

General Business Tax Topics

Laura Stanley, Division Counsel,
CAT & Excise Taxes

Jack Lewis, Senior IT Manager,
Enterprise Management

Ron Pottorf, Executive Administrator,
Taxpayer Services/Compliance



Department of
Taxation

Commercial Activity Tax Changes Agenda

- Changes Effective in 2013
- CAT Credit Project
- Changes Effective in 2014
- Voluntary Disclosure Program

Changes Effective in 2013

We Have Moved....

- CAT, Excise & Energy Tax Divisions moved to the Northland facility in July.
- New Address:
 - 4485 Northland Ridge Blvd
 - Second Floor
 - Columbus, Ohio 43229
- Phone numbers remain the same.

Changes Effective in 2013

Am. Sub. H.B. 508 (129th G.A.)

- **Change to the Million Dollar Exclusion**
 - For tax periods beginning on 01/01/2013 and thereafter a taxpayer that pays on a quarterly basis will exclude the first \$1 million of taxable gross receipts on its first quarter return and carry-forward any unused portion of the exclusion amount to subsequent quarters within the same calendar year.

Ohio Getting Noticed

- ...“A story you don’t hear every day: Ohio returns taxpayer money” ...(from the Wall Street Journal, January 7, 2013
- Ohio’s policy is getting national attention.
- Codification of this policy is occurring in proposed H.B. 402 and S.B. 263 of the 130th General Assembly



Business Tax Credits/Refunds

- In order to assist taxpayers, ODT notifies taxpayers when they've made an overpayment and help them with the process of reclaiming their money.
- Issued approximately \$22M over all business taxes.
- Amounts for CAT are now automatically populated on the Ohio Business Gateway.
 - Effective 11/01/2013 if taxpayers file an **amended** return which results in a credit, ODT CAT Division will automatically generate and send them a refund form.

Changes Effective in 2014

Am. Sub. H.B. 59 (130th G.A.)

➤ **Mandatory Electronic filing**

- Effective 01/01/2014 all CAT taxpayers must file and pay electronically.
- If taxpayers are unable to file via the Ohio Business Gateway, Telefile will be available.
- Taxpayers may fill out form CAT FBP to request to file by paper but approvals will be handled on a case by case basis.

Changes Effective in 2014

Am. Sub. H.B. 59 (130th G.A.)

➤ Annual Minimum Tax (AMT) Tiered Structure

- Currently all CAT taxpayers pay an AMT of \$150 as it relates to their first \$1 million in taxable gross receipts.
- Beginning January 1, 2014 and thereafter, the AMT will become a tiered structure.
- Taxpayers will utilize its previous calendar year's taxable gross receipts to determine the current year's AMT.
- The tiered structure is as follows:

| <u>Taxable Gross Receipts</u> | <u>Annual Minimum Tax</u> | <u>CAT</u> |
|---|---------------------------|--|
| \$1 Million or less | \$150 | No Additional Tax |
| More than \$1 Million but less than or equal to \$2 Million | \$800 | 0.26% x (Taxable Gross Receipts - \$1 Million) |
| More than \$2 Million but less than or equal to \$4 Million | \$2,100 | 0.26% x (Taxable Gross Receipts - \$1 Million) |
| More than \$4 Million | \$2,600 | 0.26% x (Taxable Gross Receipts - \$1 Million) |

Changes Effective in 2014

Am. Sub. H.B. 59 (130th G.A.)

➤ Annual Minimum Tax (AMT) Tiered Structure (cont.)

➤ Important Notes

- Generally, persons with \$150,000 or less in taxable gross receipts are not subject to the CAT.
- The CAT rate of 0.26% remains unchanged and continues to apply to taxpayers with taxable gross receipts over \$1 million.

Voluntary Disclosure Program

- Taxpayers may avoid penalties for failing to file returns and for failing to pay liabilities timely, by voluntarily disclosing their liabilities
- Three Year Look-back
- Totals*:
 - Since its inception in May of 2009:
 - 1,032 Requests totaling \$29,634,769
 - In 2014:
 - 9 Requests totaling \$298,221

*as of January 31, 2014

Commercial Activity Tax

Questions?

