



## Ohio Administrative Code Rule 4141-5-03 Family relationships.

Effective: April 7, 2023

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For the purposes of division (B)(3)(f) of section 4141.01 of the Revised Code:

(A) The services performed by an individual for a partnership will be excluded only if the relationship of each partner to the individual meets the requirements of division (B)(3)(f) of section 4141.01 of the Revised Code.

(B) The services performed by an individual for a corporation cannot be excluded under division (B)(3)(f) of section 4141.01 of the Revised Code, even if the corporation is family owned.

(C) For the purposes of the requirements of division (B)(3)(f) of section 4141.01 of the Revised Code, child includes naturally born, adopted, step and foster children.

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