



MIKE DEWINE

★ OHIO ATTORNEY GENERAL ★

Charitable Registration Tool Tips



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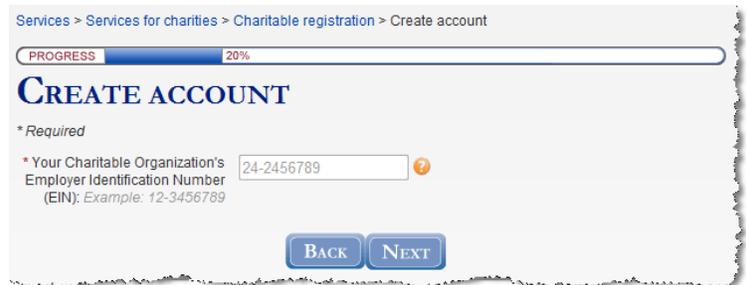


Chapter 1 – Online Charitable Registration

A. Creating an Account

I. Your Charitable Organization’s Employer Identification Number (EIN)

Also known as a Federal Tax Identification Number, is a nine-digit number assigned by the Internal Revenue Service and is used to identify tax accounts. To get an EIN, or further EIN-related information, call the Internal Revenue Service at (800) 829-4933 or go to <http://www.irs.gov>.

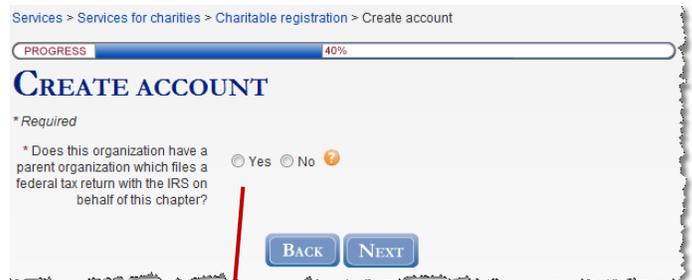


Note: If your agency belongs to a national organization, your parent organization needs to provide you with this number.

II. Parent Organization

A parent organization is one that has been specifically recognized by the IRS and is permitted to file a group tax return on behalf of its chapters, branches and/or affiliates. If you are a chapter, branch or affiliate of a parent organization, you should have documentation from the parent organization that confirms that you are:

1. in good standing and
2. that your financial reports are included in the federal group return.



If you do not have the appropriate documentation or the parent organization is not properly registered with us, then your office is responsible for filing individual registration documents on behalf of its own chapter or division.

Note: If we do not have a matching EIN in our system for the parent organization, the local affiliates will be required to file individually.



III. Creating an Account

- A. Doing Business As (DBA):
It is not unusual for organizations to use an alias or doing business as (DBA) designation that describes the organization or specific programs or services. In order to avoid misleading the public, those DBAs and designations must be reported in the materials filed with our office. Failure to file information about DBAs could be misleading to others and would not comply with registration requirements.

Note: The Ohio Secretary of State's office also has requirements about registering as a DBA. Their requirements can be found at www.sos.state.oh.us



All fields with a red asterisk (*) indicate required field and must be entered.

Services > Services for charities > Charitable registration > Create account

CREATE ACCOUNT

** Required*

Tell us about your organization.

Organization

* Name:

Doing business as (if applicable): **A**

* Type: **B**

Business location **C**

* Country:

* Address line 1:

Address line 2:

* City:

* State:

* County:

* ZIP code:

Mailing address **D**

Use business location

* Country:

* Address line 1:

Address line 2:

* City:

* State:

* County:

* ZIP code:



B. Type:

Organization Type	Explanation
501(c)3	Organizations operated exclusively for religious, charitable, educational, and other specified purposes.
501(c)4	Civic leagues, social welfare organizations, or certain local associations of employees.
501(c)5	Labor, agricultural, or horticultural organizations.
501(c)6	Business leagues, chambers of commerce, real estate boards, boards of trade.
501(c)7	Social and recreation clubs.
501(c)8	Fraternal beneficiary societies.
501(c)9	Voluntary employees' beneficiary associations (VEBAs).
501(c)10	Domestic fraternal societies operating under the lodge system.
501(c)13	Nonprofit cemetery companies and crematoria.
501(c)19	Veterans' organizations.
Lead Trust	A gifting arrangement giving portions of income and assets to charity for a period of years and then giving the balance to non-charitable beneficiaries.
Remainder Trust	A gifting arrangement that allows the donor or named non-charitable beneficiaries to use the income and assets for a period of years or even a lifetime. At the conclusion of that period, the remaining assets and income are paid to charitable beneficiaries according to the donor's instructions.
For Profit	An activity is presumed for profit if it makes a profit in at least three of the last five tax years, including the current year (or at least two of the last seven years for activities that consist primarily of breeding, showing, training or racing horses).
Non-Exempt Trust Section 4947(a)(1)	A trust currently benefiting a charitable purpose, although it did not always exclusively benefit charitable interests.
Split Interest Trust Section 4947(a)(2)	A split-interest trust can have both charitable and non-charitable beneficiaries. It cannot be exempt under IRC section 501(c), and its interests (beneficiaries) must be devoted in part (but not exclusively) to charitable purposes described in IRC section 170(c)(2)(B).



