

4141-17-01**Successor in interest.**

For the purposes of section 4141.24 of the Revised Code:

(A) "Trade or business" includes all real, personal and intangible property used in the operation of the trade or business and includes the employer's workforce.

(B) "Person" has the same meaning as provided in "The Internal Revenue Code of 1956," 100 Stat. 2138, 26 U.S.C. 7701.

(C) "Successor in interest" is any person or employer as defined in division (A)(1) of section 4141.01 of the Revised Code that is or becomes an employer and that acquires a trade or business under rules 4141-17-02 to 4141-17-05 of the Administrative Code.

Replaces: 4141-17-01
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CERTIFIED ELECTRONICALLY

Certification

12/22/2005

Date

Promulgated Under: 4141.14
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Rule Amplifies: 4141.24, 4141.48
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