

NEW PROCEDURE: Ohio domestic for-profit corporations involved in a merger, consolidation, or conversion.

Similar to the changes made to the dissolution process effective September 29, 2013, in some situations a **domestic for-profit corporation** that is dissolving as a result of a merger, consolidation, or conversion will need to obtain a Certificate of Tax Clearance from the Ohio Department of Taxation (Department). If a domestic for-profit corporation enters into a merger, consolidation, or conversion transaction and the new or surviving entity is **not** a corporation that is an Ohio chartered or foreign licensed corporation that is registered with the Ohio Secretary of State, then the domestic for-profit corporation must first obtain a Certificate of Tax Clearance from the Department prior to the merger, consolidation, or conversion. Examples of situations where a domestic for-profit corporation would be required to obtain a Certificate of Tax Clearance from the Department, include but are not limited to the following:

- A domestic for-profit corporation merges into a domestic LLC,
- A domestic for-profit corporation converts into a foreign LLC, and
- A domestic for-profit corporation consolidates into a foreign corporation that is **not** registered to do business in Ohio with the Ohio Secretary of State.

Once the domestic for-profit corporation obtains the Certificate of Tax Clearance from the Department, the Certificate of Tax Clearance must be provided to the Ohio Secretary of State when filing the documents for merger, consolidation, or conversion with the Ohio Secretary of State's office.

Alternatively, the following exceptions are examples of situations where a domestic for-profit corporation would **not** be required to obtain a Certificate of Tax Clearance from the Department:

- A domestic for-profit corporation converts into a foreign licensed corporation that is registered to do business in Ohio with the Ohio Secretary of State, and
- A domestic for-profit corporation that merges into another Ohio chartered domestic for-profit corporation.

For those domestic for-profit corporations that are required to obtain a Certificate of Tax Clearance from the Ohio Department of Taxation that are dissolving as a result of a merger, consolidation, or conversion, 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. Please submit Form D5 to the Department (see the Department's email and mailing address below) at least 30 days prior to the date the corporation intends to file the documents for merger, consolidation, or conversion with the Ohio Secretary of State's office. Upon receipt of Form D5, the Department will 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 of Tax Clearance will be issued.

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