

Application for Tax Release Certificate (TR-REL) Instructions

Last Revised April 2026

General Information

This form requests a Tax Release Certificate. The release protects a buyer of a business from successor liability. After an issued release, a seller remains liable for items discovered. Examples of items are tax, interest, penalties, etc.

SECTION 1: Select the taxes for which you are requesting tax release.

This is a required section. Select all tax types that require releases.

Sales Tax:

Click this checkbox for a sales tax release.

Employer Withholding Tax:

Click this checkbox for an employer withholding tax release.

Commercial Activity Tax:

Click this checkbox for a commercial activity tax release.

Other:

Click this checkbox for other tax type releases. Print or type the tax type at the field provided.

Important! We process releases only for selected tax types.

SECTION 2: Seller of the business, assets, or stock of merchandise.

Name:

This is a required field. Print or type the legal business name. Confirm a legal name at [Ohio SOS Business Search](#).

For tax accounts linked to an SSN, print or type the individual's legal name.

FEIN and/or SSN:

This is a required field. Print or type the Federal Employer Identification Number or Social Security Number. FEIN details are available at 1-800-829-4933.

DBA (if applicable):

This is an optional field. "Doing Business As". Print or type other name.

Commercial activity tax number:

Required field if requested via Section 1. Print or type the account number.

Last day of business:

This is an optional field. Print or type the last day of business.

Current street address:

This is a required field. Print or type the business or person's current street address.

Withholding account number:

Required field if requested via Section 1. Print or type the account number.

Last payroll date:

This is an optional field. Print or type the last payroll date.

City, State, ZIP Code:

This is a required field. Print or type the business or person's current city, state and ZIP code.

Sales tax/vendor license number:

Required field if requested via Section 1. Print or type the vendor license number.

Liquor permit number:

This is a required field. For a vendor license linked to a liquor permit, print or type the permit number. This must be the correct permit number.

Telephone number:

This is a required field. Print or type business or person's telephone number.

Fax number:

This is an optional field. Print or type business or person's fax number. Unless separately requested, we do not fax responses.

Other tax account number:

Required field if requested via Section 1. Print or type the account number.

Important! We reject forms with missing or inaccurate account numbers.

Asset Sale Only:

Required field for asset only sale. Click the checkbox if this is an asset only sale.

Important! For any account numbers listed, check the corresponding Section 1 checkbox.

SECTION 3: Purchaser of the business, assets, or stock of merchandise.

Purchaser's name:

This is a required field. Print or type the legal business name. Confirm a legal name at [Ohio SOS Business Search](#).

If purchased by a person (and not another business), print or type the person's name.

Purchaser's FEIN and/or SSN:

This is an optional field. Print or type the purchaser's Federal Employer Identification Number. If the purchaser is person, print or type their Social Security Number.

Purchaser's address:

This is a required field. Print or type the purchaser's current address.

Purchaser's Ohio tax accounts number:

This is an optional field. For transferred liquor permits, print or type the purchaser's sales tax account number.

City, State, ZIP code:

This is a required field. Print or type the purchaser's current city, state and ZIP code.

Date of sale or transfer:

This is a required field. Print or type the sale date or the liquor permit transfer date. Use whichever date is later.

SECTION 4: Authorized Signature

Name:

This is a required field. Print or type the signer's name.

Signature:

This is a required field. Signer's physical signature.

We accept some electronic signatures. For signature questions, contact the Tax Release Unit at 1-855-995-4422.

Title:

This is a required field. Print or type the signer's title.

Important! The seller's owner or officer (not the buyer) must sign the application.

We accept President, Vice President, Secretary, Treasurer and Owner business titles. Other accepted titles are Director, Sole Member, Managing Member and Sole Shareholder. This is not a complete list of accepted titles. For title questions, contact the Tax Release Unit at 1-855-995-4422.

Date:

This is a required field. Print or type the form signature date.

Without a TBOR 1, we reject a third-party signed TR-REL.