



## Ohio Revised Code

### Section 5743.57 Corporation's liability for tax.

Effective: April 3, 2023

Legislation: Senate Bill 164

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(A) If any corporation, limited liability company, or business trust required to file returns pursuant to section 5743.52, 5743.62, or 5743.63 of the Revised Code fails to remit to the state any tax due under section 5743.51, 5743.511, 5743.62, 5743.621, 5743.63, or 5743.631 of the Revised Code, any of its employees having control or supervision of or charged with the responsibility of filing returns and making payments, and any of its officers, members, managers, trustees, or other persons who are responsible for the execution of the corporation's, limited liability company's, or business trust's fiscal responsibilities, is personally liable for the failure to remit the tax. The dissolution, termination, or bankruptcy of the corporation, limited liability company, or business trust does not discharge a responsible person's liability for the corporation's, limited liability company's, or business trust's failure to remit the tax due. The tax commissioner may assess a responsible person under section 5743.56 of the Revised Code.

(B) Except for assessments against responsible persons under division (A) of this section, no assessment of the tax imposed by section 5743.51, 5743.511, 5743.62, 5743.621, 5743.63, or 5743.631 of the Revised Code shall be made by the tax commissioner more than three years after the date on which the return for the period assessed was due or was filed, whichever date is later. This section does not bar an assessment when any of the following occurs:

- (1) The person assessed failed to file a return required by section 5743.52, 5743.62, or 5743.63 of the Revised Code;
  - (2) The person assessed knowingly filed a false or fraudulent return;
  - (3) The person assessed and the tax commissioner have waived in writing the time limitation.
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