

# STEVEN A. DIMENGO

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AREAS OF PRACTICE  
Taxation  
Business  
Real Estate & Construction



I am an Ohio tax attorney serving as the first call my clients make when faced with a tax challenge. The more complicated the challenge, the more I can help you and your company.

Typically, my clients own or manage a business. I work directly with clients to save them substantial amounts of money and resolve even their most complicated tax and general business issues. My clients think of me as their trusted advisor that, while valuable, is so hard to find.

I concentrate my practice on transactions with federal tax implications involving Ohio sales, income and commercial activity taxes. This includes sales of real property, the acquisition/sale of businesses and comprehensive Ohio tax audits and planning. I share my knowledge through following and creating key developments, speaking, and writing to both legal and non-legal audiences. My experience helps me achieve the best possible results as efficiently as possible for each and every client.



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## EXPERIENCE

- Serves as department head of the Taxation Section of the Business Practice Group (also served 1995-2006)
- Practices primarily in consultation and representation with respect to federal, multistate and Ohio tax law matters
- Engaged to structure proposed transactions in a manner to obtain optimum tax minimization
- Substantial representation before the Ohio Tax Commissioner, Ohio Board of Tax Appeals and the Ohio Supreme Court, as well as before the Internal Revenue Service
- Served as Business Practice Group Leader
- Served as vice president, secretary and treasurer of the firm's board of managers
- Joined the firm as an associate in 1989; elected partner in 1994

## REPRESENTATIVE MATTERS/REPORTED CASES

- Karvo Paving Co. v. Joseph W. Testa, Ohio BTA No. 2016-782 (January 4, 2018)
- Accel, Inc. v. Testa, Slip Opinion No. 2017-Ohio-8798 (December 6, 2017)
- The Cincinnati Reds, LLC v. Testa, Ohio BTA No. 2015-1707 (May 22, 2017)
- East Manufacturing Corp. v. Testa, Ohio BTA No. 2015-2111 (April 17, 2017)
- Great Lakes Bar Control, Inc. v. Joseph W. Testa, Tax Commissioner of Ohio Case No. 2016-34 (April 14, 2017)
- Pride of Cleveland Scooters LLC v. Joseph W. Testa, Tax Commissioner of Ohio Case No. 2016-375 (April 11, 2017)
- Renacci v. Testa, Ohio Supreme Court 2014-1893 (June 15, 2016)
- Dulay v. Testa, Ohio BTA No. 2014-2074 (Dec. 3, 2015)
- Heartland Education Community, Inc. v. Testa, Ohio BTA No. 2012-277 (September 3, 2014)
- Crown Communications, Inc. v. Testa, Ohio Supreme Court, 2013-Ohio-3126 (July 23, 2013)
- WCI Steel, Inc. v. Wilkins, Ohio BTA No. 2005-A-1565 (December 28, 2012)
- WCI Steel, Inc. v. Testa, Ohio Supreme Court, 2011-Ohio-3280 (July 7, 2011)



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- Marc Glassman, Inc. v. Levin, Ohio Supreme Court, 2008-Ohio-3819 (August 5, 2008)
- Funtime, Inc. v. Zaino, Ohio Supreme Court, 105 Ohio St. 3d 74 (2004)
- Akron Mgt. Corp v. Zaino, 94 Ohio St. 3d 101 (2002)
- Stein, Inc. v. Tracy, Ohio Supreme Court, 84 Ohio St. 3d. 501 (1999)
- The Dannon Company Co., Inc. v. Tracy, Ohio BTA Case No. 97-M-233 (September 11, 1998)
- General Electric Credit of Tennessee v. Tracy, Ohio BTA Case No. 95-K-221 (June 27, 1997)
- E.G. Baldwin & Associates, Inc. v. Tracy, Ohio BTA Case No. 95-K-222 (May 30, 1997)
- Haberman v. Tracy, Ohio BTA 91-A-1639 (March 19, 1993)
- Reiter Dairy, Inc. v. Limbach, Ohio BTA No. 90-Z-503 (January 15, 1993)
- Express Packaging, Inc. v. Limbach, Ohio BTA Case No. 89-K-22 (September 18, 1992)
- U.C. Industries v. Limbach, Ohio BTA Case No. 89-J-1070 (August 7, 1992)

## EDUCATION & ADMISSIONS

The University of Akron Law School, Akron, Ohio (J.D., cum laude, 1986)

The University of Akron, Akron, Ohio (M.A., 1986)

The University of Akron, Akron, Ohio (B.A., magna cum laude, 1983)

Certified Public Accountant (1987)

### Admissions

Ohio Bar

U.S. District Court

U.S. Tax Court

## AWARDS & HONORS

Named in Best Lawyers in America® "Lawyer of the Year" for Tax Law (2017)

Listed in Best Lawyers in America® (2003-2018)

Selected for inclusion in Ohio's Super Lawyers® (2004-2018), as voted by his peers

Martindale-Hubbell Peer Review Rating of AV® Preeminent™, which is the highest possible rating in both legal and ethical standards as established by confidential opinions from members of the Bar.



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Corporate Chair for JDRF Akron One Walk (2017)

Selected for inclusion in Ohio's Super Lawyers Business Edition® for Tax Law (2014)

Recipient: Distinguished Alumni Award from the Archbishop Hoban High School Alumni Association (2013)

Named Akron Best Lawyers® 'Tax Lawyer of the Year' (2012)

Listed in Super Lawyers Corporate Counsel Edition® for Tax Law (2009)

Listed in Northern Ohio Live – Ohio's Top Lawyers (2003)

Listed in Inside Business Magazine as a Leading Lawyer in Northeast Ohio in Tax Law, as voted by his peers (2001)

Recipient: Dr. Frank L. Simonetti Distinguished Alumni Award from the University of Akron College of Business (2015)

## **PROFESSIONAL & CIVIC INVOLVEMENT**

Trustee: Greater Akron Chamber of Commerce

Corporate Chairman: JDRF One Walk 2017

Adjunct Professor: The University of Akron Master of Taxation Program (State and Local Tax)

Secretary and Trustee: Archbishop Hoban High School

Chairman: Archbishop Hoban High School Trust Fund

### **Past Affiliations**

Appointed: Ohio Tax Commissioner's Advisory Council

### **Associations**

Member: Taxation Section: Akron Bar Association

Member: American Bar Association

Member: Ohio State Bar Association

Chair, Taxation Section, including Sales & Use Tax Subcommittee: Ohio State Bar Association



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