

5703-1-05

**Certificate of tax clearance.**

(A)

(1) The tax commissioner will prescribe a form that will be used to submit information regarding the Ohio tax circumstances of the corporation under division (I) of section 1701.86 of the Revised Code.

(2) If a taxpayer desires to obtain a certificate of tax clearance, the taxpayer will file the form prescribed by the tax commissioner for that purpose with allowance for at least thirty days for processing.

(B) If a taxpayer requests a certificate of tax clearance, upon determining that all taxes have been paid or adequately guaranteed, the commissioner will issue a certificate of tax clearance to the applicant. Failure to pay or adequately guarantee any of these taxes will prevent issuance of this certificate.

(C) For the purpose of guaranteeing the payment of any taxes which may be due, either a cash bond or surety bond issued by a bonding agency licensed to do business in Ohio may be posted with the commissioner by the applicant. The commissioner will determine the amount. Such bond remains in force until all taxes have been paid, whereupon the commissioner will provide written notice to that effect.

(D) It is the responsibility of the applicant to obtain a personal property tax release certificate from the treasurer of each county in which the applicant had taxable personal property, if necessary. It is the responsibility of the county officials to determine that all personal property taxes have been paid.

(E) Notice provided to the commissioner using any form referenced under this rule does not serve as notice to any other state agency and does not relieve the corporation from any other obligations under the Revised Code. It is the responsibility of the corporation to obtain or file any necessary paperwork under the Revised Code.