



Department of
Taxation

Administrative Journal Entry

Office of the Tax Commissioner
30 E. Broad St., 22nd Floor
Columbus, Ohio 43215

Date: DEC 17 2012

In the matter of Waiver of reporting)
requirements for REITs, RICs and)
REMICs for corporation franchise)
tax year 2013 and dealer in intangibles)
return year 2013)

The reporting requirements with respect to real estate investment trusts, regulated investment companies, and real estate mortgage investment conduits are set forth in division (C) of section 5733.09 of the Ohio Revised Code. This division reads, in part, as follows:

By the last day of March of the tax or return year the entity shall submit to the tax commissioner the name of the entity with a list of the names, addresses, and social security or federal identification numbers of all investors, shareholders, and other similar investors who own any interest or invested in the entity during the preceding calendar year.

Pursuant to the authority vested in him under Title 57 of the Ohio Revised Code, the Tax Commissioner hereby waives the reporting requirements for:

1. real estate investment trusts as defined by section 856 of the Internal Revenue Code;
2. regulated investment companies as defined by section 851 of the Internal Revenue Code; and
3. real estate mortgage investment conduits as defined by section 860D of the Internal Revenue Code.

The reporting requirement is not waived if, during any portion of the calendar year, (i) at least twenty percent of the equity interest of such entity is directly and/or indirectly owned, on a cumulative basis, by a person and/or by that person's related members as defined in section 5733.042 of the Ohio Revised Code and (ii) that person or any of that person's related members is an entity other than a real estate investment trust whose equity interests are publicly traded or a trust whose beneficial interests are publicly traded.

Pursuant to the authority vested in him under Title 57 of the Ohio Revised Code, the Tax Commissioner hereby extends until June 15, 2013 the due date for submitting the required information. Entities not exempt from the reporting requirement shall submit the information to the following address:

Ohio Department of Taxation
REIT-RIC-REMIC Report
P.O. Box 2619
Columbus, OH 43216-2619

Taxpayers having questions about this matter should contact the Department of Taxation at telephone number (888) 405-4039.

Joseph W. Testa
Tax Commissioner