



NATHAN M. FULMER

PARTNER

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AKRON

3800 Embassy Parkway Suite 300
Akron, OH 44333

PRACTICE AREAS

- Business
 - Employee Benefits
 - Nonprofit & Foundation
 - State and Local Tax
 - Taxation
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EDUCATION

- University of Akron Law School (J.D., *cum laude*, 2019)
 - Executive Editor of Student Writing, *Akron Law Review*
 - Torts Teaching Assistant (2018-2019)
 - The C. Blake McDowell, Sr. Scholarship
 - University of Akron College of Business (MTax, 2019)
 - George M. and Connie R. Boyd Scholarship
 - The Ohio State University (B.S. Economics, Business minor, *cum laude*, 2016)
 - Board of Trustees Scholarship
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OVERVIEW

Nathan is a business and tax attorney representing clients in a broad range of general business and tax matters, with a focus on tax controversy and planning. He works with both for-profit and nonprofit organizations, guiding them through the tax implications of their business strategies and helping them achieve their goals in the most tax-efficient manner.

Nathan concentrates his practice on state and local tax planning and controversy, including Ohio and multistate sales and use tax, income and commercial activity taxes, and personal income tax. He has helped businesses claim significant refunds of erroneously paid state and local taxes, reduce tax assessments, and restructure business operations to take advantage of available exemptions and tax credits. Nathan has experience representing clients in all stages of tax controversy, from initial audit through proceedings before the Ohio Board of Tax Appeals and the Ohio Supreme Court.

Nathan represents nonprofit and exempt organizations in a variety of governance and tax matters. He assists clients with entity formation, applying for tax-exempt status, advising on difficult challenges related to exempt activities, and disputes with the Internal Revenue Service. He also provides counsel on managing and creating endowments, advising on spending and investment strategies, and negotiating agreements that align with an organization's financial and operational goals.

Clients rely on Nathan to simplify complex tax concepts and provide strategic guidance to help them achieve their objectives. Known for delivering dependable service, he takes pride in developing a deep understanding of each client's business operations to offer tailored solutions and build lasting relationships.

AWARDS & HONORS

- *Best Lawyers: Ones to Watch® in America*
- Ohio Super Lawyers, Rising Stars Edition
- CALI Excellence for the Future Award® in International Business Transactions

PROFESSIONAL & CIVIC INVOLVEMENT

- Akron Symphony Orchestra, Development Committee



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ADMISSIONS

- Ohio

- Torchbearers, Class of 2022

EXPERIENCE

- Member of Buckingham's Business and Taxation Practice Groups
- Law Clerk, Buckingham Doolittle & Burroughs (2017 – 2019)

Representative Cases:

- Whirlpool Corporation v. Harris, Ohio Supreme Court Case No. 2025-1461
- Republic Services of Ohio Transportation v. Harris, Ohio Supreme Court Case No. 2025-1451
- Checkfree Services Corp. v. Harris, Ohio Supreme Court Case No. 2024-1569
- *Defender Co. v McClain*, 2020-Ohio-4594 – In a case of first impression, the Ohio Supreme Court ruled in the taxpayer's favor regarding the proper sourcing of intangible contract rights under Ohio's commercial activity tax.
- *VVF Intervest v. Harris*, BTA Case No. 2019-1233 (Sept. 13, 2023) – Favorable decision holding that products routed through a distribution center for further shipment to non-Ohio states were not subject to Ohio Commercial Activity Tax.
- Drummond Financial Services – Held that loans guaranteed by the taxpayer, a credit service organization, continued to be loans after assignment and therefore, the subsequent collection of the principal and interest (including repossession of collateral) were excluded from Ohio Commercial Activity tax under R.C. 5739.01(F).
- *Checkfree Services Corp v. Harris*, BTA Case No. 2019-43 (Oct. 10, 2024) – BTA held that certain financial authorization services are nontaxable services and not taxable "electronic information services" because there was no processing or exchange of data between the parties. (currently pending at Ohio Supreme Court *Checkfree Services Corporation v. Harris*, Ohio S. Ct. Case No. 2024-1569).

MEDIA

Presentations:

- "Taxing the Tax Exempt: Uncovering Nonprofit Tax Burdens" (November 6, 2025)



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- “Ohio Commercial Activity Tax Update” (July 15, 2025)
- “Turn a Potential Sales/Use Tax Assessment into a Refund” Panelist (July 17, 2024)
- “Ohio Commercial Activity Tax: Planning opportunities for Ohio-based businesses” (December 12, 2023)
- “State & Local Tax: Ohio and multistate tax update” (November 9, 2023)
- “State & Local Income Tax: Pass-through entity SALT cap workaround Carver Financial Services CPE Update” (October 24, 2023)
- “State & Local Tax: Sourcing multistate receipts and SALT cap workaround” (August 31, 2023)
- “State & Local Tax: Sales & use tax trends and sourcing multistate receipts” (August 9, 2023)
- “Beyond Borders: Exploring state tax opportunities through multistate sourcing” (July 13, 2023)
- “Deadline to Save on Your Real Property Taxes is Approaching – It’s time to check if your property tax valuation is inflated” (March 9, 2022)
- “State & Local Tax Update: Ohio Budget Bill, multistate trends, and compliance and planning opportunities” (December 15, 2021)
- “Small Business Taxpayer Exemption: Traps for the unwary and planning opportunities”
- “PPP Loan Update – President signs bill significantly enhancing borrowers’ ability to receive full PPP loan forgiveness” (June 5, 2020)
- “What you need to know about SBA Disaster Loans and the Payroll Protection Program” (April 3, 2020)
- “Exploring the Legal Issues of Blockchain Applications,” 52 Akron L. R. 161 (2018)
- Co-author “Adjusting Supply Contracts Might Offer Tariff Relief,” Crain’s Cleveland Business (2018)