracketed system. These amounts cannot be added up. For instance, a taxpayer earning \$111,100 will save \$313.58, while a taxpayer earning \$222,200 or more will save \$696.61.

ZHF Observation: In 2017, Ohio removed taxpayers making less than \$10,500 from the tax rolls. The House’s Bill now removes taxpayers making less than \$22,250. As a result, a taxpayer making \$22,249 pays \$0.00, while another taxpayer earning one extra dollar (i.e., \$22,250) pays \$309.12!

Business Income Tax Rate Increase: While all taxpayers will enjoy a 6.6% tax rate decrease,

the rate cuts are financed by retroactively increasing income taxes on business owners back to January 1, 2019, as well as adding other business tax increases. This will dramatically increase a business owner's income tax, even with the 6.6% across-the-board rate cut, and subject taxpayers to estimated tax underpayment penalties and interest.

Example: Assume a small business owner operates a pass-through entity and generates business income, but has no other income or deductions. The following chart compares the business owner's estimated tax under the current law versus under the House version of the Bill:

Business Income	Tax Under Current Law	Tax Under House Proposal	Net Tax Impact
\$50,000	\$0.00	\$0.00	No change
\$100,000	\$0.00	\$0.00	No change
\$200,000	\$0.00	\$2,774	\$2,774 Increase
\$300,000	\$1,500	\$7,003	\$5,503 Increase
\$500,000	\$7,500	\$16,254	\$8,754 Increase

As
il-

illustrated in the example above, in no scenario does the tax on business income get reduced under the House's latest proposal, even with the 6.6% rate reduction.

ZHF Observation: In discussions with some policy makers, a misunderstanding seems to exist with respect to businesses operating as pass-through entities. The owners of all pass-through entities (LLCs, S corporations, partnerships) report their share of a business' income (based on their ownership) on their personal income tax returns, rather than having the income taxed at the entity level. However, many do not understand that the owners do not usually "receive" that income—it is simply reported at the owner's level of taxation, rather than the entity's level of taxation. Because the owner does not usually receive the income required to be reported, pass-through entities generally distribute cash out of the business to the owners in the form of a dividend so that the owners have the cash needed to pay the tax on the business income. The business income deduction and flat rate of tax on business income does not simply save the business owner Ohio tax, as some have asserted. Rather, these provisions have the effect of reducing the amount of cash the business entity must issue in dividends to the owners because less income is taxable, effectively keeping more cash in the business entity. The retained cash is then available for the operational needs of the business entity (hiring, pay raises, reducing debt, capital investment, etc.).

ZHF Observation: The flat 3% tax rate on business income was enacted in 2015 and created a more competitive tax environment for job creation when compared to other states, especially Ohio's neighbors. The flat rate also helped mitigate the negative impact of Ohio's uniquely broad municipal income tax system. In spite of this positive

impact, Ohio’s current tax rates still remain less competitive than Pennsylvania and Indiana for small business. The House proposal would exacerbate Ohio competitiveness problems, placing Kentucky and Michigan ahead of Ohio. The following chart compares the state and local tax rates imposed by Ohio and its neighbors on business income:

State & Local Treatment of Pass-Through Entity Business Income			
State	Highest State Tax Rate	Average Local Income Tax Rate	Combined State & Local Tax Rate
Pennsylvania	3.07% (flat)	0.0%	3.07%
Indiana	3.23% (flat)	0.0%	3.23%
Ohio – Current Law	3.0% (flat)	1.4%	4.4%
Kentucky	5% (flat)	0.0%	5%
Michigan	4.25% (flat)	1.08%	5.33%
Ohio – House Budget	4.667%	1.4%⁵	6.067%
West Virginia	6.5%	0.0%	6.5%

As the chart illustrates, Ohio’s flat state rate mitigates the municipal tax rate and places Ohio in third place in the region to operate a small business. Increasing the top rate to 4.667% will now make Ohio one of the worst places to operate a small business, with only West Virginia having higher overall rates on business income.

