

your
guide to

Jon Husted
Ohio Secretary of State

Starting a Nonprofit

in
Ohio



your
BUSINESS
begins here



Jon Husted
Ohio Secretary of State



Ohio Secretary of State
Business Services Division



Dear Ohioan:

Ohio is open for business!

Starting a business in Ohio begins here at the Secretary of State's Office. Here, we authorize companies to do business in our state and we strive to make the filing process as straightforward as possible so you can focus more on growing your business and less on government bureaucracy.

I encourage you to visit "Ohio Business Central" at www.OhioSecretaryofState.gov. For the first time in Ohio, you can file the most frequently used forms online. You can also obtain all other forms and office publications, search existing business and sign up for our Filing Notification System to track and protect your business from potential identity theft.

Starting a business requires a great deal of planning and work and while the *Guide to Starting a Nonprofit Organization in Ohio* is meant to help, it is important to remember it does not constitute legal advice. Please seek professional counsel specific to your situation and goals.

Should you have further questions regarding nonprofit organization filings, please call (877) SOS-FILE (767-3453) or e-mail the business services staff at busserv@OhioSecretaryofState.gov.

Thank you for consulting with the Ohio Secretary of State's Office for your business needs. We look forward to serving you.

Sincerely,

Jon Husted
Ohio Secretary of State

your **BUSINESS** begins here

Start and Manage Your Business Online

www.OhioSecretaryofState.gov/SOS/Businesses.aspx

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Preface

This guide has been prepared for informational purposes only and does not constitute legal advice. It is recommended that you seek legal and tax counsel before acting upon this information.

Personal Information

The Secretary of State's Office has the authority to reject any document containing a Social Security number or federal tax identification number. Please remove all personal information from documents prior to filing them.

What Is a Nonprofit Organization?

A nonprofit organization is formed for charitable, educational, religious, scientific, community development or other socially beneficial purposes. While nonprofit corporations are the most popular 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 its 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 nonprofit classification is best suited for your organization.

Documenting an Unincorporated Association

Ohio law recognizes unincorporated associations. Unincorporated associations still require organizational documents, known as constitutions, in order for the organization to be created. Additionally, such an organization usually has bylaws, which may set forth matters such as:

- Rules and regulations for the organization’s operation;
- The method of adopting or amending the constitution and bylaws;
- The method of electing officers;
- The powers and duties of the officers and trustees; and
- The rights of members.

Special attention should be given to the statement of purpose in the organization’s constitution. The purpose may be critical in qualifying the organization for tax exemption or in meeting standards for funding. Defining the qualifications of members and directors is also important.

An unincorporated nonprofit association may legally conduct business in the state of Ohio without filing forms with the Secretary of State. However, unincorporated nonprofit associations may submit a statement appointing an agent authorized to receive service of process if they desire, pursuant to Ohio Revised Code Section 1745.13.

This statement provides the name of the unincorporated nonprofit association and the name and address in this state of the agent. In addition to a statement that appoints an agent, unincorporated nonprofit associations may revoke the appointment of an agent and appoint a new agent, and the agent may resign the appointment. Each of these actions can be completed by filing an Agent Notification Form for Unincorporated Nonprofit Associations.

Pursuant to Ohio Revised Code Section 1745.51, if a statement of an unincorporated nonprofit association is on file with the Secretary of State, then upon adopting a voluntary resolution of dissolution, a copy of the written notice of dissolution must be filed with the

Secretary of State. Ohio Revised Code Section 1745.55 requires a judicially dissolved unincorporated nonprofit association to file a certified copy of the order or judgment dissolving the association to be filed with the Secretary of State, if the association previously filed with the office. Both of these filing can be made by using the Notice of Dissolution for Unincorporated Nonprofit Association form.

The filing fee for both the Agent Notification Form and the Notice of Dissolution is \$25, payable to “Ohio Secretary of State,” and the filing may be expedited for an additional fee (see page 14 for expedite information).

