ILLINOIS CHARITABLE ORGANIZATION – FORM AG990-IL FILING INSTRUCTIONS

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ATTORNEY GENERAL

A COMPLETE ANNUAL FINANCIAL REPORT (AG990-IL with all required attachments and applicable fees) is due within six months after the organization's fiscal year end. A REPORT WILL NOT BE CONSIDERED FILED UNLESS IT IS COMPLETE. A COMPLETE ANNUAL FINANCIAL REPORT must include the following items:

1. **$15 Annual Filing Fee -** Make check or money order payable to **"ILLINOIS CHARITY BUREAU FUND." An annual financial report submitted without proper fees will not be considered filed.**

   - **Soliciting Organizations** are required to pay a $15 Annual Report Filing Fee if gross contributions are greater than $15,000 or assets are greater than $25,000.
   - **Trust Organizations registered under the Charitable Trust Act only** are required to pay a $15 Annual Report Filing Fee if gross revenues or assets are greater than $25,000.

2. **Form AG990-IL -** Complete all sections and line items applicable to the organization. See 6 below for **Simplified Filing Option for Small Organizations**. **An annual financial report submitted with an incomplete Form AG 990-IL will not be considered filed.**

   A. **CO#:** Include CO# on the Form AG 990-IL. Correct any incorrect name or address information if using preprinted form and highlight any corrections.

   B. **SIGNATURES:** The Form AG 990-IL must be signed by **two** different officers (president or other authorized officer and the chief fiscal officer) or by **two** trustees. One signature shall be accepted if there is only one trustee. **A Form AG 990-IL without required signatures is incomplete.**

   C. **Part I, Line D:** Report "contributions" as defined by the Solicitation for Charity Act. The Solicitation for Charity Act defines "contributions" to include the **gross** amounts of cash donations as well as **gross** sums paid by the public for merchandise, special events, rights or services of the organization. **A Form AG 990-IL that fails to report "contributions" as defined by the Solicitation for Charity Act is incomplete.** (A complete definition of "contribution" under the Solicitation for Charity Act is shown on the back of these instructions.)

   D. **Part II, Line J1:** Report all program costs associated with a combined fund-raising appeal to the extent such was allocated to Charitable Program Service Expense and entered on line J as Charitable Program Service Expense. The amount should equal the amount reported on the back of the AG990-IL form, question 7b(ii). You must have and maintain the documentation to support the allocations made.

   E. **Part III, Line S:** Report fees paid to all fund-raising consultants during the year. Attach a list identifying each consultant by name and address and specify the amount paid to each.

   F. **Part V, Lines W, X, Y Program Service Codes:** Select up to three codes from those on back of these instructions which best describe the program service(s) for which the organization spent funds.

3. **IRS Return or Report -** IRS form 990 (excluding Schedule B), 990EZ (excluding Schedule B), 990PF, 1041, 1120 or other, must be attached if required by the IRS. If the organization did not file a federal return or report, attach explanation. **An annual financial report submitted without the required federal return or report is incomplete.**

4. **Audited Financial Statements –** must be attached by a public charity if contributions exceeded $300,000 **or** if the public charity raised contributions in excess of $25,000 through the services of professional fund-raiser. The Solicitation for Charity Act defines "contributions" to include the **gross** amounts of cash donations as well as **gross** sums paid by the public for merchandise, special events, rights or services of the organization. (A complete definition of "contribution" under the Solicitation for Charity Act is shown on the back of these instructions.) **An annual financial report without required audited financial statements is incomplete.**

5. **Form IFC - Report of Individual Fundraising Campaign -** If the organization used a paid professional fund-raiser, a separate Form IFC is required for each campaign, and each must be signed by **both** the professional fund-raiser **and** an officer or director of the organization. **An annual financial report without the required Form IFC is incomplete.**

6. **Simplified Filing Option for Small Organizations:**

   - **Soliciting Organizations** with gross contributions and assets of $25,000 or less during the fiscal year may file an AG990-IL with all required signatures, disclosing only total revenue, total expenditures, and assets at the fiscal year end (Line A, G and O of the AG990-IL). A $15 annual report filing fee is due only if gross contributions were more than $15,000.
   - **Trust Organizations registered solely under the Charitable Trust Act** with gross revenue and assets of $25,000 or less during the fiscal year may file an AG990-IL with all required signatures, disclosing only total revenue, total expenditures, and assets at the fiscal year end (Line A, G and O of the AG990-IL). A $15 annual report filing fee is not due.

60 DAY EXTENSION and LATE REPORT FILING FEES:

- A 60 day extension will be granted only upon the filing of a written request with the Attorney General prior to the report due date.
- If a proper and complete annual report (AG990-IL with all required attachments and applicable fees) or a written extension request is not received prior to the due date, a $100 late report filing fee (checks payable to the "Illinois Charity Bureau Fund") is required by Illinois law. The report cannot be accepted and will not be considered filed if it is late and the late fee is not paid.

