



Ohio Revised Code

Section 5737.04 Statement to accompany annual return - contents - form.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

Every person engaged in handling grain shall, at the time when his annual return of taxable property is made or required to be made, file a statement setting forth:

(A) The number of bushels of each kind of grain received by him, or purchased by him for shipment from a place in this state, at each place where he has carried on such business in this state during the year immediately preceding the date as of which the taxable personal property of such person is required to be listed, or the part thereof during which he was engaged in such business at such place. Grain purchased for shipment from a place in this state is deemed purchased at the principal place in this state where the purchaser maintains an elevator, warehouse, or other like facility; and if there is no such place, at the principal office or place of business of such person in this state, which, in the case of an individual having no other office or place of business, shall be his actual place of residence.

(B) The number of bushels of each kind of grain included in the statement required by division (A) of this section which has been transferred from one such place to another such place.

A form for making such statement shall be included in the blanks prescribed by the tax commissioner for the making of returns of taxable property. Such statement shall be filed with such return in the office in which such return is filed, or would be required to be filed, as to taxable personal property used in business at the place where such occupation is or has been carried on.
