



DEMETRIUS J. ROBINSON

Partner

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Demetrius Robinson serves as Chair of KJK's Tax Services Practice Group and a member of the firm's Start Ups & Capitalization team. Valued by clients as a trustworthy and knowledgeable attorney, Demetrius spent several years working for a Fortune 25 company before transitioning into law, based on his desire to combine his understanding of business with the legal complexities and challenges that exist. He advises businesses on tax implications of reorganizations, business transactions, and multi-state transactions. Demetrius helps clients resolve tax-related issues with taxing authorities including the US Tax Court, Internal Revenue Service and state and local taxing authorities. From small business owners to multi-national corporations, Demetrius has provided sound business tax counsel to clients as a trusted advisor.

In his role as Co-Chair of the firm's innovative GC Advantage Program, Demetrius works to provide embedded, best-in-class legal support for businesses from startups to SMEs, helping to deliver solutions to common business problems through predictable pricing, risk management and industry best practices via a customized approach.

In addition, Demetrius provides support to corporate executives and businesses on the development of compensation plans including incentive compensation packages. Demetrius also supports the firm's Start Ups & Capitalization team by providing insight and guidance to entrepreneurs and founders on the startup matters, corporation organization, and governance matters.

Demetrius is a member of the American and Ohio State Bar Associations and was appointed to the Ohio State Bar Association Advisory Council on Diversity Initiatives.

Prior to joining KJK, Demetrius worked at Ernst & Young (EY) as a member of their indirect tax practice with a focus on employment tax matters. Outside of his legal practice, Demetrius has the distinction of serving as an officer in the Ohio Army National Guard. He also enjoys spending quality time with his wife and four children.

EDUCATION

- Capital University Law School, Master of Laws, Taxation & Business, 2016
- Capital University Law School, J.D., 2015
- Capital University, B.A., Psychology, 2011

PRACTICE AREAS

- Corporate & Securities
- Start-Ups & Capitalization
- Tax & Tax Exemption

BAR/COURT ADMISSIONS

- Ohio
- U.S. District Court, Southern District of Ohio
- U.S. Tax Court

REPRESENTATIVE EXPERIENCE

- Drafted and helped a national nonprofit organization implement a new non-qualified executive compensation plan, including ensuring compliance with ERISA, Section 409A, and IRS guidance on nonprofit compensation
- Drafted guidance and advised executive employees on repayment of relocation expenses and self-reimbursement medical expenses for former employees of nonprofit hospital system
- Provided guidance on multi-state sales and use tax implications for operational equipment and master services agreement that is used and stored in a variety of different taxing jurisdictions for a multi-national corporation
- Created, advised, and implemented incentive compensation plans for multi-national corporations, including assisting the executive team with understanding the implications on employment-related taxes, fringe benefits, and local withholding obligations
- Provided guidance to a variety of middle-market, private companies on the tax implications of tax-free reorganization, including through the use of convertible debt, qualified small business stock, and existing incentive compensation structures
- Drafting and negotiating a buy-out of a partnership for a medical practice resulting in an over \$100,000 payout while avoiding extensive litigation cost
- Drafted, represented, and advised executive employees on the use of executive compensation plans including the use of phantom equity agreements, profits interest, and deferred compensation
- Represented taxpayers before the IRS, U.S. Tax Court, Ohio Department of Taxation, and local taxing authorities on outstanding tax liabilities. Presented arguments, challenged procedural deficiencies, and negotiated resolution of matters which resulted in a sixty-four percent decrease in the total tax liability, on one matter. Total representation has resulted in a tax reduction for clients of over \$200,000
- Advised and represented nonprofit organizations in understanding their unique tax status including executive compensation, establishment of scholarship funds, and exemption from property taxes
- Provided general business and tax advisory services to individuals and business owners, including guidance on Subchapter K, C, and S and new regulatory changes
- Outlined employment tax implications to various Fortune 500 companies undergoing corporate organizational restructuring including state unemployment rate impact, state and federal successorship rules, and potential savings opportunities

- Drafted guidance and advised executive employees on the federal, state, and local income tax implications for severance payments, participating in a nonqualified deferred compensation plan, and impact on short-term business travel to multiple taxing jurisdictions
- Counseled corporate clients on the use and implementation of employee benefit plans including Qualified Educational Assistance Plans, Health Savings Accounts (HSA), Health Reimbursement Accounts (HRA), and other fringe benefits
- Provided due diligence on employment tax matters for a private equity transaction including potential successor liabilities and penalties for misclassification of employees
- Drafted memorandums to State Administrative Agencies on behalf of a Fortune 1000 company to abate outstanding interest and penalties related to employment tax obligations resulting in savings of over \$300,000

PRESENTATIONS & PUBLICATIONS

- “Veteran Entrepreneurship,” Ohio Women’s Veteran Conference, Aug. 2019
- “The New Tax Cuts and Job Act,” Columbus Urban League, Nov. 2018
- “The Tax Cuts and Job Act,” Columbus Business First, Nov. 2018
- “Tax Law Changes for Professionals,” Columbus Bar Association, Oct. 2018
- “Legal Essentials for Business Owners,” Columbus Metropolitan Library, Sep. 2018

AWARDS

- Selected to Ohio Rising Stars, 2020 – 2024
- AVVO Client Choice Award, 2018, 2019
- American Bar Association
 - Tax Committee Member
- Ohio State Bar Association
 - Tax Committee Member
- Ohio State Bar Association Advisory Council on Diversity Initiatives

CIVIC INVOLVEMENT

- The Childhood League Center Advisory Council
 - Vice Chair
- Bunker Labs
 - City Leader
- Legal Aid Society
 - Volunteer