

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 integral to the operation of the trade or business, and may include the employer's workforce as applicable.
- (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.

Effective: 7/27/2018

Five Year Review (FYR) Dates: 5/11/2018 and 03/01/2022

CERTIFIED ELECTRONICALLY

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Certification

07/17/2018

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Date

Promulgated Under: 119.03

Statutory Authority: 4141.13

Rule Amplifies: 4141.24, 4141.48

Prior Effective Dates: 01/01/1972, 07/03/1986, 05/29/1990, 03/26/1999,  
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