

## Building Better Charities

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#### Charity Registration

##### Requirements:

**Note:** Below is an abbreviated list of requirement instructions. [We recommend clicking on this link and printing out the complete detailed requirement instructions in PDF format](#) 

1. \$15.00 Filing Fee, Check made payable to the "Illinois Charity Bureau Fund".
2. [Form CO-1](#) , "Charitable Organization Registration Statement"
3. Required Financial Report form for the organization listed in below:
  - a. Copy of [Illinois Form AG990-IL](#)  for each year of the Organization's existence, or [Form CO-2](#)  if the organization has been in existence less than one year; and
  - b. Copy of the Federal Returns for the last three years (IRS Form 990 and IRS Form 990PF), if filed or if no Federal Returns were filed.
4. A list of the names, mailing addresses, and daytime telephone numbers of all Officers, Directors and/or Trustees.
5. A copy of the IRS Determination Letter or if pending, submit a copy of IRS Form 1023 or 1024.
6. If applicable, copies of all contracts with Professional Fundraisers.
7. If applicable, [Form CO-3](#) , "Religious Organization Exemption Form".
8. If a Corporation: Illinois Articles of Incorporation or Articles of Incorporation other than those from Illinois and a Certificate of Authority to do business from the Illinois Secretary of State. All Amendments to the Articles of Incorporation. By-Laws of the Corporation.


9. If an Unincorporated Association: Constitution and all amendments and By-Laws of the Association.
10. IF A REPRESENTATIVE OF A PROBATE ESTATE (Containing Charitable Gifts): Will and Letters of Office; Inventory; Declarations of Trust for any trusts into which the Will pours over and all Amendments thereto.
11. IF A CHARITABLE TRUST OR A LIVING INTER VIVOS TRUST: Declaration of Trust, and all Amendments thereto; Inventory and recent accounting.



**NOTE: LATE REGISTRATION FEES:**

- The Solicitation for Charity Act requires that an organization which registers late must pay a late registration fee of \$200.
- The Trust Act and Solicitation Act both also imposes a \$100 late annual financial report filing fee for each annual report filed late.
- All fees due must accompany registrations.

**SEE:** CHARITABLE TRUST ACT 760 ILCS 55/1 et. Seq.  
SOLICITATION FOR CHARITY ACT 225 ILCS 460/1 et. Seq.

**Charitable Organization Annual Reports****Requirements:**

**Note:** Below is an abbreviated version of requirement instructions. [We recommend clicking on this link and printing out the complete detailed requirement instructions in PDF format](#) 

1. \$15.00 Annual Report Filing Fee - make check or money order payable to "ILLINOIS CHARITY BUREAU FUND." ( **Soliciting Organizations registered under the Solicitation for Charity Act** are required to pay a \$15.00 Annual Report Filing Fee if gross revenues are greater than \$15,000 or assets are greater than \$25,000. **Trust Organizations registered under the Charitable Trust Act** are required to pay a \$15.00 Annual Report Filing Fee if gross revenues or assets are greater than \$25,000. See below for simplified filing for small organizations.) Reports submitted without proper fees can not be accepted.
2. [Form AG990-IL](#)  - Illinois Charitable Organization Supplement.
3. IRS Return or Report (IRS 990, 990EZ, 990PF or other) - submit a copy of the Federal Return you filed. If you did not file a Federal Return or Report, explain why. Attach explanation.
4. Audited Financial Statements - are required if gross contributions exceeded \$150,000 or if the organization used a paid professional fundraiser which raised contributions in excess of \$25,000. Contributions include the gross sums paid by the public for merchandise, rights or services of the organization, as well as cash donations.
5. [Form IFC](#)  - Attorney General Report of Individual Fundraising Campaign - If the organization used a paid professional fundraiser, a separate campaign report form is required for each campaign, and each must be signed by both the professional fundraiser and an officer or director of the organization.