Laura Stanley, Division Counsel,
CAT & Excise Taxes

Laura.Stanley@tax.state.oh.us

614-466-5764



Department of
Taxation

Ohio Department of Taxation

Digital Outreach Agenda

- Website (tax.ohio.gov)
- Mobile App (Check My Refund Status)
- The Finder (Lookup Sales Tax Rates)
- Facebook (Current News)
- Tax Alerts (News you are interested in)

Website (tax.ohio.gov)

The screenshot shows the Ohio Department of Taxation website. At the top left is the Ohio logo and the text "Department of Taxation". To the right is the URL "Ohio.gov" with links for "State Agencies" and "Online Services". Below this is a search bar and a Facebook icon. A dark red navigation bar contains the following menu items: Home, File, Forms, Individual, Business, Professional, Government, Researcher, and Contact. Below the navigation bar is a main content area with three columns: "Individuals", "Business", and "Tax Professional". Each column has a representative image and a list of services. To the right of the main content is a profile for Joseph W. Testa, Tax Commissioner, and a "News" section with a wireless charging icon and a headline about a 911 charge on wireless calling. At the bottom is a row of seven utility icons: FAQs, Online Services, Self Help eLibrary, Information Releases, Interest Calculator, Tax Alerts, and The Finder.

Ohio | Department of Taxation

Ohio.gov | State Agencies | Online Services

Home | File | Forms | Individual | Business | Professional | Government | Researcher | Contact

Individuals | Business | Tax Professional

Individuals

- **Filing Season Central**
- File Online: Income Taxes
- Pay On-Line
- Get a Form
- Check Refund Status
- School District Finder
- Military
- How Do I...
- Online Services

Business

- **NEW: 50% Small Business Tax Deduction**
- File Online: Ohio Business Gateway
- Pay On-Line
- Get a Form
- About Business Filing
- Tax Rate Lookup
- View Ohio Taxes
- Find Mailing Address
- How Do I...

Tax Professional

- Electronic Filing For Tax Preparers
- Taxpayer Representative Form (TBOR1)
- Software Developers
- View Ohio Taxes
- Laws/Rules/Ruling
- Tax Professional Assistance
- News Releases
- How Do I...

Joseph W. Testa
Tax Commissioner

News

911 Charge on Wireless Calling
On 01/01/14, all sales of prepaid wireless calling service are subject to wireless 911 charge.

File is open for busi

911 Charge on Wireless

Governor seeks law to

Transforming Ohio: Tax

NEW 50% SMALL BUSINESSES

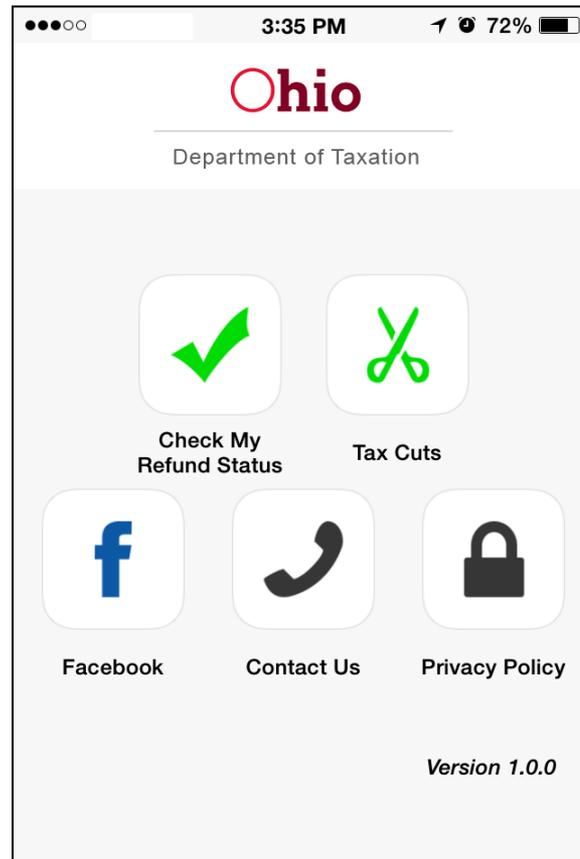
Financial Institutions

Return To Sender

FAQs | Online Services | Self Help eLibrary | Information Releases | Interest Calculator | Tax Alerts | The Finder

