



## Ohio Administrative Code

### Rule 109:1-1-03 Group or consolidated registration.

Effective: February 12, 2016

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(A) A charitable trust, which is required to register with the attorney general under section 109.26 of the Revised Code and is the central organization which has been issued a group exemption letter by the internal revenue service and which files a group return for federal tax purposes, may file a group registration form through the attorney general's on-line registration and filing system, and thereafter a group annual report, for any charitable trust that is included as a subordinate organization within the group exemption letter and also required to register under that section.

(B) Yearly, a charitable trust which files a group registration form shall provide a list of all chapters or charitable trusts that are included as subordinate organizations within the group exemption letter issued by the internal revenue service and that are incorporated or otherwise organized in Ohio, filed a return or other document with the internal revenue service indicating that the chapter or charitable trust is located in Ohio, conduct program services in Ohio or have assets in Ohio, and include the employer identification number of each individual chapter or charitable trust in the group. For the purpose of this paragraph, "assets" includes cash, inventory, equipment, real estate, securities, investments, financial accounts and any other property.

(C) A community trust or community foundation, which is required to register with the attorney general under section 109.26 of the Revised Code, and which files a consolidated return for federal tax purposes, may file a consolidated registration form through the attorney general's on-line registration and filing system and thereafter a consolidated annual report, for any charitable trust that is included as a component fund within the consolidated return and also required under that section.