At the very least, an unincorporated association is required to register its name (fictitious name registration) with the Ohio Secretary of State, which gives notice that your organization is using the name. However, the registration of a fictitious name will not prevent others from registering the same name. Alternatively, the organization may wish to register its name as a trade name to further protect its exclusive use of its name. A trade name must be “distinguishable upon the records” from other previously registered trade names and business names and cannot generally be registered by more than one organization.

If the name you wish to use is already taken, you must have consent from the prior registrant to register the name. If the prior registrant will not consent, you can (and must) register the name as a fictitious name. Keep in mind the organization denying consent may still seek legal action to prevent your organization from using its name. The registration of a trade name is not conclusive, however, on establishing prior use of a name. Only a court can ultimately determine who has first rights to a name. Registration of a trade name simply prevents it from being registered by anyone else and places other potential users of the name on notice that there is existing use of the name.

For more information about trade names and fictitious names, please visit the Secretary of State’s website, www.OhioSecretaryofState.gov, or call the Secretary of State’s Office at (877) SOS-FILE (767-3453). To register a trade name or fictitious name, please submit to the Secretary of State the Name Registration form and filing fee of \$50 payable to “Ohio Secretary of State.”

Establishing a Nonprofit Corporation

Choosing a Corporate Name

One important step in forming a nonprofit corporation is choosing a name. A nonprofit corporation's name cannot be registered unless it is "distinguishable upon the records" from the name of any corporation, limited liability company, limited partnership, limited liability partnership or trade name previously registered with the Ohio Secretary of State. To determine whether the name you wish to use is available, please visit the Secretary of State's website, www.OhioSecretaryofState.gov, or call the Secretary of State's Office at (877) SOS-FILE (767-3453). If the name you have chosen is already reserved or registered, you may still register and use the name if you obtain consent from the prior registrant.

If you choose a corporate name that is available but you are not ready to register it with the Secretary of State's Office, you may reserve the name. Essentially, reserving a name is like putting it on "hold" temporarily so that others cannot register the name before you do. To do this, please submit the Name Reservation form and the corresponding filing fee of \$50 payable to "Ohio Secretary of State," and the name will be reserved for a period of six months (180 days).

Registering a Nonprofit Corporation With the Secretary of State

To be legally organized, a nonprofit corporation must file articles of incorporation ("articles") with the Ohio Secretary of State's Office. Ohio Revised Code Section 1702.04 provides a list of the information that **must** be included:

1. The name of the corporation;
2. The place in Ohio where the principal office of the corporation is to be located; and
3. The purpose or purposes for which the corporation is formed.
4. The incorporator, as the person who creates the corporation, must sign the articles.

The articles also may set forth the following:

1. The names of individuals who are to serve as the initial directors;
2. The names of any persons or the designation of any group of persons who are to be the initial members;
3. Any qualification of membership and the classification of members;
4. A provision to the effect that the corporation shall be subordinate to and subject to the authority of any head or national association, lodge, order, beneficial association, fraternal or beneficial society, foundation, federation, or any other nonprofit corporation, society, organization or association;
5. Any lawful provision for the purpose of defining, limiting, or regulating the exercise of the authority of the corporation, the incorporators, the directors, the officers, the members or any class of members, or creating or defining rights and privileges of the members among themselves or in the property of the corporation, or governing the distribution of assets on dissolution;
6. Any provision that may be set forth in the regulations; and
7. A provision specifying the period of existence of the corporation if it is to be other than perpetual.

The required statement of purpose in the articles must be carefully constructed, because the stated purpose(s) is the only purpose(s) for which the corporation may legally operate, and the purpose clause will help determine whether the corporation qualifies to be tax-exempt. The articles may also include any additional provisions permitted by Chapter 1702 of the Ohio Revised Code governing nonprofit corporations.

At the same time the articles are filed, a nonprofit corporation must appoint a statutory agent to accept service of process on behalf of the corporation. A nonprofit corporation is a fictitious “person” under the law, and the law requires that a “statutory agent” be appointed to receive notices and other documents on the

corporation's behalf. When filing your articles, you will also need to complete the Original Appointment of Statutory Agent portion of the Articles of Incorporation form to appoint the statutory agent. If a statutory agent is not appointed when the articles are filed, the Secretary of State must reject the articles.

