

NATHAN M. FULMER

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ASSISTANT

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AREAS OF PRACTICE

Taxation
Business
Employee Benefits & Executive Compensation
Nonprofit & Foundation
State and Local Tax



Nathan is a business and tax attorney representing clients in a broad range of general business and tax matters, with a focus on tax controversy and planning. He works with both for-profit and nonprofit organizations, guiding them through the tax implications of their business strategies and helping them achieve their goals in the most tax-efficient manner.

Nathan concentrates his practice on state and local tax planning and controversy, including Ohio and multistate sales and use tax, income and commercial activity taxes, and personal income tax. He has helped businesses claim significant refunds of erroneously paid state and local taxes, reduce tax assessments, and restructure business operations to take advantage of available exemptions and tax credits. Nathan has experience representing clients in all stages of tax controversy, from initial audit through proceedings before the Ohio Board of Tax Appeals and the Ohio Supreme Court.

Nathan represents nonprofit and exempt organizations in a variety of governance and tax matters. He assists clients with entity formation, applying for tax-exempt status, advising on difficult challenges related to exempt activities, and disputes with the Internal Revenue Service. He also provides counsel on managing and creating endowments, advising on spending and investment strategies, and negotiating agreements that align with an organization's financial and operational goals.

Clients rely on Nathan to simplify complex tax concepts and provide strategic guidance to help them achieve their objectives. Known for delivering dependable

service, he takes pride in developing a deep understanding of each client's business operations to offer tailored solutions and build lasting relationships.

EXPERIENCE

- Member of Buckingham's Business and Taxation Practice Groups
- Law Clerk, Buckingham Doolittle & Burroughs (2017 - 2019)

Representative Cases:

- *Defender Co. v McClain*, 2020-Ohio-4594 – In a case of first impression, the Ohio Supreme Court ruled in the taxpayer's favor regarding the proper sourcing of intangible contract rights under Ohio's commercial activity tax.
- *VVF Intervest v. Harris*, BTA Case No. 2019-1233 (Sept. 13, 2023) – Favorable decision holding that products routed through a distribution center for further shipment to non-Ohio states were not subject to Ohio Commercial Activity Tax.
- Drummond Financial Services – Held that loans guaranteed by the taxpayer, a credit service organization, continued to be loans after assignment and therefore, the subsequent collection of the principal and interest (including repossession of collateral) were excluded from Ohio Commercial Activity tax under R.C. 5739.01(F).
- *Checkfree Services Corp v. Harris*, BTA Case No. 2019-43 (Oct. 10, 2024) – BTA held that certain financial authorization services are nontaxable services and not taxable "electronic information services" because there was no processing or exchange of data between the parties. (currently pending at Ohio Supreme Court *Checkfree Services Corporation v. Harris*, Ohio S. Ct. Case No. 2024-1569).

EDUCATION & ADMISSIONS

University of Akron Law School (J.D., *cum laude*, 2019)

Executive Editor of Student Writing, *Akron Law Review*

Torts Teaching Assistant (2018-2019)

CALI Award, International Business Transactions

The C. Blake McDowell, Sr. Scholarship

University of Akron College of Business (MTax, 2019)

George M. and Connie R. Boyd Scholarship

The Ohio State University (B.S. Economics, Business minor, *cum laude*, 2016)

Board of Trustees Scholarship

Admissions

Ohio

AWARDS & HONORS

Ohio Super Lawyers, Rising Stars Edition

PROFESSIONAL & CIVIC INVOLVEMENT

Akron Symphony Orchestra, Development Committee

Torchbearers, Class of 2022

Associations

Akron Bar Association

