

## Publications

### It's Time to Update Your Tax Sharing Agreement – And If You Do Business in Ohio You'll Need a Second One

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**AUTHORED ARTICLE** | November/December 2014

Dave Froling and Jeffrey Miller, attorneys in the Vorys Columbus office and members of the tax group, co-authored an article titled “It’s Time to Update Your Tax Sharing Agreement – And If You Do Business in Ohio You’ll Need a Second One” for the November/December 2014 edition of the *Journal of Taxation and Regulation of Financial Institutions*. The article examines recent regulatory action taken by federal bank regulators coupled with recent legislative developments in Ohio requiring financial institutions to re-examine their tax sharing agreements in a new light.