The statutory agent must be one of the following: (1) A natural person who is a resident of this state; or (2) A domestic or foreign corporation, nonprofit corporation, limited liability company, partnership, limited partnership, limited liability partnership, limited partnership association, professional association, business trust, or unincorporated nonprofit association that has a business address in this state. If the agent is a business entity then the agent must meet the requirements of Title XVII of the Revised Code to transact business or exercise privileges in Ohio.

The incorporator, or a majority of the incorporators if the entity has more than one, must sign the Original Appointment of Statutory Agent. The statutory agent must also sign to indicate his or her acceptance of the appointment.

The filing fee for the articles and the Original Appointment of Statutory Agent is \$125, payable to "Ohio Secretary of State," and the filing may be expedited for an additional fee (see page 14 for expedite information).

Additional Required Filings

A nonprofit corporation is required to make the following additional filings with the Secretary of State's Office to remain in good standing in Ohio.

Statement of Continued Existence

Every five years, a nonprofit corporation must file a Statement of Continued Existence with the Ohio Secretary of State's Office. Approximately four months in advance of the filing deadline, the Secretary of State will notify the nonprofit corporation's statutory agent that the Statement of Continued Existence is due. If the nonprofit corporation fails to file the statement by the due date, the Secretary of State will cancel the nonprofit corporation's charter or registration upon its records. The filing fee for the Statement of Continued Existence is \$25 payable to "Ohio Secretary of State" or submit this filing online with any major credit card including Visa, MasterCard, Discover or American Express.

Statutory Agent Update

Ohio law requires every nonprofit corporation to keep its statutory agent information current. If the corporation's statutory agent has a change of address, resigns, dies or is replaced with a new statutory agent, it must file the Statutory Agent Update form with the Secretary of State's Office and provide the updated information. It is not sufficient to simply appoint a new agent internally; the Statutory Agent Update form must be filed so there is notice to the public and to the Ohio Secretary of State's Office of the corporation's new agent. For example, if a volunteer serves as the corporation's statutory agent at the time the articles are filed, but he or she later leaves the organization, a new agent must be appointed and the Statutory Agent Update form must be filed. The filing fee for the Statutory Agent Update is \$25, payable to "Ohio Secretary of State."

If the Secretary of State's Office learns that a nonprofit corporation has failed to maintain a statutory agent, the corporation will be notified that its statutory agent must be updated. (A nonprofit corporation's failure to maintain an agent will generally only be evident to the Secretary of State's Office if the corporation's existing

statutory agent files a resignation with the Secretary of State's Office or if a notice mailed by the Secretary of State's Office to the statutory agent is returned as undeliverable.) Pursuant to Ohio Revised Code Section 1702.06, if the corporation fails to update its statutory agent within 30 days of the date on the Secretary of State's notice, the Secretary of State may cancel the corporation's articles without further notice to the corporation.

The address on file with the Secretary of State's Office, either in the initial registration or in the most recent Statement of Continued Existence, will be used to send notice that the corporation must appoint a new agent or update the agent's information. If the corporation's agent resigns, and the latest corporate address on file is the statutory agent's address, the statutory agent and not the corporation will receive the notice. For this reason, it is important to remain aware of the statutory agent information on file with the Secretary of State's Office and to make sure it is updated as necessary.

Reinstatement

If a nonprofit corporation's articles are canceled for failure to file a Statement of Continued Existence or Statutory Agent Update, the corporation's articles may be reinstated at any time. The Secretary of State's Office will hold a canceled corporation's name for one year from the date of cancellation so that the corporation can reinstate within that time and not forfeit its name. After one year, the name will be released and can then be registered by another filer.

If the corporation reinstates after one year, and another entity has registered its name, the corporation must choose a new name at the time of reinstatement. However, it may file a fictitious name registration for the new entity if it continues to use the prior name in its operations.

