

The requirements for dissolving a corporation in Ohio have changed for domestic for-profit corporations and other related updates on the dissolution process.

Ohio Revised Code section 1701.86(H)(2) has changed, effective September 29, 2013, to require **domestic for-profit corporations** to first obtain a Certificate of Tax Clearance (Certificate) from the Department of Taxation (Department) in order to voluntarily dissolve with the Ohio Secretary of State. Once the corporation obtains the Certificate from the Department, the Certificate must be provided to the Secretary of State when filing for dissolution. Domestic for-profit corporations may no longer submit an affidavit in lieu of the Certificate when filing for dissolution with the Secretary of State's office.

To obtain the Certificate, the corporation must submit the Notification of Dissolution or Surrender, **Form D5**, to the Department after all applicable tax returns are filed and all liabilities and fees are paid. The Department will then review all business tax accounts associated with the corporation to verify that all tax returns have been filed and all liabilities and fees have been paid. If the Department ascertains that there are any additional outstanding tax liabilities and fees owed or any tax returns that have not been filed, a notice will be sent to the corporation detailing what is owed. All outstanding tax liabilities and fees or filings that are due and detailed in this notice must be filed and paid with certified checks or money orders before a Certificate will be issued.

For corporations dissolving under Revised Code sections 1702 (nonprofit corporations) or 1703 (foreign corporations), the requirements for dissolution have not changed. These corporations are still required to submit Form D5 to the Department indicating whether they are dissolving/surrendering their license using the "certificate method" (obtaining from the Department a Certificate) or the "affidavit method" (submitting an affidavit in lieu of obtaining a Certificate). Additionally, these corporations must submit any outstanding filings or payments of outstanding tax liabilities and fees with certified checks or money orders.

Regardless of whether the corporation is a domestic for-profit corporation that is required to obtain a Certificate from the Department in order to dissolve, or a nonprofit corporation or a foreign corporation choosing the "certificate method" or the "affidavit method" in order to dissolve, the corporation must submit Form D5 to the Department (see email and mailing addresses below) at least 30 days prior to the date the corporation intends to file for dissolution/surrender with the Secretary of State's office.

Mailing Address:

Ohio Department of Taxation
Taxpayer Services Division/Tax Release Unit
PO Box 182382
Columbus, OH 43218-2382

Street Address (for overnight delivery ONLY):

Ohio Department of Taxation
Taxpayer Services Division/Tax Release Unit
4485 Northland Ridge Blvd.
Columbus, OH 43229-6596

Email Address: Dissolution@tax.state.oh.us

Phone: 1-888-405-4039

Fax: 1-206-984-0378