



The requirements for dissolution of a domestic, for-profit corporation in Ohio have changed.

Revised Code section 1701.86(H)(2) has been changed, effective September 29, 2013, requires that **domestic for-profit corporations** must first obtain a Certificate of Tax Clearance from the Department of Taxation in order to voluntarily dissolve and file a Certificate of Dissolution, Form 561, with the Secretary of State. Domestic for-profit corporations may no longer submit an affidavit in lieu of the Certificate of Tax Clearance.

To obtain the Certificate of Tax Clearance, corporate taxpayers must submit **Form D5** "Notification of Dissolution or Surrender" to the Department after all applicable final returns are filed. The Department will then review all business tax accounts associated with the corporation to determine if there are any outstanding tax liabilities or filings. *All* outstanding tax liabilities or filings need to be filed and/or paid before a Certificate of Tax Clearance will be issued.

For corporations dissolving under Revised Code sections 1702 (nonprofit corporations) or 1703 (foreign corporations), or 1705 (limited liability corporations), the requirements for dissolution have not changed.

For further information, or to submit Form D5:

Mail:

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