

## Gross Receipts:

### Ohio: Lack of Sufficient Shipment Sourcing Data Barred Taxpayer's Claimed CAT Refunds

*Case No. 2020-53, 2020-54, Ohio BTA (9/13/23).* In a case involving a global designer, marketer, and wholesaler of apparel and handbags that ships products to Ohio-based distribution centers of major retailers and claimed to have erroneously paid Ohio commercial activity tax (CAT) on receipts for these goods, the Ohio Board of Tax Appeals (BTA) held that the company failed to show the goods at issue ultimately were received outside of Ohio. In doing so, the BTA explained that the data submitted by the taxpayer was "too far removed and reflected too narrow of a time frame to establish the goods shipped to Ohio during the tax period were ultimately received outside Ohio." The BTA also explained that while the data collection method used by the taxpayer "may be sufficient in other circumstances, we find that it falls short in this case," and thus the taxpayer did not meet its burden of establishing its right to underlying CAT refund claims. Please contact us with any questions.

**URL:** <https://ohio-bta.modria.com/download?BID=1215038>

— Dave Adler (Columbus)  
Managing Director  
Deloitte Tax LLP  
daadler@deloitte.com

Courtney Clark (Columbus)  
Partner  
Deloitte Tax LLP  
courtneyclark@deloitte.com

Paige Purcell (Columbus)  
Senior Manager  
Deloitte Tax LLP  
pfitzwater@deloitte.com

Matthew Culp (Columbus)  
Senior Manager  
Deloitte Tax LLP  
mculp@deloitte.com

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