Reset Form

Ohio | Department of Taxation
P.O. Box 182857
Columbus, OH 43218-2857

FT COM
Rev. 3/06

Tax Year

Request for Permission to File or to Amend a Combined Corporation Franchise Tax Report

Name of Ohio taxpayer corporation making request _____

Mailing address _____

_____

Federal employer identification number (FEIN)

Ohio franchise tax IDnumber Ohio charter number

Name of individual to contact concerning this request _____

Telephone number _____ Fax number _____

Who must file form FT COM:

In order to receive tentative permission to file a combined Ohio franchise tax report, an Ohio taxpayer corporation (the "lead" corporation) must file Ohio form FT COM to:

1. Add additional franchise taxpayers to a previously existing Ohio franchise tax combined group, or
2. Delete franchise taxpayers from a previously existing Ohio franchise tax combined group, or
3. Include in an Ohio franchise tax combined group pursuant to Ohio Revised Code section (R.C.) 5733.052(A) a corporation that is not subject to the franchise tax.

Form FT COM is not required if:

1. Two or more Ohio taxpayer corporations timely "elect" to file a combined Ohio Corporation FranchiseTax Report pursuant to R.C. section 5733.052(B) (see the department's information release dated May 15,1991); or
2. A corporation is no longer eligible to be included in a previously existing Ohio franchise tax combined group because of a merger, withdrawal, dissolution or change in ownership.

How to file Ohio form FT COM:

Ohio form FT COM must be filed by the lead corporation along with its Ohio Corporation FranchiseTax Report reflecting the requested combination (also attach Ohio form FT HELP). Please attach the following information on a separate sheet:

1. A list of the new corporations to be included in, or existing corporations to be deleted from, the Ohio franchise tax combined group:
   a) Name of corporation
   b) Address
   c) Federal employer identification number (FEIN)
   d) Ohio franchise tax ID number
   e) Ohio charter number
2. Fully explain the ownership percentage of voting stock that exists among the corporations in the Ohio franchise tax combined group (attaching Ohio form FT OTAS will satisfy this requirement).
3. Fully explain the reasons why the requested combination more properly reflects the income of the corporations in the requested combination. (See the department's information release dated June 23, 2000.)

Upon receipt of form FTCOM, the Corporation FranchiseTax Audit Division will review your request for tentative approval, pending audit. If a refund is requested as a result of this requested combination, please attach Ohio form FT REF, Request for Corporation FranchiseTax Refund.