Business Income Deduction: In 2013, Ohio’s Republican General Assembly and Administration began to phase in a new deduction, which exempted the first \$250,000 of business income from taxation as an incentive to create jobs and increase Ohio investment. The House’s Bill cuts the deduction by 60%, lowering the maximum deduction to \$100,000 (or \$50,000 per spouse). This change alone results in a tax increase of up to **\$4,500** per small business owner.

ZHF Observation: According to House Leadership, 86% of filers will still benefit from the Small Business Deduction and not be impacted by the elimination of the 3% flat rate on business income. However, that statistic seems to not take into account that the more income a small business generates, the more likely it is for the business to hire new employees. It is generally more difficult for a small business that generates \$50,000 of income to hire more new workers or invest in capital improvements than a small business that generates \$250,000 of income.

ZHF Observation: Some policy makers have raised concerns that some business owners who benefit from the deduction are not job creators. The House also assert-

ed that the changes have closed “*the BID Loophole*.” No government document has defined what the BID Loophole is, but the House’s changes don’t actually change the BID—it simply lowers the amount that can be deducted. Any loophole would continue, just at a lower level. Further, the House’s changes do nothing to actually “fix” the concerns raised by other policy makers that the deduction is not tied to actual job creation and investment; instead, the proposal simply reduces the deduction for all business taxpayers, especially job creators. *The Bill’s changes seem akin to addressing a garden’s weed problem by reducing the size of the garden.*

New Term of Art - “Modified Adjusted Gross Income” – Impacts Means Tested Credits: Another concern raised by policy makers with regard to the business income deduction is that the mechanism used enables more fortunate taxpayers to inadvertently take advantage of tax credits intended to help less fortunate taxpayers (perhaps this is the BID Loophole referred to above—this is very unclear). To address this, the Bill enacts a new definition, “modified adjusted gross income,” which means “Ohio adjusted gross income plus any amount deducted under division (A)(31).” Division (A)(31) is the business income deduction. The impact of the new definition is to require taxpayers that were permitted to deduct business income to nonetheless include that deducted amount in considering whether, and to what extent, the taxpayer is eligible for credits, deductions, or exemptions that are limited by income thresholds. The following credits or deductions are impacted by the new definition:

- The \$20 personal exemption credit under R.C. 5747.022;
- The personal exemption deduction under R.C. 5747.025;
- The joint filing credit under R.C. 5747.05(E);
- The credit based on the federal dependent care credit under R.C. 5747.054;
- The retirement income credit under R.C. 5747.055;
- The credit for those ages 65 and over under R.C. 5747.055; and
- The real property tax homestead benefit under R.C. 323.151 and R.C. 323.152.

ZHF Observation: The non-codified law, at Section 757.150, states that the changes to the sections listed above apply to taxable years beginning on or after January 1, 2019 and following (for the income tax provisions) and to tax years 2019 and following (for the real property tax provision). However, the Bill’s amendment to R.C. 5747.025 (the personal exemption deduction) applies the income testing change to certain taxable years that are closed taxable years (taxable years 2018 and prior). The Ohio

Constitution prohibits retroactive laws, so these provisions likely need to be clarified.

Personal Income Tax Credits – Some Eliminated, Some Added:

Ohio Opportunity Zone Credit: The Bill retains Governor DeWine’s proposal to provide an Ohio Opportunity Zone Credit, helping to attract investment into Ohio zones. The Bill also allows credits to be transferred, only allows the credit once the investment is actually invested into the zone property, and increases the share of fund assets required to be invested from 90% (as with the federal credit) to 100%.

ZHF Observation: The 100% threshold creates a very practical problem for any taxpayer seeking to make use of this credit because the fund must use some of its assets to pay for the costs of operating the fund, such as broker fees, legal fees, accounting fees, etc.

Lead Abatement Credit: The Governor’s proposed lead abatement credit is retained by the Bill, but doubles the cap on the credit, increasing it from \$5 million over the two year biennium to \$5 million per year.

Campaign Contribution Credit: The campaign contribution credit, which allows up to a \$50 credit (\$100 for joint returns) for contributions to state-level candidates, is eliminated by the Bill.