Submit the complete annual financial report (AG990-IL with all required attachments and applicable fees) or written extension request to:

OFFICE OF THE ATTORNEY GENERAL
CHARITABLE TRUST BUREAU
ATTN: ANNUAL REPORT SECTION
100 WEST RANDOLPH STREET, 11th FLOOR
CHICAGO, ILLINOIS 60601-3175
(312) 814-2595

Section 1(b) of the Solicitation for Charity Act defines contributions as follows: "Contribution." The promise or grant of any money or property of any kind or value, including the promise to pay, except payments by union members of an organization. Reference to the dollar amount of "contributions" in this Act means in the case of promises to pay, or payments for merchandise or rights of any other description, the value of the total amount promised to be paid or paid for such merchandise or rights and not merely that portion of the purchase price to be applied to a charitable purpose. Contribution shall not include the proceeds from the sale of admission tickets by any not-for-profit music or dramatic arts organization which establishes, by such proof as the Attorney General may require, that it has received an exemption under Section 501(c)(3) of the Internal Revenue Code [26 U.S.C. @ 501 et seq.] and which is organized and operated for the presentation of live public performances of musical or theatrical works on a regular basis. For purposes of this subsection, union member dues and donated services shall not be deemed contributions. (225 ILCS 460/1(b))

Part V Lines W, X, Y Program Service Codes:

Charitable activity code numbers (select up to three codes which best describe the activity and/or the program service for which your organization expends funds). Enter in Part V of the first page of the AG 990-IL. Enter first the code which most accurately identifies you.

SCHOOLS
001 Pre-School
002 Elementary or High Schools
003 College & Universities
004 Trade Schools, Vocational Schools & Job Training

PUBLIC EDUCATION OTHER THAN SCHOOLS
010 Public Education by Mail
011 Seminars and Conferences
012 Other Educational Materials for the Public

RELIGIOUS ACTIVITIES
020 Church, Synagogue, etc.
021 Missionary Activities

CULTURAL AND HISTORICAL
030 Performing Arts (Ballet, Symphony, Theatre)
031 Art and/or Literature
032 Museum
033 Library
034 Historical Societies

RECREATIONAL & SOCIAL ACTIVITIES
040 Youth
041 Adult
042 Music Groups & Youth Bands
043 Youth Clubs (i.e. Boy Scouts, Girl Scouts, 4-H, Boys Club, etc.)
044 Community Recreational facilities

RESEARCH
050 Scientific Research
051 Heart Disease Research
052 Cancer Research
053 Other Medical and Disease Research

HEALTH FACILITIES
060 Hospitals
061 Nursing Homes
062 Health Clinics
063 HMO
064 Hospice

ANIMAL WELFARE
070 Animal Shelter, Humane Society and/or Anti-cruelty Society
071 Wildlife Preservation & Shelter for Wildlife

ENVIRONMENT
080 Preservation & Conservation of Natural Resources
081 Prevention of Pollution

CIVIC ACTIVITIES
090 Legal Services and legal Aid
091 Civil Rights Activities

PUBLIC POLICY
100 Legislative and Political Activities
101 Lobbying & Advocacy
102 Consumer Interest Group (non-education)
103 Peace
104 Other Public Policy

HUMAN SERVICES
110 Day Care Centers
111 Family and Individual Services
112 Neighborhood and Community Development
113 Nursing Services (i.e. Home Care)
114 Programs for Minority Advocacy
115 Programs for Needy Children
116 Rescue and Emergency Service
117 Services for the Aged
118 Services for Alcohol or Drug Abuse
119 Services for Blind Adults
120 Services for Blind Children
121 Services for Developmentally Disabled Adults
122 Services for Developmentally Disabled Children
123 Services for Handicapped Adults
124 Services for Handicapped Children
125 Services for the Hearing Impaired
126 Services for the Poor
127 Services for Veterans

HOUSING
130 Housing for Youth
131 Housing for the Poor
132 Housing for the Aged
133 Women Shelter
134 Housing for the Disabled

BENEFITTING PUBLIC SAFETY EMPLOYEES & FAMILY
140 Firemen & Families
141 Law Enforcement Personnel & Families

ACTIVITIES INVOLVING OTHER ORGANIZATIONS
150 Grants to Other Charitable Organizations
151 Furnished Services or Facilities to Other Organizations
152 Umbrella Parent Organization

OTHER PROGRAM SERVICES
200 Scholarships and Student loans

MISCELLANEOUS PROGRAM SERVICES
300 (Write in Description)