



VFWOC EVERYTHING BINGO SCHOOL

WHAT IS BINGO?

CHARITABLE GAMING – TYPES OF BINGO

TRADITIONAL BINGO – BINGO CARDS OR SHEETS CAN ALSO BE AN ELECTRONIC REPRESENTATION OR IMAGE FORMATS

PAPER INSTANT BINGO – USES FOLDED OR BANDED TICKETS OR PAPER CARDS WITH PERFORATED BREAK-OPEN TABS, A FACE OF WHICH IS COVERED OR OTHERWISE HIDDEN FROM VIEW TO CONCEAL A NUMBER, LETTER, OR SYMBOL, OR SET OF NUMBERS, LETTERS, OR SYMBOLS, SOME OF WHICH HAVE BEEN DESIGNED IN ADVANCE AS PRIZE WINNERS

ELECTRONIC INSTANT BINGO – A FORM OF BINGO THAT CONSISTS OF AN ELECTRONIC OR DIGITAL REPRESENTATION OF INSTANT BINGO IN WHICH A PARTICIPANT WINS A PRIZE IF THE PARTICIPANT'S ELECTRONIC INSTANT BINGO TICKET CONTAINS A COMBINATION OF NUMBERS OR SYMBOLS THAT WAS DESIGNATED IN ADVANCE AS A WINNING COMBINATION.

RAFFLES – DRAWING A TICKET SETUP OR OTHER DETACHABLE SECTION FROM A RECEPTACLE CONTAINING TICKET STUBS OR DETACHABLE SECTIONS CORRESPONDING TO ALL TICKETS SOLD.

TRADITIONAL BINGO CARD (TYPE I)

