

A public hearing will be held by the Office of Attorney General Mike DeWine on Wed., July 29, 2015 at 2:30 p.m. in the B-1 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 comment on amended rules 109:1-1-04, 06, 09 and rescind to new rule 109:1-5-02.

109:1-1-04 Annual report.

(A) Any charitable trust which is required to register with the attorney general pursuant to rule 109:1-1-02 of the Administrative Code, must file an annual report for any taxable year in which such trust has gross receipts of more than twenty-five thousand dollars or gross assets of more than twenty-five thousand dollars. ~~The report shall be one of the following:~~

~~(1) All charitable trusts required to file an annual report with the attorney general but, **including trusts that are exempt from filing financial information with the internal revenue service, shall file a form prescribed by the attorney general.** which shall contain a summary of the income, expenses, assets, liabilities, and net worth for the taxable year, and which may contain other information consistent with information contained in federal returns or purposes defined in paragraphs (B)(1) and (B)(2) of rule 109:1-1-01 of the Administrative Code. The report shall be signed or verified by a trustee or officer of the organization submitting the form.~~

~~(2) All charitable trusts required to file an annual report with the attorney general and also 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 organization has filed such forms with the internal revenue service, signed or verified by a trustee or officer of the organization.~~

~~(3) All other charitable trusts required to file an annual report with the attorney general 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.~~

(B) The annual report shall be filed with the attorney general on or before the fifteenth day of the fifth month following the close of the trust's taxable year or Annual federal returns shall be filed with the attorney general at the same time as the federal return is required to be filed by the internal revenue service, taking into account any applicable extension of the federal filing date.

(C) The following fees shall accompany the annual report:

Assets	Fee
Less than \$25,000	-0-
\$25,000 but less than \$100,000	\$50.00
\$100,000 but less than \$500,000	\$100.00
\$500,000 or more	\$200.00

The term "assets" refers to the total current value of the trust's assets which are irrevocably devoted to charitable purposes at the end of the taxable year for which the annual report is being filed. The current value of the assets shall reflect the most recent valuation consistent with generally accepted accounting principles. **Filing fees must be paid by check or by other electronic forms of payment acceptable to the attorney general, payable to the treasurer, state of Ohio.**

Effective: 12/02/2010

R.C. [119.032](#) review dates: 03/20/2015

Promulgated Under: [119.03](#)

Statutory Authority: [109.27](#)

Rule Amplifies: [109.31](#)

Prior Effective Dates: 5/3/1976, 5/30/1997, 5/13/2004, 11/27/2006, 6/18/2010

109:1-1-06 Determination letters.

(A) Any person or organization desiring a determination by the aAttorney gGeneral regarding the application of the provisions of Sections [109.23](#) to [109.33](#), inclusive, of the Revised Code, or the rules promulgated thereunder, relating to the registration or annual financial report requirements of such person or organization, may request a determination. Such request shall be made through the attorney general's on-line registration and filing system ~~in writing~~, setting forth the operative facts, the precise determination requested, and the legal reasons that~~which~~ support the requested determination.

(B) In response to any such request, the aAttorney gGeneral may issue a letter making the determination requested, or making any other determination based upon the facts disclosed, or the attorney general may decline to issue a determination letter. No determination letter shall be issued with respect to any issue that~~which~~ is the subject of pending litigation in which the person or organization is a party, or that~~which~~ does not affect the person or organization making the request. A determination letter shall be binding only as between the aAttorney gGeneral and the person or organization that~~which~~ requested the same, ~~until revoked by the Attorney General,~~ and may not be relied upon by

any other person or organization with respect to any issue, however similar in nature. **The attorney general has the authority to revoke any determination made.**

R.C. [119.032](#) review dates: 07/08/2010 and 06/10/2015

Promulgated Under: [119.03](#)

Statutory Authority: [109.27](#)

Rule Amplifies: [109.26](#), [109.31](#)

Prior Effective Dates: 5/3/1975, 7/12/2000, 7/12/2005

109:1-1-09 Notice of dissolution of a charitable trust.

Any charitable trust required to be registered with the attorney general that which dissolves must, ~~at upon~~ the time of dissolution, file a final **annual** report as described in rule **109:1-1-04** of the Administrative Code ~~and~~. Such report shall include a schedule of the charitable trust's final distributions.

R.C. [119.032](#) review dates: 07/08/2010 and 06/10/2015

Promulgated Under: [119.03](#)

Statutory Authority: [109.27](#)

Rule Amplifies: [109.26](#), [109.31](#)

Prior Effective Dates: 5/30/ 1997, 11/27/2006

Rescind to New

109:1-5-02 Annual financial report of charitable organization.

~~(A)~~ All charitable organizations required to file an annual financial report with the attorney general pursuant to Chapter 1716. of the Revised Code, ~~but~~ **including organizations that are 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: 06/20/2010

R.C. [119.032](#) review dates: 03/01/2015

Promulgated Under: [119.03](#)

Statutory Authority: [1716.13](#)

Rule Amplifies: [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 Amber Aimar, Policy and Public Affairs Section, Office of the Ohio Attorney General Mike DeWine, 30 East Broad Street, Columbus, Ohio 43215, or Amber.Aimar@OhioAttorneyGeneral.gov no later than Monday, July 27, 2015 by close of business.