



MIKE DEWINE

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July 6, 2016

ASSOCIATION OF VETERANS AFFAIRS VOCATIONAL REHABILITATION PROFESI
ROB DENNIS
4100 W 3RD ST
DAYTON, OH 45428-9000

Re: Charitable Registration Requirements – EIN: 90-1010471

Dear New Nonprofit Leader,

The Ohio Attorney General is charged with regulating Ohio's nonprofit community. In this role, we want to help you comply with legal expectations and better fulfill your organization's mission.

Most charities in Ohio are required to register and file annual reports with the Attorney General's office. This can be completed online at www.OhioAttorneyGeneral.gov/CharitableRegistration. Using this site, you will create a user account, register your nonprofit, file any necessary annual financial reports, or request any applicable exemptions.

Any questions can be directed to Jordyn Brown at (614)466-3181, toll free at (800)282-0515 or via email at charitableregistration@ohioattorneygeneral.gov.

I wish you all the best in your new endeavor. Please do not hesitate to contact my office with further questions.

Very respectfully yours,

Mike DeWine
Attorney General

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PMT/sm
Enclosures (1)

Overview of Ohio's Charitable Registration Provisions

Most Ohio charities, as well as charities that solicit Ohio citizens, are required to register with the Ohio Attorney General's office within the six months of receiving their IRS determination letters. These statutory provisions are aimed at assisting the Ohio Attorney General's office in its responsibilities to provide oversight and regulation of the charitable sector in this state. These activities are intended to provide transparency and accountability to the public, provide important information for potential donors, assist in efforts to fight fraud and protect the beneficiaries of charitable organizations so that the limited resources of groups are used appropriately in support of the charitable mission.

Statutory Provisions:

Most Ohio charities are required to register with the Ohio Attorney General's Charitable Law Section under two statutory provisions in the Ohio Revised Code -- The Ohio Charitable Trust Act R.C. 109.23 - 109.33 (<http://codes.ohio.gov/orc/109>) and The Ohio Charitable Organizations "Solicitation" Act R.C. 1716 (<http://codes.ohio.gov/orc/1716>). Additionally, there are provisions within the Ohio Administrative Code related to charitable registration provisions (<http://codes.ohio.gov/oac/109%3A1>).

Initial Registration and Annual Financial Reports:

Most Ohio groups must file an initial registration with the Attorney General's office that provides basic information about the organization and its activities. The information includes:

- Charitable Registration Form
- Copies of the IRS Determination Letter
- Copies of the Articles, Charter, Constitution or creating documents are required. Any subsequent changes or updates to these documents should be provided to the Attorney General's office in order to update the organization's file.
- Online submission of an organization's annual financial report for each of the last 3 years in which the organization has been in existence. You will want to have your organization's filings with the Internal Revenue Service readily available when submitting these reports online.
- Names and addresses of all present trustees, officers and directors

Fees:

For Ohio charities filing under the Charitable Trust Act, which is the most common provision affecting Ohio organizations, there is a sliding fee scale based on assets that ranges from \$0 to \$200 each year.

- Assets less than \$25,000 - \$0 fee
- Assets of \$25,000 but less than \$100,000 - \$50 fee
- Assets of \$100,000 but less than \$500,000 - \$100 fee
- Assets of \$500,000 or more - \$200 fee

Additionally, a late fee of \$200 can be assessed for late filings.

The filing fees for groups filing under the Solicitation Act range from \$0 to \$200 based on the amount of contributions collected in Ohio.

- Contributions received are less than \$5,000 - \$0 fee
- Contributions received are \$5,000 but less than \$25,000 - \$50 fee
- Contributions received are \$25,000 but less than \$50,000 - \$100 fee
- Contributions received are \$50,000 or more - \$200 fee

Exemptions:

The General Assembly has provided some very narrow exemptions to the various registration provisions. The most common exemptions are religious organizations such as churches. There is a narrow definition of the types of organizations eligible for this exemption. Additionally, schools with regular faculty, curricula and a location where students attend also are exempted. Groups that believe they may be eligible for an exemption from registration should create an online account and request for an exemption. Information will be required to be submitted (within 3 weeks of the request) explaining how the exemptions apply to the organization. An attorney will review the information and either grant or deny the request for exemption and that information will be entered into the organization's file.

Deadlines:

The deadlines for filing with the Ohio Attorney General's office mirror the IRS filing deadlines. Without a federal extension for the IRS returns, groups' filings are due on the 15th day of the fifth month following the fiscal year end. All federal extensions are honored.

Only Way to Register and File:

Using the online registration system is the only way to comply. The system simplifies the process by prompting the user and providing guidance about what forms, fees and information must be submitted. Although many groups will not owe any fees, the system permits online electronic payments via electronic check or credit card.

For Additional Information:

Registration information, including the statutory language, frequently asked questions and the online registration system can be found at www.OhioAttorneyGeneral.gov/CharitableRegistration. The website also includes information about the legal responsibilities of charity board members, avoiding theft in nonprofits, avoiding charitable solicitation fraud and wise giving strategies. Charity leaders are also encouraged to subscribe to the monthly Nonprofit News e-letter. For additional assistance on any of the information within this letter/information sheet, feel free to contact a Charitable Registration Compliance Examiner at 800-282-0515.

You will find a number of resources for nonprofit leaders on our web page. The *Guide for Charity Board Members* and *Avoiding Theft in Your Nonprofit* are publications that cover critical information for Ohio's charities. It is important for new organizations to start off with a strong understanding of the importance of board governance and the legal obligations of board members.

In addition to the online resources, nonprofit leaders can participate in a board governance webinar we offer at noon on the first Wednesday of each month. This webinar provides a basic overview of the duties board members hold. Participants need access to a computer and telephone and can register for the webinar through the web page.