B I N G O

14	24	44	53	68
7	28	31	54	73
2	26	★	51	67
3	22	39	57	75
9	20	37	50	71

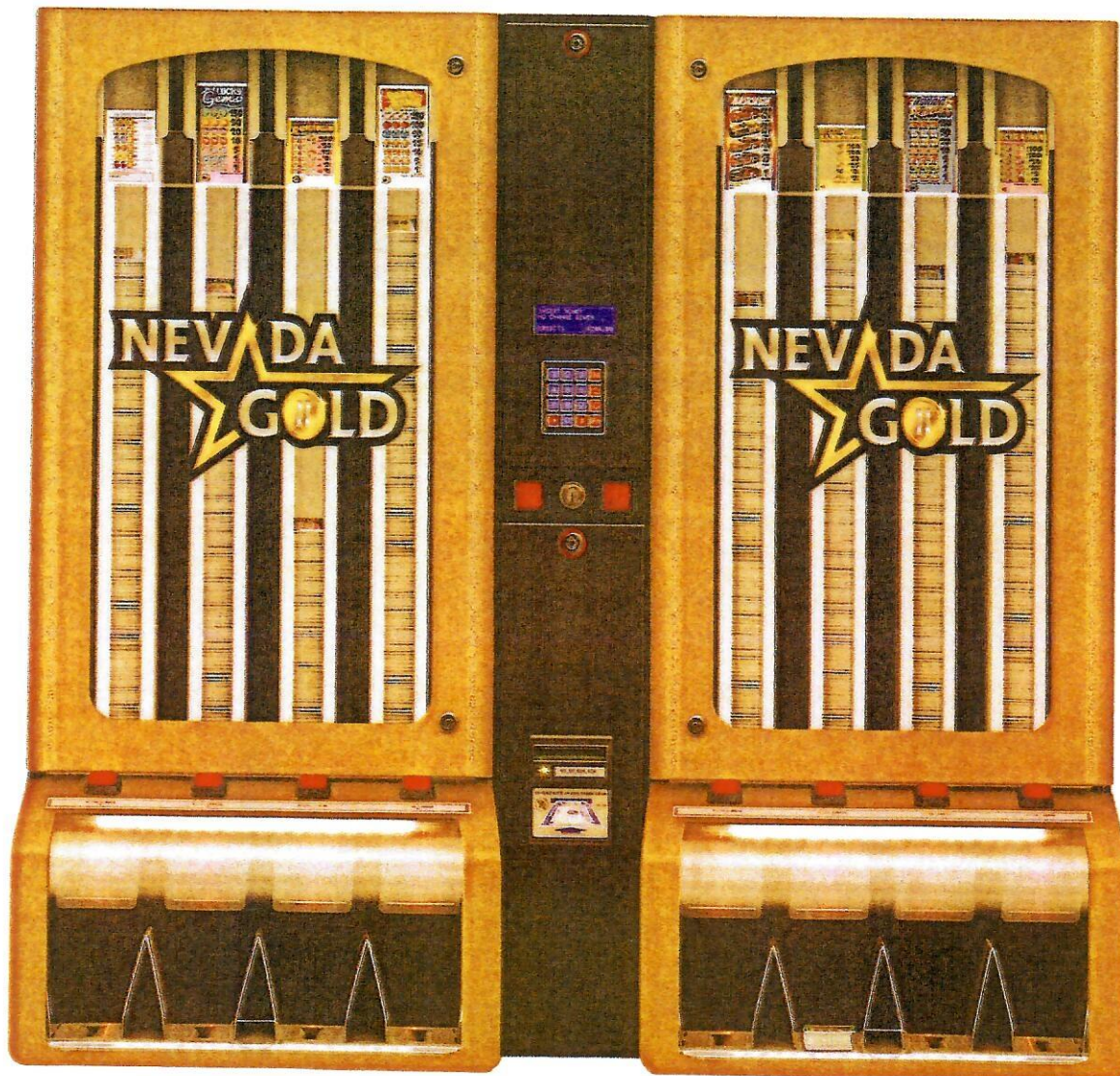


RAFFLES

- LICENSE NOT REQUIRED
- ONLY PERMITTED FOR TAX EXEMPT ORGANIZATIONS
- COMPANIES AND INDIVIDUALS CANNOT CONDUCT RAFFLES EVEN FOR THE BENEFIT OF A CHARITABLE CAUSE; THE CHARITABLE ORGANIZATION MUST RUN THE RAFFLE
- 50% OF THE PROFITS MUST BE DISTRIBUTED TO A CHARITABLE PURPOSE OR GOVERNMENT ENTITY – THIS INCLUDES 50/50

INSTANT TICKET DISPENSERS (NEVADA GOLD MACHINES)

- ARE CONSIDERED “BINGO SUPPLIES” AND MUST BE LEASED OR PURCHASED FROM A LICENSED BINGO DISTRIBUTOR
- NO EXCLUSIVE CONTRACTS – YOU CAN PUT MORE THAN ONE DISTRIBUTOR’S TICKETS IN YOUR DISPENSER



WHO IS ELIGIBLE TO BE LICENSED?

VETERANS AND FRATERNAL ORGANIZATIONS ONLY

1) VETERAN ORGANIZATIONS

**MEMBER OF STATE OR NATIONAL VETERAN'S
ASSOCIATION IN GOOD STANDING**

2) FRATERNAL ORGANIZATIONS

**A BRANCH, LODGE, OR CHAPTER OF A
NATIONAL OR STATE ORGANIZATION, THAT
EXISTS EXCLUSIVELY FOR THE COMMON
BUSINESS OR SODALITY OF ITS MEMBERS**

WHAT ARE THE TYPES OF BINGO?

TRADITIONAL BINGO – TYPE I LICENSE

PAPER INSTANT BINGO – TYPE II LICENSE

PAPER INSTANT BINGO – TYPE III LICENSE

ELECTRONIC INSTANT BINGO – TYPE III LICENSE

WHAT TYPES OF BINGO DOES THE ATTORNEY GENERAL'S OFFICE LICENSE AND WHAT ARE THE APPROVED HOURS?

TYPE I LICENSE – CAN CONDUCT UP TO THREE BINGO SESSIONS IN ANY SEVEN-DAY PERIOD FOR NO MORE THAN FIVE CONTINUOUS HOURS IF CONDUCTING AS A SESSION

CONDUCT TRADITIONAL BINGO AT A BINGO SESSION BETWEEN 10AM AND 2AM

CAN CONDUCT INSTANT BINGO "PAPER INSTANT BINGO" AND E-BINGO NOT MORE THAN TWO HOURS BEFORE AND NOT MORE THAN TWO HOURS AFTER TRADITIONAL BINGO GAME BETWEEN 9AM AND 2AM

