

STEVEN A. DIMENGO

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SOCIAL MEDIA

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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. This includes representing the Cincinnati Reds before the Ohio Supreme Court to exempt their purchases of bobbleheads (and other promotional items) from Ohio sales/use tax.

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

Listen to Steve on the Greater Akron Chamber's podcast, Dreamers, Drivers, Doers.

EXPERIENCE

- 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
- 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
- Serves as Managing Partner of the Firm and is chairman of the Executive Committee
- Served as department head of the Taxation Section of the Business Practice Group (1995-2006, 2009-2019)
- 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 Ohio Supreme Court:

- *VVF Intervest, LLC v. Harris*, Ohio BTA No. 2019-1233 (September 13, 2023) (Ohio CAT)
- *Defender Sec. Co. v. McClain*, 2020-Ohio-4594 (Ohio CAT)
- *Great Lakes Bar Control, Inc. v. Testa, Tax Comm'r of Ohio*, 2018-Ohio-5207 (Ohio Sales/Use Tax)
- *Cincinnati Reds, LLC v. Testa, Tax Comm'r of Ohio*, 2018-Ohio-4669 (Ohio Sales/Use Tax)
- *E. Mfg Corp. v. Testa, Tax Comm'r of Ohio*, 154 Ohio St.3d 200, 2018-Ohio-2923 (Ohio Sales/Use Tax)
- *Accel, Inc. v. Testa, Tax Comm'r of Ohio*, 152 Ohio St.3d 262, 2017-Ohio-8798 (Ohio Sales/Use Tax)
- *Renacci v. Testa, Tax Comm'r of Ohio*, 148 Ohio St.3d 470, 2014-Ohio-3394 (Ohio Penalty)
- *Crown Communications, Inc. v. Testa, Tax Comm'r of Ohio*, 136 Ohio St.3d 209, 2013-Ohio-3126 (Ohio Personal Property Tax)
- *WCI Steel, Inc. v. Testa, Tax Comm'r of Ohio*, 129 Ohio St.3d 256, 2011-Ohio-3280 (Ohio Personal Property Tax)
- *Global Knowledge Training, LLC v. Levin*, 127 Ohio St.3d 34, 2009-Ohio-1543 (Ohio Sales/Use Tax)
- *Marc Glassman, Inc. v. Levin*, 119 Ohio St.3d 254, 2008-Ohio-3819 (Ohio Sales/Use Tax)
- *Castle Aviation, Inc. v. Wilkins*, 109 Ohio St.3d 290, 2006-Ohio-2420 (Ohio Sales/Use Tax)
- *Crew 4 You, Inc. v. Wilkins*, 105 Ohio St.3d 356, 2005-Ohio-2167 (Ohio Sales/Use Tax)
- *Funtime, Inc. v. Zaino*, 105 Ohio St. 3d 74, 2004-Ohio-6890 (Ohio Sales/Use Tax)

- *Shugarman Surgical Supply, Inc. v. Zaino*, 97 Ohio St.3d 183, 2002-Ohio-5809 (Ohio Sales/Use Tax)
- *Akron Mgt. Corp v. Zaino*, 94 Ohio St. 3d 101, 2002-Ohio-63 (Ohio Sales/Use Tax)
- *Maxxim Medical, Inc. v. Tracy*, 87 Ohio St.3d 337, 1999-Ohio-136 (Ohio Sales/Use Tax)
- *Stein, Inc. v. Tracy*, 84 Ohio St. 3d. 501, 1999-Ohio-365 (Ohio Sales/Use Tax)

Ohio Board of Tax Appeals:

- *Karvo Paving Co. v. Testa, Tax Comm'r of Ohio*, Ohio BTA No. 2016-782 (Jan. 4, 2018) (Ohio Sales/Use Tax)
- *Pride of Cleveland Scooters LLC v. Testa, Tax Comm'r of Ohio*, Ohio BTA No. 2016-375 (Apr. 11, 2017) (Ohio Sales/Use Tax)
- *Dulay v. Testa, Tax Comm'r of Ohio*, Ohio BTA No. 2014-2074 (Dec. 3, 2015) (Ohio Sales/Use Tax)
- *Heartland Education Community, Inc. v. Testa, Tax Comm'r of Ohio*, Ohio BTA No. 2012-277 (Sept. 3, 2014) (Ohio Real Property Tax)
- *WCI Steel, Inc. v. Wilkins*, Ohio BTA No. 2005-A-1565 (Dec. 28, 2012) (Ohio Sales/Use Tax)
- *Dannon Company Co., Inc. v. Tracy*, Ohio BTA No. 97-M-233 (Sept. 11, 1998) (Ohio Sales/Use Tax)
- *General Electric Credit of Tennessee v. Tracy*, Ohio BTA No. 95-K-221 (June 27, 1997) (Ohio Sales/Use Tax)
- *E.G. Baldwin & Associates, Inc. v. Tracy*, Ohio BTA No. 95-K-222 (May 30, 1997) (Ohio Sales/Use Tax)
- *Haberman v. Tracy*, Ohio BTA No. 91-A-1639 (Mar. 19, 1993) (Ohio Income Tax)
- *Reiter Dairy, Inc. v. Limbach*, Ohio BTA No. 90-Z-503 (Jan. 15, 1993) (Ohio Sales/Use Tax)
- *Express Packaging, Inc. v. Limbach*, Ohio BTA No. 89-K-22 (Sept. 18, 1992) (Ohio Sales/Use Tax)
- *U.C. Industries v. Limbach*, Ohio BTA No. 89-J-1070 (August 7, 1992) (Ohio Sales/Use Tax)

EDUCATION & ADMISSIONS

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

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

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

Certified Public Accountant (1987)

Admissions

Ohio

U.S. District Court

U.S. Tax Court

AWARDS & HONORS

Named one of Cleveland Magazine's "Cleveland 500" (2024)

The University of Akron School of Law Distinguished Alumni Award (2022)

Crain's Cleveland Business Notables in Law (2022)

Listed in Best Lawyers in America® (2003-2024)

Selected for inclusion in Ohio's Super Lawyers® (2004-2024), as voted by peers

Named in Best Lawyers in America® "Lawyer of the Year" for Tax Law (2017 & 2021)

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.

Corporate Chair for JDRF Akron One Walk (2017)

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

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

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)

PROFESSIONAL & CIVIC INVOLVEMENT

Summit Education Initiative, Member, Board of Directors

Greater Akron Chamber of Commerce Chair's Circle, Trustee

The 50 Club of Cleveland

United Way of Summit County, Member, Board of Trustees

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

Archbishop Hoban High School, Secretary and Trustee

Archbishop Hoban High School Trust Fund, Chairman

Past Affiliations

JDRF One Walk 2017, Corporate Chairman

Ohio Tax Commissioner's Advisory Council

Associations

Akron Bar Association

Taxation Section

American Bar Association

Ohio State Bar Association

Chair, Taxation Section, including Sales & Use Tax Subcommittee