



**Department of
Taxation**

Tax Release Unit
P.O. Box 182382
Columbus, OH 43218-2382

D5
Rev. 4/17

Notification of Dissolution or Surrender

All corporations seeking a dissolution, surrender, consolidation, merger or conversion must submit this form to the Ohio Department of Taxation at least 30 days prior to the date the corporation intends to file with the Ohio Secretary of State. A Certificate of Tax Clearance will not be issued until all taxes/fees administered by the tax commissioner are filed and paid. Review the notification of dissolution or surrender instructions before completing.

1. Name of corporation _____
(as recorded with the Ohio Secretary of State)

DBA (if applicable) _____

Address _____

FEIN _____ Ohio charter/entity no. _____

Date qualified in Ohio _____ Incorporation date _____ State of incorporation _____

2. Select corporation/entity type:

☐ Domestic For-Profit ☐ Domestic Nonprofit ☐ LLC

☐ Foreign For-Profit ☐ Foreign Nonprofit ☐ Domestic/Foreign Nonprofit Agricultural Cooperative

3. Select dissolution/surrender method: ☐ Certificate of Tax Clearance ☐ Affidavit
(Domestic for-profit corporations must select Certificate of Tax Clearance)

4. Select reason for dissolution/surrender: ☐ Consolidation ☐ Conversion ☐ Dissolution/Surrender
☐ Merger ☐ Other _____

5. Date Ohio business activity ceased or will cease (mm/dd/yy): _____

Ending date of last payroll subject to Ohio withholding (mm/dd/yy): _____

Date corporation intends to dissolve its Ohio charter/license (mm/dd/yy): _____

6. Type of business activity/product sold: _____ NAICS code: _____

7. Name, address, telephone and fax number of person to whom inquiries may be made. If this is a representative, please include a Declaration of Tax Representative (Ohio TBOR 1):

8. Select each tax applicable to this corporation and provide information requested. See section 3 of the instructions for information on how to close certain accounts with the Ohio Department of Taxation:

Tax Type	Ohio Account No.	Date Final Return Filed
<input type="checkbox"/> Commercial activity tax		
<input type="checkbox"/> Consumer use tax/direct pay permit		
<input type="checkbox"/> Corporation franchise tax		
<input type="checkbox"/> Employer withholding tax		
<input type="checkbox"/> Excise/energy taxes (motor fuel, alcohol, tobacco, public utility)		
<input type="checkbox"/> Financial institutions tax (also see #9 on page 2)		

<input type="checkbox"/> Sales tax/sellers use tax		
<input type="checkbox"/> School district employer withholding tax		
<input type="checkbox"/> Wireless 9-1-1- fee		
<input type="checkbox"/> Other (list tax type) _____		

(Include an additional sheet if necessary)

9. If you file the financial institution tax as part of a group, provide the name and FIT account number of the reporting member:

10. Name, address, FEIN and Ohio charter/license number of the entity (if any) that is continuing the business activities of the dissolving corporation:

11. List any matters pending with the Ohio Department of Taxation, such as petitions for reassessment, requests for refunds, etc. and list any appeals to the Board of Tax Appeals:

12. Identify the person and mailing address where the Certificate of Tax Clearance should be sent (if different from response #7). If this is a representative, include an Ohio TBOR 1:

13. List each officer's and director's name, address and SSN (include additional list if necessary):

Name and Title	Home Address	SSN

14. **I declare and affirm, under penalties provided by law, that this application has been examined by me and the statements contained therein are true to the best of my information, knowledge and belief.** By my signature, as an officer of the corporation or as the person who will execute the dissolution/surrender, I (i) acknowledge that all of my tax accounts with the Ohio Department of Taxation will be closed as of the date provided in section 5 (the latter of last day of business or last day of payroll); (ii) acknowledge that the dissolution/surrender does not relieve the corporation for payment of all taxes/fees administered by and required to be paid to the tax commissioner; and (iii) acknowledge, if the corporation is a domestic nonprofit corporation organized under Ohio Revised Code (R.C.) chapter 1702 or a domestic nonprofit agricultural cooperative organized under R.C. chapter 1729, the applicability of R.C. sections 1702.55 and 1729.25, respectively.

Name

Signature

Title

Date

Send or e-mail the completed and signed form to:

Ohio Department of Taxation
Tax Release Unit
P.O. Box 182382
Columbus, OH 43218-2382

E-mail: dissolution@tax.state.oh.us

Fax number: 1-206-984-0378

For overnight delivery ONLY:

Ohio Department of Taxation
Tax Release Unit
4485 Northland Ridge Blvd.
Columbus, OH 43229

Telephone inquiries: 1-888-405-4039