TYPE II LICENSE – IS PLAYED DURING A TYPE I SESSION AND CAN BE PLAYED FOR NOT MORE THAN TWO HOURS BEFORE AND NOT MORE THAN TWO HOURS AFTER TRADITIONAL BINGO

TYPE III – LICENSE – TO CONDUCT BINGO OTHER THAN AT A TRADITIONAL BINGO SESSION. VETERAN ORGANIZATIONS CAN CONDUCT TYPE III BINGO SEVEN DAYS A WEEK, UP TO 12 HOURS DURING ANY DAY, PROVIDED THAT THE SALE DOES NOT BEGIN EARLIER THAN 10AM AND ENDS NO LATER THAN 2AM. THIS LICENSE INCLUDES BINGO AND PAPER INSTANT BINGO.

HOW DO I OBTAIN A BINGO LICENSE FOR MY ORGANIZATION?

MUST HAVE FOR INITIAL APPLICATION AND RENEWALS

1. IRS TAX-EXEMPT DETERMINATION LETTER
2. ONE YEAR OF MEETING MINUTES
3. PROOF OF CONTINUOUS EXISTENCE AND CHARITABLE PROGRAMMING
4. ARTICLES OF INCORPORATION AND BYLAWS
5. FUNDRAISING CONTRACTS
6. A MEMBER IN GOOD STANDING OF THE ORGANIZATION MUST COMPLETE AND SUBMIT THE APPLICATION

THE APPLICATION SHOULD NOT BE COMPLETED OR SUBMITTED BY ANYONE OUTSIDE THE ORGANIZATION INCLUDING BUT NOT LIMITED TO THE CONTRACTED CHARITY, DISTRIBUTOR, MANUFACTURER OR ANY OTHER THIRD PARTY

HOW DO I OBTAIN A BINGO LICENSE FOR MY ORGANIZATION?

APPLICATIONS FOR CHARITABLE GAMING LICENSES MUST BE DONE ON LINE AT THE ATTORNEY GENERAL'S CHARITABLE ACCOUNT MANAGEMENT PORTAL OR BY CALLING THEIR OFFICE:

THEIR PHONE NUMBER IS **800-282-0515**

ASK FOR THE CHARITABLE LAW SECTION

ONLINE PORTAL IS:

[HTTPS://CHARITABLEPORTAL.OHIOAGO.GOV](https://charitableportal.ohioago.gov)

NOTE: BEFORE CALLING MAKE CERTAIN TO HAVE YOUR EIN ON HAND

HOW MUCH ARE THE BINGO LICENSING FEES?

CURRENT LICENSING FEES ARE:

\$500.00 IF TOTAL IS \$50,000 OR LESS

\$1,250 PLUS .25% OF GROSS PROFIT IF THE TOTAL IS MORE THAN \$50,000 BUT LESS THAN \$250,001

\$2,250 PLUS .50% OF THE GROSS PROFIT IF THE TOTAL IS MORE THAN \$250,000 BUT LESS THAN \$500,001

\$3,500 PLUS 1% OF THE GROSS PROFIT IF THE TOTAL IS MORE THAN \$500,000 BUT LESS THAN \$1,000,001

\$5,000 PLUS 1% OF THE GROSS PROFIT IF THE TOTAL IS \$1,000,001 OR MORE

IF MY ORGANIZATION HAS NEVER HAD A BINGO LICENSE HOW MUCH ARE THE FEES?

NOT PREVIOUSLY LICENSED FEES ARE:

TYPE I FEE: \$200.00 FOR 26 WEEKS OR MORE

TYPE II/III FEE: \$500 FOR 26 WEEKS OR MORE

HOW DO I REQUEST CHANGES TO OUR BINGO LICENSE?

PLACE AN AMENDMENT THROUGH THE BINGO PORTAL

<http://charitableportal.ohioago.gov>

FOR ANY CHANGES THAT ARE NEEDED ON THE LICENSE

**OR YOU CAN ALSO CALL THE ATTORNEY
GENERAL'S OFFICE AT
800-282-0515**

NO MORE THAN TWO AMENDMENTS OF THE DAYS AND TIMES SPECIFIED ON THE LICENSE MAY BE REQUESTED IN A CALENDAR YEAR

WHAT IS AN ORGANIZATION RESPONSIBLE FOR WHEN OPERATING E-BINGO?