C. Business Location:

The business location should be the physical location where services or administration might be found, not a post office box, lock box or other similar mail service address. If no such location for the organization exists, enter “Does not exist” on Address line 1 and fill out the remaining fields with information from your mailing address.

D. Mailing Address:

Many organizations choose to have correspondence sent to an address different from where program services are provided, such as post office box, lock box or other similar service. The mailing address indicated should provide people with the best way to correspond with your organization.

IV. Request Exemptions

There are a few narrowly defined types of organizations that are exempted under the Ohio Revised Code. Select all that apply and upload or mail documents along with an explanation justifying your exemption request. The supporting documentation must be received within three weeks of your request. An attorney will review the documents and determine whether an exemption should be granted.

Note: If the purposes of the group changes, it will be important to submit another exemption request. Additionally, the Ohio Revised Code or the Ohio Administrative Code could be modified; meaning organizations may lose their exemption from registration. This system keeps track of approved exemptions so that they are noted in the system.

Services > Services for charities > Charitable registration > To do list > Request exemptions

REQUEST EXEMPTIONS

Organization: ██████████ EIN: 00-1234567

You may qualify for an exemption. ⓘ

Indicate if your organization fits any of the descriptions below. Please check all that apply.

If you select an exemption below, you must submit supporting documents. We will review your selection and supporting documents, and be in contact to determine whether you are eligible for an exemption.

Agriculture

A county or independent agricultural society organized under R.C. 1711

Education

A parent-teacher association, fraternity, alumni, booster, or social club organized and operated for the benefit of students of primary and secondary schools

An educational institution which maintains a regular faculty and curriculum and normally has a regular body of students in attendance where the educational activities are carried on

An educational institution soliciting only from alumni, faculty, trustees, or students and their families

A public primary or secondary school soliciting only alumni, faculty, or the general population of the local school district

A booster club organized and operated for the benefit of students of public primary or secondary schools

General

A charitable remainder trust created after July 31, 1969, if gifts to such trust are deductible for federal income, gifts or estate tax purposes

A charitable trust in which all charitable interests are contingent, revocable, or subject to an unlimited power of invasion for purposes other than charitable purposes

A charitable trust does not have assets or a majority of the governing body located within Ohio

A charitable trust controlled by one or more charitable trusts

Government

A government agency or instrumentality

Internal fundraising

Soliciting only from existing members, present or former employees, or present or former trustees of your organization

Religion

Organized and operated exclusively for religious purposes

A religious agency, religious organization, charity, agency, or organization operated, supervised, or controlled by a religious organization

[BACK](#) [NEXT](#)



V. Create Account

A. If your agency does ANY of its fundraising without the use of professionally-hired fundraisers (e.g., a professional solicitor), you should answer “yes.” Types of fundraising can include, but are not limited to, playing licensed charitable bingo, raffles, bake-sales, community dinners, walk-a-thons, services for fees, tournaments, planned giving, etc.

B. If you hire fundraisers for anything of value for your organization, including money, volunteers, or goods, you should answer “yes” to this question. Types of fundraisers include:

1. Professional solicitor:

A professional solicitor is any person, group, or other entity that, for compensation, performs any service connected with the solicitation of contributions on behalf of a charitable organization.

2. Fundraising counsel:

A fundraising counsel is a firm or individual hired by a charity to plan, manage, advise, consult or prepare material for the solicitation of contributions for any charitable organization. A fundraising counsel does not solicit contributions or employ, procure or otherwise engage any compensated person to solicit contributions.

3. Commercial co-venture:

A commercial co-venture is an arrangement between a charitable or nonprofit organization and a firm otherwise engaged in business, where a product or service is promoted by the commercial business and some part of the proceeds will benefit the charitable organization.

C. Organizations may have various ways of determining their date of formation. The most common way a date can be determined is by the date of the initial board meeting, date the group was incorporated by the Secretary of State, or the date of probate. The format should be MM/DD/YYYY.

Services > Services for charities > Charitable registration > Create account

PROGRESS 60%

CREATE ACCOUNT

** Required*

* Does the organization intend to solicit charitable contributions from the public, this includes conducting bingo and instant pull tabs, on its own behalf, OR has the organization done so within the past 3 years? Yes No ? **A**

* Does the organization intend to hire a professional solicitor, fundraising counsel, and/or commercial co-venturer, OR has the organization done so within the past 3 years? Yes No ? **B**

* Date of formation, incorporation, agreement or constitution: 4/2/2012 ? **C**

* Does the organization intend to have annual revenue of \$25,000 or more (annual revenue should include gross receipts from conducting bingo and instant pull tabs); OR has the organization had annual revenue of \$25,000 or more within the past 3 years? Yes No ? **D**

BACK NEXT



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- D. The annual revenue includes the sum of all contributions, gifts, grants, and similar amounts received including: program service revenue, membership dues and assessments, investment income, gains (or losses) from sales of assets, net income (losses) from special events, activities, and fundraisers, as well as any other revenue not mentioned above. It should **NOT** include revenues from government fees or contracts. If your organization conducts bingo or instant pull tables, this amount should include Gross Receipts from conducting bingo or instant pull tabs.

