



Ohio Administrative Code

Rule 5703-3-03 Filing of balance sheets; effect of repeal and reduction of listing percentage.

Effective: December 22, 2025

Taxpayers engaged in any business, profession or occupation conducted for gain, profit or income on their own account, and taxpayers or fiduciaries returning for estates or beneficial owners engaged in any business, profession or occupation conducted for gain, profit or income, who are required to file a personal property tax return shall file a balance sheet at the time of making return on appropriate forms prescribed by the department of taxation.