ORGANIZATION IS RESPONSIBLE FOR KNOWING CHANGES AND REGULATIONS GOVERNING ELECTRONIC BINGO LAW AND RULES

VETERAN ORGANIZATIONS CAN ONLY OBTAIN E-BINGO SUPPLIES FROM A LICENSED AND ENDORSED ELECTRONIC INSTANT BINGO DISTRIBUTOR.

AN ORGANIZATION MUST BE AWARE OF THEIR FIDUCIARY RESPONSIBILITIES.

A PERSON WHO HOLDS CHARITABLE FUNDS FOR THE BENEFIT OF OTHERS HAS FIDUCIARY DUTIES.

THE DUTIES ARE:

DUTY OF CARE – BEING INVOLVED IN THE ORGANIZATION'S ACTIVITIES AND UNDERSTANDING THE CHARITABLE GAMING MISSION.

DUTY OF LOYALTY – NEED TO ACKNOWLEDGE THAT THE INTEREST OF THE CHARITY AND ITS WORK MUST BE THE TOP PRIORITY.

SHOULD DEVELOP AND FOLLOW CONFLICT OF INTEREST POLICIES TO AVOID TRANSACTIONS THAT UNFAIRLY ENRICH THE CHARITY'S LEADERS AND THE ORGANIZATION.

DUTY TO MANAGE ACCOUNTS – AN ORGANIZATION MUST BE FISCALLY RESPONSIBLE. MEMBERS MUST TRACK BUDGET DATA AND ESTABLISH AND MONITOR INTERNAL CONTROLS.

DUTY OF COMPLIANCE – ORGANIZATIONS HAVE IMPORTANT LEGAL OBLIGATIONS. MEMBERS MUST ENSURE THAT THEIR ORGANIZATION FOLLOWS REGISTRATION REQUIREMENTS AND TAX PROVISIONS.



WHAT ARE THE RESPONSIBILITIES OF HAVING A BINGO LICENSE?

AN ORGANIZATION MUST

- CONDUCT BINGO *ONLY* AT THE LOCATION, DAYS AND TIMES REFERENCED IN THE LICENSE
- NOT CONDUCT BINGO (TYPE I, II, III) ON ANY DAY, TIME OR PREMISES NOT INDICATED ON THE LICENSE
- NOT ALLOW A PERSON TO VOLUNTEER OR PLAY BINGO THAT IS LESS THAN 18 YEARS OLD
- NOT ALLOW A PERSON WHO HAS BEEN CONVICTED OF A FELONY OR GAMBLING OFFENSE TO BE A BINGO GAME OPERATOR
- NOT ALLOW A PERSON WHO IS A BINGO GAME OPERATOR TO RECEIVE TIPS OR COMMISSIONS FOR CONDUCTING GAMES
- BINGO GAME OPERATORS CANNOT PLAY INSTANT BINGO
- MUST DISPLAY THE BINGO LICENSE WHERE BINGO GAMES ARE CONDUCTED
- PURCHASE SUPPLIES FROM A LICENSED DISTRIBUTOR

REQUIRED POSITIONS FOR BINGO LICENSING

PAPER AND ELECTRONIC

PRINCIPAL PERSON OF THE CHARITABLE ORGANIZATION

CUSTODIAN OF BINGO RECORDS

PRIMARY BINGO GAME OPERATOR (1)

ELECTRONIC INSTANT BINGO GAME OPERATOR (2)

IN ADDITION: ALL BOARD MEMBERS AND TRUSTEES MUST BE LISTED AND ANYONE WHO ASSISTS WITH BINGO MUST BE LISTED AS A VOLUNTEER

PAPER ONLY

PRINCIPAL PERSON OF THE CHARITABLE ORGANIZATION

CUSTODIAN OF BINGO RECORDS

PRIMARY BINGO GAME OPERATOR

IN ADDITION: ALL BOARD MEMBERS AND TRUSTEES MUST BE LISTED AND ANYONE WHO ASSISTS WITH BINGO MUST BE LISTED AS A VOLUNTEER

ELECTRONIC ONLY

PRINCIPAL PERSON OF THE CHARITABLE ORGANIZATION

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PRIMARY BINGO GAME OPERATOR

ELECTRONIC INSTANT BINGO GAME OPERATOR

IN ADDITION: ALL BOARD MEMBERS AND TRUSTEES MUST BE LISTED AND ANYONE WHO ASSISTS WITH BINGO MUST BE LISTED AS A VOLUNTEER

WHAT ARE THE E-BINGO RULES?

