

# NATHAN M. FULMER

Associate | Akron  
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## ASSISTANT

Linda Smith | lsmith@bdblaw.com

## AREAS OF PRACTICE

Taxation  
Business  
Employee Benefits & Executive Compensation  
Nonprofit & Foundation



I am a business and tax attorney representing clients on a broad range of general business and tax matters with an emphasis on tax planning and controversy. I work with both for-profit and nonprofit organizations to help them understand the tax implications of their business strategies and accomplish their goals and missions in the most tax-efficient manner.

I focus my practice on state and local tax planning / controversy including Ohio and multistate sales / use tax, income and commercial activity taxes, and personal income tax. Additionally, I advise nonprofits and exempt organizations on a variety of governance and tax matters including formation, applying for tax-exempt status, executive compensation, unrelated business income, and in controversies with the Internal Revenue Service.

My clients often rely on me to simplify complex tax concepts to help them achieve their goals. I take pride in providing dependable services and strive for a deep understanding of my clients' business operations to deliver the best possible outcomes while building lasting relationships.

## EXPERIENCE

- Joined the firm as an associate in 2019
- Member of Buckingham's Business and Taxation Practice Groups
- Law Clerk, Oberholtzer & Filous, LPA (2017)
- Law Clerk, Buckingham Doolittle & Burroughs (2017 - 2019)
- Assists with business and taxation client matters
- Assists in authoring legal tax articles for the Ohio State Tax Blog

### Representative Cases:

- *Defender Sec. Co. v. McClain*, 2020-Ohio-4594

## 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 (Master of Taxation, 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

## PROFESSIONAL & CIVIC INVOLVEMENT

Akron Symphony Orchestra, Development Committee

Torchbearers, Class of 2022

### Associations

Akron Bar Association

Ohio State Bar Association