If the corporation was canceled for failing to file a Statement of Continued Existence, it may file a Reinstatement form together with a \$25 filing fee, payable to "Ohio Secretary of State," to reinstate the canceled corporation.

If the corporation was canceled for failing to maintain a statutory agent, it may file a Reinstatement form along with a Statutory Agent Update form and a filing fee of \$25, payable to “Ohio Secretary of State,” to reinstate the canceled nonprofit corporation.

Obtaining Tax-Exempt Status/Tax Obligations

Internal Revenue Service

The Internal Revenue Code recognizes more than 20 types of tax-exempt entities. Exemption under a particular code section can have significant advantages to a nonprofit organization, including the deductibility of contributions made to the organization.

The Ohio Secretary of State does not grant nonprofit organizations tax-exempt status. In other words, your nonprofit organization does not automatically become tax-exempt upon filing its articles with the Secretary of State’s Office. Any nonprofit organization that intends to solicit contributions or hold assets must seek a determination from the Internal Revenue Service (IRS) that it is a tax-exempt entity.

Consultation with a tax adviser familiar with the Internal Revenue Code is critical to selecting the tax-exempt category most favorable to the nonprofit organization. In addition, the IRS form that must be completed to obtain tax-exempt status is lengthy and asks for detailed information about the nonprofit organization, including financial data. It is therefore advisable to have legal and/or tax consulting assistance when preparing and submitting the IRS forms and related documents.

If the IRS determines that a nonprofit organization is tax-exempt, it will issue the nonprofit corporation a tax-exempt determination letter. Be sure to preserve the IRS determination letter, because it will be needed to document the organization’s nonprofit status in the future.

IRS publication number 557, *“Tax Exempt Status for Your Organization,”* provides valuable information about IRS tax exemptions for nonprofit organizations and may be obtained online at www.irs.gov/pub/irs-pdf/p557.pdf; by writing to the IRS Forms Distribution Center, PO Box 8903, Bloomington, IL 61702-8903; or by calling the IRS at (877) 829-5500.

Lobbying Activities Affecting Tax Exemption

Nonprofit organizations have a right to petition the Ohio Legislature and/or the United States Congress for changes in state or federal law. However, the Internal Revenue Code places restrictions on certain lobbying activities of tax-exempt organizations. At the time the organization consults an attorney and/or tax adviser about its tax-exempt status, the organization should review its anticipated lobbying and/or political activities so as not to jeopardize its tax exemption when it undertakes its advocacy activities.

Tax Obligations

Even if the IRS approves a nonprofit corporation’s tax-exempt status, the organization may need to file annual state and federal tax returns. All nonprofit organizations are required to file an annual tax return (generally, IRS Form 990) even when no taxes are due. A nonprofit organization should consult with an attorney and/or tax adviser about its tax obligations. The following general rules apply:

- If the tax-exempt organization engages in commercial activities, it may have to pay income tax on profits derived from such activities under the IRS Unrelated Business Income Rules.
- Generally, nonprofit corporations are not subject to the Ohio commercial activity tax. However, a nonprofit corporation must pay Ohio sales or use tax on purchases unless the corporation qualifies as a church or charitable organization.
- Even if the organization generally must pay sales or use tax on purchases, there are numerous specific exemptions from the tax that may apply when making purchases. Nonprofit organizations should take the time to determine which

exemptions apply by consulting an attorney and/or tax adviser. When an exemption is claimed, the supplier will require a completed tax exemption certificate at the time of purchase. Blank forms may be obtained from business supply stores.

- Nonprofit organizations that make sales must obtain a vendor’s license and may be required to collect Ohio sales tax.
- A nonprofit organization may be required to pay real estate tax on property it owns unless the use of the property qualifies for a specific exemption. If the organization believes it qualifies for an exemption, it should file an application for exemption with the Ohio Department of Taxation. Tangible personal property is generally not subject to tax unless the property is used for commercial purposes.

Frequently Asked Questions

Q: Is a nonprofit organization subject to payroll taxes?

