CHARITABLE BINGO

"Game of chance conducted for profit" means any game of chance designed to produce income for the person who conducts or operates the game of chance, but does not include bingo.

Checklist

- ☐ Charitable organizations that will conduct bingo games must have a **BINGO LICENSE** from the **Attorney General's Charitable Foundations Section**.

- ☐ The **Attorney General's Charitable Foundations Section** registers charitable organizations. The section can be reached at **(614) 466-4320**. Information is also on-line at **http://www.ohioattorneygeneral.gov/**.

- ☐ Purchases made by charitable organizations and churches are not subject to Ohio sales tax. Charitable organizations should have an Exemption Certificate. Exemption Certificates are available at office supply stores and on-line at **http://tax.ohio.gov**. If you have questions, contact the Ohio Department of Taxation.

- ☐ Sales made by charitable organizations and churches are also exempt from sales tax. **THERE ARE RESTRICTIONS.** For information on restrictions, contact the Ohio Department of Taxation.

- ☐ If you have questions about what or when food and beverage sales are taxable, contact the **Ohio Department of Taxation** at **(888) 405-4039 for Business Tax Assistance; 888-405-4089 for Tax Registration; or (800) 282-1782 for the Forms Request Line**. Information is also on-line at **http://www.tax.ohio.gov**.

- ☐ For in-depth information about charitable bingo regulations, please see the **Ohio Revised Code (ORC) Section 2915**. The ORC can be found in your local library or on-line at **http://codes.ohio.gov/orc**.

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For more help, contact your local Small Business Development Center (SBDC) at www.ohiosbdc.net
Also, remember to check Federal, State and local government agencies. This checklist is about state requirements.
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