



**Department of Taxation**

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



TR REL  
Rev. 11/25

## Application for Tax Release Certificate

**General Information - Full instructions available at tax.ohio.gov**

- This form should only be used after the sale of a business, stock of merchandise, or assets to request Tax Release Certificate(s) for taxes with successor liability.
- For Motor Fuel, Petroleum Activity, Pass-Through Entity or Casino Tax, select "Other" and list that tax type in Section 1.
- A Tax Release Certificate will only 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 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	Other tax account number	<input type="checkbox"/> Asset Sale Only

### 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:**

**Email:** Taxreleasegroup@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