

CURRICULUM VITAE

Vincent J. Nardone, Esq., LL.M. in Taxation

Occupation	Equity Partner Managing Partner, Columbus
Business	Walter Haverfield 175 On The Park 175 South Third Street, Ste 290 Columbus, Ohio 43215
Education	Bachelor of Science in Business Administration Duquesne University Pittsburgh, Pennsylvania – 1993 Juris Doctor Degree Capital University Law and Graduate Center Columbus, Ohio – 1996 Master of Laws in Taxation Capital University Law and Graduate Center Columbus, Ohio – 1997
Honors	Cum Laude – Juris Doctor Degree
States and Courts Admitted to Practice Before	Ohio - 1997 U.S. Supreme Court U.S. Court of Appeals Sixth Circuit U.S. District Court – Southern District of Ohio U.S. Tax Court Supreme Court of Ohio
Professional Related Experience	Adjunct Professor Capital University Law and Graduate Tax Center Columbus, Ohio Fall Semester 2005 to Present President & Sole Owner Nardone Limited June 2008 to October 2019 Equity Partner McDonald Hopkins Co., LPA October 2004 to July 2008 Associate Attorney Schottenstein, Zox & Dunn Co., L.P.A. September 2000 to October 2004

Special Agent
October 1997 to September 2000
Federal Bureau of Investigation
Tampa, Florida

Tax Consultant
August 1996 to October 1997
Coopers & Lybrand, LLP
Columbus, Ohio

Legal Intern
August 1995 to June 1996
Ohio Board of Tax Appeals

Teaching Engagements Capital University Law School, Spring Semesters 2009 – 2018
and Summer Semester 2010
Federal Tax Practice and Procedure – Civil and Criminal
Graduate Tax Program

Capital University Law School, Spring 2014, 2015 Semester
Tax & Professional Responsibility – Graduate Tax Program

Capital University Law School, Spring Semesters 2005, 2006, and
2007
Business Planning – Graduate Tax Program

Capital University Law School – Fall Semester 2005
Tax Research & Writing I - Graduate Tax Program

Author

Dental Economics, Vol. 106, No. 11, November 2016
*“How to operate your dental practice in terms of entity and taxation: Is
there a right and wrong answer?”*

Business First, August 20, 2004
“IRS Says Companies May Pay Employment Taxes Twice”

The Ohio Society of CPAs Catalyst,
July/August 2004 Edition
“Protecting Personal Assets: What Estate Planners Need to Know”

The Health Law Strategist, Vol. 7, No. 3, Fall 2002
*“IRS Provides Guidance on Physician Incentive Compensation
Program”*

The Health Law Strategist, Vol. 7, No. 2, Summer 2002
“Non-Profit Healthcare Joint Ventures Alive and Well after Radlands”

Lectures and Paper Presentation

May 29, 2020 – Presenter for the Ohio State College of Dentistry

Topic: *[Embezzlement in a Dental Practice](#)*

April 23, 2020 – Presenter for Rider + Reinke Financial Group Financial Lightning Round for Graduate Students

Topic: *Associate Contracts*

April 22, 2020 – Presenter for Rider + Reinke Financial Group Financial Lightning Round for Graduate Students

Topic: *Associate Contracts*

February 28, 2020 – Presenter for the Ohio State University College of Dentistry

Topic: *Standard of Care and Informed Consent*

February 27, 2020 – Presenter for Rider + Reinke Financial Group Financial Lightning Round for D4 Students

Topic: *Associate Contracts*

December 10, 2019 – Presenter Ohio Society of CPAs, Mega Tax Conference

Topic: *Ethical Compliance for Tax Return Preparers and Impact of Circular 230*

December 10, 2019 – Presenter Ohio Society of CPAs, Mega Tax Conference

Topic: *Panel Discussion with Jonathan Olszowy, CPA on Ohio Tax Liabilities*

November 14, 2019 – Presenter for the Ohio Society of CPAs, Dayton CPE Day

Topic: *Estate Planning and Asset Protection Planning*

November 11, 2019 – Presenter for the Tax Executives Institute

Topic: *Ethical Compliance for Tax Return Preparers and Impact of Circular 230*

October 24, 2019 – Presenter for the Ohio State University College of Dentistry, Psi Omega Dental Fraternity

Topic: *Choice of Entity and Proper Structure of Dental Practice Asset Sale*

August 3, 2019 – Presenter for the Midwest Implant Institute, Fellows Symposium

Topic: *Operating a Data-Driven and Systems Driven Dental Practice*

May 31, 2019 – Presenter for the Ohio State College of Dentistry

Topic: *Embezzlement in a Dental Practice*

April 29, 2019 – Presenter for Rider + Reinke Financial Group Financial Lightning Round for Graduate Students

