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Client Alert: Ohio Supreme Court Dismisses Taxpayer's Appeal for Failure to Specify Error

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On December 3, 2009, the Ohio Supreme Court issued a decision styled *Ohio Bell Tel. Co. v. Levin*, Slip Opinion No. 2009-Ohio-189, in which the Court addressed the sufficiency of Ohio Bell's notice of appeal to the Ohio Board of Tax Appeals ("BTA") to confer jurisdiction upon the Board. The decision is of special interest to all taxpayers and practitioners who seek administrative review of Ohio tax matters.

Click on the link below to download the December 8, 2009 *Client Alert* which discusses the Court's decision.