

TITLE 14: COMMERCE SUBTITLE B:
CONSUMER PROTECTION
CHAPTER II: ATTORNEY GENERAL

PART 400
SOLICITATION FOR CHARITY ACT

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AUTHORITY: Implementing and authorized by the Solicitation for Charity Act [225 ILCS 460].

SOURCE: Adopted and effective November 5, 1975; amended at 2 Ill. Reg. 37, p. 185, effective September 30, 1978; amended at 6 Ill. Reg. 9616, effective August 1, 1982; codified at 7 Ill. Reg. 879; amended at 24 Ill. Reg. 14684, effective September 21, 2000; amended at 29 Ill. Reg. 11775, effective July 15, 2005; amended at 48 Ill. Reg. 16061, effective October 29, 2024.

Section 400.30 Registration

- a) Charitable Organization
 - 1) Any charitable organization that solicits in Illinois must first register with the Attorney General unless it is exempt under the provisions of Section 3(b) of the Act.
 - 2) To register, a charitable organization must file a completed registration statement in the forms prescribed by the Attorney General entitled "CO-1" (Charitable Organization Registration Statement) and "CO-2" (Charitable Organization Financial Information Form) available on the Attorney General's website at [https://www.illinoisattorneygeneral.gov/Consumer- Protection/Charities-](https://www.illinoisattorneygeneral.gov/Consumer-Protection/Charities) all appropriate attachments, and all required statutory fees. All registrations must be accompanied by a copy of the instrument under which the property is administered (for example, trust documents, articles of incorporation, constitution, by-laws) If the organization employs a professional fund raiser, a copy of its contract with the professional fund raiser must accompany the registration statement.
 - 3) If the organization has been in operation prior to registering, it must file, in addition to its registration statement, financial statements for each of the past three years and executed copies of annual reports and returns filed with the Internal Revenue Service for each of the past three years, must pay all filing fees and all late fees as provided by Sections 2 and 4 of the Act, and is subject to accounting for all past years of operation prior to registration.
 - 4) When a registration is canceled, to return to compliance, a re-registration

must be made. Re-registration requires the submission of all of the above registration documents as applicable, including the re-registration penalty fees as provided by Section 2 of the Act.

- 5) Registration by an organization under Section 2 of the Act may upon request also satisfy the organization's registration requirements under the Charitable Trust Act [760 ILCS 55/5].
- 6) The Attorney General may by pre-approval accept registration forms used by other states that contain the information required in the form prescribed by the Attorney General entitled "CO-1" (Charitable Organization Registration Statement) available on the Attorney General's website at <https://www.illinoisattorneygeneral.gov/Consumer-Protection/Charities>

b) Professional Fund Raiser

- 1) No professional fund raiser may be employed by a charitable organization in Illinois without prior registration with the Attorney General.
- 2) To register, a professional fund raiser must file a completed registration statement in the forms prescribed by the Attorney General entitled "PFR-01" (Professional Fund Raiser Registration Statement) and "PFR-06" (Professional Fund Raiser List of Charities and Contracts) available on the Attorney General's website at <https://www.illinoisattorneygeneral.gov/Consumer-Protection/Charities> all required statutory fees, copies of all Illinois charitable fundraising contracts and a professional fund raiser's bond when a bond is required, as described in subsection (b)(3).
- 3) If the applicant is a professional fund raiser that will control or possess charitable funds, a bond in the amount of \$10,000, expiring upon the next June 30, issued with the professional fund raiser as a principal and a corporate surety licensed to do business in Illinois as surety, must accompany the registration. The bond must be in the form prescribed by the Attorney General entitled "CS-6" (Professional Fund-Raiser's Bond) available on the Attorney General's website at <https://www.illinoisattorneygeneral.gov/Consumer-Protection/Charities>

- c) Professional Solicitor
 - 1) No professional solicitor may solicit in Illinois without prior registration with the Attorney General. No person may register as a professional solicitor unless the person is employed by a registered professional fundraiser.
 - 2) To register, a professional solicitor must file a completed registration statement in the form prescribed by the Attorney General entitled "PS-01" (Professional Solicitor Registration Statement) available on the Attorney General's website at [https://www.illinoisattorneygeneral.gov/Consumer- Protection/Charities](https://www.illinoisattorneygeneral.gov/Consumer-Protection/Charities)
- d) Professional Fundraising Consultant
 - 1) No person or entity may act as a professional fundraising consultant without prior registration with the Attorney General.
 - 2) To register, a professional fundraising consultant must file a completed registration statement in the form prescribed by the Attorney General entitled "PFC-01" (Professional Fundraising Consultant Registration Statement) available on the Attorney General's website at <https://www.illinoisattorneygeneral.gov/Consumer-Protection/Charities>, copies of all Illinois charitable fundraising consultant contracts and an affidavit stating that the professional fundraising consultant has not or will not at any time have custody or control of contributions.
- e) A registrant shall notify the Attorney General of any changes in registration information within ten days after the change.

