



DAVE YOST

OHIO ATTORNEY GENERAL

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August 10, 2022

Veterans of Foreign Wars #7079
185 W. Front St.
Killbuck, OH 44637
Certified Mail# 7011 3500 0000 6930 3112

PO Box 403
Killbuck, OH 44637
Regular mail

Re: Adjudication Order

Members and Operatives:

Enclosed please find a copy of the Adjudication Order of the Attorney General issued August 8, 2022. Please be advised that to appeal this Order, a Notice of Appeal must be filed with this Office and with the Court of Common Pleas of the county in which the place of business of the appellant is located within fifteen (15) days of the mailing of this Order.

Should you have any questions or concerns please feel free to contact me at (614) 466-3181.

Very respectfully,

DAVE YOST
OHIO ATTORNEY GENERAL

Daniel W. Fausey
Chief, Charitable Law Section

Enclosures: Certification
Adjudication Order
Delegation Letter



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CERTIFICATION

The State of Ohio,
County of Franklin, SS

In accordance with Ohio Revised Code 119.09, I, the undersigned Chief of the Charitable Law Section, hereby certify that the foregoing is a true and exact reproduction of the original Order of the Ohio Attorney General entered on its journal, on the 10th day of August, 2022.

Daniel W. Fausey
Chief, Charitable Law Section

Veterans of Foreign Wars #7079
Application for 2021 Charitable Bingo License Application (Type III)

**IN THE MATTER OF VETERANS OF FOREIGN WARS # 7079
2021 CHARITABLE BINGO LICENSE APPLICATION/RENEWAL**

DECISION

The Veterans of Foreign Wars #7079's ("VFW") application to renew its 2021 Ohio Charitable Bingo License is denied.

INTRODUCTION AND SUMMARY

VFW applied to renew its 2021 Ohio Bingo License on December 15, 2020. (White Aff., & Ex. 2). On the application, VFW said that it was tax exempt under Section 501(c)(19) of the Internal Revenue Code. (Ex. 2, question 4). It did not provide proof of its tax-exempt status in the application. (White Aff., ¶ 5). The Ohio Attorney General's Office requested proof of status and reinstatement on March 9, 2021 because the Tax Employer Identification Number (EIN) was no longer on the IRS approved list of tax-exempt organizations. (White Aff., ¶ 5 & Ex. 3). As of February 2022, its IRS status had not been renewed. (White Aff.)

VFW was notified on September 15, 2021 of the Attorney General's intent to deny its license. (Ex. 1). VFW did not request a hearing on the intent to deny.

The matter is now before the Attorney General for adjudication. Upon independent review of the record, the Attorney General hereby denies the application.

The Notice of Opportunity for Hearing is abbreviated as "NOH" in this decision. The affidavit of Dense White and its associated exhibits are abbreviated as "White Aff." and "Ex." in this decision.

PROCEDURAL POSTURE

On December 15, 2020 The Veterans of Foreign Wars #7079 filed an application to renew its 2021 Bingo License. (Ex. 2). VFW was notified on September 15, 2021 of its intent to deny the application. No hearing was requested. The NOH contained a single count, summarized as follows:

1. VFW failed to meet the requirements of Ohio Revised Code 2915.08(A)(2)(d) for the issuance of a bingo license because its tax-exempt status had been revoked by the IRS.

Attorney General Dave Yost delegated responsibility for issuing final orders on these matters to Deputy Attorney General Jonathan Fulkerson pursuant to a letter of authority dated June 10, 2021 which is appended to this decision.

ANALYSIS

The Attorney General concurs with the proposal to reject VFW's Bingo License Renewal. Accordingly, VFW's Application to renew its 2021 Bingo License is denied and rejected.

VFW's loss of tax-exempt status was discovered by Compliance Examiner Denise White after the application was filed. White discovered that VFW's EIN was no longer listed on the IRS spreadsheet of tax-exempt organizations. (White Aff., Ex. 3). White requested VFW to renew its status but it was not renewed.

The affidavit and exhibits are sufficient to prove the lack of the required IRS certification. Without this certification, VFW cannot renew its charitable bingo license under Ohio law. The Attorney General has proven Count I.

Count I is sustained.

CONCLUSION

The Attorney General denies and rejects the Veterans of Foreign Wars #7079's renewal application for a 2021 Bingo License.

ADJUDICATION

IT IS ORDERED, ADJUDGED AND DECREED THAT THE 2021 BINGO LICENSE RENEWAL APPLICATION BY VETERANS OF FOREIGN WARS #7079 IS HEREBY REJECTED.

Any appeal from this Adjudication must be pursued by filing a Notice of Appeal (a copy or the original) with the Ohio Attorney General’s Office, Charitable Law Section, 30 East Broad Street, 25th Floor, Columbus, Ohio, 43215.

The appeal must set forth the order appealed from and state that the Order is not supported by reliable, probative and substantial evidence and is not accordance with law. A copy or the original of such Notice of Appeal shall also be filed by the appellant with the Court of Common Pleas of the county in which the place of business of the appellant is located. Such Notice of Appeal shall be filed within fifteen (15) days after the mailing of the notice of the Ohio Attorney General’s Order as provided in Section 119.12 of the Ohio Revised Code.

By Order of the Ohio Attorney General
DAVE YOST

/s/ Jonathan Fulkerson

August 8, 2022

Jonathan Fulkerson
Deputy Attorney General

Appendix – Delegation Letter



DAVE YOST

OHIO ATTORNEY GENERAL

Charitable Law Section
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June 10, 2021

RE: Designate Authorization for Charitable Bingo Adjudications

Deputy Attorney General, Jonathan Fulkerson will serve as designee of Attorney General Yost for Charitable Bingo Adjudications in matters involving bingo organizations, distributors of bingo supplies and manufacturers of bingo supplies licensed under Ohio Revised Code (ORC) Section 2915. The adjudications are issued pursuant to ORC Chapters 119 and 2915.

The Charitable Law Section will transmit the record of proceedings to Deputy Attorney General Fulkerson within ten (10) days of the deadline to file objections to the hearing officer's report and recommendation pursuant to ORC 119.09.

Upon receipt of an adjudication order, the Charitable Law Section will enter the order in its journal and serve a copy to the party affected in accordance with ORC 119.09.

DAVE YOST
Ohio Attorney General