*Note: This figure must be reported to the IRS and can be found on the **2011** IRS forms at Part I line 12 of the 990, Part I line 9 of 990-EZ, Part I line 12 of 990-PF, or Part I line 9 of the 1041. If you file the 990-N (E-postcard), your organization will still be responsible for compiling this information. If you are using a 990 from another year, please reference an equivalent line-item on the 990 in use.*

Notes:

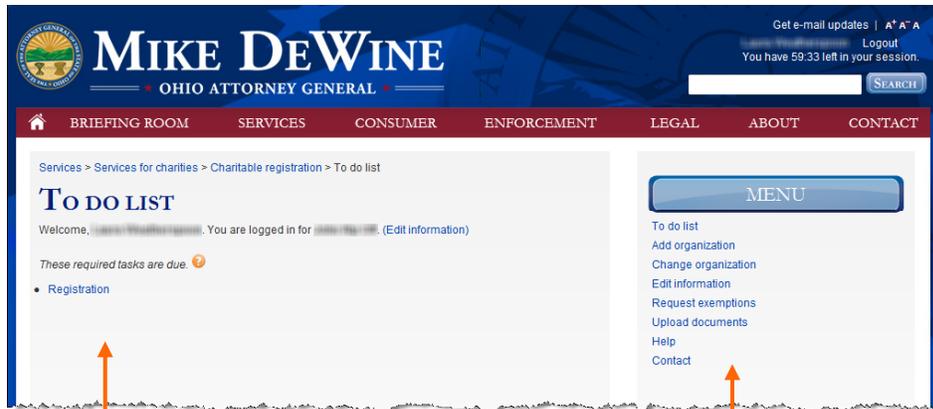


Chapter 2 – Related Menu

A. To Do List

In the header area of the page, user first name and last name, and Logout are displayed. For your protection, sessions are open for a limited period of time.

Welcome message with user first name, last name, and name of organization are displayed along with an “Edit information” hyperlink.



Items listed here are activities that must be completed to be in compliance with state law.

Note: The system may alert you that an annual report may be due following the close of a group’s fiscal year; the filing deadlines for those reports mirror the IRS filing deadlines. This alert will not occur if your organization is current with all of its filings.

Examples of items that could be on the To do list:

- ◆ Submit a Fee
- ◆ Submit a Late Fee
- ◆ File Annual Report
- ◆ Register
- ◆ Upload Trust Documents

Related MENU section provides a list of activities:

- ◆ To do List
- ◆ Add organization
- ◆ Change organization
- ◆ Edit information
- ◆ Request exemptions
- ◆ Upload Documents
- ◆ Help
- ◆ Contact



B. MENU

I. Add Organization

Allows user to add multiple organizations to their list, so they can monitor and submit required information to this office. When users are associated with multiple organizations, they will receive reminders and confirmations on all changes and reports related to each associated organization.

II. Change Organization

Allows users to switch among the various organizations associated with their accounts.

Services > Services for charities > Charitable registration > To do list > Change organization

CHANGE ORGANIZATION

Current Organization: Charity E EIN: 68-5264781

Select another organization

- Charity E (EIN 68-5264781)
- [REDACTED] (EIN 00-1234567)

NEXT

Services > Services for charities > Charitable registration > To do list > Edit information

EDIT INFORMATION

* Required

User information

First name: [REDACTED]
 Last name: [REDACTED]
 E-mail address: [REDACTED]
 * Phone number: [REDACTED]

Organization

Name: [REDACTED]
 Organization type: 501(c)(3)
 Employer identification number (EIN): 00-1234567
 Website: [REDACTED]
 Secretary of State Charter Number:
 Formation date: 09/05/2011

Business location

* Country: United States
 * Address line 1: 654 C Me Rd.
 Address line 2: [REDACTED]
 * City: Fremont
 * State: OH
 * County: Sandusky
 * ZIP code: 43470
 * Phone number: (555)123-3245
 Fax number: [REDACTED]

Mailing address

Use business location

* Country: United States
 * Address line 1: 654 C Me Rd.
 Address line 2: [REDACTED]
 * City: Fremont
 * State: OH
 * County: Sandusky
 * ZIP code: 43470

SUBMIT

III. Edit Information

Allows users to make changes to their personal account information or to the information on file for one of the user's associated organizations.



