



Ohio Revised Code Section 5725.02 Annual report.

Effective: March 27, 2013

Legislation: House Bill 510 - 129th General Assembly

For report years prior to 2014, the cashier or other principal accounting officer of each bank, the secretary or other principal accounting officer of each other incorporated financial institution, and the manager or owner of each unincorporated financial institution shall return to the department of taxation between the first and second Mondays of March, annually, a report exhibiting in detail, and under appropriate heads, the resources and liabilities of such institution at the close of business on the thirty-first day of December next preceding.

The report of each financial institution shall also show the aggregate balances of the taxable deposits of its depositors in each county in which the institution maintained an office for the receipt of deposits, at the end of business on the day fixed by the tax commissioner pursuant to section 5725.05 of the Revised Code. The report shall show also the names and addresses of all depositors whose deposits were wholly withdrawn from such institution between the day so fixed and the date on which notice of the fixing was received by such institution, or if no such notice was received, then between the day fixed and the first day of January next following, and the amount of taxable deposits of each such depositor on the day fixed.