Ex-Felon Work Opportunity Tax Credit: The House provides a new tax credit for those individuals that hire qualified ex-felons and claim a federal Work Opportunity Tax Credit. The Ohio credit equals 30% of the amount of the federal credit claimed for the tax year. The proposed Ohio credit is not refundable but may be carried forward for seven years.

ZHF Observation: The Ex-Felon WOTC is a positive tax policy, encouraging the employment of ex-felons. However, the credit is only available to income taxpayers and not CAT taxpayers. As a result, regular corporations (which include most medium to large sized businesses) cannot benefit from the incentive to hire ex-felons. This limitation may seriously frustrate the purpose of the credit.

Sales and Use Tax

Remote Sellers – Wayfair Standards Proposed: _

Beginning on July 1, 2019, the Bill adds two more activities that create substantial nexus for a seller, which fall in line with the nexus standards allowed in the U.S. Supreme Court’s *Wayfair* decision:

- Having gross receipts in excess of \$100,000 (in the current or preceding calendar

year) from selling tangible personal property to Ohio consumers or providing services the benefit of which is realized in Ohio; and

- Engaging in 200 or more separate transactions (in the current or preceding calendar year) selling tangible personal property to Ohio Consumers or providing services the benefit of which is realized in Ohio.

The Bill also eliminates three activities that create substantial nexus for a seller:

- Entering into an agreement with Ohio residents that for a commission or fee refer potential customers to the seller (assuming cumulative gross receipts referred to the seller exceeded \$10,000 during the preceding twelve months);
- Using in-state software to sell or lease tangible personal property or services providing the seller had gross receipts in excess of \$500,000 in the current or preceding calendar year; and
- Entering into agreements with another person to provide a content distribution network in Ohio to accelerate or enhance the delivery of the seller's website provided the seller had gross receipts in excess of \$500,000 in the current or preceding calendar year

The Bill adds a "marketplace facilitator" to the definition of seller, thus requiring a marketplace facilitator (i.e., Amazon.com, eBay, Walmart.com, etc.) to collect seller's use tax on sales facilitated by the marketplace facilitator on behalf of one or more marketplace sellers, assuming the marketplace facilitator has substantial nexus. Marketplace facilitators are presumed to have substantial nexus if they meet the thresholds described above with respect to their own sales and transactions, plus those sales and transactions facilitated on behalf of all their marketplace sellers.

ZHF Observation: Interestingly, the sale of digital goods is arguably not addressed by these new nexus provisions as digital goods are neither tangible personal property nor a service. Further, some definitions may need refined because tax may need to be collected by unintended service providers that do not have the information required to comply with the new changes.

ZHF Observation: The former Kasich Administration seemed hesitant to impose an economic nexus/*Wayfair* standard because it is considered by many to be a tax increase on Ohioans. But, most Ohio-based remote sellers are burdened by similar standards in other states. Ohio's proposed standard will fall in line with 31 other states that use the same standard including the surrounding states of Indiana, Kentucky, Michigan, Pennsylvania and West Virginia. The Bill's proposed threshold seems a bit aggressive compared to the significantly higher CAT nexus threshold of \$500,000 of sales. Businesses should be aware that *Wayfair* could have an impact on the standard

applied to nexus as it relates to the CAT and the \$500,000 threshold could now be at risk of being lowered.

Situsing Marketplace Sales: The Bill also provides a situsing hierarchy for marketplace facilitators to determine the proper jurisdiction for which to collect the tax. Marketplace facilitators would be treated in all respects as a seller except for being relieved from liability if the marketplace seller provides incorrect information about the sale. In that case, the marketplace seller is liable for the tax. Marketplace sellers are not liable for any sales tax related to sales facilitated by a marketplace facilitator that is treated as a seller (i.e., has substantial nexus) and the Ohio Department of Taxation (“ODT”) is prohibited from auditing a marketplace seller for sales facilitated by a marketplace facilitator.