Mobile App

- New Mobile App for Checking Refund Status
- Available for Apple and Android Devices



Mobile App (continued)

4G 3:35 PM 72%

 Check My Refund Status

To obtain your refund status, personal information will be securely transmitted to us

SSN

Date of Birth

We need information on the 2013 return you are looking for

Income Tax

School District Tax

Is this for an amended return? No

Submit

4G 2:12 PM 85%

 Check My Refund Status

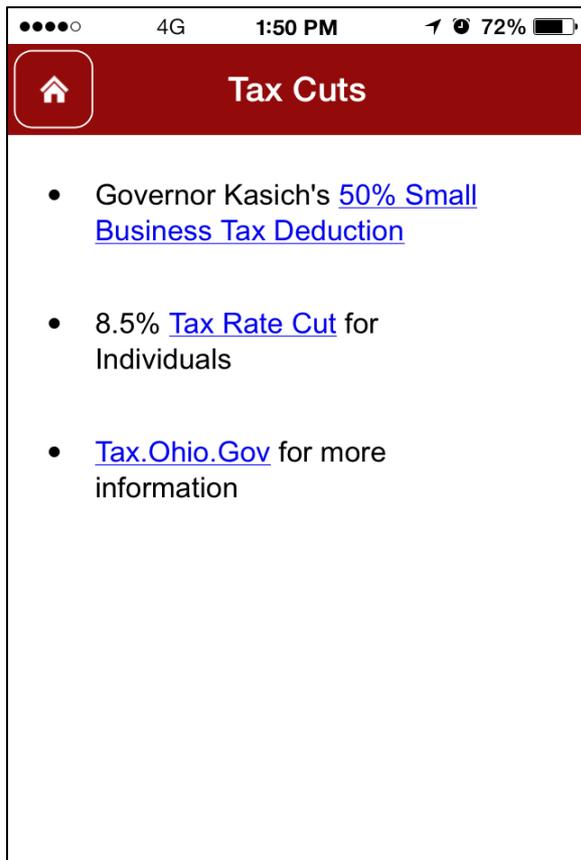
SSN: XXX-XX-1234 DOB: 6/21/1960

Return Type: Income Tax

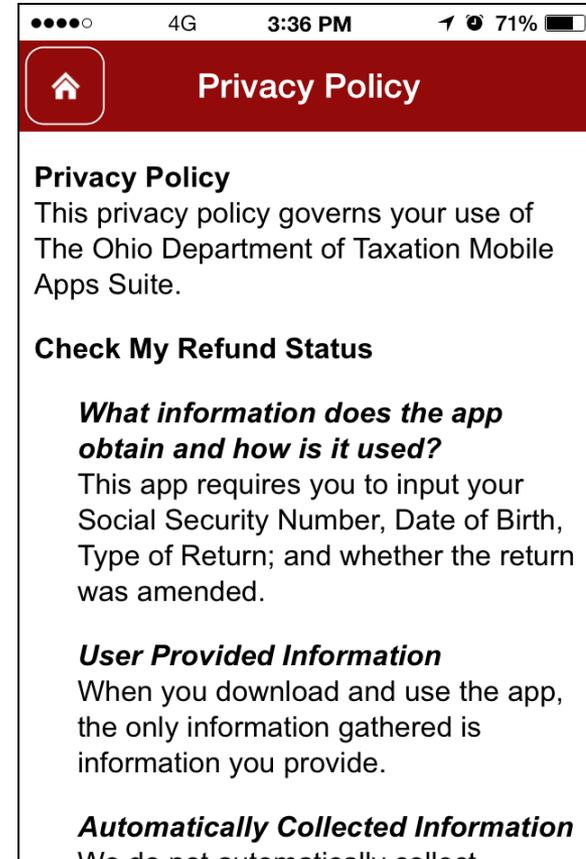
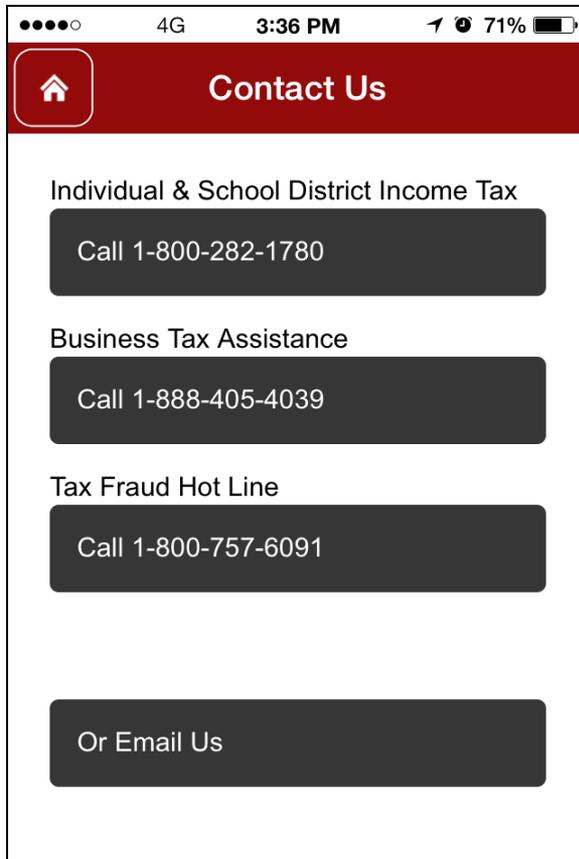
Your return was processed on 02/18/2014. Please allow 7 business days from the process date for the refund to be credited to your account. If the refund is not available after 7 business days, please check the refund status again for a release date.

