



Ohio Administrative Code Rule 901:7-2-08 Asset valuation.

Effective: February 13, 2023

The following assets shall not be included or considered as assets for calculating the net worth and/or in determining if current assets exceed current liabilities of a licensee:

- (A) Goodwill;
 - (B) Customer lists;
 - (C) Non-competition clauses;
 - (D) Trade names;
 - (E) Receivables other than trade receivables arising in the ordinary course of the handlers business due from any director, officer, manager, or employee of the handler;
 - (F) Receivables due from any related party or business of the handler; or
 - (G) Accounts receivables that are past due over one hundred eighty days. A schedule must be provided with the annual financial statement filing.
-