(Source: Amended at 48 Ill. Reg. 16061, effective October 29, 2024)

Section 400.40 Religious Exemption

- a) Religious organizations are subject to the Act and must register under the Act. If

the Attorney General has issued a religious exemption to an organization pursuant to the provisions of Section 3(a) of the Act, that organization is exempt from filing annual reports.

- b) To obtain a religious exemption, an organization must file a completed registration statement, request an exemption and submit a religious exemption questionnaire in the form prescribed by the Attorney General entitled "CO-3" (Charitable Organization Religious Organization Exemption Form) available on the Attorney General's website at <https://www.illinoisattorneygeneral.gov/Consumer-Protection/Charities>
- c) The Attorney General may require the organization to supply supplemental information as is necessary to determine its religious character.
- d) The Attorney General may issue either a blanket or an individual religious exemption.
- e) An individual religious exemption covers a single named religious group.
- f) A blanket religious exemption is issued to and upon the request of the central body of a church or denomination and covers the church and all of the affiliated agencies listed in the exemption request.
- g) Any religious organization with multiple subdivisions may request a blanket exemption.
- h) An application for a blanket religious exemption must be filed by the central governing authority of the church and shall contain the information required by Section 400.40(b) and also a list of the affiliated organizations and agencies that are directed and controlled by the central church.
- i) If, upon the filing of an application for religious exemption, the Attorney General determines that the organization is religious within the definition of Section 3(a) of the Act and that its purposes are actual and genuine, a religious exemption will be issued.
- j) Organizations receiving blanket exemptions shall periodically supply the Attorney General with current lists of their affiliates.

(Source: Amended at 48 Ill. Reg. 16061, effective October 29, 2024)

Section 400.60 Annual Reports for Charitable Organizations

- a) To complete a proper annual report filing, all annual reports required under the Act must be filed on the form prescribed by the Attorney General entitled "AG990-IL" (Illinois Charitable Organization Annual Report) available on the Attorney General's website at <https://www.illinoisattorneygeneral.gov/Consumer-Protection/Charities>, and with the attachments prescribed by the form and this Section, signed by both the president of the organization or other authorized officer, and the chief fiscal officer, and with all required statutory fees paid prior to the due date.
- b) Each annual financial report is due within six months after the close of the organization's fiscal year. An organization may request a 60-day extension of the due date pursuant to Section 4(f) of the Act.
- c) Failure to file a complete annual report including all required attachments, along with payment of fees due prior to the due date, shall result in the organization being classified delinquent, and shall subject the organization to the payment of a late filing fee.
- d) On each annual report an organization must report separately all program costs associated with a joint cost fundraising appeal to the extent such was allocated to charitable program service expense and included on the annual report as charitable program service expense. The organization must maintain written records showing how the allocation was determined and the reasoning behind it.
- e) The form and attachments required for an organization's annual report are determined by the amount of its contributions during the reporting fiscal period or whether it has used the services of a paid professional fund raiser as follows:
 - 1.) Any organization that received contributions of more than \$500,000 in any reporting fiscal year or any organization that employed professional fund raisers during any part of the fiscal year who raised contributions totaling more than \$25,000 during the organization's fiscal year must file:

- A) The Illinois Charitable Organization Annual Report form signed by the president or other authorized officer and the chief fiscal officer of the organization.
 - B) A copy of the Federal Internal Revenue return and/or report as required by the Internal Revenue Code and incorporated attachments for the same period;
 - C) Financial statements and the certification of an independent certified public accountant. Certification must be in the form of an unqualified or unmodified opinion letter;
 - D) All required statutory fees, including all late fees and re-registration fees; and
 - E) If the organization employs a professional fund raiser, the Illinois Fundraising Campaign form for each professional fundraising campaign conducted during the fiscal period in the form prescribed by the Attorney General entitled "Form IFC" (Report of Individual Fundraising Campaign) available on the Attorney General's website at <https://www.illinoisattorneygeneral.gov/Consumer-Protection/Charities>
- 2) Any organization that received contributions of more than \$300,000 but less than \$500,000 that did not employ professional fund raisers during any part of the fiscal year who raised contributions totaling more than \$25,000 during the organization's fiscal year must file:
- A) The Illinois Charitable Organization Annual Report form entitled "AG990-IL" (Illinois Charitable Organization Annual Report) available on the Attorney General's website at <https://www.illinoisattorneygeneral.gov/Consumer-Protection/Charities>, signed by the president or other authorized officer and the chief fiscal officer of the organization;