OK

Mobile App (continued)



Mobile App (continued)



The Finder



Department of
Taxation

Ohio.gov | State Agencies | Online Services

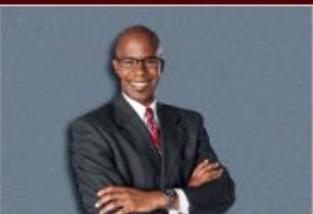


Home File Forms Individual Business Professional Government Researcher Contact

Individuals

Business

Tax Professional



- Filing Season Central
- File Online: Income Taxes
- Pay On-Line
- Get a Form
- Check Refund Status
- School District Finder
- Military
- How Do I...
- Online Services

- NEW: 50% Small Business Tax Deduction
- File Online: Ohio Business Gateway
- Pay On-Line
- Get a Form
- About Business Filing
- Tax Rate Lookup
- View Ohio Taxes
- Find Mailing Address
- How Do I...

- Electronic Filing For Tax Preparers
- Taxpayer Representative Form (TBOR1)
- Software Developers
- View Ohio Taxes
- Laws/Rules/Ruling
- Tax Professional Assistance
- News Releases
- How Do I...

Joseph W. Testa
Tax Commissioner



News



911 Charge on Wireless Calling

On 01/01/14, all sales of prepaid wireless calling service are subject to wireless 911 charge.

File is open for busi

911 Charge on Wireless

Governor seeks law to

Transforming Ohio: Tax

HEW 50% SMALL BUSINESS

Financial Institutions

Return To Sender



The
Finder

Welcome to Ohio's Tax Finder

Municipal Tax

School District Income Tax

Sales and Use Tax

Tax District Summary



FAQs



Online
Services



Self Help
eLibrary



Information
Releases



Interest
Calculator



Tax Alerts



The Finder



The Finder (continued)



The Finder > Streamlined Sales Tax > Lookup By Address > Results

Lookup By Address

The system has successfully matched the address you entered:

Input Address [\(Modify\)](#)

Address: 4485 Northland Ridge Blvd
Suite, Apt, Lot:
City: Columbus
State: Oh
Zip Code: 43229-

Found Address

Address: 4485 NORTHLAND RIDGE BLVD
Suite, Apt, Lot:
City: COLUMBUS
State: OH
Zip Code: 43229-5404
Physical City: COLUMBUS

Sales and Use Tax

Date of Sale: 2/21/2014

Franklin with transit

| Tax Entities | FIPS ? | Rate | Tax Calculation: ? | |
|--|------------------------|-------|------------------------------------|------------|
| State Of OHIO | 039 | 5.75% | Taxable Amount | \$1,000.00 |
| FRANKLIN County (25) ? | 049 | 1.25% | Tax | \$75.00 |
| COTA | 25000 | 0.50% | | |
| Total: 7.50% | | | Total with Tax: \$1,075.00 | |

