



# STEVEN A. DIMENGO

## PARTNER & CHAIRMAN EMERITUS

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Office: 330.258.6460

[sdimengo@bdbl.com](mailto:sdimengo@bdbl.com)

### AKRON

3800 Embassy Parkway Suite 300  
Akron, OH 44333

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### PRACTICE AREAS

- Business
  - Real Estate & Construction
  - State and Local Tax
  - Taxation
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### EDUCATION

- The University of Akron Law School (J.D., *cum laude*, 1986)
  - The University of Akron (MTax, 1986)
  - The University of Akron (B.A., *magna cum laude*, 1983)
  - Certified Public Accountant (1987)
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### ADMISSIONS

- Ohio
- U.S. District Court
- U.S. Tax Court

### OVERVIEW

Steve is an Ohio tax attorney serving as the first call his clients make when faced with a tax challenge. The more complicated the challenge, the more he 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 and use tax.

Typically, Steve's clients own or manage a business. He works directly with clients to save them substantial amounts of money and resolve even their most complicated tax and general business issues. Steve's clients think of him as their trusted advisor that, while valuable, is so hard to find.

Steve concentrates his 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 or sale of businesses. Steve shares his knowledge through following and creating key developments, speaking, and writing to both legal and non-legal audiences. Steve's experience helps him 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.](#)**

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

### AWARDS & HONORS

- Chambers USA Guide, 2026 – Tax in Ohio, Band 2
- *The Legal 500's Elite City Focus* – Ohio Taxation (2026)
- Ohio Super Lawyers®
- Cleveland's Top 50 Super Lawyers
- Ohio's Top 100 Super Lawyers
- The Best Lawyers in America®
- Cleveland Magazine's The Cleveland 500
- The University of Akron School of Law Distinguished Alumni Award (2022)
- Crain's Cleveland Business Notables in Law
- Best Lawyers in America® "Lawyer of the Year" for Tax Law
- Martindale-Hubbell Peer Review Rating of AV® Preeminent™
- Dr. Frank L. Simonetti Distinguished Alumni Award from the University



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of Akron College of Business (2015)

- Ohio Super Lawyers Business Edition® for Tax Law
- Distinguished Alumni Award from the Archbishop Hoban High School Alumni Association (2013)
- Akron Best Lawyers® 'Tax Lawyer of the Year
- Super Lawyers Corporate Counsel Edition® for Tax Law
- Northern Ohio Live – Ohio's Top Lawyers
- Inside Business Magazine Leading Lawyer in Northeast Ohio in Tax Law

## PROFESSIONAL & CIVIC INVOLVEMENT

- Akron Community Foundation, Trustee
- 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

## 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 and Federal Tax Court
- 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
- Chairman Emeritus (2026-Present)
- Served as President/Managing Partner of the Firm (2018-2026)
- Served as department head of the Taxation Section of the Business Practice Group (1995-2006, 2009-2019, 2026-Present)
- Served as Business Practice Group Leader



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- Joined the firm as an associate in 1989; elected partner in 1994

### REPRESENTATIVE MATTERS/REPORTED CASES

#### Ohio Supreme Court:

- *CheckFree Services Corp. v. Harris*, Ohio Supreme Court No. 2024-1569 (Ohio Sales/Use Tax)
- *VVF Intervest, LLC v. Harris*, Ohio Supreme Court No. 2023-1296 (Ohio CAT)
- *Whirlpool Corp. v. Harris*, Ohio Supreme Court No. 2025-1461 (Ohio Sales/Use Tax)
- *Republic Services of Ohio v. Harris*, Ohio Supreme Court No. 2025-1451 (Ohio Sales/Use Tax)
- *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)



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- *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)

