

## Publications

### The Ohio Commercial Activity Tax: Audit Trends and Latest Developments

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Dave Froling and John Petzinger, attorneys in the Vorys Columbus office and members of the tax group, co-authored an article titled “The Ohio Commercial Activity Tax: Audit Trends and Latest Developments” for the Winter 2014 edition of the *Journal of State Taxation*. The article examines the Ohio Commercial Activity Tax (CAT), provided readers with current audit trends and the latest CAT development.