Reference Number: 0214-343169 [?](#)

Facebook

Ohio Department of Taxation | Ohio.gov State Agencies | Online Services

Home File Forms Individual Business Professional Government Researcher Contact

Individuals Business Tax Professional

Joseph W. Testa Tax Commissioner

News

- 911 Charge on Wireless Calling
- Governor seeks law to
- Transforming Ohio: Tax
- NEW 50% SMALL BUSINESSES
- Financial Institutions
- Return To Sender

FAQs Online Services Self Help eLibrary Information Releases Interest Calculator Tax Alerts The Finder



Facebook (Continued)

Ohio Department of Taxation - Columbu... +

https://www.facebook.com/OhioDepartmentOfTaxation

Jack tax.ohio.gov tax DNN Login Logout FormsAdmin HelpFiles Tax Alert Tax Alert2 TAX-i SharePoint

facebook

Email or Phone

Password

Log In

Keep me logged in [Forgot your password?](#)

Ohio Department of Taxation is on Facebook.

To connect with Ohio Department of Taxation, sign up for Facebook today.

[Sign Up](#) [Log In](#)



Ohio Department of Taxation

204 likes · 14 talking about this

Government Organization
File your personal income or business taxes <http://www.tax.ohio.gov/File.aspx>

About

Photos

Likes **204**

Tax Alerts

The screenshot shows the Ohio Department of Taxation website. At the top left is the Ohio logo and the text "Department of Taxation". To the right is the URL "Ohio.gov State Agencies | Online Services" and a search bar. Below the search bar are social media icons for a magnifying glass and Facebook. A dark red navigation bar contains the following links: Home, File, Forms, Individual, Business, Professional, Government, Researcher, and Contact. Below this is a section with three columns: "Individuals", "Business", and "Tax Professional", each with a representative image and a list of services. To the right of this section is a profile for Joseph W. Testa, Tax Commissioner, with his photo. Below the profile is a "News" section with a wireless signal icon and a smartphone image, followed by a news item titled "911 Charge on Wireless Calling". At the bottom of the page is a row of icons for various services: FAQs, Online Services, Self Help eLibrary, Information Releases, Interest Calculator, Tax Alerts (circled in red with a red arrow pointing to it), and The Finder.

Ohio Department of Taxation

Ohio.gov State Agencies | Online Services

Home File Forms Individual Business Professional Government Researcher Contact

Individuals Business Tax Professional

Joseph W. Testa
Tax Commissioner

News

911 Charge on Wireless Calling

On 01/01/14, all sales of prepaid wireless calling service are subject to wireless 911 charge.

File is open for busi

911 Charge on Wireless

Governor seeks law to

Transforming Ohio: Tax

NEW 50% SMALL BUSINESSES

Financial Institutions

Return To Sender

FAQs Online Services Self Help eLibrary Information Releases Interest Calculator Tax Alerts The Finder

Tax Alerts (Continued)

Subscribe to Tax Alerts

New Subscribers

Check the boxes of the Tax Alerts that you would like to receive, and then click [Subscribe] at the bottom of the page.

- Criminal Investigations
- Commercial Activity Tax (CAT)
- Corporation Franchise Tax
- Employer Withholding Tax
- Estate Tax
- Excise Tax - Motor Fuel (including IFTA)
- Excise Tax - Tobacco (including MSA)
- Financial Institutions Tax
- Excise Taxes - Other
- Individual Income Taxes (including trusts, estates and school district)
- Military Ohio
- News Releases
- Pass-Through Entity Tax
- Personal Property Taxes (including dealers and public utility)
- Petroleum Activity Tax (PAT)
- Ohio Business Gateway (OBG)
- Real Property Tax
- Research Statistics
- Sales and Use Taxes

Email Address

Tax Alerts (Continued)

Ohio Virtual Tax Academy - Registration / Curriculum

Ohio Department of Taxation <OHTaxAlert@tax.ohio.gov>

Sent: Thu 2/6/2014 3:23 PM

To: Lewis, Jack



Tax Alert - Ohio Virtual Tax Academy

You are invited to the [Ohio Department of Taxation's](#) first Virtual Tax Academy! This *free* educational webinar will be held on Wednesday, March 5th from 8:15 a.m. to 12:15 p.m., and will cover a variety of pertinent [tax-related topics](#).

