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

Administrative Journal Entry

Date: OCT 29 2009

In the Matter of Waiver of)
"notice of S election" reporting)
requirements for S corporations for)
corporation franchise tax year 2010)

This day the Tax Commissioner came on to consider the waiver of the reporting requirement set forth in division (B) of section 5733.09 of the Ohio Revised Code with respect to S corporations. This division reads as follows:

> *A corporation that has made an election under subchapter S, chapter one, subtitle A, of the Internal Revenue Code for its taxable year under such code is exempt from the tax imposed by section 5733.06 of the Revised Code that is based on that taxable year.*
>
> *A corporation that makes such an election shall file a notice of such election with the tax commissioner between the first day of January and the thirty-first day of March of each tax year that the election is in effect.*

Being fully advised in the premises and of the authority vested in him under Title 57 of the Ohio Revised Code, the Tax Commissioner hereby waives for corporation franchise tax year 2010 this notice of election reporting.

Taxpayers having questions about this matter should contact the Department of Taxation at telephone number 1-888-405-4039.

Richard A. Levin/atm

Richard Levin
Tax Commissioner