Topic: *Associate Contracts*

March 1, 2019 – Presenter for the Ohio State University College of Dentistry, Psi Omega Dental Fraternity, alongside Jim Boltz

Topic: *Practice and Associate Transitions: Your Next Steps After Graduation*

February 28, 2019 – Presenter for Rider + Reinke Financial Group Financial Lightning Round for D4 Students

Topic: *Associate Contracts*

December 11, 2018 – Presenter for the Ohio Society of CPAs, Mega Tax Conference

Topic: *Tax Ethics*

December 10, 2018 – Presenter for the Ohio Society of CPAs, Mega Tax Conference

Topic: *Voluntary Disclosure and Tax Amnesty Programs*

November 9, 2018 – Presenter for the Ohio Society of CPAs, Columbus Accounting Show

Topic: *When Tragedy Strikes: How to Navigate Client Issues*

November 8, 2018 – Presenter for the Ohio State University College of Dentistry, Dental Entrepreneur Society

Topic: *Associate Contracts*

October 24, 2018 – Presenter for the Ohio State University College of Dentistry, Psi Omega Dental Fraternity

Topic: *Practice and Associate Transitions: Your Next Steps After Graduation*

October 18, 2018 – Presenter for the Ohio Society of CPAs, Cleveland Accounting Show

Topic: *When Tragedy Strikes: How to Navigate Client Issues*

September 27, 2018 – Presenter for the Ohio Society of CPAs, Cincinnati Accounting Show

Topic: *When Tragedy Strikes: How to Navigate Client Issues*

June 18, 2018 – Presenter for the Ohio State College of Dentistry

Topic: *Embezzlement in a Dental Practice*

May 17, 2018 – Presenter for the Ohio Society of CPAs, Dayton Accounting Show

Topic: *When Tragedy Strikes: How to Navigate Client Issues*

April 30, 2018 – Presenter for Rider + Reinke Financial Group Financial Lightning Round for Graduate Students

Topic: *Associate Contracts*

April 5, 2018 – Presenter for Rider + Reinke Financial Group Financial Lightning Round for D4 Students

Topic: *Associate Contracts*

December 11, 2017 – Presenter for the Ohio Society of CPAs, Cincinnati Accounting Show

Topic: *The Countdown Begins to Effective Date of Drastic Changes to IRS Partnership & LLC Audit Rules*

November 10, 2017 – Presenter for the Ohio Society of CPAs, Columbus Accounting Show

Topic: *The Countdown Begins to Effective Date of Drastic Changes to IRS Partnership & LLC Audit Rules*

September 27, 2017 – Presenter for the Ohio Society of CPAs, Cincinnati Accounting Show
Topic: *The Countdown Begins to Effective Date of Drastic Changes to IRS Partnership & LLC Audit Rules*

June 9, 2017 – Presenter for the Ohio State College of Dentistry
Topic: *Embezzlement in a Dental Practice*

April 21, 2017 – Presenter for the Ohio State University College of Dentistry
Topic: *Standard of Care and Informed Consent*

February 23, 2017 – Presenter for Transitions Advisory Group
Topic: *The Business of Dentistry: An Interactive Panel Discussion*

January 20, 2017 – Presenter for the North American Society of Periodontists, 2017 Annual Invitational Meeting
Topic: *Factors Impacting Dental Practice Employers from a Labor and Employment Perspective, Including Embezzlement in a Dental Practice and Overall Management of Staff*

January 19, 2017 – Presenter for the Ohio Society of CPAs, 2017 Southwest Ohio Tax Update
Topic: *IRS Enforcement Activities*

December 13, 2016 – Presenter for the Ohio Society of CPAs, 2016 Mega Tax Day
Topic: *IRS Enforcement Activities*

December 8, 2016 – Presenter for the Ohio Society of CPAs, 2016 Northeast Ohio CPE Day
Topic: *IRS Enforcement Activities*

December 8, 2016 – Presenter for the Paragon Management Associates, Inc., Year-End Event
Topic: *CPA's and Attorneys: Business Interview*

November 9, 2016 – Presenter for the Ohio State University College of Dentistry, Dental Entrepreneurial Society
Topic: *Employment Agreements from an Associate's Perspective*

September 27, 2016 – Presenter for the Bank of America Practice Solutions Event
Topic: *Legal & Tax Aspects of Practice Transitions*

September 7, 2016 – Presenter for the Columbus Bar Association, Labor & Employment Committee
Topic: *IRS Employment Tax Enforcement, and the Impact on Employees*

July 8, 2016 – Presenter for the Ohio State University College of Dentistry
Topic: *Embezzlement in a Dental Practice*