During the online webinar senior staff members will be presenting information ranging from Ohio's new small business tax cut, to changes in the Commercial Activity Tax (CAT), to how you can best prepare for a tax audit. The course content also qualifies for both CLE and CPE continuing education credits. There is no cost to attend and the Ohio Virtual Tax Academy is open to anyone, just [CLICK HERE](#) to register!

Thank you for using the Ohio Tax Alert tax notification system.

You may unsubscribe from this list or change your subscription choices at any time by visiting OHTAXalerts or [Click Here](#).

ODT Digital Outreach

Questions?

Jack T. Lewis, Enterprise
Management

Jack.Lewis@tax.state.oh.us

614.995.0332

Ohio's Dissolution Process and How to Close your Business

- Changes to Ohio's Dissolution Process
- General Dissolution Requirements with ODT
- Domestic For-Profit Corporation Requirements
- Foreign and Non-Profit Corporation Requirements
- Mergers, Consolidations or Conversions
- How to Close your Business Tax Accounts with ODT

Changes to Ohio's Dissolution Process

How do the changes to the dissolution process impact my business?

- These changes only impact your business if you are formed as a corporation.
- Most of these changes only impact “domestic for-profit corporations”.
- “Domestic” corporation means it is incorporated under Ohio law.
- “Foreign” corporation means it is incorporated under another state’s law (e.g. New York, Delaware, Nevada, etc.)
- See ORC section 1701.86 (H)(2)

General Dissolution Requirements with ODT

- If you are a corporation and you are closing your business, selling your business or reorganizing it into another entity, you must file Form D5 with the Ohio Department of Taxation (ODT).
- “Corporations” include either domestic or foreign for-profit and non-profit corporations.
- When completing Form D5, you will indicate on item #3 which of the two methods you are selecting to dissolve/surrender your Ohio charter or license.
 - Certificate of Tax Clearance
 - Affidavit

D5 – Selecting Dissolution/Surrender Method



Department of Taxation

Taxpayer Services/Dissolution Unit
P.O. Box 182382
Columbus, OH 43218-2382

D5
Rev. 11/13

Notification of Dissolution or Surrender

All corporations seeking a dissolution or surrender must submit this form to the Ohio Department of Taxation at least 30 days prior to the date that the corporation intends to file for dissolution/surrender with the Ohio Secretary of State. A Certificate of Tax Clearance will not be issued until all taxes/fees administered by the tax commissioner are filed and paid. See the instructions starting on page 3 before completing.

1. Name of corporation _____
(as recorded with the Ohio Secretary of State)

DBA (if applicable) _____

Address _____

Federal employer identification no. _____ Ohio charter/license no. _____

Date qualified in Ohio _____ Incorporation date _____ State of incorporation _____

2. Select corporation type:

Domestic For-Profit Domestic Nonprofit Domestic Nonprofit Agricultural Cooperative

Foreign For-Profit Foreign Nonprofit Foreign Nonprofit Agricultural Cooperative

3. Select dissolution/surrender method: Certificate of Tax Clearance Affidavit
(Domestic for-profit must select Certificate of Tax Clearance)



Domestic For-Profit Corporation Requirements:

- If you are a domestic for-profit corporation, you must select the “Certificate of Tax Clearance” (Certificate) method. (New Requirement)
- Upon receipt of Form D5, ODT reviews all of your ODT tax-type accounts to determine if all taxes and fees are filed and paid.
- If ODT determines that all taxes are not filed and paid, you will be notified on how to resolve this matter.

Domestic For-Profit Corporation Requirements:

- The Certificate will be issued to the corporation once ODT has determined that all taxes and fees administered by ODT are filed and paid.
- The Certificate must be filed with the Ohio Secretary of State (SOS) when you file your dissolution documents with the SOS. (Note: this method is a requirement for domestic for-profit corporations).