**Small Organizations (Simplified Filing):**

**Soliciting Organizations registered under the Solicitation for Charity Act** with gross revenue and assets of \$25,000 or less during the fiscal year may file an AG990-IL, disclosing only total revenue, total expenditures, and assets at the fiscal year end (Line A, G and O of the AG990-IL). A \$15.00 annual report filing fee is due only if gross revenue was 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, disclosing only total revenue, total expenditures, and assets at the fiscal year end (Line A, G and O of the AG990-IL). A \$15.00 annual report filing fee is not due.

#### **DUE DATE:**

The annual financial report and fee are due within six months of the organization's fiscal or calendar year end. A sixty-day extension of the due date can be requested. The extension request must be in writing and received by our office prior to the due date.


#### **LATE REPORT FILING FEE:**





If a proper and complete annual report along with all fees and attachments is not received prior to the due date, a \$100.00 late report filing fee (checks payable to "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.

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### **Professional Fundraisers**

#### **Requirements:**


**Note:** Below is an abbreviated version of requirement instructions. [We recommend clicking on this link and printing out the complete detailed requirement instructions in PDF format](#) 




1. \$100.00 Filing Fee, Check made payable to the "Illinois Charity Bureau Fund".
2. [Form PFR-01](#) , "Professional Fund Raiser Registration Statement".
3. [Form PFR-06](#) , "Professional Fund Raiser (PFR) List of Charities & Contracts".
4. A copy of all contracts listed on Form PFR-06 along with the \$25.00 Annual Filing Fee for Each Contract Filed or on File. Check or Money Order payable to the "Illinois Charity Bureau Fund" attached to Form PFR-06.
5. [Form CS-6](#) , "Professional Fund Raisers Bond", This Form must be filed by all Professional Fund Raisers that have access to or control of funds raised.
6. [Form PS-01](#) , "Professional Solicitor Registration Statement", This Form must be filed for each Solicitor employed by the PFR.
7. Partnership Agreement or Articles of Incorporation of Professional Fund Raiser.
8. Certificate of Authority to Transact Business in Illinois. This must be filed by out of state corporations only.
9. List of all business locations used for fund raising. (Attach a schedule indicating street address, city, state).

Note: Registrations and contracts not filed timely must by law pay a late filing fee of \$1,000.00 for each contract that is not on file with this office.

### **Professional Fundraisers Six Month Financial Reports**

#### **Requirements:**


**Note:** Below is an abbreviated version of requirement instructions. [We recommend clicking on this link and printing out the complete detailed requirement instructions in PDF format](#) 





1. [Form PFR-02](#) , "Professional Fundraiser Annual Financial Report".
2. [Form IFC](#) , "Report Of Individual Fundraising", a separate form submitted for each campaign conducted.
3. [Form PFR-04](#) , "Professional Solicitor Compensation Report".
4. [Form PFR-05](#) , "Explanation of Professional Fundraising Fees".

**DUE DATE:**

The Professional Fundraiser Six Month Financial Report is due on September 30, of each year for the first six months of the Calendar year.

**Professional Fundraisers Annual Financial Reports****Requirements:**



**Note:** Below is an abbreviated version of requirement instructions. [We recommend clicking on this link and printing out the complete detailed requirement instructions in PDF format](#) 

1. \$25.00 Filing Fee, Check made payable to the "Illinois Charity Bureau Fund".
2. [Form PFR-02](#) , "Professional Fundraiser Annual Financial Report".
3. [Form IFC](#) , "Report Of Individual Fundraising", a separate form submitted for each campaign conducted.
4. [Form PFR-04](#) , "Professional Solicitor Compensation Report".
5. [Form PFR-05](#) , "Explanation of Professional Fundraising Fees".

**DUE DATE:**

The Professional Fundraiser Annual Financial Report is due on April 30 of each year for the full Calendar year.

**Professional Fundraisers Contracts****Requirements:**

1. A copy of each fundraiser contract must be filed prior to commencement of the fundraising campaign along with the \$25.00 filing fee. Check or Money Order payable to the "Illinois Charity Bureau Fund".
2. June 30, of each year a copy of all contracts listed on [Form PFR-06](#)  along with the \$25.00 annual filing fee for each contract filed or on file must be Filed along with re-registration. Check or Money Order payable to the "Illinois Charity Bureau Fund" attached to [Form PFR-06](#) .



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