A: Yes. Although a nonprofit organization may be exempt from the payment of federal and state income taxes, it is responsible for payroll taxes, including federal and state withholding and Social Security taxes. In addition, most municipalities in Ohio impose a city income tax and require employers to withhold the tax. Please consult your city treasurer’s office to learn more.

Q: Is a nonprofit organization subject to Ohio workers’ compensation and unemployment compensation laws?

A: Yes. As an employer, the nonprofit organization must comply with Ohio’s unemployment and workers’ compensation laws. Pursuant to these laws, the organization must establish workers’ compensation and unemployment compensation accounts and pay the appropriate payroll taxes.

Q: Is a nonprofit organization subject to other employment regulations?

A: A nonprofit organization may be subject to additional employment laws and regulations, including, without limitation, the Employee Retirement Income Security Act (ERISA), which governs employer sponsored retirement programs, and the Ohio Civil Rights Commission's rules regarding hiring and employment practices. More information may be found by visiting the U.S. Department of Labor's website: www.dol.gov; and the Ohio Civil Rights Commission's website: www.crc.ohio.gov.

Q: Do I need to purchase liability insurance to protect my nonprofit organization?

A: A nonprofit organization is not immune from liability for negligence and other torts. Liability insurance may be obtained to protect a nonprofit organization and its officers, directors and employees. You may wish to consult an insurance adviser to learn more about the availability and cost of liability insurance.

Q: Does the U.S. Postal Service offer reduced postage rates to nonprofit organizations?

A: Yes. The U.S. Postal Service offers special bulk mailing rates to qualified nonprofit organizations. Additional information may be obtained from any post office or on the web at www.usps.com.

Q: Is copyright protection available for materials created by nonprofit organizations?

A: Copyright protection may be available to a nonprofit organization for materials the organization creates. Please note that there is no copyright registration at the state level in Ohio. Questions regarding copyright registration/protection should be directed to the United States Copyright Office, 101 Independence Ave. S.E., Washington, D.C., 20559. You can also visit their website at www.copyright.gov or call (877) 476-0778 for more information.

Q: Can a nonprofit organization register a trademark or service mark?

A: Yes. If a nonprofit corporation uses words or symbols to identify the organization or its services, it may be able to register the words or symbols as a trademark or service mark. Please review our publication entitled *Guide to Registering Your Trademark or Service Mark in Ohio* for more detailed information.

Q: Is a nonprofit organization required to register with the Ohio Attorney General's office?

A: The Ohio Attorney General has certain statutory duties to oversee the activities of charitable organizations. Some charitable organizations are required to register and file annual financial reports with the Attorney General's office. For more information, please contact the Attorney General's Charitable Law Section or visit the Attorney General's website: www.ohioattorneygeneral.gov/about/sections/charitable-law

Q: Is a nonprofit organization subject to local charitable solicitation and reporting requirements?

A: A nonprofit organization may be subject to charitable solicitation and reporting regulations in its particular city. For example, a nonprofit organization may be required to obtain a permit in order to solicit contributions from the public and to report the contributions received and expenses incurred. It's advisable to consult an attorney or the local city attorney's office or village solicitor.

Submitting Filings

To obtain filing forms, or see which forms may be filed online, visit the Ohio Business Central located at www.OhioSecretaryofState.gov under “Businesses.”

If submitting a paper filing by mail or in person, please make checks for filing fees payable to “Ohio Secretary of State.”

Please note: Pursuant to Ohio law, overpayments of \$10.00 or less will not be refunded.

The Secretary of State has established prepayment accounts for customers who have the ability to deposit a minimum amount on account with the office. Filings made using a prepayment account may be faxed to (614) 485-7045. Further information regarding these services can be obtained by calling (877) SOS-FILE (787-3453) or by visiting www.OhioSecretaryofState.gov.

Online

A link to the online filing system, Ohio Business Central, may be found at www.OhioSecretaryofState.gov under “Businesses.” If submitting a filing online, please be prepared to pay with a major credit card including Visa, MasterCard, Discover or American Express.

Please note: Not all filings are available to be submitted electronically.

By Mail

Please send non–expedited filings to the address provided on the filing form.

