

Publications

Ohio Supreme Court Decision on Bright-Line Domicile Creates Uncertainty Going Forward – Ohio’s Bright-Line Test Is Not So Bright

Related Attorneys

[David A. Froling](#)

Related Services

[Federal Taxation](#)

[State and Local Taxation](#)

AUTHORED ARTICLE | Fall 2015

Dave Froling and John Petzinger, attorneys in the Vorys Columbus office and members of the tax group, co-authored an article titled “Ohio Supreme Court Decision on Bright-Line Domicile Creates Uncertainty Going Forward – Ohio’s Bright-Line Test Is Not So Bright” for the Fall 2015 edition of the *Journal of State Taxation*. The article examines a recent Ohio Supreme Court ruling and offers valuable advice for taxpayers looking to terminate their residency status with Ohio.