



Ohio Administrative Code

Rule 5703-33-03 Notification of change in ownership or applicability of chapter.

Effective: January 13, 2026

(A) When a person is no longer subject to the tax imposed by this chapter, the person shall notify the commissioner of this change in writing on a form prescribed by the commissioner available on the department of taxation's website or electronically in a manner prescribed by the commissioner.

(B) If the ownership structure of a financial institution changes such that a person is no longer includable in the annual report of the financial institution, the reporting person for the financial institution shall notify the commissioner of the change when the reporting person files its next annual report or in writing prior to the due date of that report. Persons wishing to notify the commissioner of such change prior to filing the next annual report may obtain a form prescribed by the commissioner on the department of taxation's website or may update the information electronically in a manner prescribed by the commissioner.