- B) A copy of the federal Internal Revenue return and/or report as required by the federal Internal Revenue Code and incorporated attachments for the same period;
 - C) Reviewed financial statements that include a report signed by an independent certified public accountant stating that the independent certified public accountant is not aware of any material modifications that should be made to the financial statements in order to permit public evaluation of its operations; and
 - D) All required statutory fees, including all late fees and re-registration fees.
- 3) Any organization that received contributions of more than \$25,000 but not in excess of \$300,000, or any organization that employed professional fund raisers who raised contributions of \$25,000 or less during the organization's fiscal year, need not file an independent certified public accountant's opinion or reviewed financial statement but must submit all of the other items required and listed in subsection (e)(1) above.
- 4) Any organization that received contributions of more than \$15,000 but not in excess of \$25,000 during its fiscal year must file an annual report, but it may make a simplified filing by submitting:
- A) A financial statement using the Illinois Charitable Organization Annual Report form disclosing total receipts, total disbursements and assets on hand at the fiscal year end, accompanied by an attestation to the truth of the financial statement; and
 - B) All required statutory fees.
- 5) Certain organizations registered under the Act that are not required to file an annual report for a specific fiscal year under the Act, may be required to file under the Charitable Trust Act [760 ILCS 55].
- f) Charitable organizations that have made a consolidated registration pursuant to Section 2(g) of the Act shall include in their annual report such

additional detailed financial information as will fairly represent the financial position of each of the affiliated groups.

g) Extensions of Time

- 1) The Attorney General shall, upon written request, extend for 60 days the time for filing the annual financial report. For organizations that are in compliance with the registration and annual report requirements of the Solicitation for Charity Act, written extension requests are automatically granted if received on or before the due date. The Attorney General will accept written requests submitted by mail, email, fax, or in-person drop-off at the following office address, email address, or fax number:

Office of the Illinois Attorney General
Charitable Trust Bureau
115 South LaSalle Street
Chicago, Illinois 60603

Email: Attorney_General@ilag.gov
Fax: (312) 814-2596

The Attorney General may also accept written requests submitted to other Attorney General office locations, email addresses, or fax numbers.

- 2) If an organization receives an extension of time from the federal Internal Revenue Service, that would extend its federal tax return or report due date to a date later than the Attorney General's due date, the organization may obtain an additional extension from the Attorney General coinciding with the same Internal Revenue Service due date. The request for extension of time made pursuant to this section must be made in writing and include a copy of the extensions of time granted by the federal Internal Revenue Service or a copy of the Internal Revenue Service Form 8868 requesting an extension of time.
- 3) An organization may make a request for extension of time pursuant to subsection (g)(1), (g)(2), or both (g)(1) and (g)(2). An organization may make a request for extension of time pursuant to subsection (g)(1) or (g)(2) separately or at the same time. An organization need not make an

extension request pursuant to subsection (g)(1) in order to make a request for extension of time pursuant to subsection (g)(2).

- 4) All requests for extension of time must be made in writing prior to the organization's original or extended Annual Report due date.
- h) Failure to file a timely and complete financial report will result in penalty fees and/or a fine and subjects the organization's registration to cancellation.
- i) Upon cancellation the organization must cease operations.

Source: Amended at 48 Ill. Reg. 16061, effective October 29, 2024)

Section 400.65 Mid-Year and Annual Reports for Professional Fund Raisers

- a) Mid-Year Reports:
 - 1) Every registered professional fund raiser who takes possession or control of charitable funds directly, indirectly, by an agent, or as an escrowee shall file a full written accounting to the charitable organization of all funds it or its agents collected on behalf of the charitable organization during the six month period ending June 30 of each year, and file a copy of the accounting with the Attorney General by September 30 of each year.
 - 2) The accounting shall be in writing and signed under oath on the form prescribed by the Attorney General entitled "IFC" (Report of Individual Fundraising Campaign), available on the Attorney General's website at <https://www.illinoisattorneygeneral.gov/Consumer-Protection/Charities>
- b) Annual Reports:
 - 1) Every registered professional fund raiser shall file a calendar year written financial report with the Attorney General. The report shall contain such information as the Attorney General may require, and shall use the forms prescribed by the Attorney General entitled "PFR-02" (Professional Fund Raiser Annual Financial Report), "IFC" (Report of Individual Fundraising Campaign), "PFR-04" (Professional Solicitor Compensation Report), and "PFR-05" (Explanation of Professional Fundraising Fees) available on the Attorney General's website at <https://www.illinoisattorneygeneral.gov/Consumer-Protection/Charities> Separate financial reports for each fundraising campaign conducted shall be filed, together with the statutory report filing fee.
 - 2) The required report shall be filed on or before April 30 of the

following calendar year, signed and verified under penalty of perjury, together with the required statutory fees. The Attorney General will grant a 30-day extension of the due date pursuant to Section 6(d) of the Act if such extension is requested in writing prior to the due date.

- 3) The professional fund raiser shall provide a copy of the report to the charitable organization by the due date of the filing.

(Source: Amended at 48 Ill. Reg. 16061, effective October 29, 2024)