## MEDIA

### Presentations:



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- "Ohio Sales and Use Tax – Recent Trends and Top 10 Planning Opportunities" (November 2025)
- "Pros and Cons of an Ohio Sales Tax Audit" (October, November 2025)
- "State and Local Tax Update" (October 2025)
- "One Big Beautiful Breakfast – Digesting OBBBA" (October 2025)
- "Maximizing Your Ohio Appeal Opportunity" (September 2025)
- "Ohio Tax: Be Careful – Be it Real of Personal?" Panel Moderator (July 2025)
- "Ohio Sales Use Tax Update" (July 2025)
- "Ohio Sales and Use Tax Hot Topics" (June 2025)
- "Magic Wand Reductions in Ohio Sales Tax – 10 Easy Opportunities" (January, August 2025)
- "Basic Manufacturing Exclusions and Exemptions"
- "Can Anything be a Business Fixture" Ohio Tax Conference"
- "Choice of Entity for Holding Real Property"
- "Cutting Edge Tax Planning"
- "Exiting Business: Ohio Income Tax Considerations"
- "Maximizing Sales and Use Tax Exemptions to Taxation"
- "Minimizing Sales & Use Tax"
- "Nexus Issues and Considerations"
- "Ohio Sales/Use Tax: Recent Trends, Developments and Planning Opportunities"
- "Ohio Sales and Use Tax Implications for the Construction and Manufacturing Industries"
- "Ohio Sales & Use Tax: New Audit Developments & Refund Policies"
- "Ohio's State and Local Tax Landscape – Facilitating Business Growth and Stability"
- "Representing Your Client in a Sales Tax Audit"
- "Sales & Use Tax in Ohio"
- "Sales & Use Tax: Maximizing Sales/Use Tax Exemption for Manufacturers"
- "Tax-Free (Like-Kind) Exchanges of Real Estate"
- "Understanding Sales and Use Tax"
- "What You Need to Know About Ohio's New and Old Tax Provisions"

### **Publications:**

- ["Know What's Taxable: You're Probably Paying Too Much in Ohio Sales](#)



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[Tax on Purchases,](#) *Smart Business* (2023)

- Co-author "[Sales and Use Tax for Remote Sellers: Ohio,](#)" *Practical Law* (2019)
- Co-Author "[Ohio tax changes on the horizon, sales tax to become even more significant,](#)" *Crain's Cleveland* (2017)
- "[Is That Improvement/Construction Real Property?](#)" *Properties Magazine* (2016)
- "[Increased Focus on Ohio Use Tax: Is Your Business an Easy Target for the Ohio Department of Taxation,](#)" *Crain's Akron Business Guest Blog* (2015)
- "[Ohio Tax Incentives, Savings for Small, Midsize Business: Critical Planning Opportunities,](#)" *Crain's Cleveland Business Blog* (2015)
- Quoted in "[Advocates and Opponents Weigh in on HB 5,](#)" *Akron Legal News* (2015)
- "How to Avoid Tax When Disposing of Real Property," *Law 360* (2014)
- "Under Audit: Increased Scrutiny of Restaurants for Ohio Sales Tax," *a la carte Magazine* (2013)
- "Refund Opportunity: Sales Tax Exemptions Available for Restaurant Purchases," *a la carte Magazine* (2013)
- "Low Tax Rates and Incentives Give Ohio a Business-Friendly Landscape, Spurring Economic Recovery and Growth," *Journal of Multistate Taxation and Incentives* (2012)
- "Taxpayer Permitted to Present Newly Prepared Valuation at Board of Tax Appeals," *Journal of Multistate Taxation and Incentives* (2012)
- Other various tax articles appearing in:
  - *The Ohio CPA Journal*
  - *Ohio Tax Review*
  - The Akron/Canton Chapter of the Ohio Society of CPAs newsletter
  - *Small Business Journal*
  - *Akron Tax Journal*
  - *The University of Akron Law Review*
  - *The Advisor*, a Buckingham, Doolittle & Burroughs publication
  - *Business Compass*, a Buckingham, Doolittle & Burroughs publication