June 20, 2016 – Presenter for the Ohio Society of CPAs, 2016 Akron CPE Day
Topic: *IRS Enforcement Initiatives: Where have they been, where are they, and where will they go?*

May 19, 2016 – Presenter for the Ohio Society of CPAs, 2016 Dayton Accounting Show
Topic: *IRS Collection Alternatives*

March 10, 2016 – Presenter for the Ohio State University College of Dentistry, Dental Entrepreneurial Society, alongside Jim Boltz
Topic: *Employment Contracts from an Associate's Perspective*

December 7, 2015 – Presenter for the Ohio Society of CPAs, Mega Tax Conference
Topic: *Representation of Financially Distressed Businesses & Individuals in front of the IRS*

November 3, 2015 – Presenter for Transitions Advisory Group
Topic: *Employment Contracts from an Associate's Perspective*

May 21, 2015 – Presenter for the Columbus Dental Society
Topic: *Embezzlement in a Dental Practice*

April 23, 2015 – Presenter for Transitions Advisory Group
Topic: *Employment Contracts from an Associate's Perspective*

April 8, 2015 – Presenter for the Ohio State University College of Dentistry, Delta Sigma Dental Fraternity
Topic: *Employment Contracts from an Associate's Perspective*

January 15, 2015 – Presenter for the Ohio Society of CPAs, 2015 Southwest Ohio Tax Update
Topic: *IRS Audit and Representation*

December 19, 2014 – Presenter for the Ohio Society of CPAs, 2014 Columbus Mega Tax Conference
Topic: *Due Diligence Requirements of a Tax Return Preparer*

December 10, 2014 – Presenter for GBQ Partners, In-Office Training
Topic: *Due Diligence Requirements of a Tax Return Preparer, including Circular 230*

November 19, 2014 – Presenter for Ohio Society of CPAs, 2014 Dayton Fall CPE Day Conference
Topic: *Circular 230*

November 14, 2014 – Presenter for Ohio Society of CPAs, 2014 Columbus Accounting Show
Topic: *Representation of Financially Distressed Businesses and Individuals in Front of the IRS*

September 30, 2014 – Presenter for Ohio Society of CPAs, September 2014 Lima CPE Day Conference
Topic: *Representation of Financially Distressed Businesses and Individuals in Front of the IRS*

August 22, 2014 – Presenter for Paragon Management Associates, Inc., Ohio Excelleration Seminar
Topic: *Avoiding Common Legal Mistakes Made by Dental Practices*

July 25, 2014 – Presenter for Ohio Society of CPAs, 2014 Summer CPE Conference
Topic: *Discharge of Indebtedness Income and IRS Audit Representation*

May 22, 2014 – Presenter for Ohio Society of CPAs, 2014 Dayton Accounting Show
Topic: *Discharge of Indebtedness Income and IRS Audit Representation*

April 25, 2014 – Presenter for Tumbleweed, National Periodontal Study Club
Topic: *Factors Impacting Dental Practice Employers from a Labor and Employment Perspective*

April 16, 2014 – Presenter for the Ohio State University College of Dentistry, Delta Sigma Fraternity

Topic: *Employment Contracts from an Associate's Perspective*

December 17, 2013 – Presenter for Ohio Society of CPAs, 2013 Spring CLE Conference

Topic: *Defending the Trust Fund Investigations and IRS Audit Representation*

December 10, 2013 – Presenter for Lorman Education Services, Columbus IRS Form 1099 Reporting

Topic: *Discharge of Indebtedness Income and Worker Classification Issues*

August 9, 2013 – Presenter for Ohio Society of CPAs, 2013 Summer CPE Conference

Topic: *IRS Collection Alternatives*

May 8, 2013 – Presenter for Ohio Society of CPAs, May 2013 Spring CLE Conference

Topic: *Discharge of Indebtedness Income and IRS Audit Representation*

December 13, 2012 – Presenter for Paragon Management Associates, Inc., Year-End Review Event

Topic: *Estate Planning, Wills, Trusts, and Taxes*

November 30, 2012 – Zimmerman, Boltz & Company Conference Call Seminar

Topic: *Preparing for 2013: Tax Planning*

October 30, 2012 – Presenter for Lorman Education Services, Lorman Seminar: IRS Form 1099 Reporting: What You Need to Know

Topic: *Worker Classification Issues (Independent Contractor vs. Employee) and Discharge of Indebtedness Income*

September 28, 2012 – Presenter for Ohio Society of CPAs, Columbus Accounting Show

Topic: *IRS Audit Representation and Appeals*

September 19, 2012 – Presenter for Ohio Society of CPAs, Cincinnati Accounting Show

Topic: *IRS Audit Representation and Appeals and Discharge of Indebtedness Income*

