

The Supreme Court of Ohio

FILED

JUN 15 2016

CLERK OF COURT
SUPREME COURT OF OHIO

James B. & Tina D. Renacci

Case No. 2014-1893

v.

JUDGMENT ENTRY

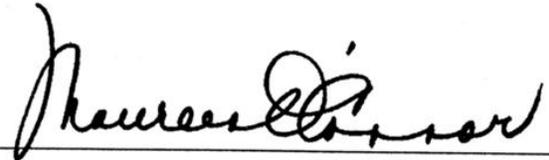
Joseph W. Testa, Tax Commissioner of Ohio

APPEAL FROM THE
BOARD OF TAX APPEALS

This cause, here on appeal from the Board of Tax Appeals, was considered in the manner prescribed by law. On consideration thereof, the decision of the Board of Tax Appeals is reversed and this cause is remanded to the tax commissioner with instructions that the double-interest penalty be refunded, along with any interest paid that was associated with that penalty, consistent with the opinion rendered herein.

It is further ordered that a mandate be sent to and filed with the Board of Tax Appeals.

(Board of Tax Appeals; No. 2012-1850)



Maureen O'Connor
Chief Justice