Please send multiple filings to:

Ohio Secretary of State
Business Services Division
PO Box 788
Columbus, Ohio 43216

Please send overnight express packages to:

Ohio Secretary of State
Business Services Division
180 E. Broad St., 16th floor
Columbus, Ohio 43215

Please send expedite filings to (Mark envelopes “EXPEDITE”):

Ohio Secretary of State
Business Services Division
PO Box 1390
Columbus, Ohio 43216

Please include the additional expedite fee per filing (see below for information on expedite service).

Please note: Only expedite level 1 is offered for mail-in filings. Expedite levels 2 and 3 are strictly for walk-in service.

In Person

Hours:

8 a.m. – 5 p.m., Monday – Friday,
closed holidays and the day after Thanksgiving.

Secretary of State’s Client Service Center

180 E. Broad St., Suite 103 (ground floor)
Columbus, Ohio 43215

Expedite Service

The Ohio Secretary of State offers three levels of expedite service for nonprofit filings. The expedite level 1 filing may be mailed, submitted in person, or filed online. Levels 2 and 3 may only be submitted in person at the Client Service Center or filed online.

Levels of Expedite	Additional Fee	Turnaround Time
Expedite 1	\$100.00	2 Business Days
Expedite 2	\$200.00	1 Business Day
Expedite 3	\$300.00	4 Hours*

The expedite filing fee must be added to each filing submitted. If only some of your filings require expedite service, please submit a separate check for the expedited filings.

In the event of an expedite 3 filing containing an error, the customer will be notified. If a filing is re-submitted by 1:00 p.m., the filing will be processed by 5:00 p.m.

***Please note:** Expedite level 3 filings submitted after 1:00 p.m. will be available the next business day.

Contact Business Services

Ohio Secretary of State
Business Services Division
180 E. Broad St., 16th floor
Columbus, Ohio 43215
(614) 466-3910
(877) SOS-FILE (767-3453)
TTY: (614) 466-0562
Toll Free TTY: (877) 644-6889

Walk-In Client Service Center

180 E. Broad St., Suite 103 (ground floor)
Columbus, Ohio 43215

E-mail: busserv@OhioSecretaryofState.gov

Website: www.OhioSecretaryofState.gov

Available Resources

This guide focuses on the forms and processes of the Secretary of State's Office with respect to forming a nonprofit organization in Ohio. However, there are other agencies that regulate and/or assist Ohio nonprofit organizations. Listed are some of the state agencies that a new nonprofit should contact to learn more about additional legal requirements or to obtain useful information.

