

## **CURRICULUM VITAE**

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

<b>Occupation</b>	Equity Partner Managing Partner, Columbus
<b>Business</b>	Walter   Haverfield 175 On The Park 175 South Third Street, Ste 290 Columbus, Ohio 43215
<b>Education</b>	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
<b>Honors</b>	Cum Laude – Juris Doctor Degree
<b>States and Courts Admitted to Practice Before</b>	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
<b>Professional Related Experience</b>	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**

December 15, 2020 – Presenter for The Ohio Society of CPAs, Mega Tax Conference  
Topic: *Ethics in Tax Practice: Ohio*

December 14, 2020 – Presenter for The Ohio Society of CPAs, Mega Tax Conference  
Topic: *Choice of Entity: Reality vs Fantasy*

October 17, 2020 – Presenter for the Midwest Implant Institute’s “[605] The Digging Out of Problems Course”  
Topic: *Professional Liability and Minimizing Exposure*

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 ShowTopic:

*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 Boars 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 14<sup>th</sup> 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