- ❖ ASSETS ASSOCIATED WITH THE OPERATION OF THE E-BINGO SYSTEM ARE SAFEGUARDED
- ❖ FINANCIAL RECORDS ARE ACCURATE AND RELIABLE
- ❖ A SEPARATE CASH REGISTER AND SAFE FOR ALL E-BINGO MONIES
- ❖ ACCESS TO CASH REGISTER AND SAFE ARE LIMITED TO E-BINGO GAME OPERATORS LISTED ON THE APPLICATION
- ❖ A LOG MUST BE MAINTAINED FOR ACCESS TO EACH DEVICE WITH THE DATE AND REASON FOR ACCESS AND INITIALS
- ❖ A TICKET VOUCHER IS ONLY VALID FOR 24 HOURS OF THE END OF THE BINGO SESSION WHICH IT WAS WON
- ❖ THE INTERNAL CONTROL PROCEDURES MUST BE IN WRITING AND ARE REQUIRED TO BE SUBMITTED WITH QUARTERLY REPORTS

DEFINITIONS

BINGO GAME OPERATOR - ANY PERSON, EXCEPT SECURITY THAT WORKS AT A BINGO LOCATION

CUSTODIAN OF BINGO RECORDS – MAINTAINS THE RECORDS

PRINCIPLE PERSON OF CHARITABLE ORGANIZATION – PERSON WITH OVERALL RESPONSIBILITY OF THE CHARITABLE ORGANIZATION'S ACTIVITIES

PRIMARY BINGO GAME OPERATOR – PERSONS HANDLING CASH, OR WITH KEY ACCESS OR BANK ACCOUNT ACCESS

ELECTRONIC INSTANT BINGO OPERATOR – PERSON(S) WHO SELLS OR REDEEMS ELECTRONIC INSTANT TICKETS, GIFTS, OR VOUCHERS, OR WHO ASSESSES AN ELECTRONIC INSTANT BINGO SYSTEM OR ELECTRONIC OR INSTANT BINGO FUNDS

OFFICERS, DIRECTORS, AND TRUSTEES

BINGO RECORDS (TYPE III – PULL TABS)

- KEEP ALL RECORDS FOR THREE YEARS
- MAINTAIN AT THE PRINCIPAL PLACE OF BUSINESS
- NOVEMBER 1ST INVENTORY

BINGO BANK ACCOUNTS (TYPE I, II, III)

- **TYPE I** - A SEPARATE BANK ACCOUNT IS NEEDED FOR TRADITIONAL BINGO PROCEEDS
- **TYPE II** - MONIES FROM INSTANT BINGO CONDUCTED DURING THE TRADITIONAL SESSIONS CAN BE DEPOSITED IN TO THE SAME ACCOUNT
- **TYPE III** - A SEPARATE ACCOUNT IS NEEDED FOR STAND-ALONE INSTANT BINGO PROCEEDS
- **TYPE III** A SEPARATE ACCOUNT IS NEEDED FOR ELECTRONIC INSTANT BINGO
- BANK STATEMENTS AND CANCELED CHECKS MUST BE RETAINED AS A PART OF RECORD KEEPING

WHAT ARE THE E-BINGO BANK ACCOUNT RULES?

1. E-BINGO PROCEEDS MUST BE DEPOSITED IF IN EXCESS OF \$2,000 OVER START UP
2. AT THE END OF THE MONTH, ALL EXCESS MONIES OVER START UP CASH MUST BE DEPOSITED
3. ACH TRANSACTIONS – VENDOR PAYMENTS MUST COME FROM THE POST – THE VENDOR CANNOT ACH PAYMENTS OUT OF THE POST'S ACCOUNT

