

PRIVATE SOCIAL / SERVICE CLUB

Checklist

- If the organization or club will be nonprofit, it must be registered with the Ohio Attorney General's Charitable Foundations Section. The section can be reached at (614) 466-3180 or (614) 466-3181. Information is also on-line at <http://www.ohioattorneygeneral.gov/>.
- Charitable organizations that will conduct bingo games must have a BINGO LICENSE from the Ohio Attorney General's Charitable Foundations Section.
- 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.
- 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://tax.ohio.gov>
- If food will be served, the club must have a food service operation license. Contact the local health department for license and inspection information.
- If you will serve alcoholic beverages, you must have the appropriate permit. Contact the Ohio Department of Liquor Control at (614) 644-2360 for more information. Information is also on-line at <http://www.com.ohio.gov/liqr/>.
- If you will feature recorded or live music, you must have permission from the owner of the copyrighted material. You can do this by contacting ASCAP or BMI. For more information, contact ASCAP at (212) 621-6000 or BMI at (212) 586-2000 (www.bmi.com).

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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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