



Ohio Revised Code Section 5733.03 Annual report.

Effective: May 16, 2002

Legislation: House Bill 278 - 124th General Assembly

The annual corporation report shall include statements of the following facts as of the date of the beginning of the corporation's annual accounting period that includes the first day of January of the tax year:

- (A) The name of the corporation;
- (B) The name of the state or country under the laws of which it is incorporated;
- (C) The location of its principal office and, in the case of a foreign corporation, the location of its principal place of business in this state and the name and address of the officer or agent of the corporation in charge of the business in this state;
- (D) The names of its president, secretary, treasurer, and statutory agent in this state, with the post office address of each;
- (E) The kind of business in which the corporation is engaged;
- (F) The date of the beginning of the corporation's annual accounting period that includes the first day of January of the tax year;
- (G) All other information that the tax commissioner requires for the proper administration and enforcement of this chapter.

The tax commissioner may prescribe requirements as to the keeping of records and other pertinent documents, the filing of copies of federal income tax returns and determinations, and computations reconciling federal income tax returns with the report required by section 5733.02 or 5733.021 of the Revised Code. The commissioner may require any corporation, by rule or notice served on that corporation, to keep those records that the commissioner considers necessary to show whether, and



the extent to which, a corporation is subject to this chapter. Those records and other documents shall be open during business hours to the inspection of the commissioner, and shall be preserved for a period of four years, unless the commissioner, in writing, consents to their destruction within that period, or by order requires that they be kept longer.

Any information gained as the result of returns, investigations, hearings, or verifications required or authorized by this chapter is confidential, and no person shall disclose such information, except for official purposes, or as provided by division (B) of section 5703.21 or section 5715.50 of the Revised Code, or in accordance with a proper judicial order. The tax commissioner may furnish the internal revenue service with copies of returns filed. This section does not prohibit the publication of statistics in a form that does not disclose information with respect to individual taxpayers.