CHARITABLE ORGANIZATION / NONPROFIT

Any person that is or holds itself out to be established for any benevolent, philanthropic, patriotic, educational, humane, scientific, public health, environmental conservation, civic, or other eleemosynary purpose or for the benefit of law enforcement personnel, firefighters, or other persons who protect the public safety, or any person who in any manner employs a charitable appeal as the basis of any solicitation or an appeal that suggests that there is a charitable purpose to any solicitation.

Checklist

- ☐ The **Attorney General, Charitable Foundations Section** registers charitable organizations. The section can be reached at **(614) 466-3180**. Information is also on-line at **http://www.ohioattorneygeneral.gov/**. The Attorney General's office also offers resources to assist with your planning for a Non-profit Charitable Organization: **https://charitable.ohioago.gov/**

- ☐ 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.

- ☐ 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://www.tax.ohio.gov**. If you have questions, 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 organization regulations, please see the **Ohio Revised Code (ORC) Section 1716**. The ORC can be found in your local library or on-line at **http://codes.ohio.gov/orc**.

NAICS 813219/26

Funded in part through a grant with the U.S. Small Business Administration.