WHAT ARE THE ALLOWABLE BINGO EXPENSES THAT CAN BE DEDUCTED TO CALCULATE NET PROFIT

MUST BE PAID OUT OF BINGO ACCOUNT IN ORDER TO BE DEDUCTIBLE

1. THE PURCHASE OR LEASE OF BINGO SUPPLIES (I.E. COST OF TICKETS/MERCHANDISE, INSTANT TICKET DISPENSERS)
2. THE PREVIOUS ANNUAL BINGO LICENSE FEE
3. BANK FEES AND SERVICE CHARGES FOR A BINGO SESSION OR GAME ACCOUNT
4. PAYMENT OF REAL PROPERTY TAXES AND ASSESSMENTS ON A PREMISE ON WHICH BINGO IS CONDUCTED
5. PURCHASE OR UPDATE OF INSTANT TICKET TRACKER PROGRAM

GAMING EXPENSES THAT MUST BE PAID FROM THE GENERAL FUND

1. AUDITS AND ACCOUNTING SERVICES
2. SAFES AND CASH REGISTERS
3. ADVERTISING BINGO
4. SECURITY PERSONNEL
5. TABLES AND CHAIRS
6. EXPENSES FOR MAINTAINING AND OPERATING A CHARITABLE ORGANIZATION'S FACILITIES, INCLUDING BUT NOT LIMITED TO, A POST HOME, CLUB HOUSE, LOUNGE, TAVERN, OR CANTEEN AND ANY GROUNDS ATTACHED TO THE POST HOME, CLUB HOUSE, LOUNGE, TAVERN OR CANTEEN

HOW SHOULD MY ORGANIZATION HANDLE THE E-BINGO BANK ACCOUNT?

- BINGO PROCEEDS MUST BE DEPOSITED IF IN EXCESS OF \$2,000 OVER START UP
- AT THE END OF THE MONTH, ALL EXCESS MONIES OVER START UP CASH MUST BE DEPOSITED WITHIN 4 DAYS
- ACH TRANSACTIONS MUST BE CLEAR – CANNOT BE VENDOR ACHING OUT OF THE ACCOUNT

GOOD THINGS TO KNOW

- DEFACED, TAMPERED WITH, OR COUNTERFEITED VOUCHERS SHOULD NOT BE ACCEPTED
- VOUCHERS ISSUED AT ANOTHER SITE OR ISSUED PRIOR TO THE BINGO SESSION AT WHICH IT IS PRESENTED SHOULD NOT BE ACCEPTED
- DO NOT MODIFY THE ASSEMBLY OR OPERATIONAL FUNCTION OF AN E-BINGO DEVICE

HOW MANY E-BINGO DEVICES CAN AN ORGANIZATION HAVE ON THEIR SITE?

10 E BINGO DEVICES ARE ALLOWED

THIS AMOUNT INCLUDES HANDHELD AND CONSOLES

POINT OF SALES SYSTEMS ARE NOT INCLUDED

**THE FOLLOWING TYPE III (PULL TAB)
BINGO EXPENSES MUST BE PAID OUT OF
THE BINGO ACCOUNT**

MUST BE PAID OUT OF THE BINGO ACCOUNT TO BE DEDUCTED

1. THE PURCHASE OR LEASE OF BINGO SUPPLIES (I.E. COST OF TICKETS/MERCHANDISE, INSTANT TICKET DISPENSERS
2. THE PREVIOUS ANNUAL BINGO LICENSE FEE
3. BANK FEES AND SERVICE CHARGES FOR A BINGO SESSION OR GAME ACCOUNT
4. PAYMENT OF REAL PROPERTY TAXES AND ASSESSMENTS ON A PREMISE ON WHICH BINGO IS CONDUCTED
5. PURCHASE OR UPDATE OF INSTANT TICKET TRACKER PROGRAM

PAPER INSTANT BINGO (TYPE II & TYPE III)

- **SELLING AN INSTANT BINGO TICKET TO ANYONE UNDER 18 YEARS OF AGE IS PROHIBITED**
- **INSTANT TICKET MUST BE SOLD FOR THE PRICE PRINTED ON THE TICKET**
- **MUST SELL THE TOP TWO TIERS OF WINNING TICKETS IN EACH DEAL**

TOP TWO TIER EXAMPLES

LAST SALE \$100

BOWL#

BANK ROLL \$1

EXEMPT FROM MULTIPLE WINNERS

\$250 (2 COUNT) **\$200** (1 WINS) **\$100** (3 WIN)

ABOVE WINNERS ARE MULTIPLES OF THE FOLLOWING

\$100 (6 WIN) **\$100** (6 WIN) **\$100** (6 WIN)

