



Sales & Use Tax Division
P.O. Box 530
Columbus, Ohio 43216-0530
tax.ohio.gov

Sales Tax Release Instructions

A Sales Tax Release Certificate is issued pursuant to Ohio Revised Code (R.C.) section 5739.14 on sales taxes levied by and pursuant to R.C. sections 5739.01 – 5739.39. The purpose of a sales tax release is to **protect the buyer from successor liability. The issuance of a tax release certificate will not release the seller from any unreported, unpaid or undiscovered sales tax liabilities.**

R.C. section 5739.14 requires the successor to withhold a sufficient amount of purchase money in escrow to cover any indebtedness until the former owner obtains a certificate from the tax commissioner indicating that all sales taxes, additional charges, interest and penalties due have been paid.

Attached is form ST 915, Request for Sales Tax Release. **This form must be completed and signed by the seller or the seller's agent and returned after the sale is completed, along with the completed power of attorney and final sales tax return, with payment of reported liability due by certified check or money order.** Upon receipt, an investigation into the seller's records, as well as any predecessor's records, will be conducted. When the investigation is completed and we have verified that all sales tax, interest and penalties have been paid, the tax commissioner will issue a certificate. **The average processing time is 30-90 days.**

Special Note to Holders of Liquor Permits

If you are the holder of a liquor permit issued by the Division of Liquor Control, do not complete this application if you have not been advised by the Division of Liquor Control that your liquor permit has officially been transferred to the buyer.

Be advised that the approval of a transfer does not constitute a tax release or relieve either the seller or the buyer of the potential for additional liability. The Department of Taxation does not recognize management agreements. Therefore, the holder of a permit issued by the Division of Liquor Control is responsible for the filing of returns and payment of all sales taxes through the date the permit actually transferred to the buyer.

Do not complete this application if:

- A) You have never been responsible for the collection and remittance of Ohio sales tax.**
- B) The business has not been sold to a successor.**
- C) You are looking for a certificate of good standing.**
- D) You are looking for a certificate of tax clearance (D-2).**
- E) You are looking for a statement of condition.**

If there has been no sale of the business to a successor and the seller has just quit his business, he may request a "statement of condition." A request for statement of condition must be submitted in writing and signed for by the owner or officer of the corporation. If the owner/officer wants the information to be released to or discussed with anyone other than themselves, a completed TBOR 1 needs to be completed and submitted with the request. A statement of condition is issued on a specific vendor license number and **does not address predecessor liability.**

A certificate of good standing is issued by the Secretary of State's office on a specific corporate charter number. You should contact the Secretary of State's office to obtain this certificate.

Requests for employer withholding tax releases must identify the employer withholding account number and should be directed to:

Ohio Department of Taxation
Employer Withholding Tax
P.O.Box 182847
Columbus, Oh 43218
Fax: 614-466-0002

A Certificate of Tax Clearance (D2) is issued by the Department of Taxation and directed to:

Ohio Department of Taxation
Dissolution Unit
P. O. Box 182382
Columbus, Oh 43218-2382

Any questions regarding the sales tax release process should be directed to the Ohio Department of Taxation, Sales and Use Tax Division, Release Unit, at (614) 995-4754.