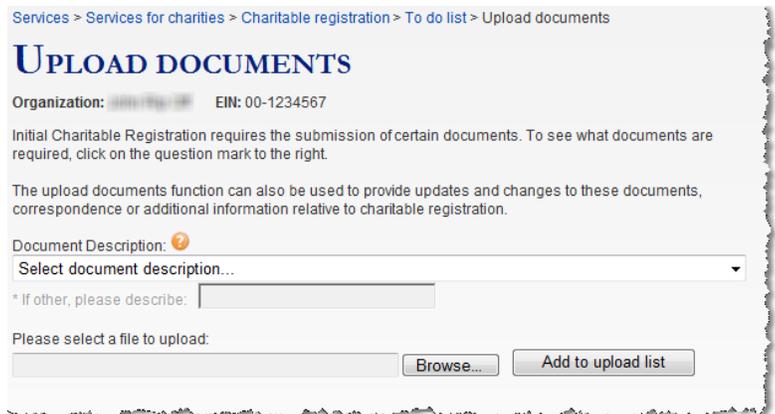
IV. Contact Us

Contact the Attorney General's office by telephone, email or through a convenient web form.



V. Upload Documents

A link for providing required registration documents or other forms related to charitable registration.





Chapter 3 – To Do List

A. Registration

I. Step 1:

- A. An Employer Identification Number (EIN), also known as a Federal Tax Identification Number, is a nine-digit number assigned by the Internal Revenue Service and is used to identify tax accounts. To get an EIN, or further EIN-related information, call the Internal Revenue Service at (800) 829-4933 or go to www.irs.gov.

Note: If your agency belongs to a national organization, your parent organization needs to provide you with this number.

- B. The Ohio Secretary of State issues charter numbers during the incorporation process. If you are already incorporated and are not sure of your charter number and need more information about the incorporation process, go to www.sos.state.oh.us

Note: If you are not a corporation, you will not have a charter number.

- C. This is only necessary if your organization plays charitable bingo as a fundraising activity and has a bingo license issued by the Ohio Attorney General's Office.

Services > Services for charities > Charitable registration > To do list > Registration

PROGRESS 20%

REGISTER

Organization: EIN: 00-1234567

* Required

* Organization:

Website:

Employer identification number (EIN): 00-1234567 **A**

Secretary of State Charter Number: **B**

Ohio bingo license number: **C**

Business location **D**

* Country: United States

* Address line 1: 654 C Me Rd.

Address line 2:

* City: Fremont

* State: OH

* County: Sandusky

* ZIP code: 43470

* Phone number:

Fax number:

Mailing address **E**

Use business location

* Country: United States

* Address line 1: 654 C Me Rd.

Address line 2:

* City: Fremont

* State: OH

* County: Sandusky

* ZIP code: 43470

NEXT



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Note: If you have additional questions refer to www.ohioattorneygeneral.gov/BingoLicense

- D. The business location should be the physical location where services or administration might be found, not a post office box, lock box or other similar mail service address. If no such location for the organization exists, enter “Does not exist” on Address line 1, and fill out the remaining fields with information from your mailing address.
- E. Many organizations choose to have correspondence sent to an address different from where program services are provided, such as a post office box, lock box or other similar services. The mailing address indicated should provide people the best way to correspond with your organization.

Notes:



II. Step 2:

- A. These categories refer to the type of business entity selected by the organization when it was formed. The Ohio Secretary of State's office provides definitions.

Note: Association is the category that non-incorporated entities often select and trusts are generally categorized as testamentary or inter vivos trusts. For additional help, go to www.sos.state.oh.us

- B. Organizations may have various ways of determining their date of formation. The most common ways a date can be determined is by the date of the initial board meeting, date the group was incorporated by the Secretary of State, or the date of probate. The format should be MM/DD/YYYY.
- C. The IRS tax exemption date indicates when the IRS made its decision granting tax exempt status. It can be found on the determination letter announcing the decision. The format should be MM/DD/YYYY.
- D. Trusts may be funded in advance of or following the death of a beneficiary. Please indicate the date that funds were made available to the trust. The format should be MM/DD/YYYY.
- E. Your probate number is the case number issued by the county probate court in connection with probating a will.
- F. The date of probate refers to the date approved by the court for the formation of a trust. The format should be MM/DD/YYYY.
- G. Indicate the name of the decedent connected with the probate case.
- H. Organizations must define a 12-month period that will be used as the basis for reporting financial information. Groups can select a calendar year that begins Jan. 1 and ends Dec. 31. However, organizations may find it more convenient to select other dates that define their fiscal year. July 1 to June 30 is the second most common fiscal year period, second only to the standard calendar year. The response to this question should indicate the last month of the fiscal year. For instance, if a calendar fiscal year is used, December should be selected.

The screenshot shows the 'REGISTER' form for charitable registration. At the top, there is a breadcrumb trail: 'Services > Services for charities > Charitable registration > To do list > Registration'. Below this is a progress bar labeled 'PROGRESS' with a '40%' indicator. The main heading is 'REGISTER'. The form includes the following fields:

- Organization: John Hop Off EIN: 00-1234567
- * Required
- * Select a formation: Select... (A)
- * Date of formation, incorporation, agreement or constitution: 9/5/2011 (B)
- Internal Revenue Service tax exemption date: (C)
- Date trust funded: (D)
- Probate number: (E)
- Date of probate: (F)
- Estate of: (G)
- * Fiscal year end: Month... (H)

At the bottom of the form are 'BACK' and 'NEXT' buttons.



