

CHARITABLE REGISTRATION IN OHIO

Most Ohio charities are required by law to register with the Ohio Attorney General's Office, submit annual financial reports, and pay registration fees. The Attorney General provides an online filing system and resources to help organizations meet their requirements under the law.

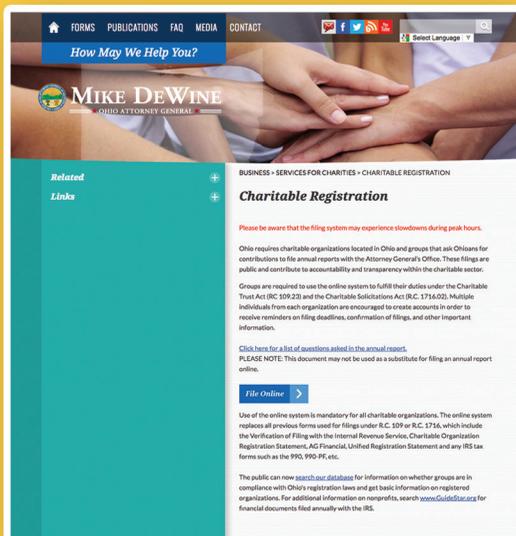
Info Sheet



MIKE DEWINE
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www.OhioAttorneyGeneral.gov

Charitable Law Section
150 E. Gay St., 23rd Floor
Columbus, OH 43215
800-282-0515



Initial Registration:

Most Ohio charities, or charities soliciting in Ohio, are required by law to register with the Ohio Attorney General's Office within six months of creation.

Complete your initial registration using our online registration system at www.OhioAttorneyGeneral.gov/CharitableRegistration.

When you log on, the system will prompt you to provide basic information about your organization and its activities. Based on your answers, the system will ask for information needed to meet the filing requirements. You'll also need to submit:

- A copy of the IRS Determination Letter granting tax-exempt status.
- Copies of the articles, charter, constitution, or creating documents.

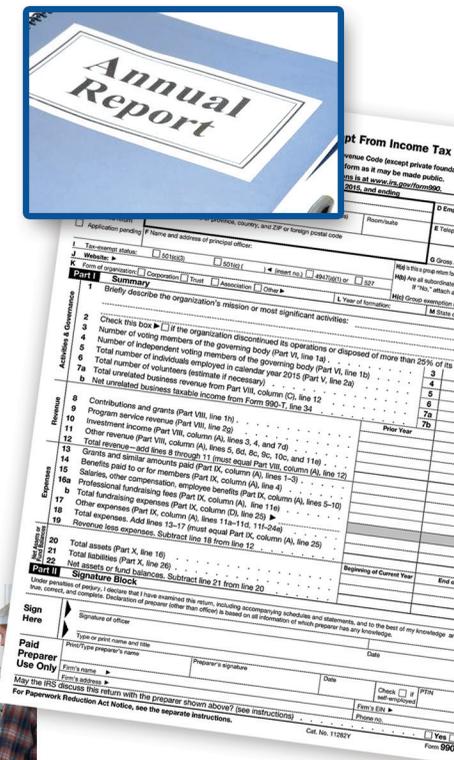
Note: Keep your file current. If your organization makes any subsequent changes or updates to its creating documents, please submit them using our online registration system so that your organization's file remains up to date.

Annual Financial Reports:

In addition to registering, most charitable organizations must file annual reports with the Ohio Attorney General's Office using the online registration system.

Annual reports are due on the 15th day of the fifth month following the organization's fiscal year end. However, if your organization has obtained an extension to file its Internal Revenue Service (IRS) Form 990 (or other IRS return), our office will honor that extension and your annual report to the Ohio Attorney General's Office will be due on the same day as your IRS form.

When filing annual reports, you will want to have your organization's IRS Form 990 readily available because many of the online annual report questions come directly from the form.



