

## Ohio Charitable Registration Common Exemptions

### **How do I know if my organization might be exempt from any of the filing or registration requirements?**

Organizations can submit a request for a determination from the office about whether it qualifies for an exemption under either requirement. This determination request should include documents developed in creating the organization such as articles of incorporation or association, codes of regulations, by laws and other information that would allow Ohio Attorney General's Office lawyers to consider whether an exemption is appropriate. The requesting organization will receive a letter granting or refusing the exemption, and that letter will be entered into the organization's file.

Determination requests should state the specific exemption that applies to the organization. Materials can be mailed to Determination Request, Ohio Attorney General's Office, Charitable Law Section, 150 E. Gay St., 23rd floor, Columbus, OH 43215 or e-mailed to [CharitableLaw@OhioAttorneyGeneral.gov](mailto:CharitableLaw@OhioAttorneyGeneral.gov).

The most common exemptions under the Charitable Trust Act are:

- Parent-teacher associations; fraternities; and alumni, booster or social clubs organized and operated in conjunction with and for the benefit of students of primary and secondary schools
- Churches
- Schools that maintain regular faculty and curricula and maintain a location where students attend
- Qualifying charitable remainder trusts or trusts with revocable charitable interests
- Charitable trusts with neither assets nor a majority of the governing body in Ohio

Under the Charitable Organizations Act, the most common exemptions include:

- Churches
- Educational institutions if the solicitation is confined to alumni, faculty, trustees, students and their families
- Booster clubs operating for the benefit of students of public primary or secondary schools
- Public primary and secondary schools when solicitations are limited to alumni, faculty or the population of the school district