Tax Imposed on Uber and Lyft Type Services: The Bill imposes the sales tax on transportation services, which, on its face, seems to expand the previous taxable service of intrastate transportation of persons by motor vehicle or aircraft to include transportation network company services provided by transportation network companies, such as Uber and Lyft. The Bill requires transportation network companies to collect sales tax instead of the transportation network company driver. The definition of “price” was also amended to exclude any additional fees paid by the rider for transportation network company services, such as airport access fees, booking fees, tolls, and any other services not related to the transportation service.

ZHF Observation: Because they are transporting persons, this type of service is currently taxable. The challenge has been determining who is responsible for collecting the sales tax—the driver (who is an independent contractor) or the network company (who collects the fees). This provision makes clear that the network company will be responsible for collecting the tax.

Manufacturing Exemption Expanded: The House proposal adds a sales and use tax exemption (R.C. 5739.011(B)(14)) for equipment, supplies and building and janitorial services used to clean or maintain any tangible personal property, machinery, or equipment that is used primarily in a continuous manufacturing operation. It also expands the exemption (R.C. 5739.011(B)(13)) for equipment and supplies used to clean processing equipment from only milk, ice cream, yogurt, cheese and similar dairy products to “food” (as defined in R.C. 3717.01). This definition of food is broader than the definition found in R.C. 5739.01(EEE).

ZHF Observation: It would appear that if (B)(14) remains in the Bill, (B)(13) would not be necessary as (B)(14) would seem to exempt the same items currently covered by (B)(13).

Hotel Intermediaries: The Bill requires hotel intermediaries to collect the state and local sales and use tax and local lodging taxes on sales of lodging arranged by the hotel intermediary.

Hotel intermediaries will need to collect the taxes on the “fair market value” of the lodging. Fair market value is defined to mean the price that a hotel would charge a transient guest for lodging in the hotel had the transient guest purchased that lodging from the hotel and not from a hotel intermediary.

ZHF Observation: It would seem that requiring a hotel intermediary to determine the fair market value of lodging provided by a hotel (that such hotel intermediary has no control over) would be very difficult considering all of the variables that impact the price a hotel charges for lodging. It should be noted that the synopsis for this particular amendment states that the price the hotel intermediary must use to determine the tax is the price advertised by the hotel intermediary. Clearly, the synopsis and the actual language used to amend the statute provide two different tax bases.

Several Sales & Use Tax Exemptions Eliminated: The Bill also eliminates several sales and use tax exemptions, including:

- Sales of vehicles, repair services, and parts to a professional racing team;
- Sales of investment metal bullion and investment coins;
- Sales of replacement and modification parts for engines and parts, as well as repair services, of aircraft used primarily in fractional aircraft ownership programs;
- Sales of materials, parts, equipment, and engines used to repair or maintain aircraft or avionics systems of aircraft, including repair and maintenance services of aircraft; and
- Sales of full flight simulators that are used for pilot or crew training.

Cap on Sale of Fractional Share Aircraft Eliminated: The Bill also proposes to eliminate the maximum tax of \$800 on the sale of aircraft used in a fractional aircraft ownership program.

ZHF Observation: Imposing sales tax on repair and maintenance services of highly mobile property will generally result in those services (and related parts) being provided in other states that continue to provide such exemptions. Similarly, eliminating the \$800 cap on the sale of fractional program aircraft, which are almost always on the go, will simply mean fractional companies will wait to finalize their sales until the aircraft is sitting in more tax friendly states (or over international waters). The state is likely to receive a zero increase in sales tax revenue with this change, but could certainly lose Ohio jobs—Ohio is the global headquarters for the two fractional share industry’s giants.

Real Property Tax

Tax Valuation Appeals by School Districts: The House Proposal incorporates provisions from House Bill 75, a bill sponsored by Representative Derek Merrin. The stand-alone H.B. 75 had recently passed the House Ways and Means Committee, but had not yet made it to the House

floor for a vote.

