

# State + Local Tax

Our attorneys have experience guiding individuals and businesses, including non-profit organizations, through every level of local and state taxation – from registration to compliance to controversy.

## Our Services

- + **Real property tax:** provide representation before boards of revisions, the Board of Tax Appeals, Ohio courts, in the filing of real property tax exemption applications, and in exemption disputes
- + **Sales and use tax:** offer counsel regarding transaction structuring, exemption applications, nexus issues, state registration, tax compliance, and sales and use tax controversy
- + **Municipal income tax:** advocating for standardization of municipal taxes across Ohio
- + **Commercial activity tax (CAT):** achieve qualified distribution center certification; remain in compliance with CAT guidelines; offer assistance with exemption issues
- + **Ohio income tax:** work with businesses and their owners in resolving tax controversies minimizing tax liabilities, and in planning, establishing and changing residencies
- + **Employer tax withholding:** ensure our clients operate within state requirements; representation when tax disputes arise

## Our Clients

Our clients include every type of local and state taxpayer.

- + **Individuals**
- + **Estates**
- + **Trusts**
- + **Businesses:** from startups to established businesses in Ohio, as well as those moving to or expanding in Ohio
- + **National and multinational businesses of all sizes**
- + **State and local governments**
- + **Non-profit organizations**

## Contact Us

For more information on our local and state tax services, please contact Catherine Cunningham.

### Our Team

Catherine Cunningham, Director (614-462-5405)

Paul D. Ritter, Jr., Director  
Deb Appel, Paralegal  
Jean Boster-Zatezalo, Paralegal