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Ohio Administrative Code

Rule 111:2-4-20 Reporting contributions for partnerships.

Effective: November 8, 2026

(A) As required by division (I) of section 3517.10 of the Revised Code, except as otherwise provided by paragraph (F) of this rule, the recipient of a contribution from a partnership or other unincorporated business must itemize the contribution by listing both the partnership or other unincorporated business and the name of each partner, owner, or member for whom the partnership or other unincorporated business issued the contribution. No contribution may be made solely in the name of the partnership or other unincorporated business.

(B) Simultaneous with the issuance of a check or other instrument which represents one or more individual contributions, a partnership or other unincorporated business must provide one of the following:

(1) The name of each partner, owner, or member as of the date of the contribution or contributions, and a statement that the total contributions are to be allocated equally among all of the partners, owners, or members; or

(2) The name of each partner, owner, or member as of the date of the contribution or contributions who is participating in the contribution or contributions, and a statement that the contribution or contributions are to be allocated to those individuals in accordance with the information provided by the partnership or other unincorporated business to the recipient of the contribution.

(C) When a contribution is received from a partnership or other unincorporated business, the recipient of the contribution must itemize the contribution as directed by the partnership or other unincorporated business pursuant to paragraph (B)(1) or (B)(2) of this rule. No contribution from a partnership or other unincorporated business may be accepted, deposited, or used unless the recipient has the allocation information necessary to itemize the contribution by the partner, owner, or member as provided by paragraph (B)(1) or (B)(2) of this rule.

(D) To comply with division (I) of section 3517.10 of the Revised Code and this rule, the recipient of a contribution from a partnership or other unincorporated business must separately list the name, address, date, and amount of each allocated contribution as provided by the partnership or other unincorporated business at the time of the contribution. For each entry, whether on paper forms or by electronic means of transmission as prescribed by the secretary of state, the recipient shall utilize the employer/occupation field to disclose the name of the issuing partnership or other unincorporated business.

(E) For purposes of contribution limitations prescribed by section 3517.102 of the Revised Code, a contribution by a partnership or other unincorporated business shall be considered to have been made by the partner(s), owner(s), or member(s) as allocated and itemized pursuant to paragraphs (B)(1) and (B)(2) of this rule and

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division (I)(2) of section 3517.10 of the Revised Code. The allocated portion of any partnership or other unincorporated business contribution counts toward the limitations prescribed by section 3517.102 of the Revised Code as applied to individuals, political action committees, political contributing entities, political parties, campaign committees, and legislative campaign funds. Both the maker and recipient of an allocated partnership or other unincorporated business contribution must ensure that each allocated contribution, when added to any other contribution from the allocated source, does not violate the contribution limitations, as prescribed by section 3517.102 of the Revised Code, of the allocated contributor.

(F) The supreme court of Ohio has adopted the Ohio Code of Judicial Conduct which imposes limitations on campaign committees for candidates seeking judicial office.

(1) These rules identify three types of contributors to judicial campaign committees:

(a) Individual

(b) Organization

(c) Political party

(2) The supreme court of Ohio has defined an "organization" to include a "partnership, limited liability company, association, professional association,... law firm..."

(3) A contribution received by a campaign committee of a candidate seeking judicial office from any organization as defined by the Ohio Code of Judicial Conduct is not required to be attributed or allocated to any particular individual, owner, or partner. Rather, such a contribution may be disclosed, in its entirety, as being received from the organization.