

AG990-IL Annual Filing

Leagues that are registered with the IL Attorney General must perform an annual filing. The filing should be done at the same time that the local League completes its annual 990 filing with the IRS. The form for the IL Attorney General is called the AG990-IL.

Here are the links from the IL Attorney General website for the filing form and instructions:

<https://ag.state.il.us/charities/ag990-annualreport.pdf>

<https://ag.state.il.us/charities/ag990-instructions.pdf>

GENERAL PRINCIPLES:

1. **TIMING:** Form AG990 must be filed within 6 months of the end of the fiscal year. Good practice is to file within 5 ½ months or less to ensure filed in a timely way.

2. **COMPLETING THE FORM - INSTRUCTIONS.** Please refer to the link above for the instructions provided by the IL Attorney General. Here are some additional notes.

A. **ORGANIZATIONS WITH CONTRIBUTIONS AND ASSETS OF \$25,000 OR LESS.** 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).

Tip: The IL Attorney General has you look at each item independently. For 'gross contributions' - they want to know all your revenue - so what you would report on line G. If your total revenue is \$20k and your total assets is \$20k, you would be eligible to do a simplified form; however, you would still owe the filing fee of \$15 because your revenues were greater than \$15k.

B. **ORGANIZATIONS WITH CONTRIBUTIONS AND ASSETS GREATER THAN \$25,000.** You will need to complete more details on the AG990-IL form. These will be the most commonly used lines for a league required to breakout its expenses:

- i. **CONTRIBUTIONS ARE BROADLY DEFINED.** 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.
- ii. **Membership Dues** - record your membership dues separate from other contributions on Line E.
- iii. **Program related Expenses for Local Leagues** are considered categorized under **H - OPERATING CHARITABLE EXPENSE.** Programs are your advocacy or voter service mission work. Do NOT report under 'Educational Program Services - Line I.
- iv. **Management and General Expense (Line M)** - this is going to be the administrative costs associated with running your organization, including general membership-related costs.
- v. **Fundraising Expense (Line N)**- Expenses incurred for your fundraising activities (such as a luncheon).

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3. **FILING FEE:** A \$15 annual report filing fee is due only if gross contributions (Line G) were more than \$15,000 OR assets are greater than \$25,000 (Line A).

4. **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. *These must be original ink signatures, no copies.*

5. **IRS RETURN OR REPORT MUST BE ATTACHED.** IRS form 990 (excluding Schedule B), 990EZ (excluding Schedule B), or copy of the 990-N must be attached if required by the IRS (this can be a screenshot of your submission to the IRS). If the organization did not file a federal return or report, attach explanation.

6. **PART V 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. Possible codes for your consideration (based on the individual activities of the league):
 - 091 Civil Rights Activities (this is used by the LWVIL Education Fund (LWVILEF))
 - 101 Lobbying & Advocacy
 - 012 Other Educational Materials for the Public
 - 104 Other Public Policy
 - 300 - Miscellaneous Program Services - provide a description (also used by LWVILEF)

7. **QUESTIONS ON BACK OF FORM.** Regardless of whether the organization can do a simplified form or completes the full form, the questions on page two of the form should be answered. If any of these are answered yes, an explanation must be attached. #5 IS ANY PROPERTY OF THE ORGANIZATION HELD IN THE NAME OF OR COMMINGLED WITH THE PROPERTY OF ANY OTHER PERSON OR ORGANIZATION? *If a local league is holding money in the LWVIL ED Fund, this should be disclosed.*

8. **ADDRESS FOR SUBMISSION.**

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

It is recommended that it be sent in some way that results in a receipt of delivery to ensure a record of timely filing.