



Commercial Activity Tax

In 2005, the Ohio General Assembly enacted significant tax reform legislation that made many important changes to Ohio tax law, including the creation of the new commercial activity tax (CAT). Before that legislation was enacted, our attorneys were active in evaluating the CAT's potential impact on clients and in drafting and revising the CAT legislation. Since the CAT has become law, our attorneys have counseled many clients on matters related to the CAT, including transactional structuring, filing options and strategies, application of tax exemptions, deductions and credits, and evaluation of nexus and situsing issues. Our firm also has participated in the evaluating issues raised by the initial CAT statute and developing new legislative proposals to address those issues.

Although the CAT is a relatively new animal, our attorneys have the background and depth of knowledge that allow them to provide sound and strategic legal counsel to our clients on any CAT issue that may arise. Our firm prides itself on being a recognized leader in this area.

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