

## **Important: Shelving/Filing Instructions or Shipment Insert**

# **Blackford Business Organizations, 2d**

## **(Baldwin's Ohio Practice)**

2025-2026 Supplement Pamphlets to Volumes 1, 2, 3

Issued October 2025

Enclosed is your 2025-2026 update to Blackford Business Organizations, 2d (Baldwin's Ohio Practice), the guide to Ohio business law practice. Please note that, for ease of handling, the materials in this shipment may ship in more than one box.

### **Forms on CD**

REPLACE the 2024-2025 forms on CD-ROM issued in 2024 with the new 2025-2026 forms on CD-ROM issued in 2025.

### **Filing Instructions**

**REMOVE and RECYCLE** the 2024-2025 Supplement Pamphlets for Volumes 1, 2, and 3 issued in September 2024.

**PLACE** the new 2025-2026 Supplement Pamphlets for Volumes 1, 2 and 3 on your shelf next to their respective bound volumes issued in 2004.

### **Highlights**

- Partner's Share of Income, Deductions, Credits, etc. (Schedule K-1, Form 8865, § 6:6.50)
- Requirement for statutory agent (R.C. 1701.07, § 17:13)
- New section discussing amendment to articles of incorporation of nonprofit corporations; adoption (R.C. 1702.38, § 22:25)
- Introduction to termination of corporate existence; constructive dissolution (*Health Carousel Travel Network, LLC v. Alecto Healthcare Services Wheeling, LLC*, § 31:1)
- Reinstatement and appointment of agent (Form 525A, § 33:26)

## Related Products

- Baldwin's Ohio Tax Law and Rules
- Ohio Employment Practices Law (Baldwin's Ohio Handbook Series)
- Ohio Consumer Law (Baldwin's Ohio Handbook Series)

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