



Ohio Administrative Code Rule 111:2-4-16 Other income.

Effective: January 25, 2016

(A) For purposes of preparing a campaign finance statement required by section 3517.10 of the Revised Code, items of other income such as investment income, interest income, refunds received by the reporting entity, uncashed checks, or the reporting entity's own insufficient funds checks that are returned to the reporting entity shall be reported on a form separate from an account of contributions and expenditures. Such items of other income are presumed, unless shown otherwise, not to count toward the contribution limits set forth in section 3517.10 2 of the Revised Code.

(B) When an expenditure made by a candidate's campaign committee, political action committee, political contributing entity, political party, or other political entity, for the purpose of refunding the excess portion of a contribution or to refund an otherwise prohibited contribution, is not cashed or negotiated by the payee, the entity may void that expenditure, report it as an uncashed check transaction on the statement of other income and reissue the refund expenditure. If the second refund expenditure is likewise not cashed or negotiated by the payee the reporting entity shall void that expenditure, report it as an uncashed check transaction on the statement of other income and issue an expenditure in the same amount to a qualified charitable organization as defined in division (G) of section 3517.08 of the Revised Code.
