



RICHARD CORDRAY
OHIO ATTORNEY GENERAL

September 2, 2009

Linda Duria, Treasurer
John Owens Adventure, Inc
5715 Bunker Rd
North Royalton, OH 44133

Re: John Owens Adventure, Inc
EIN: 26-2672169
Registration Number: 09-1237

Dear Ms. Duria:

Thank you for filing the Charitable Trust Registration Form on behalf of John Owens Adventure, Inc. The assigned registration number is 09-1237. When corresponding with this Office, it is important to use this number.

The Attorney General appreciates your cooperation in complying with the statutory registration requirements as they apply to John Owens Adventure, Inc. If you have any questions regarding this information, please contact the Charitable Law Section at the address or telephone number listed below.

Sincerely,

RICHARD CORDRAY
Attorney General of Ohio

Kathleen Spang
Charitable Law Section
150 East Gay Street, 23rd Floor
Columbus, Ohio 43215-3130
(614) 466-3181

Enclosure



RICHARD CORDRAY
OHIO ATTORNEY GENERAL

**OHIO CHARITABLE TRUST ACT
INFORMATION SHEET**
(Sections 109.23-.33, Ohio Revised Code)

REGISTRATION

The term "trust" is broadly defined to include any 501 (c)(3) tax exempt organization or any 501 (c)(4) charitable healthcare organization. Every charitable trust established or active in this state is required to register with the Attorney General's Charitable Law Section. Exemptions from registration are described in Attorney General Rules 109:1-1-02(B)(1)-(8) and can be found on the Charitable Law website. The Charitable Trust Registration Form (CFR-1) is to be filed, along with a copy of the instrument creating the organization and a copy of the Internal Revenue Service determination letter of exempt status. Any subsequent amendments to these instruments must also be filed with the Attorney General.

ANNUAL REPORT

Each organization subject to registration shall also file an annual report with the Attorney General for each calendar or fiscal year in which it has gross receipts of more than \$5,000 or gross assets of more than \$15,000. The report shall be either the Annual Report of Charitable Organization form if the organization does not file a 990, complete copies of all annual federal returns required to be filed by the organization with the Internal Revenue Service and all attachments, (excluding the donor list), or the Verification of Filing with the Internal Revenue Service form, as required by Attorney General Rule 109:1-1-04(A)(1)-(3). All annual reports are required to be filed with the Attorney General on or before the fifteenth day of the fifth month following the close of the organization's taxable year, or **by the due date of any federal extension.**

FILING FEES

The following fees are due with the annual financial report:

<u>Assets</u>	<u>Fees</u>
Less than \$25,000	\$ -0-
\$25,000 but less than \$100,000	\$ 50
\$100,000 but less than \$500,000	\$100
\$500,000 or more	\$200
Late fee	\$200

The term "assets" refers to the total current value of the trust's assets which are irrevocably devoted to charitable purposes at the end of the taxable year. Please note that any charitable trust that fails to pay this fee at the time required shall pay an additional fee of two hundred dollars. Any fee owed is not due until the federal due date. We honor all federal extensions. Checks are to be made payable to "*Treasurer, State of Ohio.*"

Always refer to your registration number when corresponding with this Office. Send all registration forms, annual financial reports, and fees, and direct all questions and correspondence to:

**Ohio Attorney General
Charitable Law Section
150 East Gay Street, 23rd Floor
Columbus, Ohio 43215-3130
(614) 466-3180**