



Ohio Administrative Code

Rule 109:1-1-02 Registration and exemptions.

Effective: [May 27, 2022](#)

(A) Registration. Unless exempted under section 109.26 of the Revised Code or under paragraph (B) of this rule, all charitable trusts are required to register with the attorney general within six months after the creation of the charitable trust or within six months after occurrence of an event by reason of which such charitable trust is required to register, whichever is first.

(B) Exemptions. The following charitable trusts are exempt from registration with the attorney general:

- (1) Any governmental unit. For purposes of this paragraph, "governmental unit" means a political subdivision, agency, department, county, parish, municipal corporation, instrumentality or other unit of the government of the United States, a state, or a foreign country.
- (2) Organizations which are organized and operated exclusively for religious purposes. These include churches, conventions and associations of churches, or integrated auxiliaries of a church.
- (3) Educational institutions which normally maintain a regular faculty and curriculum and normally have a regular body of pupils or students in attendance at the place where its educational activities are carried on.
- (4) Charitable trusts in which all charitable interests are contingent, revocable, or subject to an unlimited power of invasion for purposes other than charitable purposes.
- (5) Charitable trusts which are not located in Ohio. For purposes of this paragraph, a charitable trust is located in Ohio and must register if not otherwise exempt if it is incorporated or otherwise organized in Ohio, conducts program services in Ohio or has assets in Ohio. For the purpose of this paragraph, "assets" includes cash, inventory, equipment, real estate, securities, investments, financial accounts and any other property.



(C) Registration. All charitable trusts required to register shall register through the attorney general's website at: <https://charitable.ohioago.gov/charity-registration>.

(D) All charitable trusts required to register shall provide the following documents to the attorney general:

(1) A copy of the will, pertinent part of the trust instrument, deed, indenture or articles of incorporation, bylaws, and constitution and any subsequent amendments of these instruments that created or funded the charitable trust, and pursuant to which it is administered; and

(2) A copy of the internal revenue service (IRS) determination letter of exempt status, if available. If the charitable trust does not have tax exempt status, has claimed tax exempt status without being recognized by the IRS as exempt, or has applied for tax exempt status but has not yet received an IRS determination letter, a copy of the attorney general's IRS status form which is available by contacting the charitable law section.