**Section 400.40 Religious Exemption**

a) Religious organizations are subject to the Act and must register under the Act. If the Attorney General has issued a religious exemption to an organization pursuant to the provisions of Section 3(a) of the Act, that organization is exempt from filing annual reports.

b) To obtain a religious exemption, an organization must file a completed registration statement, request an exemption and submit a religious exemption questionnaire in the form prescribed by the Attorney General entitled "CO-3" (Charitable Organization Religious Organization Exemption Form) available on the Attorney General's website at https://www.illinoisattorneygeneral.gov/Consumer-Protection/Charities.

c) The Attorney General may require the organization to supply supplemental information as is necessary to determine its religious character.

d) The Attorney General may issue either a blanket or an individual religious exemption.

e) An individual religious exemption covers a single named religious group.

f) A blanket religious exemption is issued to and upon the request of the central body of a church or denomination and covers the church and all of the affiliated agencies listed in the exemption request.

g) Any religious organization with multiple subdivisions may request a blanket exemption.

h) An application for a blanket religious exemption must be filed by the central governing authority of the church and shall contain the information required by Section 400.40(b) and also a list of the affiliated organizations and agencies that are directed and controlled by the central church.

i) If, upon the filing of an application for religious exemption, the Attorney General determines that the organization is religious within the definition of Section 3(a) of the Act and that its purposes are actual and genuine, a religious exemption will be issued.

j) Organizations receiving blanket exemptions shall periodically supply the Attorney General with current lists of their affiliates.

(Source: Amended at 48 Ill. Reg. 16061, effective October 29, 2024)