

OHIO BOARD OF TAX APPEALS

National City Bank, Northeast,)	
c/o National City Corporation,)	CASE NO. 2003-A-1326
)	
Appellant,)	(CORPORATION FRANCHISE
)	TAX)
vs.)	
)	DECISION AND ORDER
Thomas M. Zaino, Tax Commissioner of)	
Ohio,)	
)	Affirmed on Appeal Dec. 6, 2006
Appellee.)	Ohio Supreme Court
)	

APPEARANCES: 111 Ohio St.3d 485, 2006-Ohio-6110

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Entered July 22, 2005

Ms. Margulies, Mr. Eberhart, and Mr. Dunlap concur.

This cause and matter came on to be considered by the Board of Tax Appeals upon a notice of appeal filed by the appellant (“National City”) from a final determination of the Tax Commissioner. In the determination, the commissioner considered appellant’s claims for refund, relating to corporate franchise tax years 1996-1997, and ultimately denied such claims.

The matter was submitted to the Board of Tax Appeals upon the notice of appeal, the statutory transcript certified to the board by the Tax Commissioner, the stipulation of facts¹ entered into by the parties, the testimony and evidence offered at the hearing before this board (in BTA No. 2003-A-1328), and the briefs of counsel.

Based upon the stipulation entered into by the parties hereto, we find that our determination in *National City Bank, Cleveland (n/k/a National City Bank), c/o National City Corporation v. Zaino*, BTA No. 2003-A-1328, issued this date, controls the outcome of the instant matter. Accordingly, it is the decision and order of the Board of Tax Appeals that the decision of the Tax Commissioner must be and hereby is affirmed.

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¹ The parties have agreed that “the ultimate adjudication and disposition of [BTA No. 2003-A-1328] shall control the outcome of” the instant matter.