III. Step 3:

- A. The IRS uses a specific classification system that groups charities based on their charitable purpose. Select the category that best defines the charitable activities of your group.

Click here for the complete listing of IRS purpose codes. Examples include B43-Universities; D30-Wildlife Preservation & Protection; and G94-Geriatrics.

- B. Specifically cite the name and quantity of all assets including all interest and non-interest bearing accounts such as petty cash funds, checking accounts, saving accounts, money market funds, commercial paper, certificates of deposit, US Treasury bills, and other obligations. Include the book value of any land or buildings owned by the organization and not held for investment. Include all accounts receivable, inventories, prepaid expenses, and any other assets.
- C. The total should be the sum of all assets according to their fair market value.
- D. If an organization has been recognized by the IRS as a parent organization and files a group return on behalf of Ohio chapters, branches or affiliates, list the specific chapters included in the parent filing.

Services > Services for charities > Charitable registration > To do list > Registration

PROGRESS 60%

REGISTER

Organization: ██████████ EIN: 00-1234567

* Required

* Primary IRS purpose code: ? **A**
Example: G32

* Full description of assets: ? **B**

* Most recent current value of assets: \$? **C**

* State(s) in which assets are located: ? **D**

If your organization files a group IRS tax return on behalf of its chapters, list the chapters included in the group exemption letter that have assets or a majority of the governing body located within Ohio.

ADD NEW

BACK **NEXT**



IV. Step 4:

- A. In order to complete registration, you must upload your organization's creating documents and a copy of the Federal Tax Exemption Determination Letter.
- Articles of incorporation/association:** The articles of incorporation lay out the basic details of the organization's charitable purpose and location.
 - Bylaws or regulations:** An organization establishes and defines how it will conduct its business operations, board expectations and other issues related to achieving its charitable mission by establishing written regulations or bylaws which are approved and adopted by the board. Code of regulations and bylaws are terms often used interchangeably with regulations.
 - Constitution:** A document outlining how the organization will operate and be

Services > Services for charities > Charitable registration > To do list > Registration

PROGRESS 80%

REGISTER

Organization: [redacted] EIN: 00-1234567

Upload documents

*In order to complete registration, you must upload your organization's **creating documents** and a copy of the **Federal Tax Exemption Determination Letter**.*

Example of creating documents:

- Articles of incorporation/association
- Bylaws or regulations
- Constitution
- Current charter
- Instrument of trust

Document Description: Select document description...

* If other, please describe: [text input]

Please select a file to upload:

[file input]

OR

Mail or fax documents

Note that registration will not be complete until the Attorney General has received these documents.

Ohio Attorney General's Office
Charitable Law Section
150 E. Gay St, 23rd fl.
Columbus, OH 43215
Fax: (877) 690-1814



administered.

- d. **Current charter:** A document creating an organization.
- e. **Federal Tax Exemption Determination Letter:** The Internal Revenue Service is the only office that makes determinations of whether a group qualifies as a tax-exempt organization for federal income tax purposes. When groups apply to the IRS, they will receive a letter granting or denying the exemption.
- f. **Instrument of trust:** An instrument of trust defines the charitable obligations and purpose of funds set aside in a will or probate document.
- g. **Other organization instrument:** Attach any other document similar to articles, bylaws, constitution, etc.

Notes:



B. File Annual Report

I. Step 1:

- A. This should be the year that corresponds to the last month of the organization’s fiscal year end. For example, if your fiscal year ran from July 1, 2009 to June 30, 2010, the desired filing year for that period would be a 2010*. (* This may NOT be the year that is indicated in the upper right hand corner of the IRS Tax Form.)

Note: IF you are a first time filer and your date of formation is prior to the previous 12 months, you may be subject to submitting up to 3 years of financials for the organization.

- B. If your agency does ANY of its fundraising without the use of professionally-hired fundraisers (e.g., a professional solicitor), you should answer “yes”. Types of fundraising can include, but are not limited to, playing licensed charitable bingo, raffles, bake-sales, community dinners, walk-a-thons, services for fees, tournaments, planned giving, etc.

