



Ohio Administrative Code

Rule 111:2-4-14 Uniform reporting of contributions.

Effective: January 25, 2016

If an itemized contribution is made by more than one person in a single instrument, the treasurer of an entity that is required to file statements under section 3517.10 of the Revised Code shall report the amount to be attributed to each contributor as specified in the written instrument.

Absent evidence to the contrary, any contribution made from a joint checking account or by other written instrument shall be reported as a contribution by the person signing or endorsing the joint check or other written instrument.

If a contribution is made from a partnership or unincorporated business account, the treasurer shall report the amount to be attributed to each partner or owner as specified by an authorized partner or owner of the partnership or unincorporated business. If no specified attribution is made, the treasurer shall attribute the contribution equally among all partners of the partnership or owners of the unincorporated business.

If a contribution is made from an inter vivos or testamentary trust or a decedent's estate, the treasurer shall report the amount to be attributed to each beneficiary of the trust or estate who is making the contribution, as specified by the beneficiary. If no specific attribution is made, the treasurer shall attribute the contribution equally among all beneficiaries of the trust or estate.

If a contribution is refunded to the contributor, the treasurer of the reporting entity making the refund shall report the refund on the statement covering the reporting period in which the refund is made.

If a contributor's name is known to have changed since an earlier contribution reported, the exact name or address previously used shall be noted with the first reported contribution from the contributor subsequent to the name change.
