
Nonprofit Law Resource Library

State-By-State Initial Compliance – Illinois

Initial Filings for Illinois Nonprofit Organizations

1. To Incorporate in Illinois

- a. Submit 2 sets of Articles of Incorporation (original plus a copy) to:

Secretary of State
Department of Business Services
Corporations Division
350 Howlett Building
Springfield, IL 62756

Information: (217) 782-6961
Web Site: www.sos.state.il.us
Filing Fee: \$50

- b. After receiving the Certificate of Incorporation and a stamped copy of the Articles of Incorporation from the Secretary of State, the organization must file them with the office of the Recorder of Deeds of the county in which the registered office of the corporation is located. This must be done within 15 days of receipt.

2. To Obtain 501(c)(3) Tax-Exempt Status

Submit Form 1023, Application for Recognition of Exemption to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Information: (800) 829-1040
Forms: (800) 829-3676
Web Site: www.irs.gov/charities
Filing Fee: \$750 (\$300 if revenues less than \$10,000/year)

3. To Obtain Illinois Income Tax Exemption

501(c) tax-exempt organizations are automatically exempt from Illinois income taxes and need not apply for exemption.

4. To Obtain Illinois Sales and Use Tax Exemption

Submit a letter of request for exemption along with a copy of the Articles of Incorporation, Bylaws, IRS 501(c)(3) determination letter to:

State of Illinois
Department of Revenue
Sales Tax Division
101 West Jefferson
Springfield, IL 62708

Information: (800) 732-8866
Web Site: www.revenue.state.il.us
Filing Fee: \$0

5. To Register with the Illinois Attorney General

Submit Form CO-1 (Charitable Organization Registration Statement) along with the Articles of Incorporation, Bylaws, IRS Form 990 for the previous 3 years (if no federal forms were filed, then file Form AG990-IL for the previous 3 years, or if in existence for less than 1 year, file Form CO-2), lists of all officers and directors, and copies of all contracts with professional fundraisers to:

Office of the Attorney General
Charitable Trusts Bureau
100 West Randolph Street
3rd Floor
Chicago, IL 60601-3175

Information: (312) 814-2595
Web Site: www.ag.state.il.us
Filing Fee: \$15

Notes: Religious organizations should also file Form CO-3 at the time of registration to request exemption from future annual reports.

The Unified Registration Statement (URS) form may be filed in place of this application. This can be found at the following website: www.multistatefiling.org.