Services > Services for charities > Charitable registration > To do list > File annual report

PROGRESS 10%

FILE ANNUAL REPORT

Organization: Trust record EIN: 24-0000000

* Required

* Desired filing year: **A**

For the fiscal year indicated above

* Did your organization solicit charitable contributions, this includes conducting bingo and instant pull tabs, from the public on its own behalf? Yes No **B**

* Did you hire a professional solicitor, fundraising counsel, and/or commercial co-venturer? Yes No **C**

* Is the gross revenue (including gross receipts from conducting bingo and instant pull tabs) greater than \$25,000? Gross revenue does NOT include governmental grants and funding from other 501(c)(3) organizations. Yes No **D**



- C. If you hire fundraisers for anything of value for your organization, including money, volunteers or goods, you should answer “yes” to this question. Types of fundraisers include:
1. **Professional solicitor:**
A professional solicitor is any person, group, or other entity that, for compensation, performs any service connected with the solicitation of contributions on behalf of a charitable organization.
 2. **Fundraising counsel:**
A fundraising counsel is a firm or individual hired by a charity to plan, manage, advise, consult or prepare material for the solicitation of contributions for any charitable organization. A fundraising counsel does not solicit contributions or employ, procure, or otherwise engage any compensated person to solicit contributions.
 3. **Commercial co-venture:**
A commercial co-venture is an arrangement between a charitable or nonprofit organization and a firm otherwise engaged in business, where a product or service is promoted by the commercial business and some part of the proceeds will benefit the charitable organization.
- D. Subtract the total received from governmental grants and funds received from other charities from the total sum of all gross revenue (which includes individual gifts and contributions). If that figure is more than \$25,000, indicate yes.

II. Step 2 (see below for screen shot):

- A. Enter the gross amounts of the contributions, gifts, grants and bequests that the organization received from individuals, trusts, corporations, estates, affiliates, foundations, public charities, and other exempt organizations, or totals raised by an outside professional solicitor. Contributions should be reported regardless of whether they are deductible for the contributor. Report the value of non-cash contributions at the time of donation.

Note: This figure must be reported to the IRS and can be found on the 2011 IRS forms in Part I line 8 of the 990, Part I line 1 of the 990-EZ, or Part I line 1 on 990-PF. If you file a 1041 or the 990-N (E-postcard), your organization will still be responsible for compiling this information. If you are using a 990 from another year, please reference an equivalent line-item on the 990 in use.

- B. All other revenue amounts not accounted for in the calculation of “individual contributions, gifts, grants and similar amounts received”.



- C. The total revenue is the sum of all sources of the organization’s revenue and is the sum of individual contributions, gifts, grants, and similar amounts of revenue plus all other revenue.
- D. A program service is any activity that fulfills an organization’s exempt purpose as determined by the organization’s mission statement. For example, a food pantry would claim the cost of food purchased to provide to its clients, while an educational institution might report the costs of textbooks, computers or teachers used to train students. Program staff expenses, a fair portion of overhead expenses, costs to secure a grant, produce an item, or perform a service are also considered program services. In addition, limited lobbying expenses related to the mission of the organization and unrelated trade or business activities might be included. Program Service Expenses should be the sum of all of these activities.

Note: This figure must be reported to the IRS and can be found on the 2011 IRS forms in Part IV line 25B on the 990 or Part III line 32 of the 990-EZ. If you file a 990-PF, 1041, or the 990-N (E-postcard), your organization will still be responsible for compiling this information. If you are using a 990 from another year, please reference an equivalent line-item on the 990 in use.

- E. All other expense amounts not accounted for the calculation of “ program services expenses”.
- F. Include all grants, benefits paid to members, salaries and other compensations (including benefits), professional fees or payments to independent contractors, rent, utilities, maintenance, printing, publications, postage, and shipping.

Note: This figure must be reported to the IRS and can be found on the 2011 IRS form in Part I line 18 of the 990, Part I line 17 of the 990-EZ, or Part I line 26 of the 990-PF. If you file a 1041 or the 990-N (E-postcard), your organization will still be responsible for compiling this information. If you are using a 990 from another year, please reference an equivalent line-item on the 990 in use.

Services > Services for charities > Charitable registration > To do list > File annual report

PROGRESS 35%

FILE ANNUAL REPORT

Organization: Charity E EIN: 68-5264781

* Required

Revenue

- * Individual contributions, gifts, grants and similar amounts received: ? **A**
- * All other revenue: ? **B**
- * Total revenue: \$ 0.00 ? **C**

Expenses

- * Program service expenses: ? **D**
- * All other expenses: ? **E**
- * Total expenses: \$ 0.00 ? **F**

Assets

- * Total assets: ? **G**

Liabilities

- * Total liabilities: ? **H**



- G. Include cash, savings, pledges and grants receivable, accounts receivable, notes and loans receivable, inventories for sales or use, prepaid expenses, land, buildings, equipment, investments, and all other assets not mentioned, including intangible assets (goodwill, trademarks).

Note: This figure must be reported to the IRS and can be found on the 2011 IRS forms in Part I line 20 of the 990, Part II line 25 of the 990-EZ, or Part II line 16 of the 990-PF. If you file a 1041 or the 990-N (E-postcard), your organization will still be responsible for compiling this information. If you are using a 990 from another year, please reference an equivalent line-item on the 990 in use.

- H. Include such items as accounts payable, grants payable, mortgages, or other loans payable, and deferred revenue.

