



Ohio Administrative Code

Rule 109:1-1-01 Construction and purpose of rules; severability; definitions.

Effective: February 2, 2017

(A) Rules 109:1-1-01 to 109:1-1-10 of the Administrative Code are adopted by the office of the attorney general pursuant to section 109.27 of the Revised Code and Chapter 119. of the Revised Code.

(B) This chapter is necessary to administer sections 109.23 to 109.33 of the Revised Code to:

(1) Ensure that fiduciaries managing charitable trusts are maintaining the charitable purposes of said trusts;

(2) Ensure that fiduciaries of charitable trusts as defined in section 109.23 of the Revised Code comply with their fiduciary obligations;

(3) Facilitate investigations by the office of the attorney general as authorized by section 109.24 of the Revised Code; and

(4) Implement the registration and reporting requirements and purposes of sections 109.26 and 109.31 of the Revised Code.

(C) Each rule and every part of each rule is an independent rule and part of a rule, and the holding of any rule or part of a rule to be unconstitutional, void, or ineffective for any cause does not affect the validity or constitutionality of any other rule or part of a rule.

(D) Definitions. As used in this chapter:

(1) The term "annual federal return" means a return as defined in subsection 6103(b)(1), Internal Revenue Code, required to be filed with the internal revenue service on an annual basis.

(2) The term "charitable organization" means a charitable trust that is also a nonprofit corporation or



association formed under the laws of this state or another state.

(3) The term "Internal Revenue Code" means the Internal Revenue Code of 1986, as amended, and the regulations thereunder.

(4) The term "property" means anything of value, whether real or personal, tangible or intangible, and includes but is not limited to securities, notes, receipts, drafts, checks, bonds, money, and rights in action.