

RICHARD B. FRY III

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AREAS OF PRACTICE
Taxation
Business
Real Estate & Construction
Nonprofit & Foundation



I am a business tax attorney who provides clients with trusted advice concerning significant transactions, tax planning, and difficult challenges encountered in their daily operations. My practice is focused on state and local tax compliance and controversies, including Ohio and multistate sales/use tax, commercial activity tax, and personal income tax issues. Additionally, I represent client in negotiating and drafting agreements for commercial and real estate transactions, and in federal income tax controversies with the Internal Revenue Service.

Because of my tax background, I often advise clients on the business and tax implications related to their corporate structure and significant transactions. I take pride in understanding my clients' business needs and objectives so I can help them achieve their goals in the most beneficial, yet practical, manner.

Also, as the Former Chair of the Ohio State Bar Association Taxation Committee, I have been asked to present my opinion concerning tax laws and policy to Ohio legislatures on behalf of the Bar Association. These opportunities have given me invaluable insight into the legislative process and the practical considerations that mold tax policy.



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EXPERIENCE

- Joined the firm as an associate in 2008; was elected partner in 2015
- Serves as department head of the Taxation Section of the Business Practice Group (2019)
- Member of Buckingham's Business and Real Estate & Construction Practice Groups
- Experience includes, representing clients on a wide variety of federal and state tax matters, real estate and other significant transactions, and business structure/organizations, with a focus on Ohio and multistate planning and controversies

Reported Cases

- *Defender Sec. Co. v. McClain*, 2020-Ohio-4594
- *Great Lakes Bar Control, Inc. v. Testa, Tax Comm'r of Ohio*, 2018-Ohio-5207
- *Cincinnati Reds, LLC v. Testa, Tax Comm'r of Ohio*, 2018-Ohio-4669.
- *Karvo Paving Co. vs. Joseph W. Testa*, Ohio BTA No. 2016-782 (January 4, 2018)
- *WCI Steel, Inc. v. Testa*, Ohio Supreme Court, 2011-Ohio-3280
- *Crown Communications, Inc. v. Testa*, 2013-Ohio-3126
- *Heartland Education Community, Inc. v. Testa*, Ohio BTA No. 2012-277 (Sept. 3, 2014)
- *Dulay v. Testa*, Ohio BTA No. 2014-2074 (Dec. 3, 2015)
- *East Manufacturing Corp. v. Testa*, Ohio BTA No. 2015-2111 (April 17, 2017)

EDUCATION & ADMISSIONS

The University of Akron School of Law, Akron, Ohio (J.D., summa cum laude, 2008)

Assistant Editor and Associate Editor: *Akron Law Review*

The University of Akron, Akron, Ohio (Master of Taxation, 2008)

Kent State University, Kent, Ohio (B.B.A. Finance, cum laude, 2003)

Admissions

Ohio Bar

U.S. District Court, Northern District of Ohio



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U.S. Tax Court

AWARDS & HONORS

Recipient: Judge Harold and Jeanette White Scholarship (2006-2007)

Recipient: Ohio State Bar Association, Labor and Employment Law Student Achievement Award

Selected for inclusion in Ohio's Super Lawyers® – Rising Stars™ (2017-2021), as voted by his peers

PROFESSIONAL & CIVIC INVOLVEMENT

Member: Akron Tax Club

Member, Board of Directors: Boys & Girls Club of the Western Reserve

Member: Boys & Girls Club of the Western Reserve, Aspire! Committee

Associations

Member: Ohio State Bar Association

Co-Chair: Sales & Use Tax Subcommittee of Taxation Committee

Former Chair: Taxation Committee

Member: Akron Bar Association

Member: American Bar Association

State and Local Tax Committee



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