



## Ohio Administrative Code

### Rule 109:1-2-02 Annual financial report of charitable organization.

Effective: December 23, 2021

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(A) Every charitable organization, except those exempted under section 1716.03 of the Revised Code, that intends to solicit contributions in this state or have contributions solicited in this state on its behalf, prior to engaging in any of these activities and annually thereafter, shall file a registration statement with the attorney general.

All charitable organizations required to file an annual financial report with the attorney general pursuant to Chapter 1716. of the Revised Code, including organizations 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 after the close of each fiscal year in which the charitable organization solicited in this state 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:

Contributions	Fee
Less than \$5,000	\$0.00
\$5,000 but less than \$25,000	\$50.00
\$25,000 but less than \$50,000	\$100.00
\$50,000 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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