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The Ohio Supreme Court Holds That the State May Not Apportion a Nonresident Shareholder's Dividend Distribution from an S Corporation's Accumulated Earnings and Profits

John A. Biek, co-chair of the Taxation practice group, authored the article "The Ohio Supreme Court Holds That the State May Not Apportion a Nonresident Shareholder's Dividend Distribution from an S Corporation's Accumulated Earnings and Profits" in the May-June 2017 issue of CCH's *Journal of Passthrough Entities*.

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