



Department of Taxation

PO Box 182382
Columbus, OH 43218-2382
tax.ohio.gov

Form D5
Instructions
Rev. 12/25

Notification of Dissolution or Surrender (D5) Instructions

General Instructions and Information

Filing this form serves as a corporation's written notice to the Ohio Department of Taxation of the corporation's intent to dissolve its Ohio charter or surrender its foreign license with the Ohio Secretary of State (SOS). A separate letter of intent is not required.

Select method of dissolution or surrender

There are two methods for dissolution or surrender, the Certificate of Tax Clearance Method (pursuant to either Ohio Revised Code (R.C.), section 1701.86 (H), or R.C. section 1703.17(C)) or the Affidavit Method (pursuant to either R.C. section 1701.86(I), or R.C. 1703.17(D)). Select the method that is being used.

If the corporation is using the Certificate of Tax Clearance method, it must confirm that all applicable taxes/fees administered by the Tax Commissioner have been paid and required returns have been filed through the issue date on the Certificate of Tax Clearance. The corporation must then file for dissolution or surrender with the Ohio SOS, accompanied by the Certificate of Tax Clearance, and any other required documents.

Corporations or entities using the Affidavit Method must follow other requirements.

Line Instructions

SECTION 1 Company Information

Name of Corporation

Legal name of the company as recorded with the Ohio SOS and can be found at businesssearch.ohiosos.gov.

Address

Current address of the business. If the company no longer has premises, enter the last address for the business.

Federal Employer Identification Number (FEIN)

If you do not know your FEIN, please contact the IRS at 1-800-829-4933. **Note:** If the business does not have a FEIN, please write "never applied".

If your Ohio tax accounts are linked to your SSN number AND you are a sole proprietor **STOP**. You do not need to fill out this form. Sole proprietors must use the Business Account Update Form (BAUF) to close their accounts.

Ohio charter/entity no.

For help finding your Charter number go to businesssearch.ohiosos.gov to search for the legal name of the business. If you do not have a charter number, **STOP**. You do not need to fill out this form. Sole proprietors need to complete the BAUF to close their accounts.

NOTE: We do not accept the charter number for a registered trade name.

Type of business activity/product sold

A brief description of the type of business.

Date qualified in Ohio

This is the date the business started operations in Ohio. In some cases, the date qualified may be before the incorporation date.

Incorporation Date

Date the business incorporated.

State of incorporation

U.S. state where the business is incorporated.

SECTION 2 Select corporation/entity type

For help finding your entity type, go to businesssearch.ohiosos.gov to search by the legal name or charter number of the business.

A domestic entity is either (1) organized under laws of Ohio or (2) a bank, savings bank or savings and loan association chartered under the laws of the United States, the main office of which is located in Ohio.

A foreign entity is (1) organized under the laws of a state other than Ohio, (2) organized under the laws of the District of Columbia or another country or (3) a bank, savings bank or savings and loan association chartered under the laws of the United States, the main office of which is located in another state.

SECTION 3 Select reason for dissolution/surrender Please select Consolidation, Dissolution/Surrender or Merger.

SECTION 4 Complete only if dissolution/surrender as selected in section 3.

SECTION 5 Surviving Entity Information

Complete only if merging or consolidating companies as selected in section 3.



**Department of
Taxation**

PO Box 182382
Columbus, OH 43218-2382
tax.ohio.gov

Form D5
Instructions
Rev. 12/25

SECTION 6 Date Ohio business activity ceased or will cease

The date cannot be more than 30 days in the future.

SECTION 7 Tax Accounts:

List all tax accounts, regardless of method of dissolution or surrender.

For corporations using the Certificate of Tax Clearance Method, all tax accounts must be closed, final returns filed, and liabilities paid before a Certificate of Tax Clearance can be issued. Form D5 authorizes the Department of Taxation to close associated tax accounts. All accounts will be researched and closed even if they are not listed in this section.

For entities using the Affidavit Method, form D5 **does not** authorize the Department of Taxation to close associated tax accounts. To authorize the Department of Taxation to close the entity's tax accounts, please complete and submit the BAUF along with the D5 form.



IMPORTANT: If the dissolving entity is a member of a Commercial Activity Tax (CAT) Group, please attach form CAT AR and an organizational chart to the D5 to remove the entity from the group. Submit the CAT AR and Organizational chart of the CAT group with the D5. Submission options are listed at the bottom of the D5.

SECTION 8 Financial Institution Tax (FIT):



IMPORTANT: If the dissolving entity is a member of a FIT filing group, please attach form FIT AR to the D5 to remove the entity from the group. Submission options are listed at the bottom of the D5.

SECTION 9 Identify the person to whom the Certificate of Tax Clearance should be sent once all tax matters are resolved.

If this is a third-party representative, a Declaration of Tax Representative (Ohio TBOR 1 form) *must be* attached. Submit the completed TBOR 1 form with the D5. Submission options are listed at the bottom of the D5.



Important: The TBOR 1 form is updated regularly. The most recent version can be found at www.tax.ohio.gov/forms. OLDER VERSIONS MAY BE REJECTED.

SECTION 10 Identify the person to whom correspondence related to tax issues should be sent. If the person listed is internal to the company, please include their title.

If this is a third-party representative, a Declaration of Tax Representative (Ohio TBOR 1 form) *must be* attached. Submit the completed TBOR 1 form with the D5. Submission options are listed at the bottom of the D5.

If both section 9 and 10 are left blank OR if there is no TBOR 1 form attached, correspondence will be sent to the address provided for the owner/officer listed in section 11.

SECTION 11 Owners and Officers

Name, title, address and at least the last 4 digits of Social Security Number (if applicable) must be provided for the owner and/or officers of the company.

Part 2a

Complete part 2a if using the Certificate of Tax Clearance Method.

Part 2b

Complete part 2b if using the Affidavit Method.

Accepted signers for Part 2a and Part 2b: President, Vice President, Director, Treasurer, Secretary, Sole Member, Managing Member, CEO, Sole Shareholder, General Partner, Owner, etc.

If the signer is an executor, a copy of the will or court documentation naming the Executor/Administrator of the estate is required.

Some forms of electronic signatures are accepted. Please contact us at the number below for more information.

Please direct any questions to our office:

**Ohio Department of Taxation
Tax Release Unit
P.O. Box 182382
Columbus, OH 43216-2382
Telephone (855) 995-4422, Option 1**