



Ohio Administrative Code Rule 4141-17-01 Successor in interest.

Effective: July 27, 2018

For the purposes of section 4141.24 of the RevisedCode:

(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 to 4141-17-05 of the Administrative Code.
