

Steven A. Martin

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Attorney-at-law

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Professional Affiliations and Honors: Member, Ohio State and Columbus Bar Associations; member, AICPA and The Ohio Society of CPA's. Past Chairman of the Federal Taxation Committee of the Ohio State Bar Association. Inaugural member of the Federal Taxation Specialty Board of the Ohio State Bar Association. Selected by his peers as one of the Best Lawyers in America as published by Woodward and White. Identified as one of best lawyers in Ohio by Cincinnati Magazine. Identified as one of the Top Lawyers in Central Ohio by Business First. Identified as one of the top 15 tax lawyers in Columbus by Columbus Monthly. Identified as one of the Most Influential CPAs in Ohio by The Ohio Society of CPAs.

Education: B.S.B.A., University of Colorado; M.B.A., The Ohio State University; J.D., The Ohio State University.

Other Professional Licenses: C.P.A. Ohio

Prior Professional Experience: Auditor and Tax Accountant, Touche-Ross & Co.; Cost Accountant, Colorado Interstate Gas; C.P.A. Sole Practitioner; Attorney-at-law, Squire, Sanders and Dempsey (1988 – 1994) and Blaugrund, Herbert & Martin (1994 – 2010).

Teaching Experience: Assistant Professor of Law, Accounting, Taxation and Finance, Capital University School of Management. Adjunct Professor, Capital University Law School; Adjunct Professor OSU College of Law; Lecturer, Fisher College of Business, The Ohio State University; President and Founder – MDS CPA Review.

Publications: *Business Organizations in Ohio, (2003) by The Ohio Society of CPAs; Limited Liability Companies and More - An Overview of Senate Bill 74, (3rd Edition 2000) by The Ohio Society of CPAs; Accountants; Check-a-box” Final Regs. Simplify Entity Classification (co-authored) March 1997; Proposed “Check-a-box” Regulations, Taxation for Accountants, (co-authored) July 1996; Proposed “Check-a-box” Regulations, Taxation for Lawyers, (co-authored) September/October 1996; “Check-a-box” Final Regs. Simplify Entity Classification for Tax Purposes (co-authored), Warren, Gorham & Lamont, Forms of Business Manual (1996); Senate Bill 74, Expanded Flexibility For Ohio Businesses and Professionals, The Ohio CPA Journal, July 1994; Quoted over a dozen times in Ohio Jurisprudence 3d (Ohio’s legal encyclopedia) with regard to Ohio limited partnerships, limited liability partnerships and limited liability companies.*

Other Activities: Frequent continuing professional education speaker for lawyers and CPAs on various legal, accounting and tax topics, including *State Law and Federal Income Taxation issues pertaining to Corporations, Limited Liability Companies, Limited Partnerships and LLPs; Entity Selection; Professional Responsibilities and Ethics for CPAs; Tax Issues Relating to Real Estate Loan Workouts; Estate and Gift Tax Considerations under Chapter 14 of the Internal Revenue Code; Responsible Person Liability, Partnerships Taxation.*