



## Ohio Revised Code

### Section 5711.34 List of investment holders in corporations to be filed with tax commissioner.

Effective: September 13, 1955

Legislation: House Bill 321 - 101st General Assembly

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Annually, on or before the fifteenth day of January, the following lists, verified by the president, vice-president, secretary, or the treasurer of the corporation required to file such list, shall be filed with the department of taxation, in such form as the tax commissioner prescribes:

- (A) Each corporation incorporated under the laws of this state for profit shall file with the department a list of its shareholders, registered bondholders, debentureholders, noteholders, or other holders of investments in the corporation as defined in section 5701.06 of the Revised Code residing in this state, showing their places of residence and the number of shares, registered bonds, debentures, notes, or other units of investments held by each such holder.
- (B) Each corporation incorporated under the laws of this state for profit shall file with the department a list of the persons residing in this state who are shareholders, registered bondholders, debentureholders, noteholders, or other holders of investments as defined in section 5701.06 of the Revised Code of its affiliated foreign corporations, showing the residence and number of shares, registered bonds, debentures, notes, or other units of investments held by each such holder in each such affiliated corporation.
- (C) Each foreign corporation for profit doing business in this state, owning or using a part or all of its capital or property in this state, or authorized by the secretary of state to transact business in this state shall file with the department a list of its shareholders, registered bondholders, debentureholders, noteholders, or other holders of investments in the corporation as defined in section 5701.06 of the Revised Code residing in this state, showing their places of residence and the number of shares, registered bonds, debentures, notes or other units of investments held by each such holder.
- (D) Each foreign corporation for profit doing business in this state, owning or using a part or all of its capital or property in this state, or authorized by the secretary of state to transact business in this state shall file with the department a list of the persons residing in this state who are shareholders,



registered bondholders, debentureholders, noteholders or other holders of investments as defined in section 5701.06 of the Revised Code of its affiliated foreign corporations, showing the residence and number of shares, registered bonds, debentures, notes or other units of investments held by each such holder in each such affiliated corporation.

This section does not require a corporation to file a list of the holders of the kinds of intangible property mentioned herein where the Ohio intangible tax upon such intangible property in said corporation is assessed at its source and paid by such corporation, or a list of holders of unmatured annuities issued by such corporation.