

# Compliance with the Ohio Attorney General

All Lions Clubs in Ohio must be registered with the Ohio Attorney General before engaging in any sale or donation request. After registration, an annual return is required. This filing must be completed on-line. There is a “Charitable Registration User Guide” and a “List of Questions Asked” available on the Attorney General’s website to review for help. Each person who uses the online system or wants to receive automated reminders and confirmation emails must create an account. It is recommended that at least 3 people from each club have accounts to ensure multiple representatives receive important notifications. The annual return may be filed as soon as the fiscal year ends but must be completed within 4 ½ months. For clubs using the standard fiscal year, filing must occur between July 1<sup>st</sup> and November 15<sup>th</sup>.

## Completing the Annual Return

1. Go to website: [www.Ohio.gov](http://www.Ohio.gov)
2. Click on the link on the top of the page: “Our State Government”
3. Click on the link in the middle of the page: “Attorney General”
4. Click on the link towards the bottom, under services: “Charitable Registration”
5. Under the Charity Registration drop down menu, click on the box: “Register a Charity, File Reports or Create an Account.”
6. Log in (or create an account) and follow the instructions.

## Information Needed

The system poses questions and based on the responses, determines what information is needed to ensure proper compliance. Much of the information will be financial in nature, so have a year-end financial report ready. Remember that “**pass-through**” money need not be included in the club’s gross revenue.

## Initial Registration

For the initial registration, you will need to know the club’s EIN (Employer Identification Number). The recommended NTEE-CC code to use is “S-80” for Community Service Organizations. Additional documents such as: articles of incorporation, bylaws, IRS exemption letter (which is available on the Lions district website) will need to be uploaded or mailed to the Attorney General’s office.

## Determining the Fee

Most clubs do not owe any fee after filing. There is a sliding scale for clubs with larger incomes. The system will calculate all fees, which must be paid on-line with a credit card or e-check transaction.

Amount of Gross Revenue	Filing Fee
Less than \$25,000	0
\$25,000 to \$100,000	\$50
\$100,000 to \$500,000	\$100
Over \$500,000	\$200
Penalty for not filing a return regardless of gross revenue	\$200