

# 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.**



## Initial registration

Most Ohio charities, and those soliciting in the state, are required to register with the Ohio Attorney General's Office on our [Charitable Registration page](#) within six months of creation.

After you create an account, 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 updated.



## 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 end of the organization's fiscal year. However, if your organization has obtained an extension to file its Internal Revenue Service Form 990 (or another IRS return), our office will honor that extension and your annual report will be due on the same day as your IRS form.

When filing annual reports, have your organization's IRS Form 990 handy. Many of the online annual report questions come directly from it.



## Exemptions

There are some narrow exceptions to Ohio's charitable registration and filing requirements. The most commonly exempted groups are those organized and operated exclusively for religious purposes.

If you believe that your organization may be exempt from registration, create an online account and request an exemption. You will be required to submit how the exemptions apply to your organization and other information supporting your request within three weeks. To determine whether an exemption applies, we will evaluate your request and the information you provide. We will 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.*

### TIP

Create multiple user accounts. Although one person can register your charitable organization and file the annual reports, we recommend that at least three people from your organization create user accounts in our online system. This helps ensure that multiple people receive important notifications, filing reminders and confirmation of registration activities. Unexpected absences or changes in personnel don't relieve your organization of its filing obligations.



**DAVE YOST**  
OHIO ATTORNEY GENERAL

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

[www.OhioAttorneyGeneral.gov](http://www.OhioAttorneyGeneral.gov)

## Required Fees

By law, charitable organizations must pay registration fees based on 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. Paying all filing fees on time will help your organization avoid late fees.



## Help for Board Members

Board members play a crucial 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 at [www.OhioAttorneyGeneral.gov/Charities](http://www.OhioAttorneyGeneral.gov/Charities), under the “Publications” link.

We also offer board governance webinars at noon on the first Wednesday of the month. The webinars provide a basic overview of board members' fiduciary duties. Participants need access to a computer and a phone. You can register for the webinars online at [www.OhioAttorneyGeneral.gov/Training-and-Education/Nonprofit-Board-Governance-Webinars](http://www.OhioAttorneyGeneral.gov/Training-and-Education/Nonprofit-Board-Governance-Webinars).

## Public Access to Information

The public can check the attorney general's website to determine whether charitable organizations are in compliance with Ohio's registration requirements.

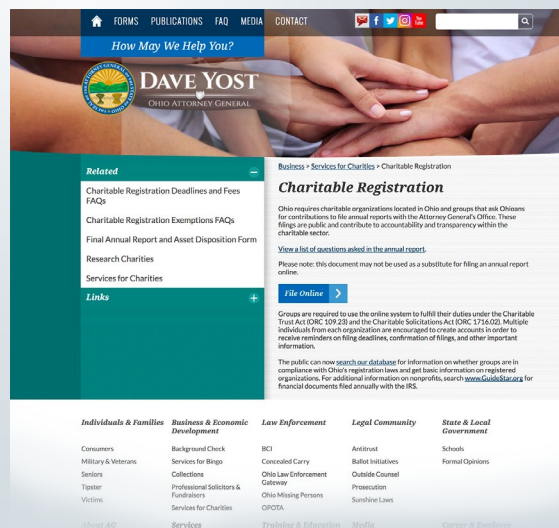
Prospective donors can use this information to make wise decisions about contributions, and charities can refer potential donors to the website to confirm their legitimacy. The [Research Charities](#) page also includes links to resources with additional information about charities and their activities.

## Additional Resources

Our website, [www.OhioAttorneyGeneral.gov](http://www.OhioAttorneyGeneral.gov), has other helpful resources, including more 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/Newsletters](http://www.OhioAttorneyGeneral.gov/Newsletters).



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