

Budget for Local Leagues		
Initial Application Costs	Cost Range (Low to High)	
Amendment of Articles of Inc. with IL Secretary of State.		
Most local leagues are not incorporated and this would be \$0	\$0	\$50
501(c)(3) Entity Filing Fee with IL Attorney General	\$15	\$15
Additional IL Attorney General fees - see note	\$200	\$500
1023 application fee to the Internal Revenue Service (IRS)	\$600	\$600
Misc Expenses (FedEx, etc)	\$50	\$50
Application Total	\$865	\$1,215
<p>Note on IL Attorney General Fees Based on the experience of local Leagues that have recently filed, the IL Attorney General has been aggressive charging additional fees. The LWVIL 501 (c)(3) committee is advising leagues to budget for a \$200 fee to be conservative. Depending on the assets and fundraising revenues of the organization, up to \$300 additional fees may be assessed. There are a variety of factors involved, and each League's situation will be unique. The 501(c)(3) committee can help each League evaluate their particular situation.</p>		
Recurring Costs of a 501(c)(3)	Cost Range (Low to High)	
Annual Report Filing Fee with IL Attorney General		
*This is the only recurring fee. Some leagues will not owe anything, although you still need to file annually. The current threshold in determining whether an annual filing fee is due is if gross contributions are > \$15k or assets are > \$25k.	\$0	\$15
Annual Costs	\$0	\$15