



Department of Taxation

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



D5
Rev. 2/25

Notification of Dissolution or Surrender

All corporations seeking a dissolution, surrender, consolidation, or merger should submit this form to the Ohio Department of Taxation. Corporations seeking a Certificate of Tax Clearance should 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.**

Select dissolution or surrender method:

- a. Certificate of Tax Clearance Method (*pursuant to either Ohio Revised Code (R.C.), section 1701.86(H) for a dissolution, or R.C. section 1703.17(C) for a surrender*) – **Complete Part 1 and Part 2a.**
- b. Affidavit Method (*pursuant to either R.C. section 1701.86(I) for a dissolution, or R.C. 1703.17(D) for a surrender*) – **Complete Part 1 and Part 2b.**

Part 1

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 reason for dissolution/surrender: Consolidation Dissolution/Surrender Merger

4. Dissolution/Surrender – Date corporation intends to dissolve or surrender the Ohio charter/entity no. _____

5. Merger/Consolidation – Surviving entity that is continuing the business activities:

Name _____

Address _____

FEIN _____ Ohio Charter/entity no. _____

Date corporation intends to merge out of existence at the Ohio Secretary of State _____

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)		
<input type="checkbox"/> Sales tax/sellers use tax		
<input type="checkbox"/> School district employer withholding tax		
<input type="checkbox"/> Next Generation 9-1-1- Access Fee		

8. If the corporation files the Financial Institution Tax (FIT) as part of a group, provide the name and FIT account number of the reporting member:

9. If applicable, identify the person where the Certificate of Tax Clearance should be sent. IF THIS INDIVIDUAL IS A REPRESENTATIVE, A DECLARATION OF TAX REPRESENTATIVE (OHIO TBOR 1 FORM) IS REQUIRED:

Name _____ Title _____

Address _____

Phone _____ Fax _____ TBOR 1 Attached?

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

Name _____ Title _____

Address _____

Phone _____ Fax _____ TBOR 1 Attached?

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

Name and Title	Home Address	SSN

Part 2a

Please complete this section if using the Certificate of Tax Clearance Method.

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 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

Part 2b

Please complete this section if using the Affidavit Method.

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.

_____	_____
Name	Signature
_____	_____
Title	Date

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

Email: Dissolution@tax.ohio.gov

Mail:
Ohio Department of Taxation

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

Questions? Contact us!
Phone: (855) 995-4422,
Option 1