Note: This figure must be reported to the IRS and can be found on the 2011 IRS forms in Part I line 21 of the 990, Part II line 26 of the 990-EZ, or Part II line 23 of the 990-PF. If you file a 1041 or the 990-N (E-postcard), your organization will still be responsible for compiling this information. If you are using a 990 from another year, please reference an equivalent line-item on the 990 in use.

III. Step 3:

- A. Trustees, directors and board members are terms often used interchangeably to describe those who have fiduciary duties to oversee the operations of a charitable organization. These individuals have specific legal duties in making decisions about the group's activities.

Services > Services for charities > Charitable registration > To do list > File annual report

PROGRESS 50%

FILE ANNUAL REPORT

Organization: Charity E EIN: 68-5264781

** Required*

** Provide the names, addresses, total annual compensation with benefits, and average hours per week of all officers, directors, trustees, and executive personnel of the charitable organization*

A

** How many times did the board of directors meet in the last fiscal year?* **B**

** Do you have a conflict of interest policy?* Yes No **C**

** Did your organization have an audit conducted by a certified public accounting firm for the same fiscal year for which you are currently filing?* Yes No **D**

Include all forms of compensation including cash and non-cash, salary, fees, bonuses, severance payments, deferred compensation and non-cash compensation to all officers and employees and payments made to directors and trustees. Include the total of employer's share of deferrals and contributions the organization paid to qualified and nonqualified pension plans and the employers share of contributions to employee benefit programs (e.g., insurance, health and welfare) that are not an incidental part of a pension plan. Benefits include amount paid for



death, sickness, hospitalization, or disability benefits, unemployment compensation benefits and other benefits.

*Note: Information on officers, directors, trustees, and executive personnel as well as their compensation is also requested on the **2011** IRS forms Part VII of the 990, Part IV of the 990-EZ, or Part VIII of the 990-PF. If you file a 1041 or the 990-N (E-postcard), your organization will still be responsible for compiling this information. If you are using a 990 from another year, please reference an equivalent line-item on the 990 in use.*

Indicate the average number of hours each week the director commits to work on behalf of the organization. Organizations that do not track this sort of time can estimate an average number of hours board members devote per week to the organization's work.

- B. Indicate how many official meetings of the board of directors and/or trustees took place during the agency's last fiscal year. This field requires a numeric figure.
- C. A conflict of interest policy is a written policy adopted by and regularly reviewed by the board of directors. The purpose of the policy is to ensure the protection of the tax-exempt organization's interest when confronted with business dealings that might also benefit the private interest of an officer or director of the organization. This policy is intended to supplement but not replace any state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.
- D. Respond yes if there is a formal, written opinion or report prepared by an independent, certified public accountant with the objective of assessing the accuracy and reliability of the organizations financial statements.

*Note: This can also be found on Part IV line 12 of the **2011** IRS form 990. If you file a 990-EZ, 990-PF, 1041, or the 990-N (E-postcard), your organization will still be responsible for compiling this information. If you are using a 990 from another year, please reference an equivalent line-item on the 990 in use.*



IV. Step 4:

- A. It is not unusual for organizations to use an alias or doing business as (DBA) designation that describes the organization or specific programs or services. In order to avoid misleading the public, those DBAs and designations must be reported in the materials filed with our office. Failure to file information about DBAs could be misleading to others and would not comply with registration requirements.

Services > Services for charities > Charitable registration > To do list > File annual report

PROGRESS 65%

FILE ANNUAL REPORT

Organization: Charity E EIN: 68-5264781

* Required

Organization aliases
If your organization solicits funds under any name other than Charity E, please list each additional name.

Additional solicitors
If your organization uses fundraising counsel, professional solicitors, or commercial co-venturers, please list them.

BACK NEXT

Note: The Ohio Secretary of State's office also has requirements about registering as a DBA. Their requirements can be found at www.sos.state.oh.us

- B. If you hire fundraisers for anything of value for your organization, including money, volunteers or goods, you should answer “yes” to this question. Types of fundraisers include:
- Professional solicitor:**
A professional solicitor is any person, group, or other entity that, for compensation, performs any service connected with the solicitation of contributions on behalf of a charitable organization.
 - Fundraising counsel:**
A fundraising counsel is a firm or individual hired by a charity to plan, manage, advise, consult or prepare material for the solicitation of contributions for any charitable organization. A fundraising counsel does not solicit contributions or employ, procure or otherwise engage any compensated person to solicit contributions.



3. Commercial co-venture:

A commercial co-venture is an arrangement between a charitable or nonprofit organization and a firm otherwise engaged in business, where a product or service is promoted by the commercial business and some part of the proceeds will benefit the charitable organization.

V. Step 5:

Based upon the information selected thru the filing annual report process, step six will appear, if not, after step five you will go straight to step seven.

Section 2:

A. If an organization has been recognized by the IRS as a parent organization and files a group return on behalf of Ohio chapters, branches or affiliates, list the specific chapters included in the parent filing.

