



Department of Taxation

Tax Release Unit
P.O. Box 182382
Columbus, OH 43218-2382



TR REL
Rev. 2/24

Application for Tax Release Certificate

General Information - Full instructions available at tax.ohio.gov

- This form should only be used to request a release certificate for taxes with successor liability (most commonly Sales, Employer Withholding, and Commercial Activity Tax.)
In Section 1, select other if this request is for Motor Fuel, Petroleum Activity, or Casino Tax.
To qualify, a person must be selling their business, stock of merchandise, or assets.
A tax release will be issued once the business or assets have been sold, all returns have been filed with liabilities paid, and if applicable, the liquor license has transferred.
Send your completed form and Ohio Declaration of Tax Representative (TBOR 1) if applicable, to the mailing address, fax number or e-mail address listed at the bottom of this form. Allow 2-4 weeks for processing of this form.

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

Form with checkboxes for Sales tax, Employer withholding tax, Commercial activity tax, and Other.

Section 2: Seller of business, assets, or stock of merchandise

Form with fields for Name, FEIN and/or SSN, DBA, Commercial activity tax number, Last day of business, Current mailing street address, Withholding account number, Last payroll date, City, State, ZIP code, Sales tax/vendor license number, Liquor permit number, Telephone number, Fax number.

Section 3: Purchaser of business, assets, or stock of merchandise

Form with fields for Purchaser's name, FEIN or SSN, Purchaser's address, Ohio tax account number(s), City, State, ZIP code, Date of sale or transfer.

Section 4: Authorized Signature

Disclosure Authorization: If requestor or certificate recipient is a third party taxpayer representative, you must include a completed Ohio TBOR 1 or request will not be processed.

An owner or officer of the business being sold must complete this section. If you have been appointed as representative for the taxpayer (seller), you must include a copy of your Ohio TBOR 1 that specifically states your authorization to request this tax release and receive all related correspondence from the Ohio Department of Taxation.

Form with fields for Name, Signature, Title, Date.

To submit this application, please use one of the following options:

Online Notice Response Service:
tax.ohio.gov - Contact Us
-or- gateway.ohio.gov

eFax: (206) 984-0378
Phone: (855) 995-4422
Email: Taxreleasegroup@tax.ohio.gov

Mail:
Ohio Department of Taxation
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