

1st STOP CHECKLIST:

CHARITABLE ORGANIZATION (Non-Profit)

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 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/>. *Remember to check local government agencies.
- 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/1716>
- Sales made by charitable organizations and churches are also exempt from sales tax. However, **THERE ARE RESTRICTIONS**. For information on restrictions, contact the Ohio Department of Taxation. The Ohio **Department of Taxation** can be reached 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>.
- 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 <https://www.tax.ohio.gov>.
- For in-depth information about charitable organization regulations, please see the Ohio Revised Code (ORC) [Section 1716](#). The **ORC** and **OAC** can be found in your local library or on-line at <http://codes.ohio.gov/orc>.
- NAICS 813219/16

THIS IS A CHECKLIST FOR STATE REQUIREMENTS. *REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES*

The information contained in this site is for general guidance on matters of interest only and reflects solely the information about the requirements of the State of Ohio. Note, there may be additional local and federal requirements. Accordingly, the information on this site is provided with the understanding that ODSA is not herein engaged in rendering legal, accounting, tax, or other professional advice and services. Before making any decision or taking any action, consult a professional. For more help, contact your local **Small Business Development Center (SBDC) at www.ohiosbdc.ohio.gov Also, remember to check local government agencies. This checklist is about state requirements. Funded in part through a grant with the U.S. Small Business Administration.*