# 2012 Guidebook to OHIO TAXES

Edward J. Bernert Andrew M. Ferris Contributing Editors



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# **Ohio Taxes Guidebook**

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#### **Ohio Taxes Guidebook:**

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Columbus office of the law firm of Baker Hostetler LLP He is a general tax practitioner with a focus in the area of state and local taxation He received his B S degree in Business from Miami University Oxford Ohio and his J D degree from the University of Cincinnati College of Law where he served as the Lead Articles Editor of the University of Cincinnati Law Review He is a frequent author and lecturer on state and local tax matters 2002 Guidebook to Ohio Taxes CCH Incorporated, CCH Tax Law Staff, 2001-12-01 Guidebook to Ohio Taxes 2016 Edward J. Bernert, Andrew M. Ferris, 2015-12-15 CCH s Guidebook to Ohio Taxes is the perfect resource for concise and reliable information for practitioners working with state taxation in Ohio Designed as a quick reference work the Guidebook presents succinct discussions of state and local taxes describing the general provisions of the respective tax laws and regulations and highlighting significant cases and administrative rulings This annual publication is useful to tax practitioners in state and multistate businesspersons and those who are obligated to file Ohio returns or who are required to deal with Ohio taxes Now in its 42nd edition this popular and authoritative Guidebook is the one source those involved with Ohio taxation need for timely and accurate answers in a convenient and accessible desktop format It presents concise coverage of the taxes of major interest including personal income tax corporation franchise income tax city income and school district income taxes sales and use tax estate tax Other Ohio taxes are summarized as well with particular emphasis placed on persons or transactions subject to tax exemptions basis and rate of tax and returns and payment A special section provides summaries of the provisions of the city income taxes of Akron Cincinnati Cleveland Columbus Dayton Toledo and Youngstown The rates return due dates and withholding return and payment dates of smaller Ohio cities levying taxes are also provided in special charts The Guidebook includes additional practical tips pointers and examples to practitioners by Edward J Bernert and Andrew M Ferris with the Columbus office of the law firm Baker Hostetler LLP This valuable commentary helps practitioners further apply the complex principles of Ohio tax law to specific practice situations For the user's convenience in deter Taxes, Guidebook To (2013) Edward J. Bernert, Andrew M. Ferris, 2012-12 CCH s Guidebook to Ohio Taxes is the perfect resource for concise and reliable information for practitioners working with state taxation in Ohio Designed as a quick reference work the Guidebook presents succinct discussions of state and local taxes describing the general provisions of the respective tax laws and regulations and highlighting significant cases and administrative rulings This annual publication is useful to tax practitioners in state and multistate businesspersons and those who are obligated to file Ohio returns or who are required to deal with Ohio taxes Now in its 40th edition this popular and authoritative Guidebook is the one source those involved with Ohio taxation need for timely and accurate answers in a convenient and accessible desktop format It presents concise coverage of the taxes of major interest including personal income tax corporation franchise income tax city income and school district income taxes sales and use tax estate tax Other Ohio taxes are summarized as well with particular emphasis placed on persons or transactions subject to tax exemptions basis and rate of tax and returns and payment A

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# Decoding **Ohio Taxes Guidebook**: Revealing the Captivating Potential of Verbal Expression

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