Attorney General's Office

Charitable Law Section

150 E. Gay St., 23rd floor

Columbus, Ohio 43215

Toll Free: (800) 282-0515

Fax: (614) 466-9788

E-mail: charitablelaw@OhioAttorneyGeneral.gov

Website: www.ohioattorneygeneral.gov/about/sections/charitable-law

Ohio Civil Rights Commission

30 E. Broad St., 5th floor

Columbus, Ohio 43215

(614) 466-2785

Fax: (614) 466-7742

Toll Free: (888) 278-7101

Website: www.crc.ohio.gov

Ohio Department of Commerce

77 S. High St., 23rd floor

Columbus, Ohio 43215

(614) 466-3636

Website: www.com.state.oh.us

Ohio Department of Development

77 S. High St.

Columbus, Ohio 43215-6130

Toll Free: (800) 848-1300

Website: development.ohio.gov

Ohio Department of Health

246 N. High St.

Columbus, Ohio 43215

(614) 466-3543

E-mail: OPA@odh.ohio.gov

Website: www.odh.ohio.gov

Ohio Relay for the Hearing Impaired

(800) 750-0750

Ohio Department of Insurance

50 W. Town St., Suite 300

Columbus, Ohio 43215

(614) 644-2658

Consumer Hotline: (800) 686-1526

Fraud Hotline: (800) 686-1527

OSHIIP Hotline: (800) 686-1578

TDD Number: (614) 644-3745

Website: www.insurance.ohio.gov

Internal Revenue Service

Individuals: (800) 829-1040

Business: (800) 829-4933

Exempt Organizations: (800) 829-5500

Website: www.irs.gov

Ohio Revised Code Online

Website: codes.ohio.gov

Ohio Department of Taxation

4485 Northland Ridge Blvd.

Columbus, Ohio 43229

Toll Free: (888) 405-4039

Website: www.tax.ohio.gov

Ohio Bureau of Workers' Compensation

30 W. Spring St.

Columbus, Ohio 43215

Toll Free: (800) OHIO-BWC

Fax: (877) 520-OHIO

Website: www.bwc.ohio.gov

State of Ohio

www.ohio.gov

Helpful steps as you further develop your business or organization

1. Register with the Ohio Secretary of State.

Register online or find the forms needed to file for your business at www.OhioSecretaryofState.gov.

2. Contact the Internal Revenue Service (IRS) to obtain an Employer Identification Number (EIN).

Additional information and an online application are available at www.irs.gov - search "EIN."

3. Then, open a bank account.

You will need your EIN to open a bank account.

4. Contact the Ohio Department of Taxation.

Register with the Ohio Department of Taxation at www.tax.ohio.gov. The Ohio Department of Taxation can assist businesses in determining state and local tax obligations.

5. Report newly hired and re-hired employees to the Ohio New Hire Reporting Center.

Report employee information at www.OH-NewHire.com. More information can be obtained by contacting the Ohio New Hire Reporting Center at (888) 872-1490.

6. Contact the Ohio Bureau of Workers' Compensation.

If your business or organization has an employee or employees visit www.bwc.ohio.gov under "Employers."

7. Contact the Ohio Department of Job and Family Services.

Employers may be required to establish an Unemployment Compensation Tax Account with the Ohio Department of Job & Family Services. Visit jfs.ohio.gov - search "Employer."

8. Finally, obtain the proper licenses and permits.

The Ohio Business Gateway, www.business.ohio.gov, Licenses and Permits page provides a list of professional licenses and business permits necessary to do business in Ohio. Contact your county and local government to determine if any special requirements exist for your type of business.

Special Considerations for Nonprofit Organizations

Apply for tax exemption. Visit www.irs.gov to apply to become a tax-exempt organization. Also, contact the Ohio Department of Taxation and your county and local governments to determine how to apply for applicable exemptions.

Contact the Ohio Attorney General if the intent is to engage in solicitation activities.

Register with the Ohio Attorney General's office at www.ohioattorneygeneral.com before engaging in any solicitation activities for a nonprofit organization.

Apply for a nonprofit postal permit. Apply for a nonprofit mailing permit from the United States Postal Service at www.usps.com.

Disclaimer: The information contained in this document is not legal or accounting advice. You should consult a legal or accounting professional.

Ohio Business Profile

Jon Husted
Ohio Secretary of State



As the place where business begins in Ohio, the Ohio Secretary of State's office has launched the **Ohio Business Profile** to highlight some of the great work being done in the Buckeye State. Each month a handful of diverse businesses with a common theme will be selected to be featured on our website. If you are interested in having your business profiled go to www.OhioBusinessProfile.com.

Ohio
BUSINESS
Profile

For more information: (877) SOS-OHIO (767-6446) x4
OBP@OhioSecretaryofState.gov

Follow OhioSOSHusted:



Jon Husted

Ohio Secretary of State



The seal of the Ohio Secretary of State, featuring a landscape with a sun, hills, and water, surrounded by the text 'THE SECRETARY OF STATE' and 'OHIO' with a star at the bottom.

Business Services Division

180 East Broad Street, 16th floor

Columbus, Ohio 43215

Telephone: (614) 466-3910

Toll Free: (877) SOS-FILE (767-3453)

TTY: (614) 466-0562

Toll Free TTY: (877) 644-6889

E-mail: busserv@OhioSecretaryofState.gov

On the web: www.OhioSecretaryofState.gov

Walk-in Client Service Center

180 East Broad Street, Suite 103 (ground floor)

Columbus, Ohio 43215