

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 \$150,000, 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 of \$150.

(B)

(1) A combined taxpayer group exists pursuant to the requirements of R.C. 5751.012 of the Revised Code. This group is not formed by an election. Accordingly, if the group's total taxable receipts are below \$150,000, such group is not required to register or pay the flat (minimum) tax.

(2) Within 30 days of having taxable gross receipts of \$150,000 or more, such combined taxpayer group must register for, and is subject to, the commercial activity tax.

Effective:

R.C. 119.032 review dates:

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Certification

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Date

Promulgated Under: 5703.14  
Statutory Authority: 5703.05  
Rule Amplifies: 5751.01, 5751.011, 5751.012