



Illinois State Council

BOARD/GOVERNANCE POLICY

Title: Illinois State Filing Requirements	Number: (insert policy #- optional)
Cross Reference: (include other policies that may relate)	
Approved by: Illinois State Council Board of Directors	Origination Date: 10/2010
Revised by: Illinois State Council Board of Directors	Approval Date: 5/4/2019
Last Reviewed: 5/4/2019	Revision Date: 6/12/2016

POLICY:

- 1.1 To comply with Illinois filing requirements and to maintain status as a not-for-profit corporation and registration as an Illinois charitable organization.
- 1.2 To report sales tax as required by Illinois law.

STANDARDS/CRITERIA:

- 2.1 Illinois ENA is required to file an annual report with the Office of the Illinois Attorney General, in part of requirements to remain an Illinois charitable organization.
- 2.2 Illinois ENA is required to file an annual report with the Illinois Secretary of State to maintain not-for-profit status.
- 2.3 Sales of certain items, such as clothing, magnets, pins, or other similar merchandise, may be subject to state sales tax filing requirements.

PROCEDURE:

Not-for-Profit Annual Report

- 3.1 Illinois ENA legal counsel files the Not-for-profit Annual Report as the registered agent of Illinois ENA with the Illinois Office of the Secretary of State.
- 3.2 Illinois ENA legal counsel submits payment of the report fee and invoices Illinois ENA for reimbursement.
- 3.3 The treasurer will submit a current roster, including name, position, address, and phone number, and email address, of the board of directors to Illinois ENA legal counsel upon request, as partial fulfilment to file the Not-for-profit Annual Report.
- 3.4 A corporation cannot act as its own registered agent.
- 3.5 The corporation file number of the association is 53952704.
- 3.6 The report is due prior to August 1.
- 3.7 Change of Registered Agent and/or Office:
 - 3.7.1 Any change of registered agent must be by resolution adopted by the board of directors.
 - 3.7.2 The president or treasurer signs Form NFP 105.10/105.20, Statement of Change of Registered Agent and/or Registered Office.

Illinois Charitable Annual Report



Illinois State Council

BOARD/GOVERNANCE POLICY

In conjunction with Illinois ENA CPA, the treasurer and president complete and submit Form AG990-IL, Illinois Charitable Organization Annual Report.

- 3.8 The treasurer submits the annual report filing fee with the report, payable to the Illinois Charity Bureau Fund.
- 3.9 The following items are submitted with the report:
 - 3.9.1 Copy of IRS return
 - 3.9.2 Audited financial statements
 - 3.9.3 Copy of Form IFC, Report of Individual Fundraising Campaign, which is completed by the treasurer or president, in conjunction with Illinois ENA legal counsel.
 - 3.9.4 Annual report filing fee, and late report filing fee (as appropriate)
- 3.10 The report is due within six months of the end of Illinois ENA's fiscal year.
- 3.11 The incorporation date of the association is 8/21/1985.