

Paul Roth is the Firm Wide State and Local Tax Specialist and has over 20 years of experience. In this role, Paul consults on significant state and local tax planning or compliance issues for a variety of clients. Paul specializes in state and local taxation, including income, sales and use, property, unclaimed property. He provides strategic and tax planning services to a broad cross-section of businesses and individuals. The planning services he provides include nexus for income and sales tax, income apportionment, state and local audit

assistance, development of SOX compliant state and local tax procedures, state and local tax SOX testing, business transaction assistance, individual state tax planning, employment taxes and unclaimed property. The majority of Paul's experience has been in the construction, retail, manufacturing, wholesale distributing and nonregulated electricity generation industries.

Paul graduated from Indiana University with a Bachelor of Science degree in Accounting. Prior to joining Blue, Paul worked as a state and local tax consultant in the income tax accounting department of a publicly traded non-regulated electricity generation company. Paul also spent nine years with the Indianapolis office of a Big 4 firm serving as a senior manager in charge of their State and Local Tax Practice. Additionally, he served as an instructor in their national education program.