Foreign and Non-profit Corporation Requirements:

- If you are a foreign or non-profit corporation, you may still select either method (the Certificate vs. “Affidavit” method) to dissolve/surrender your Ohio charter or license.
- Most choose the “Affidavit” method because it expedites the dissolution process.
- Filing Form D5 with ODT serves as proper notification to ODT of your intent to dissolve/surrender your Ohio charter or license under the “Affidavit” method.
- Upon receipt of Form D5, ODT performs the same review as previously described above to determine if all taxes and fees are filed and paid.
- If ODT determines that all taxes are not filed and paid, you will be notified on how to resolve the matter; however, you may still proceed with the filing of your dissolution documents with the SOS.

What if I have a Domestic For-Profit Corporation and I am Involved in a Merger, Consolidation or Conversion?

- In some situations a domestic for-profit corporation that is dissolving as a result of a merger, consolidation or conversion, must also obtain a Certificate of Tax Clearance from ODT.
- Obtaining this Certificate is only required if the surviving entity is not a corporation that is registered with the SOS. (e.g. a domestic for-profit corporation merges into an Ohio LLC).
- The domestic for-profit corporation would file the Certificate with the SOS when they file the merger documents with the SOS.

Ohio News Releases

Oct 7, 2013 and Nov 27, 2013



Department of
Taxation

Ohio.gov | [State Agencies](#) | [Online Services](#)



- Home
- File
- Forms
- Individual
- Business
- Professional
- Government
- Researcher
- Contact

- Helpful Resources**

 - Tax Data Series
 - Informative Documents
 - Publications
 - Distributions & Reimbursements
 - Revenue Accounting
 - Personal Property Tax
 - Public Utility Property
 - Other Agency Contacts
 - News Releases

| Ohio News Releases | |
|--|------------|
| Title | Date Sent |
| Tax Commissioner Delivers New Era of Service for Business Taxpayers (PDF) | 2/12/2014 |
| Ohio Virtual Tax Academy (PDF) | 2/6/2014 |
| Ohio Small Business Tax Deduction (PDF) | 1/21/2014 |
| Information Release December 2013 ST 2007-04 Sales of Motor Vehicles to Nonresidents of Ohio(PDF) | 1/6/2014 |
| Tax Alert: Ohio Domestic For-Profit Corps Involved in a Merger, Consolidation, or Conversion (PDF) | 11/27/2013 |
| Ohio Accelerates Returns Of Tax Refunds To Businesses (PDF) | 11/21/2013 |
| Tax Alert Corporate Dissolution Law change in Ohio (PDF) | 10/7/2013 |
| Ohio's Newly Approved Two-Year State Budget Tax Law Changes (PDF) | 7/1/2013 |
| Restaurants and Other Food Vendors (PDF) | 6/20/2013 |
| Ohio Estate Tax ends for dates of death on or after January 1, 2013, changing various requirements (PDF) | 12/20/2012 |
| CALLING FOR CANDIDATES (PDF) | 12/20/2012 |
| Ohio Reminds Shoppers of Use Tax Obligation When Purchasing Untaxed Items (PDF) | 11/21/2012 |
| Ohio extends CAT filing deadline to assist businesses impacted by Hurricane Sandy (PDF) | 11/13/2012 |
| Excise Tax Alert Re: Alcoholic Beverage Tax: Attention Beer Suppliers (PDF) | 8/17/2012 |
| The Department of Taxation has issued an information release regarding roll-your-own tobacco machines, which provides guidance to taxpayers after the recent passage of federal legislation. (PDF) | 7/30/2012 |
| Department of Taxation issues clarification re: Effective Dates for proposed rule on electronic filing and payment of consumer's use tax (PDF) | 7/10/2012 |

How to Close your Business Tax Accounts with ODT Regardless of your Entity Type

- **Sales & Use Tax**
- **Employer & School District Withholding Tax**
- **Commercial Activity Tax**

Closing Your Business



Department of
Taxation

[Ohio.gov](#) [State Agencies](#) | [Online](#)



Home

File

Forms

Individual

Business

Professional

Government

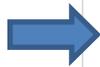
Researcher

Contact

Closing a Business with the Ohio Department of Taxation

Business Links

- [Ohio Business Gateway](#)
- [File Other Business Taxes](#)
- [Information Releases](#)
- [Vendors License](#)
- [Register for Taxes](#)
- [Sales and Use](#)
- [Additional Business Resources](#)
- [Commercial Activity Tax \(CAT\)](#)
- [OBG Self Help eLibrary](#)
- [How Do I...](#)



There are certain tax responsibilities that must be followed when closing a business in Ohio. The following is provided to assist you in this process with the various business taxes. Businesses may also have additional obligations that need to be completed with other [Ohio governmental agencies](#).

