



Ohio's Charitable Registration and Filing Requirements Outline

Notes, Board Questions and Resources

Creating Your User Account

1. You will need to provide an email address and create a password
 - a. Make sure that the email address you provide is one you have access to. The system will send an email to this address asking to confirm your account.
 - b. Provide an email address that you check regularly. The system will send notices to this email address that will help you monitor your organization's activity.
2. You will also be asked to provide your first and last name, phone number, and relationship to the organization
3. You may be asked to provide some basic demographic information from your organization if it is not already in the system. You will need to know your organizations name, EIN, business address, and mailing address.
4. Select CREATE.
5. Make sure to confirm your new user account by clicking on the link in the confirmation email.

Completing Registration

1. To complete the Registration Process, you will click on the Registration Link on your organization's To-Do List.
2. You will need to answer several questions on behalf of your organization
 - a. Demographic information
 - b. Organizational Structure and Purpose
 - c. Asset Information
3. Provide your organization's Fiscal Year End (FYE)
4. Upload required documentation
 - a. Creating or Governing Documents include Articles of Incorporation, Bylaws, Constitution or Trust Agreement.

- b. If your organization has been granted tax-exempt status, you will need to provide a copy of the tax-exemption determination letter issued to your organization by the IRS.
- 5. If your organization does not have tax-exempt status, you will need to complete the Affirmation of IRS Status Form. This form is available on our website at:
<https://charitable.ohioago.gov/Charity-Registration/Forms/IRS-Status-Form>

Annual Reports

1. Annual Reports are required to be filed every year, and must be filed online. Please do not send paper forms.
 - a. It's possible that your organization will need to file Annual Reports for more than one year to become compliant.
 - b. After selecting "File Annual Report" you will be present with a list of years. Your organization will need to file an Annual Report for every year listed.
 - c. If you have more than one annual report due, you will need to file them in chronological order, beginning with the oldest. You will also need to pay fees for the oldest report first. It is important to do this to avoid being assessed any additional fees when filing.
2. After answering the questions asked, you'll be given a chance to review the information you provided and make changes. When you are ready to file your annual report, you will hit SUBMIT.
 - a. If you discover that you've made a mistake after you've hit SUBMIT, you will need to email CharitableRegistration@OhioAGO.gov and request that the changes be made. In your email, you will need to include your organization's name, EIN and the details of the change needed.
3. Once you have submitted the annual report, you and any others with accounts linked to your organization will receive an email notification identifying who submitted the annual report and when it was submitted.
4. After submitting your organization's annual report, check your To-Do List to see whether any fees are required.
 - a. If a fee is due, the system will automatically calculate the amount due based on the information provided in the annual report.
 - b. You will be shown how much is due and asked to choose a payment method. Fees can be paid online with either MasterCard or Visa, or by an Echeck. Paying

by Echeck requires a bank account number and bank routing number authorizing an electronic transfer.

Mailing a check is no longer an option.

- c. It is important to stay in compliance, file and pay fees on time. Late fees are \$200 for each occurrence. The maximum fee could be as much as \$600 for one year – which is why it's important to stay compliant.
5. If your organization closes, complete the Final Annual Report and Asset Disposition Form and sent to our office for review. This form is available on our website at: <https://charitable.ohioago.gov/Charity-Registration/Forms/Final-Annual-Report-and-Asset-Disposition-Form.pdf>

Board Discussion Items

- Do at least three people have personal accounts in the Attorney General's online charitable filing system to ensure that filing reminders don't fall through the cracks?
- Do all board members know how to use Research Charities on the Attorney General's web page to confirm compliance with filing requirements?
- Is there a timeline in place to ensure timely filings each year of both the Attorney General's annual report and the 990 filing with the Internal Revenue Service? Is a specific person designated with this duty and reports back to the board that the filings have been made?

Additional Resources

- [Ohio Revised Code Sections 109.23-109.32](#)
- [Ohio Revised Code Chapter 1716](#)
- Registration: <https://charitable.ohioago.gov/Charity-Registration>
- Research Charities: <https://charitable.ohioago.gov/Research-Charities>