



## Ohio Farm Bureau Foundation

280 North High Street, P.O. Box 182383, Columbus, OH 43218-2383

Phone: 614-246-8294 Fax: 614-246-8694

E-Mail: [darnold@ofbf.org](mailto:darnold@ofbf.org)

### **Basic Non Profit/Charitable Organization Registration Resources in Central Ohio**

#### **Ohio Secretary of State**

A nonprofit organization is formed for charitable, educational, religious, scientific, community development or other socially beneficial purposes. While nonprofit corporations are the most used form of organization for nonprofit activities, unincorporated associations or trusts are also options to consider. The choice of entity may be necessitated by factors such as the longevity of the endeavor, the planned activities, the need to own or lease facilities and the need to hire staff.

Many people prefer to form a nonprofit corporation, in part, because of the liability protection a corporation provides. For example, if a nonprofit corporation is sued, the assets of the owners are generally protected, because corporate assets are distinct from personal assets. Incorporating should therefore be considered if the organization will acquire assets such as buildings, equipment or vehicles to be used in the delivery of services or if it will be necessary to hire employees. Ultimately, your nonprofit organization may wish to consult an attorney and/or tax professional before deciding which entity is best for the organization.

If you intend to apply for IRS federal tax exemption as a charitable organization, your articles of incorporation must contain a required purpose clause and a dissolution of assets provision. Valuable information on 501(c)(3) qualification is on the IRS Web site: [www.irs.gov](http://www.irs.gov). It includes sample articles of incorporation. Click the "Charities and Nonprofits" link and then the Life Cycle of a Public Charity link."

For more information on non profit/charitable organization filings, visit the Ohio Secretary of State Website at: <http://www.sos.state.oh.us/SOS/businessServices/Nonprofit.aspx>.

#### **Ohio Attorney General**

Ohio requires charitable organizations to file annual reports with the Attorney General's Office. These filings are public records. Because organizations may be bound by different sections of the law, the easiest way to comply is by filing online. The system determines which types of filings are required.

For more information on non profit/charitable organization filings, visit the Ohio Attorney General Website at: <http://www.ohioattorneygeneral.gov/Services/Non-Profits/Charitable-Registration>.

## **City of Columbus Charitable Solicitations Board**

The Charitable Solicitations Board was established in accordance with City Code Chapter 525 to consider and decide charitable solicitations applications for permits, exceptions, suspensions, appeals, renewals and revocations as may be necessary, and perform other duties as are assigned to the board by the provisions of Chapters 525.

The regular monthly meetings of the Columbus Charitable Solicitations Board will be scheduled for the second (2nd) Thursday of every month at 11:00 a.m. The location of the meeting will be the License Section conference Room at 750 Piedmont Road, South Entrance, Columbus, Ohio 43224.

If you have questions pertaining to the Charitable Solicitations Board meetings or would like to confirm a scheduled meeting, please contact Craig Colopy at (614) 645-8366 ext.105.

Please be advised - Applications arriving less than ten days prior to the scheduled meeting will appear on the agenda for the following month, unless otherwise notified.

## **BBB Wise Giving Alliance**

To encourage greater public confidence and trust in the charitable sector, the BBB Wise Giving Alliance was created to provide the following:

- Produce in-depth charity evaluation reports based on comprehensive Standards for Charity Accountability,
- Promote a seal that signals charity commitment to ethical practices,
- Speak out on accountability at meetings of charities and others in the sector, and
- Advise donors on responding wisely to charity appeals.

Through these activities, the Alliance helps advance high standards of conduct among charities and informed giving by contributors. To discover more about the program, visit the BBB website at <http://centralohio.bbb.org/Wise-Giving/>.