

5703-29-04

**Excluded person -- consolidated elected and combined taxpayer groups.**

(A) A consolidated elected taxpayer group is formed by an election pursuant to section 5751.011 of the Revised Code. To make the election, the group must register as such a taxpayer. Even if the group's total taxable receipts are below one hundred fifty thousand dollars, with or without taking into account gross receipts excluded because they are from other members of the group, the group must still pay the flat (minimum) tax.

(B)

(1) A combined taxpayer group exists pursuant to the requirements of section 5751.012 of the Revised Code. This group is not formed by an election. Accordingly, if the group's total taxable receipts are below one hundred fifty thousand dollars, such group is not required to register or pay the flat (minimum) tax.

(2) Within thirty days of having taxable gross receipts of one hundred fifty thousand dollars or more, such combined taxpayer group must register for, and is subject to, the commercial activity tax.

Effective: 3/26/2021  
Five Year Review (FYR) Dates: 12/9/2020 and 03/26/2026

CERTIFIED ELECTRONICALLY

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Certification

03/16/2021

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Date

Promulgated Under: 119  
Statutory Authority: 5703.05  
Rule Amplifies: 5751.01, 5751.011, 5751.012  
Prior Effective Dates: 12/30/2005, 02/09/2015