

is not recommended that your organization solicit from the public at large, and if your organization does not so solicit but gains its funding through other methods, your foundation will not have to file under this law. If you receive any correspondence from the Attorney General or Secretary of State which raises doubts in your mind as to the propriety of such correspondence or the applicability of any law cited by the Attorney General or Secretary of State, contact local counsel for an opinion.

### 3. State Membership Requirements

In Illinois a foundation may have as many members or classes of members as it desires or it may have no members whatsoever. If there are members they may have equal voting rights, limited voting rights, discriminatory voting rights or no voting rights. It is generally recommended in Illinois that if you do have members that they have no voting rights. There is no requirements in the State of Illinois to have any membership whatsoever nor any requirement to charge dues, nor any prohibition against charging dues.

### 4. Federal Reporting Requirements

The Internal Revenue Code requires reports of various natures from foundations. The Treasury