**Veterans of Foreign Wars Ohio Charities**

***Serving Ohio Veterans & Their Families***

1/30/2023

**LICENSING FOR CHARITABLE GAMING**

In order to be licensed for Charitable Gaming you must:

1. Have a current Articles of Incorporation.
2. These expire every 5 years on your anniversary date.
3. Your Articles of Incorporation are kept on file at the Ohio Secretary of State’s office (ohiosos.gov).
4. Be in “Good Standing” with the VFW Department of Ohio.
	1. Quarterly Audits, Insurance, Certificate of Liability, Quartermaster Bonding and Continued Existence must all be on file with the VFW Department of Ohio.
	2. You can verify the above on the Department’s website on the Reporting Dashboard and the Post Status Sheet.
5. Have filed your previous year’s 990 (“Return of Organization Exempt From Income Tax”) with the IRS.
	1. The 990 is a non-profit version of filing taxes with the IRS and is based on your Post’s fiscal year.
	2. Your Post’s 990 must also be registered with Ohio Attorney General’s Office after it is filed with the IRS.