

Illinois Attorney General's Charitable Advisory Council

Meeting Minutes

May 11, 2026

Please click the link below to join the webinar:

<https://ilattorneygeneral-gov.zoom.us/j/84374655743?pwd=apZ6nzEqigYtY8aUiETfsooAvw22qe.1>

Passcode: b4nQs?y@

Follow the on-screen instructions to connect to the audio.

Call In Instructions (if needed):

Dial: 1-312-626-6799

Webinar ID: 843 7465 5743

Passcode: 40965982

Meeting Minutes

A meeting of the Charitable Advisory Council was held on Monday, May 11, 2026, at 10:00 a.m. via Zoom. In total, 12 individuals attended the meeting.

PRESENT:

Byram Fager, Southern Illinois Community Foundation
Donna Davis, University of Illinois Foundation
Dr Euan Hague, DePaul University
Emily Friedman, John D. & Catherine T. MacArthur Foundation
Erica Spangler Raz, Spangler Raz Law & Consulting, Global Philanthropy Partnerships
Graham Grady, Lloyd A. Fry Foundation / Taft
Jodi Patt, C3 Legal
Julianne Buck, Community Foundation of Grundy County
Maria Pesqueira, Healthy Communities Foundation
Whitney Wade, John D. & Catherine T. MacArthur Foundation

In addition, the following staff members from the Illinois Attorney General's Office were present:

Kristin Louis and Theresa Geary

Members not in attendance:

Dr Jennifer Mosley, UChicago Obama Foundation Scholars Program
Patricia H. Lee, Loyola Law School Business Law Clinic

I. Welcoming and Introductions

Theresa Geary, Illinois Attorney General's Office, opened the meeting at 10:01 a.m. thanking individuals for joining and conducting a roll call.

II. Approval of Minutes from February 23, 2026 Meeting

Theresa Geary asked members to review the minutes from the meeting on February 23, 2026.

Emily Friedman highlighted that Whitney Wade moved to the MacArthur Foundation and her place of employment needs to be updated. With that change to the meeting minutes, Julie Buck moved to approve the minutes, and Donna Davis seconded. A voice vote occurred with all members voting in favor of approving the minutes. There were no objections.

III. Presentation: Modifications to Restricted Gifts

Kristin Louis, Bureau Chief, Charitable Trust provided a presentation on Modifications to Restricted Gifts. The two frequent questions that come up are what happens when our endowment fund can no longer be used for the purposes intended? and what happens when a donor's gift to charity in his estate plan can no longer be carried out by the time he passes away. Kristin shared the legal approach and process for reviewing modifications to restricted gifts from the Illinois Attorney General's Charitable Trust Bureau.

IV. Updates from the OAG Charitable Trust Bureau

Kristin Louis, Bureau Chief, Charitable Trust provided an update on the rollout of the online filing system.

As of May 8, 2026, there were 7,445 active portal users, an increase of approximately 3,000 users from the last meeting report. The highest filing day occurred on May 5th.

There are 35,000 registered organizations in Illinois and approximately 23,000 organizations have a June 30th filing deadline, so the number of users is anticipated to continue to increase.

The approval rate for online filing continued to improve. Of the 13,266 online filings, approximately 89% were approved and 10% were rejected. Approval for online filings generally occurs within 24 hours but as the number of online filings increases the approval timelines may increase. The office is continuing to work with the portal developer on the issues previously identified.

Staff have processed 27,755 paper filings into the new system. Of these paper filings, approximately 77% were approved and 23% were rejected.

The feedback continues to be generally positive, and Kristin highlighted that the online extension process is working well and that the system generates the new filing date.

Kristin is encouraging any organization with a June 30th filing deadline to make an account now to see system prior to deadline and consider making a request for an extension using the system.

There are ongoing issues with the computation of fees for organizations who paid a late fee previously and never submitted a paper filing under the old paper system as they create an online account. Those individuals should reach out to the Charitable Trust Bureau as staff can assist with the switch between the old and new system.

The Illinois Attorney General's Office continues to advertise online filing and the new system through website updates (including videos and power points), press and social media posts,

mailing postcards to upcoming filers, and conducting in-person or virtual training. The office is in the process of updating the user guide for the website.

To access online resources such as the videos and past webinar slide decks please visit <https://illinoisattorneygeneral.gov/consumer-protection/charities/>.

On April 17th, the Attorney General's Office hosted a webinar with 305 participants to demonstrate the online portal and anticipate these webinars will continue.

Kristin Louis offered to attend other events if organizations are interested in a presentation and shared information on upcoming presentations she will be giving in June 2026.

V. Discussion on Next Meeting Topic

A discussion on ideas for the next meeting topic was held.

Theresa Geary shared past suggestions include how to prepare for your first audit, donor advised funds, how to create a nonprofit, lobbying.

Julie Buck suggested inviting the Jewish United Fund to discuss the LIFT Act if it passes. This legislation would assist nonprofits in receiving annuity, life insurance, IRA, etc. funds timely.

Kristin also offered to have a joint presentation or presentation from an enforcement attorney on funding pages like Flipcause, GoFundMe, etc. to hear the sector perspective and discuss if legislation may be needed.

Byram Fager shared that Community Foundations spend time educating individuals interested in creating a nonprofit in understanding the legal responsibilities of running an organization and that consistent guidance would be helpful from the various state agencies who work with charities.

Euan Hague requested copies of the slides from the guest presentations at meetings. Kristin will have her slides circulated but the guest presenter from the last meeting may not be able to share.

Kristin and Theresa mentioned the Attorney General's website has included a link to recommended resources from the Charitable Advisory Council which is out of date and suggested reviewing and revising, if necessary, those recommendations to see what can be shared.

The next meeting will be held via zoom on July 13th at 10a.

VI. Public Comment

Theresa Geary asked for public comment.

There was no public comment.

VII. Adjournment

Euan Hague mentioned to adjourn the meeting and Erica Spangler Raz seconded the motion. All members voted to adjourn the meeting. Meeting adjourned at 11:26 a.m.