



## Department of Taxation

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

TR REL  
Rev. 8/23

### Application for Tax Release Certificate

#### General Information - Full instructions available at [tax.ohio.gov](http://tax.ohio.gov)

- This form should only be used to request a release certificate for taxes with successor liability (*most commonly Sales, Employer Withholding, and Commercial Activity Tax.*)
- In Section 1, select other if this request is for Motor Fuel, Petroleum Activity, or Casino Tax.
- To qualify, a person must be selling their business, stock of merchandise, or assets.
- A tax release will be issued once the business or assets have been sold, all returns have been filed with liabilities paid, and if applicable, the liquor license has transferred.
- Send your completed form and Ohio Declaration of Tax Representative (TBOR 1) if applicable, to the mailing address, fax number or e-mail address listed at the bottom of this form. Allow 2-4 weeks for processing of this form.

#### Section 1: Select the taxes for which you are requesting tax release

☐ Sales tax ☐ Employer withholding tax ☐ Commercial activity tax ☐ Other \_\_\_\_\_

#### Section 2: Seller of business, assets, or stock of merchandise

Name	FEIN and/or SSN	
DBA (if applicable)	Commercial activity tax number	Last day of business
Current mailing street address	Withholding account number	Last payroll date
City, State, ZIP code	Sales tax/vendor license number	Liquor permit number
Telephone number	Fax number	

#### Section 3: Purchaser of business, assets, or stock of merchandise

Purchaser's name	Purchaser's FEIN or SSN
Purchaser's address	Purchaser's Ohio tax account number(s)
City, State, ZIP code	Date of sale or transfer

#### Section 4: Authorized Signature

**Disclosure Authorization:** If requestor or certificate recipient is a third party taxpayer representative, you must include a completed Ohio TBOR 1 or request will not be processed.

**An owner or officer of the business being sold must complete this section. If you have been appointed as representative for the taxpayer (seller), you must include a copy of your Ohio TBOR 1 that specifically states your authorization to request this tax release and receive all related correspondence from the Ohio Department of Taxation.**

Name	Signature
Title	Date

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

#### Online Notice Response Service:

[tax.ohio.gov](http://tax.ohio.gov) - Contact Us  
-or- [gateway.ohio.gov](http://gateway.ohio.gov)

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

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

**Email:** [Taxreleasegroup@tax.ohio.gov](mailto:Taxreleasegroup@tax.ohio.gov)

#### Mail:

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

Form Name: Tax Release Notice Response - TR REL