

# Publications

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

### Related Professionals

[David A. Froling](#)

### Related Services

[State and Local Taxation](#)

[Taxation](#)

**AUTHORED ARTICLE** | 12.1.2014

*Journal of State Taxation*

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.