The Bill's provision requires that certain governmental entities that file real property tax valuation complaints or counter-complaints are not permitted to file such complaints or counter-complaints without first getting formal approval from the relevant board or legislative authority of the governmental entity at a public meeting. The Bill also imposes some other administrative requirements before the complaints or counter-complaints are considered valid.

The most common situation that will be affected is in the case of school districts and boards of education whose attorneys currently file complaints or counter-complaints in the attempt to raise a property owner's real property tax liability (or maintain it at an overstated value). Using a school district as an example, the provision requires that the board of education of that school district vote on a resolution that specifically authorizes the property tax challenge. Furthermore, the board of education must notify the owner of the property at issue regarding such a proposed resolution and the date on which the board intends to vote on the resolution at a public meeting, as well as the basis for the challenge.

ZHF Observation: The provision is intended to create more transparency in the volume of real property tax challenges that are pursued by school district attorneys, and to require those attorneys to justify to the relevant board of education client the need and validity of such challenges, on a case by case basis. Some policy makers and land owners have observed a perceived abuse due to the sheer volume of challenges pursued by the school districts, without specific oversight by the board of education of the school district.

Exemption for Residential Development Property that is Subdivided: The Bill provides an exemption from real property tax for the increase in value of unimproved land that was subdivided for residential development to the extent that the value was increased because of the subdividing of the land.

Expanded Exemption for Veteran and Fraternal Organizations: The House language proposes to expand the real estate tax exemption that is currently available for veterans and fraternal organizations. Under current law, a real estate tax exemption applies to their facilities so long as they do not receive more than \$36,000 in rent. The language provides that when measuring the \$36,000 threshold, rents received from other fraternal organizations for their use or to provide, on a not-for-profit basis, educational or health services are not included in the measurement.

ZHF Observation: The Legislative Service Commission acknowledges that this provision would decrease revenues to schools and other units of local government, but also increase real property taxes of other property owners for levies designed to raise

fixed sums of money.

Pass-Through Entity Tax

The Bill proposes to reduce the withholding rate for the Pass-Through Entity (PTE) Tax to 3% for all investors for taxable years beginning on and after January 1, 2019. The revised withholding rate of 3% matches the current law's flat 3% rate on taxable business income and is a positive change that will eliminate much of the over-withholding that has resulted over the last several years following the enactment of the flat 3% rate on taxable business income. However, the Bill also eliminates the 3% flat rate and such nonresident taxpayers will now be under-withheld, requiring the Department of Taxation to pursue full payment for those nonresidents that do not file Ohio income tax returns to report the additional tax due.

ZHF Observation: As discussed above, the House has indicated it intends to also eliminate the 3% flat tax rate on business income. As a result, this withholding percentage might change to better reflect the resulting higher tax rate.

The Bill also allows a PTE, beginning in taxable years beginning on and after January 1, 2019, to avoid the PTE withholding tax altogether with respect to any PTE investor that agrees to be subject to the Ohio income tax on the investor's share of the Ohio-sourced income from that PTE and agrees to make a good faith and reasonable effort to comply fully and timely with the Ohio income tax filing responsibilities of that investor. This change effectively allows the PTE and its investors to consider the impact of the business income deduction that is only permitted to be claimed on a personal income tax return. The current law effectively requires tax to be withheld by the PTE, even where much, if not all, of that tax could be refunded to an investor that files a personal income tax return and claims the benefit of the business income tax deduction and other credits and deductions. The impact on the PTE is also positive since the PTE can now avoid the cash-flow issue of paying a tax that will ultimately be refunded to the investors.

ZHF Observation: The withholding rate reduction is long overdue and is a positive step towards simplifying and streamlining the PTE tax structure's interaction with the personal income tax. The ability for the investors to file statements to avoid tax being withheld by the PTE is also a positive step, but ODT will have to keep a keen eye on the enforcement of the PTE investors' tax filings. If this law is enacted, the PTE should immediately review its estimated payment process because the new law would immediately affect how much the PTE is required to pay into ODT for estimated payments due with respect to the current tax year.

