



Ohio Revised Code

Section 5733.02 Annual taxpayer report and remittance - report on dissolution or withdrawal.

Effective: March 27, 2013

Legislation: House Bill 510 - 129th General Assembly

Annually, for tax years prior to tax year 2014, between the first day of January and the thirty-first day of March or on or before the date as extended under section 5733.13 of the Revised Code, each taxpayer shall make a report in writing to the tax commissioner in such form as the tax commissioner prescribes, and shall remit to the commissioner, with the remittance made payable to the treasurer of state, the amount of the tax as shown to be due by such report less the amount paid for the year on a declaration of estimated tax report filed by the taxpayer as provided by section 5733.021 of the Revised Code. Remittance shall be made in the form prescribed by the commissioner, including electronic funds transfer if required by section 5733.022 of the Revised Code.

The commissioner shall furnish corporations, on request, copies of the forms prescribed by the commissioner for the purpose of making such report. A domestic corporation shall not dissolve, and a foreign corporation shall not withdraw or retire from business in Ohio, on or after the first day of January in any year prior to 2014 without making a franchise tax report to the commissioner and paying or securing the tax charged for the year in which such dissolution or withdrawal occurs.

The annual corporation report shall be signed by the president, vice-president, secretary, treasurer, general manager, superintendent, or managing agent in this state of such corporation. If a domestic corporation has not completed its organization, its annual report shall be signed by one of its incorporators.

The report shall contain the facts, figures, computations, and attachments that result in the tax charged by this chapter and determined in the manner provided within the chapter.
