



Ohio Administrative Code Rule 5703-9-16 Affiliated group.

Effective: December 19, 2016

"Affiliated group" as used in Chapter 5739. and 5741. of the Revised Code has the same meaning as in division (B)(3)(e) of section 5739.01 of the Revised Code. In the case of a partnership, a general partner that has or controls at least a fifty per cent partnership interest will be considered to control the partnership.
