

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,"; 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 and 4141-17-03 ~~to 4141-17-05~~ of the Administrative Code.

Effective:

Five Year Review (FYR) Dates: 5/2/2024

Certification

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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