

# Summary of Contents

Chapter 1.	Administrative Structure of Taxation in Ohio .....	1
Chapter 2.	Administrative and Judicial Review .....	5
Chapter 3.	Sales and Use Taxes .....	15
Chapter 4.	Real Property Taxes.....	125
Chapter 5.	Commercial Activity Tax (CAT) and Petroleum Activity Tax (PAT) .....	179
Chapter 6.	Personal Income Tax; Fiduciary Income Tax .....	215
Chapter 7.	Municipal Income Taxes .....	441
Chapter 8.	Public Utility Taxes .....	483
Chapter 9.	Corporation Franchise Tax, Pass-Through Entity Tax & Financial Institutions Tax.....	511
Chapter 10.	Economic Development Incentives.....	567
Chapter 11.	Personal Property Taxes .....	581
Chapter 12.	Estate Tax.....	583

## Table of Laws and Rules