

### Notice of Public Hearing

A public hearing will be held by the Office of Attorney General Richard Cordray on April 30, 2010 at 10:30 a.m. in the Lobby Hearing Room of the Rhodes State Office Tower, located at 30 East Broad Street, Columbus, Ohio 43215. The purpose of the hearing is to solicit public comment on the following proposed new rules:

109:1-5-01, titled "Place of Filing." This rule is proposed to require that the Attorney General's on-line filing system be used for the submission of all registration materials and reports by charitable organizations, professional solicitors and fund-raising counsel. To the extent that materials cannot be accepted through the on-line filing system, an address is provided for mail or delivery of such items to the Attorney General.

109:1-5-02, titled "Annual Financial Report of Charitable Organization." This rule is proposed to specify the form of annual financial report to be filed with the Attorney General by charitable organizations pursuant to R.C. 1716.04.

All interested parties are invited to attend the hearing and present oral and/or written testimony. Written comments may also be submitted prior to the hearing to the attention of Peter M. Thomas, Chief, Charitable Law Section, Office of the Attorney General, at 150 East Gay Street, 23<sup>rd</sup> Floor, Columbus, OH 43215-3130 no later than April 29, 2010.



(A) The attorney general's on-line registration and filing system shall be utilized for the submission of charitable organization annual registration statements, annual financial reports, professional solicitor and fund-raising counsel registration statements, solicitation notice forms and campaign financial reports required pursuant to Chapter 1716 of the Revised Code. All required documents related to registration and reporting that cannot be accepted through the on-line filing system and all correspondence may be directed to the "Ohio Attorney General, Charitable Law Section, 150 East Gay Street, 23rd Floor, Columbus, Ohio 43215-3130."

Effective:

R.C. 119.032 review dates:

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Certification

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Date

Promulgated Under: 119.03  
Statutory Authority: 1716.13  
Rule Amplifies: 1716.02, 1716.04, 1716.05, 1716.07

(A) All charitable organizations required to file an annual financial report with the attorney general pursuant to Chapter 1716 of the Revised Code but exempt from filing financial information with the internal revenue service, shall file a form prescribed by the attorney general, signed or verified by a trustee or officer of the organization submitting the form, which shall contain:

(1) A balance sheet;

(2) A statement of support, revenue, and expenses, and any changes in the fund balance;

(3) The names and addresses of the charitable organizations, fund-raising counsel, professional solicitors, and commercial co-venturers used, if any, and the amounts of money received from each of them, if any;

(4) A statement of the functional expenses that shall include, but not limited to, expenses of the following categories:

(a) Program;

(b) Management and general;

(c) Fundraising.

(B) All charitable organizations exempt from federal taxation pursuant to subsection 501(a) and described in subsection 501(c)(3) or 501(c)(4) of the Internal Revenue Code and required to file forms 990, 990-PF, 990-EZ, or 990-N with the internal revenue service shall file a form prescribed by the attorney general certifying that the organizations has filed such forms with the internal revenue service, signed or verified by a trustee or officer of the organization.

(C) All other charitable organizations shall file complete copies of all annual federal returns required to be filed by the organization with the internal revenue service for the taxable year, together with all schedules, attachments, and reports due with such federal return or returns, excepting lists of donors which are not public record under federal law. Such annual federal returns shall not be deemed to include copies of employment tax returns, or wage reports.

Effective:

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