The requirements for dissolution of a domestic, for-profit corporation in Ohio have changed.

Revised Code section 1701.86(H)(2) has been changed, effective September 29, 2013, and requires that **domestic for-profit corporations** must first obtain a Certificate of Tax Clearance from the Department of Taxation in order to voluntarily dissolve and file a Certificate of Dissolution, Form 561, with the Secretary of State. Domestic for-profit corporations may no longer submit an affidavit in lieu of the Certificate of Tax Clearance.

To obtain the Certificate of Tax Clearance, corporate taxpayers must submit **Form D5** "Notification of Dissolution or Surrender" to the Department after all applicable final returns are filed. The Department will then review all business tax accounts associated with the corporation to determine if there are any outstanding tax liabilities or filings. *All* outstanding tax liabilities or filings need to be filed and/or paid before a Certificate of Tax Clearance will be issued.

For corporations dissolving under Revised Code sections 1702 (nonprofit corporations) or 1703 (foreign

Requirements for Closing Sales and Use Tax Accounts with ODT

- A business with a vendor's license is required to file a final sales tax return (UST 1) and pay the tax due within 15 days of the last day of business.
- The vendor's license can be closed while filing the final UST 1 through the Ohio Business gateway by selecting "Cancel my account" or through the TeleFile system.
- If the final UST 1 was previously filed, form ST 3C can be used to request a date of cancellation.

Requirements for Closing Employer/School District Withholding Tax Accounts with ODT

- Complete form IT WHC, Change of Ohio Employer Name, Address or Status. This form may also be filed online through Ohio Business Gateway.
- File IT 941, Ohio Employer's Annual Reconciliation and SD 141, Ohio School District Employer's Annual Reconciliation, within 15 days after the discontinuation of business. These returns may also be filed online through Ohio Business Gateway.
- EFT filers must file IT 942 (not the IT 941), Ohio Employer's 4th Qtr/Annual Reconciliation, through Ohio Business Gateway.
- If the business has more than 250 employees, form IT 3 and all W-2s are required to be filed within 60 days from the last date of payroll.

Requirements for Closing Commercial Activity Tax Accounts with ODT

- Taxpayers with < \$150,000 in taxable gross receipts , cancel your CAT account before May 10th of the current calendar year.
- Reason: Avoids being subject to the annual minimum tax.
- Cancel your CAT account using form CAT CR. Available on ODT's website or on Ohio Business Gateway.
- If you are a combined or consolidated elected taxpayer group, cancel your CAT account by completing form CAT CR. It may be necessary for the group to remain intact if some of the members remain subject to CAT.
- The taxpayer is required to file and pay all tax periods through the cancellation date.

Final Thoughts in Closing your Business:

- Regardless of whether you formed your business as a corporation, partnership, LLC, sole proprietorship, etc., there are important steps for you to follow when you close your business.
- Please follow these steps closely to ensure you resolve all tax matters timely and correctly.
- Contact Information:

Ohio Department of Taxation
Taxpayer Services/Tax Release Unit
P.O. Box 182382
Columbus, OH 43218-2382
Email: dissolution@tax.state.oh.us
Fax #: 1-206-984-0378

For Overnight Delivery Only:

Ohio Department of Taxation
Taxpayer Services/Tax Release Unit
4485 Northland Ridge Blvd
Columbus, OH 43229

Telephone Inquiries: 1-888-405-4039

Ohio's Dissolution Process

Questions?

Ron Pottorf, Executive Administrator,
Taxpayer Services/Compliance

Ron.pottorf@tax.state.oh.us

614-466-2425