\$50 (6 WIN) **\$50** (6 WIN) **\$50** (6 WIN)

\$25 (14 WIN) **\$25** (14 WIN) **\$25** (14 WIN)

XZ63LS
 2520
 TICKETS

1 For You & 2 For Me

\$500 (2 WIN) **\$500** (2 WIN)

\$500 (2 WIN) **\$500** (2 WIN)

\$100 (2 WIN) **\$100** (2 WIN)

\$25 (6 WIN) **\$25** (6 WIN) **\$25** (6 WIN) **\$25** (6 WIN) **\$25** (6 WIN) **\$25** (6 WIN)

\$5 (30 WIN) **\$1** (470 WIN)

BINGO

COUNT: 3990

PRESERVE YOUR BINGO PROFITS

IF YOU SUSPECT OR KNOW OF A THEFT:

1. FILE A POLICE REPORT
2. OPEN AN INTERNAL INVESTIGATION
3. REPORT TO THE ATTORNEY GENERAL'S OFFICE
4. REVIEW YOUR INTERNAL CONTROLS

- ✦ SOUND MANAGEMENT IS ESSENTIAL
- ✦ SEPARATION OF DUTIES
- ✦ DEPOSIT PROCEEDS WITHIN SEVEN DAYS FROM THE CLOSE OF THE DEAL (TYPE III AND TYPE II)

THE VFW OHIO CHARITIES OFFICE IS A VALUABLE RESOURCE
THE VFW OHIO CHARITIES OFFICE CAN BE REACHED BY CALLING

614-222-1611

THE ATTORNEY GENERAL'S OFFICE CAN BE REACHED BY CALLING

800-282-0515

ASK FOR THE CHARITABLE LAW SECTION AND HAVE YOUR EIN READY

WHAT MUST BE DISPLAYED AT THE ORGANIZATION?

THE FOLLOWING MUST BE PROMINENTLY POSTED, LEGIBLE AND VISIBLE

- ORGANIZATION NAME AND LICENSE
- OHIO PROBLEM GAMBLING HELPLINE NUMBER
- STATEMENT THAT ILLEGAL GAMBLING IS PROHIBITED
- STATEMENT THAT A PLAYER MUST BE EIGHTEEN OR OLDER TO PLAY ELECTRONIC INSTANT BINGO
- STATEMENT THAT A PLAYER MAY PLAY ONLY ONE ELECTRONIC INSTANT BINGO DEVICE AT A TIME
- ANY MATERIALS OR INFORMATION DIRECTED TO BE POSTED BY THE ATTORNEY GENERAL

HOW DO I REPORT MY ORGANIZATION'S TYPE III BINGO ACTIVITY?

THE CHARITABLE GAMING YEAR IS:

1 NOVEMBER THROUGH 31 OCTOBER OF EACH YEAR

- BINGO ACTIVITY IS REPORTED EACH YEAR ON THE FINANCIALS SECTION ON YOUR BINGO APPLICATION
- THE FINANCIALS ARE A PART OF THE BINGO LICENSE APPLICATION AND **MUST** BE FILED BY DECEMBER 31ST EACH YEAR
- BINGO ACTIVITY IS REPORTED BASED ON THE BINGO FISCAL YEAR OF NOVEMBER 1ST THROUGH OCTOBER 31ST

THROUGHOUT THE YEAR THE ORGANIZATION IS RESPONSIBLE FOR MAKING ANY UPDATES TO THE BINGO APPLICATION BY LOGGING BACK INTO THE PORTAL

[HTTP://CHARITABLEPORTAL.OHIOAGO.GOV](http://charitableportal.ohioago.gov)

INSTANT BINGO FUNDRAISING CONTRACT

- **A CONTRACT IS REQUIRED TO BE COMPLETED AND KEPT ON HAND**
- **ONE-YEAR EFFECTIVE DATE – VFWOC ISSUES CONTRACTS DATED FROM 1 JANUARY THROUGH 31 DECEMBER OF THE APPLICABLE CALENDAR YEAR**
- **CONTRACTED CHARITY MUST BE IN GOOD STANDING – VFW OHIO CHARITIES IS IN GOOD STANDING WITH THE STATE OF OHIO AND THE ATTORNEY GENERAL’S OFFICE**
- **MUST BE AN OHIO ORGANIZATION VFW OHIO CHARITIES IS AN OHIO ORGANIZATION**

DISTRIBUTION OF INSTANT BINGO PROCEEDS

FIRST \$330,000

25% TO AN OHIO 501(C)3 IN GOOD
STANDING WITH THE STATE – VFW
OHIO CHARITIES IS IN GOOD STANDING
WITH THE STATE

ABOVE \$330,000

50% TO AN OHIO 501(C)3 IN GOOD
STANDING WITH THE STATE

WHY KEEP RECORDS?

