

# 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. 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.

*View Steve Dimengo arguing a case in front of the Ohio Supreme Court in the representation of Cincinnati Reds, LLC vs Testa:*

## 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:

- *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.
- *E. Mfg Corp. v. Testa, Tax Comm'r of Ohio*, 154 Ohio St.3d 200, 2018-Ohio-2923.
- *Accel, Inc. v. Testa, Tax Comm'r of Ohio*, 152 Ohio St.3d 262, 2017-Ohio-8798.
- *Renacci v. Testa, Tax Comm'r of Ohio*, 148 Ohio St.3d 470, 2014-Ohio-3394.
- *Crown Communications, Inc. v. Testa, Tax Comm'r of Ohio*, 136 Ohio St.3d 209, 2013-Ohio-3126.
- *WCI Steel, Inc. v. Testa, Tax Comm'r of Ohio*, 129 Ohio St.3d 256, 2011-Ohio-3280.
- *Global Knowledge Training, LLC v. Levin*, 127 Ohio St.3d 34, 2009-Ohio-1543.
- *Marc Glassman, Inc. v. Levin*, 119 Ohio St.3d 254, 2008-Ohio-3819.
- *Castle Aviation, Inc. v. Wilkins*, 109 Ohio St.3d 290, 2006-Ohio-2420.
- *Crew 4 You, Inc. v. Wilkins*, 105 Ohio St.3d 356, 2005-Ohio-2167.
- *Funtime, Inc. v. Zaino*, 105 Ohio St. 3d 74, 2004-Ohio-6890.
- *Shugarman Surgical Supply, Inc. v. Zaino*, 97 Ohio St.3d 183, 2002-Ohio-5809.
- *Akron Mgt. Corp v. Zaino*, 94 Ohio St. 3d 101, 2002-Ohio-63.
- *Maxxim Medical, Inc. v. Tracy*, 87 Ohio St.3d 337, 1999-Ohio-136.
- *Stein, Inc. v. Tracy*, 84 Ohio St. 3d. 501, 1999-Ohio-365.

### Ohio Board of Tax Appeals:

- *Karvo Paving Co. v. Testa, Tax Comm'r of Ohio*, Ohio BTA No. 2016-782 (Jan. 4, 2018).
- *Pride of Cleveland Scooters LLC v. Testa, Tax Comm'r of Ohio*, Ohio BTA No. 2016-375 (Apr. 11, 2017).
- *Dulay v. Testa, Tax Comm'r of Ohio*, Ohio BTA No. 2014-2074 (Dec. 3, 2015).

- *Heartland Education Community, Inc. v. Testa, Tax Comm’r of Ohio*, Ohio BTA No. 2012-277 (Sept. 3, 2014).
- *WCI Steel, Inc. v. Wilkins*, Ohio BTA No. 2005-A-1565 (Dec. 28, 2012).
- *Dannon Company Co., Inc. v. Tracy*, Ohio BTA No. 97-M-233 (Sept. 11, 1998).
- *General Electric Credit of Tennessee v. Tracy*, Ohio BTA No. 95-K-221 (June 27, 1997).
- *E.G. Baldwin & Associates, Inc. v. Tracy*, Ohio BTA No. 95-K-222 (May 30, 1997).
- *Haberman v. Tracy*, Ohio BTA No. 91-A-1639 (Mar. 19, 1993).
- *Reiter Dairy, Inc. v. Limbach*, Ohio BTA No. 90-Z-503 (Jan. 15, 1993).
- *Express Packaging, Inc. v. Limbach*, Ohio BTA No. 89-K-22 (Sept. 18, 1992).
- *U.C. Industries v. Limbach*, Ohio BTA 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

Recipient: 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® (2003-2023)

Selected for inclusion in Ohio's Super Lawyers® (2004-2023), 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)

Recipient: 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)

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)

# **PROFESSIONAL & CIVIC INVOLVEMENT**

Trustee: Greater Akron Chamber of Commerce Chair's Circle

Member: The 50 Club of Cleveland

Corporate Chairman: JDRF One Walk 2017

Member, Board of Trustees: United Way of Summit County

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