

Fred Nicely is a Senior Tax Counsel at COST. His role as Senior Tax Counsel extends to all aspects of the COST mission statement which is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities. Before joining COST, Fred served in the Ohio Department of Taxation for four years as *Deputy Tax Commissioner over Legal* and for the prior seven years as the Department's *Chief Counsel*. Fred's responsibilities at the Department included testifying before legislative committees, participating as an alternative delegate for Ohio at Streamlined Sales Tax Project meetings, and reviewing legal documents issued by the Department. Fred also has extensive experience in public utility tax law, having served as an administrator of the Department's public utility tax division. Fred's undergraduate degree in psychology (with a concentration in accounting) is from the Ohio State University. He obtained his MBA and JD from Capital University in Columbus, Ohio. He can be reached at (202) 484-5213; ([fnicely@cost.org](mailto:fnicely@cost.org)).