Section 4:

A. Describe the organization’s most significant activities to be and/or already conducted. If you would like to upload your schedule of activities, please type “Document(s) Upload” in the response field. Once this report is submitted, go to “upload documents” in the right hand menu and upload the schedule of activities with a document title of “Other”.

B. For some fundraising campaigns, contributions are sought for general support of the organization’s charitable purpose. In other campaigns, donations may be sought for specific programs or objectives such as funding a new headquarters building. Designate the purpose of the campaign(s).

C. List start and end dates for each anticipated campaign that will be

PROGRESS 80%

FILE ANNUAL REPORT

Organization: Charity E EIN: 68-5264781

* Required

Section 1

Address of primary office, chapter, branch, or affiliate located in Ohio

Since your primary office is in Ohio, you are not required to complete section 1

Section 2

If your organization files a group federal tax return on behalf of other chapters and/or affiliates please list any office, chapter, branch, or state affiliate in Ohio.

A ADD NEW

Section 3

If your organization does not maintain an Ohio office, please list contact information for the person who has custody of the financial records

First name:

Last name:

Country:

Address line 1:

Address line 2:

City:

State:

County:

ZIP code:

Phone number:

Section 4

* Please describe the schedule of activities carried on by the charitable organization in the performance of its purpose:

* How will the charitable contributions be used to fulfill the charitable purpose?

* When will the solicitation be conducted?

* In which Ohio counties will the solicitation be conducted?

Select all

Adams

Allen

Ashland

Ashtabula

Athens

Auglaize

Belmont

Brown

A

B

C



conducted during the period covered in this report. Include multiple campaigns if applicable. You do not need to list all professional solicitors involved with each campaign. Dates of the campaign can be estimated or can be considered “ongoing”.

Note: Before professional solicitor can begin raising funds for a specific charity, the professional solicitor must also file a solicitation notice that identifies the charitable organization, the start and end date of the solicitation campaign, and the corresponding written contract.

Section 5:

A. Provide the names of the individuals within the charity and/or professional solicitor who will have access to and custody of the contributions and/or access to accounts into which contributions are deposited.

Section 5

* List the people within the charitable organization who will have the final responsibility for the custody of the contributions:

A

* List the people within the charitable organization who will have the final responsibility for the distributions of the contributions:

B

List any other governmental authority that has registered or authorized your organization to solicit contributions:

C

B. Provide the names of the individuals within the charity who are decision makers about how funds will be expended and those

Section 6

Has your organization...

* Been enjoined or otherwise prohibited by a governmental authority or court from soliciting? Yes No **A**

* Had its registration or authority denied, suspended, revoked or enjoined by any court or other governmental authority? Yes No **B**

* Made a voluntary agreement with a governmental authority through a court or administrative body, such as compliance or assurance of discontinuance? Yes No **C**

* Been issued or received a cease and desist order from a governmental authority? Yes No **D**

If "yes" to any of the above, explain:

C. In addition to Ohio, many other states have regulations requiring soliciting charitable organizations, professional solicitors and campaigns to register with state governmental offices. List any other states where registration or licensing of professional solicitation efforts has been completed.

Section 7

* Amount contributed by Ohio residents in the preceding fiscal year, including bingo proceeds: **A**

For national organizations or organizations located outside of Ohio, please indicate the amount of distributions to Ohio recipients: **B**

* Amount of gross bingo proceeds generated in the State of Ohio: **C**

* For what charitable purpose were the last years contributions used? **D**

In addition, many municipal, township and county entities in Ohio with local ordinances requiring registration. List any registrations completed in Ohio communities related to these solicitations.



Section 6:

A – D.

Federal, state and local officials across the country may be active in regulating activities connected with charitable solicitation. Enter information about any sort of administrative or court action that has been taken related to alleged errors in reporting, registering, soliciting or any activity related to compliance with charitable solicitation.

Section 7:

A. Contribution means the promise, pledge, or grant of any money, property, financial assistance, or any other thing of value in response to a solicitation received from people in Ohio. This would include gross receipts from bingo and instant bingo. Contributions do not include any bona fide fees, or any dues or assessments paid by members, provided that membership is not conferred solely as a consideration for making a contribution in response to a solicitation.

B. If data is not available to indicate how much was collected from Ohioans, explain how contributions are tracked and reported. Organizations can also indicate an approximation, noting that the figure is estimated. The least preferred option is to report the total collected from all states if there are not smaller reporting options that would more closely approximate Ohio gifts. In all cases, additional notes can be added to provide clarifying information or you can upload any additional documentation – just click on “upload documents” in the Menu on the left.

Indicate how much of the money collected in a specific campaign returned to Ohio in the form of program services expended or grants awarded within the state, for instance. If no awards, services or grants were directed to Ohio from the contributions received, briefly describe how funds are allotted.

C. Provide the amount of total sales, before expenses and prizes, from conducting a traditional bingo game and/or the sale of instant bingo tickets in Ohio.

D. Explain how the organization used the revenue that was generated from fundraising efforts during the reporting period.

Notes:
