



**DAVE YOST**

OHIO ATTORNEY GENERAL

Charitable Law Section  
Office 614-466-3181  
Fax 614-466-1814

September 4, 2025

Deaconess Foundation  
PO Box 5787  
Cleveland, OH 44101

**Re: Exemption Determination; EIN: 34-1372066**

Dear Deaconess Foundation:

This letter is in response to your request for a determination of whether the above-referenced organization is exempt from the registration requirements of the Ohio Charitable Trust Act (Ohio Revised Code 109.23 *et seq.*) and the Ohio Charitable Organizations Act (Ohio Revised Code 1716). As you may be aware, there are two statutes under which a charitable entity might need to register in Ohio – the Ohio Charitable Trust Act and the Ohio Charitable Organizations Act. The Charitable Trust Act applies to entities holding funds for a charitable, religious, or educational purpose in this state. The Charitable Organizations Act applies to entities requesting something of value from Ohioans for a charitable purpose. There are different exemption categories under each of these statutes. Thus, it is possible for a charitable entity to be exempt from registering under both statutes, neither statute, or under one statute but not the other.

Following a review of the request and the information provided in support thereof, this Office has determined that the above-referenced organization **is exempt** from the registration and reporting requirements of the Ohio Charitable Trust Act and the Ohio Charitable Organizations Act. The determination regarding the Charitable Trust Act is made pursuant to Ohio Administrative Code 109: 1-1-02(B)(2) which states:

(B) The following charitable trusts are exempt from registration with the Attorney General:

(2) Organizations which are organized and operated exclusively for religious purposes. These include churches, conventions and associations of churches, or integrated auxiliaries of the church.

The determination regarding the Charitable Organizations Act is made pursuant to Ohio Revised Code Section 1716.03(A) which states:

The following shall not be required to file a registration statement as provided in section 1716.02 of the Revised Code:


(A) Any religious agencies and organizations, and charities, agencies, and organizations operated, supervised, or controlled by a religious organization.

This exemption from the filing requirements remains in effect as long as (1) the manner in which the above-referenced organization is organized and operated remains the same and (2) Ohio's laws and the interpretation of those laws remain unchanged.

Please retain a copy of this letter with the organization's permanent records. If you have any questions regarding this determination, please do not hesitate to contact me.

Very respectfully yours,

DAVE YOST  
Ohio Attorney General

  
\_\_\_\_\_  
Abigail A.K. Jacobs  
Assistant Attorney General  
Charitable Law Section