August 30, 2012 – Presenter for Transitions Advisory Group

Topic: *Practice Transitions from both the Buyer's and Seller's Perspective*

May 3, 2012 – Presenter for Lorman Education Services, Sales and Use Tax in Ohio

Topic: *Administrative Procedures, Audits, Collection, and Enforcement*

December 6, 2011 – Presenter for Ohio Society of CPAs, 2011 Mega Tax Conference

Topic: *IRS Audit Representation*

November 2, 2011 – Webinar Presenter for the Ohio Society of CPAs

Topic: *Federal and State Tax Appeals*

October 20, 2011 – Presenter for Lorman Education Services, CPA Continuing Education Seminar

Topic: *IRS Form 1099 Reporting: What You Need to Know*

October 14, 2011 – Presenter and host of Seminar for Dentists
Topic: *The Legal and Tax Aspects of a Practice Transition*

September 22, 2011 – Presenter for Ohio Society of CPAs, Columbus Accounting Show
Topic: *Establishing a Client as a Real Estate Professional for Purposes of Avoiding Passive Active Loss Limitations*

July 20, 2011 – Presenter for the Worthington Estate Planning Counsel
Topic: *IRS Collection Alternatives*

May 11, 2011 – Presenter for the Ohio Society of CPAs, Columbus CPE Day for CPAs
Topic: *Minimizing the IRS's Impact by Knowing Your Collection Alternatives*

February 10, 2011 – Presenter for Ohio State University School of Dentistry PSI Omega Dental Fraternity
Topic: *Working with the Ohio State Dental Board*

November 2010 – Presenter for the Ohio Society of CPAs
Topic: *Practicing Before the IRS*
Comment: Date of presentation unclear

2009 – Presenter for the Ohio Society of CPAs
Topic: *Criminal Tax Fraud and Investigations*
Comment: Date of presentation unclear

2008 – Presenter for the Ohio Society of CPAs
Topic: *Federal State Tax Appeals*
Comment: Date of presentation unclear

December 9, 2007 – Presenter for the Ohio Society of CPAs, 2007 Mega Tax Conference
Topic: *Criminal Tax Fraud and Investigations*

November 21, 2007 – Presenter for the Ohio Society of CPAs, Sole Practitioner and Small Practice Roundtable
Topic: *Update on IRS Tax Enforcement Matters*

July 13, 2007 – Speaker at the 2007 Ohio Municipal League
Topic: *Ohio Municipal Tax Appeals - Successfully Navigating the Municipal Boards of Review's and Ohio Board of Tax Appeals' Procedures*

July 12, 2007 – Ohio State Low-Income Taxpayer Clinic Seminar
Topic: *Internal Revenue Service Collection Alternatives*

January 31, 2007 – Speaker for the 2007 Ohio Tax Conference – Ohio Municipal Tax Appeals
Topic: *Successfully Working with the Municipal Boards and the Board of Tax Appeals*

January 8, 2007 – Speaker for the January 2007 Columbus Bar Association Domestic Relations Committee
Topic: *Federal Taxation of Alimony, Child Support, and Property Settlements*

January 27, 2006 – Speaker for the Ohio Society of CPAs, 2006 Ohio Tax Conference

Topic: *Municipal Tax Update and Ohio Board of Tax Appeals*

December 15, 2005 – Speaker for the Ohio Society of CPAs, 2005 Federal and State Tax Conference

Topic: *Utilizing the Federal Bankruptcy Laws to Effectively Minimize Your Client's Tax Debts*

March 9, 2005 – Speaker at the Columbus Bar Association Business Tax Group

Topic: *Avoiding or Minimizing IRS Civil Penalties for closely-held businesses*

January 28, 2005 – Speaker at the 14th Annual Ohio Tax Conference

Topic: *Ohio Tax Audits, Assessments, and Appeals*

November 19, 2004 – Quoted in Business First Article

Topic: *2004 Tax Act Impact on Charitable Contributions*

October 2004 – Speaker for the Columbus Bar Association

Topic: *Domestic Relations Group on Innocent Spouse*

May 2003 – Speaker for the Columbus Bar Association Business Tax Group

Topic: *Tax-Shelter Regulations*

January 2002 – Speaker for the Ohio State Bar Association

Topic: *Accounting for Lawyers*

**Professional
Chairmanships**

Chairman, 2003 Columbus Tax Conference
Columbus Bar Association

Chair – Business Tax Committee
Columbus Bar Association – 2003, 2004

**Professional
Memberships**

American Bar Association
Ohio State Bar Association
Columbus Bar Association
National Health Lawyers Association

**Martindale-Hubbell
Rating**

4.4 BV “Distinguished”

**Professional
Committees**

American Bar Association Taxation Section
Columbus Bar Association Business Tax Committee