- IT IS REQUIRED
- FIDUCIARY DUTIES
- ASSISTS WITH THE COMPLETION OF THE BINGO APPLICATION
- AIDS IN FEDERAL FILINGS (990S)
- SITE INSPECTION PREPARATION
- ORGANIZED
- HELPS TO PREVENT INTERNAL THEFT

ELECTRONIC INSTANT BINGO QUARTERLY REPORTS

WHERE TO FILE

[HTTPS://CHARITABLEPORTAL.OHIOAGO.GOV](https://charitableportal.ohioago.gov)

DOCUMENTS MUST BE UPLOADED ELECTRONICALLY
EMAILED, FAXED, AND MAILED DOCUMENTS WILL NOT BE
ACCEPTED

NEED TO KEEP EMAIL ADDRESSES UPDATED

DO NOT (COMBINE AND COMPRESS) THE FILES

REVIEW DOCUMENTS FOR ACCURACY

**NOTE: USE CHROME OR FIREFOX
BROWSER ON ALL OF THE ATTORNEY
GENERAL'S PORTALS – OTHER
BROWSERS WILL NOT WORK**

WHEN SHOULD THE 990 BE FILED?

THE 990 SHOULD BE FILED WITH THE ATTORNEY GENERAL'S OFFICE AFTER THE CLOSE OF EACH FISCAL YEAR, AT THE SAME TIME AS THE FEDERAL RETURN IS REQUIRED BE TO FILED BY THE IRS – TAKING INTO ACCOUNT ANY APPLICABLE EXTENSION FILING DATE OF THE FEDERAL FILING DAY.

THE ORGANIZATION SHOULD FILE NO LATER THAN THE 15TH DAY OF THE FIFTH MONTH THAT THE ORGANIZATION'S TAX YEAR HAS CLOSED.

HOW TO FILE THE 990 ON THE ATTORNEY GENERAL'S WEBSITE

STEP 1 – USE THE FOLLOWING ADDRESS TO ENTER THE OHIO ATTORNEY GENERAL'S WEBSITE

[HTTP://CHARITABLE.OHIOAGO.GOV](http://charitable.ohioago.gov)

STEP 2 – AT THE TOP OF THE PAGE CLICK ON CHARITY REGISTRATION

STEP 3 – A LOGIN PAGE WILL APPEAR. CREATE A NEW ACCOUNT IF YOU DO NOT HAVE ONE. RECOMMEND USING THE SAME PASSWORDS THAT YOU USED TO OBTAIN THE BINGO LICENSE

STEP 4 – IT WILL TAKE APPROXIMATELY 24 HOURS BEFORE YOU CAN USE THE ACCOUNT TO ENTER INFORMATION FROM YOUR 990.

STEP 5 – THE FOLLOWING FEES APPLY DEPENDING ON THE POST'S ASSETS

ASSETS	FEES
LESS THAN \$25,000	\$0
\$25,000 - \$100,000	\$50
\$100,000 - \$500,000	\$100
\$500,000 OR MORE	\$200

990 FILING STEPS CONTINUED

CAUTION: THERE IS A \$200 LATE FEE PLUS THE APPLICABLE FEES FOR THE YEAR YOU ARE FILING

STEP 6 – WHEN YOU FILE MAKE CERTAIN THAT YOU HAVE THE POST'S GENERAL FUND ACCOUNT INFORMATION WITH YOU. YOU WILL NEED YOUR POST'S GENERAL FUND ACCOUNT NUMBER AND ROUTING NUMBER IN ORDER TO PAY THE REQUIRED FILING FEES.

IF YOU HAVE ANY QUESTIONS CONTACT THE VFWOC OFFICE AT

614-222-1611