Exemptions:

There are some narrow exceptions to Ohio's charitable registration and filing requirements.* The most common entities that are exempt from registration are those organized and operated exclusively for religious purposes.

If you believe your organization may be exempt from registration, create an online account and request an exemption.

We will require you to submit information supporting your request within three weeks of the request. You should explain how the exemptions

apply to your organization. To determine whether an exemption applies, we will evaluate your request and the information you provide and enter that determination into your organization's file.



* For the exceptions and determination process see: Ohio Revised Code sections 109.26, 109.31, 1716.02, and 1716.03, and Ohio Administrative Code 109:1-1-01 et seq.

Required Fees:

By law, charitable organizations must pay registration fees according to a sliding scale. When you file your organization's annual report, the online registration system will tell you the applicable fee. Your organization can pay the fee online via electronic check or credit card. Please be sure to pay all filing fees on time in order to avoid late fees.



Help for Board Members:

Board members play a critical role in protecting the integrity and resources of charitable organizations. To understand the importance of board governance and the legal obligations of board members, we recommend reading our *Guide for Charity Board Members* and *Avoiding Theft in Your Nonprofit* publications, which are available on our website.

We also offer board governance webinars at noon on the first Wednesday of each month. The webinars provide a basic overview of board members' fiduciary duties. Participants will need access to a computer and a telephone. Register for the webinars online at www.OhioAttorneyGeneral.gov/Media/Nonprofit-Board-Governance-Webinars.aspx.

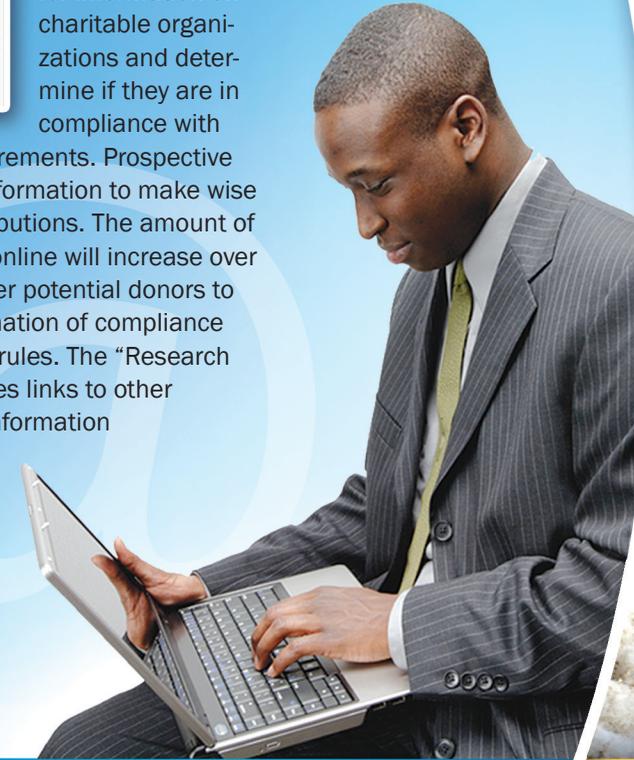


Public Access to Information:



The public can check the Attorney General's website for information on charitable organizations and determine if they are in compliance with

Ohio registration requirements. Prospective donors can use this information to make wise decisions about contributions. The amount of information available online will increase over time. Charities can refer potential donors to the website for confirmation of compliance with state registration rules. The "Research Charities" page includes links to other resources with more information about the activities and operations of specific groups.



Additional Resources:

Visit our website, www.OhioAttorneyGeneral.gov, for other helpful resources, including information about:

- Using the online registration system and monthly webinars on registration requirements.
- Wise giving strategies for donors.
- Charitable organizations registered in our database.
- Resources on legal obligations of charitable leaders.
- Frequently asked questions.



CHARITABLE Newsletter

We encourage you to subscribe to the "Nonprofit News" e-newsletter when creating your online registration account or at www.OhioAttorneyGeneral.gov/EmailUpdates.



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