



**Department of Taxation**

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

D5  
Rev 1/2022

### 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)

Address \_\_\_\_\_

FEIN \_\_\_\_\_ Ohio charter/entity no. \_\_\_\_\_

Type of business activity/product sold: \_\_\_\_\_

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. LLC select Affidavit.)

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

5. Converting/Merging entity that is continuing the business activities:

Name \_\_\_\_\_

Address \_\_\_\_\_

FEIN \_\_\_\_\_ Ohio Charter/entity no. \_\_\_\_\_

Date corporation intends to Convert at the Ohio Secretary of State or Merge out of existence \_\_\_\_\_

6. Date Ohio business activity ceased or will cease (mm/dd/yyyy): \_\_\_\_\_

Ending date of last payroll subject to Ohio withholding (mm/dd/yyyy): \_\_\_\_\_

7. Select each tax applicable to this corporation and provide information requested. See 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 #8 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		

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

\_\_\_\_\_

\_\_\_\_\_

9. Identify the person where the Certificate of Tax Clearance should be sent. IF THIS IS A REPRESENTATIVE, AN OHIO TBOR 1 IS REQUIRED:

Name \_\_\_\_\_ Title \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ TBOR1 Attached?

10. Identify the person where correspondence regarding tax matters should be sent. (if different from #9.) IF THIS IS A REPRESENTATIVE, AN OHIO TBOR 1 IS REQUIRED:

Name \_\_\_\_\_ Title \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ TBOR1 Attached?

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

Name and Title	Home Address	SSN

12. 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 6 (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

To submit this application, please use one of the following options:

**Online Notice Response Service:**

tax.ohio.gov - Contact Us

-or- gateway.ohio.gov

**eFax:** (206) 984-0378

**Phone:** (855) 995-4422

**Email:** dissolution@tax.state.oh.us

**Mail:**

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