



## Ohio Administrative Code Rule 109:1-1-04 Annual report.

Effective: September 11, 2020

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(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.

All charitable trusts required to file an annual report with the attorney general, including trusts that are exempt from filing financial information with the internal revenue service, shall file a form prescribed by the attorney general.

(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 at the same time as the federal return is required 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

All filing fees, including any late fees, must be paid by electronic forms of payment acceptable to the attorney general, payable to the treasurer, state of Ohio.

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