Partnership Audit and Assessment Procedures

The Bill contains provisions to adopt the changes in how the Internal Revenue Service ("IRS")

will audit some entities taxed as partnerships. Historically, the IRS would audit such entities at the partner level resulting in a very low level of partnership activity being audited. The Internal Revenue Code was changed to allow the taxation of partnerships, similar to corporations, particularly large partnerships. The federal rules are complex and allow alternative options for auditing and reporting federal adjustments in certain factual situations. The proposed changes to adopt these same provisions for Ohio purposes follow closely the Model Uniform Statute and Regulation for Reporting Adjustments to Federal Taxable Income and Federal Partnership Audit Adjustments (the “Model Uniform Reporting Statute”). The Model Uniform Reporting Statute was approved by the Multistate Tax Commission (“MTC”) Uniformity Committee on July 24, 2018 for referral to the MTC Executive Committee.

Financial Institutions Tax

The Financial Institution Tax (FIT) is imposed on financial institutions (banks and their related entities) in lieu of other taxes, such as the Commercial Activity Tax. FIT is based on a financial institution’s total equity. The Bill limits the amount of equity subjected to tax by providing a cap, exempting equity in excess of 14% of a financial institution’s total assets from the FIT base.

Conclusion

The House’s Budget proposal is reminiscent of previous Kasich Administration budget proposals to lower overall personal income taxes by increasing taxes on businesses and job creators. In the last 20 years, the Ohio General Assembly and other policy makers have generally focused on policies designed to promote job creation and investment in Ohio. The House Budget seems to turn its back on this policy, as it remains unclear how taxing business more will create new private industry jobs in Ohio. The Bill will now go to the Senate for consideration. Taxpayers should carefully evaluate the impact of the House’s proposals and then work with the Senate to address any concerns they have and to provide support where possible.

If you would like to learn more about the Bill or how to address your concerns, please do not hesitate to contact a Zaino Hall & Farrin professional.

ZAINO HALL & FARRIN LLC

A T T O R N E Y S A T L A W

WWW.ZHFTAXLAW.COM

614-326-1120

855-770-1120 (toll-free)

RON AMSTUTZ

(non-attorney professional)
614-782-1545(Direct)
330-347-3533 (Mobile)
ronamstutz@zhfconsulting.com

STEVE C. AUSTRIA

(non-attorney professional)
614-349-4820 (Direct)
937-609-8355 (Mobile)
saustria@zhftaxlaw.com

RICHARD S. BITONTE

(non-attorney professional)
614-782-1555
rbitonte@zhfconsulting.com

DAN DODD

614-782-1554 (Direct)
740-973-5930 (Mobile)
dandodd@zhfconsulting.com

RICHARD C. FARRIN

614-349-4811 (Direct)
614-634-3130 (Mobile)
rfarrin@zhftaxlaw.com

ADAM L. GARN

614-349-4814 (Direct)
agarn@zhftaxlaw.com

STEPHEN K. HALL

614-349-4812 (Direct)
614-284-1253 (Mobile)
shall@zhftaxlaw.com

PHILLIP L. LAWLESS

(non-attorney professional)
614-349-4821 (Direct)
614-565-6098 (Mobile)
plawless@zhftaxlaw.com

DEBORA D. MCGRAW

614-349-4813 (Direct)
614-595-5560 (Mobile)
dmcgraw@zhftaxlaw.com

BRAD W. TOMLINSON

(non-attorney professional)
614-349-4818 (Direct)
btomlinson@zhftaxlaw.com

JOHN R. TRIPPIER

(non-attorney professional)
614-349-4815 (Direct)
614-203-4173 (Mobile)
jtrippier@zhftaxlaw.com

JENNIFER R. TURNER

(non-attorney professional)
614-782-1642 (Direct)
502-594-9297 (Mobile)
jturner@zhftaxlaw.com

JASON W. WALKER

(non-attorney professional)
614-349-4817 (Direct)
916-533-1626 (Mobile)
jwalker@zhftaxlaw.com

THOMAS M. ZAINO

614-349-4810 (Direct)
614-598-1596 (Mobile)
tzaino@zhftaxlaw.com