



Ohio Revised Code

Section 5751.012 Combined taxpayer groups - registration fee - liability.

Effective: April 12, 2021

Legislation: Senate Bill 276 - 133rd General Assembly

(A) All persons, other than persons enumerated in divisions (E)(2) to (5) of section 5751.01 of the Revised Code, having more than fifty per cent of the value of their ownership interest owned or controlled, directly or constructively through related interests, by common owners during all or any portion of the tax period, together with the common owners, shall be members of a combined taxpayer group if those persons are not members of a consolidated elected taxpayer group pursuant to an election under section 5751.011 of the Revised Code.

(B) A combined taxpayer group shall register, file returns, and pay taxes under this chapter as a single taxpayer and shall neither exclude taxable gross receipts between its members nor from others that are not members.

(C) Any person acquired or formed after the filing of the registration shall be included in the group if the person meets the requirements of division (A) of this section, and the group must notify the commissioner of any additions to the group on a form prescribed by the commissioner for such purpose.

(D)(1) In the case of one or more persons formed under Chapter 1706. of the Revised Code or under the laws of any state or of the United States as a limited liability company and series thereof, such limited liability company and any series thereof shall file as a combined taxpayer for the calendar year if it is determined, by a preponderance of the evidence, that such series of the limited liability company was created, in whole or in part, to avoid paying the tax imposed under this chapter.

(2) A series of a limited liability company shall not be determined to have been created, in whole or in part, to avoid paying the tax imposed under this chapter unless, for a limited liability company or series thereof that would otherwise be subject to the tax imposed under this chapter, the creation of the series results in either the reduction of taxable gross receipts below one hundred fifty thousand dollars or evasion of the bright-line presence standard under division (I) of section 5751.01 of the Revised Code.



(3) A taxpayer required to file as a combined taxpayer for a calendar year under division (D) of this section shall file as a combined taxpayer for all subsequent calendar years unless the taxpayer requests and receives written permission from the tax commissioner to file otherwise or unless the taxpayer has experienced a change in circumstances.

(4) If a limited liability company and the series thereof register and file as a consolidated elected taxpayer, the group may not be required to file as a combined taxpayer under division (D)(1) of this section.