



Veterans of Foreign Wars Ohio Charities

Serving Ohio Veterans & Their Families

8/27/2020

Licensing for Charitable Gaming

In order to be licensed for Charitable Gaming you must:

- 1) Have a current Articles of Incorporation.
 - a. These expire every 5 years on your anniversary date.
 - b. Your Articles of Incorporation are kept on file at the Ohio Secretary of State's office (ohiosos.gov).

- 2) Be in "Good Standing" with the VFW Department of Ohio.
 - a. You can verify this on the Department website on the Reporting Dashboard and the Post Status Sheet.

- 3) Have filed your previous year's 990 ("Return of Organization Exempt From Income Tax") with the IRS.
 - a. The 990 is a non-profit version of filing taxes with the IRS and is based on your Post's fiscal year.
 - i. If you are unsure of the start of your Post's fiscal year – contact the VFWOC office.
 - b. **VFWOC cannot file your 990 with the IRS for you. You must file your 990 with the IRS yourself.**

- 4) (Following completion of above #3) Have registered the 990 with the Attorney General's (AG's) office (which can only be done online).
 - a. You can register the 990 yourself with the AG's office.
 - b. **OR, VFWOC CAN register your 990 online with the AG's office for you.**
 - i. If you would like VFWOC to register with the AG's office for you, send ***only*** the 990 page with your income and expense figures, along with your **Post's GENERAL FUND bank account number** and **GENERAL FUND bank routing number** to the VFWOC office via mail or email.
 1. These bank account numbers will **only be used to deduct the required yearly registration fee via the AG's office.** VFWOC **does not** charge a fee for helping you register this information. This is a free service we provide to our contracted agents.
 - a. These deductions **cannot come out of charities or any Gaming Accounts, it must come out of your Post's general account.**

(Continued on Back Page)

- b. These deductions due at the start of every fiscal year.
 - i. “Fiscal year” will differ from Post to Post.
 - c. If these deductions are not paid on time, the AG’s office will charge a \$200 late fee.
 - i. If VFWOC does your registration, VFWOC will send your registration confirmation to you for your records.
 - c. Please do not send us your entire 990, **ONLY the front page** with your Post’s financial information on it. We don’t have the storage space for every Post’s full 990 each year. You’re just killing trees.
- 5) Submit your renewal online through the new “Matrix” system (formerly known as the “COIN” system).
 - a. You can do this on your own.
 - b. **OR**, you can return the forms sent to you by VFWOC **COMPLETED IN FULL** and VFWOC can submit your online renewal for you.
 - i. Simply fill the forms out completely and return them to VFWOC.
 - ii. Please do not send us a report from your Point of Sales system, ledgers of your games, or any other unrequested information. The only information we need is the information requested on the Gaming License form that is sent to you.

If you have any questions, please call the VFWOC office – we are happy to help!