**Section 401.200 Agency Corporate Status**

1. Tax Exempt

A child welfare agency providing adoption services after August 15, 2007 shall be officially recognized by the United States Internal Revenue Service as a tax-exempt organization described in section 501(c)(3) of the Internal Revenue Code of 1986.

b) Incorporation

The child welfare agency shall be incorporated, either for profit or not for profit. The Board of Directors of the corporation shall consist of at least five members, at least one of whom shall be an Illinois resident. A copy of the certificate and articles of incorporation shall be filed with the Department at the time of application. A copy of any later amendment to the articles of incorporation or a copy of a certificate of dissolution shall be filed with the Department no later than 30 days after the amendment or dissolution occurs. If the child welfare agency which claims tax exemption under section 501 of the Internal Revenue Code is incorporated as a not-for-profit agency, the agency also must submit proof of the Internal Revenue Service ruling on its tax exempt status and proof whether it has registered as a charitable organization with the Illinois Attorney General. The child welfare agency shall notify the Department in writing of any change in its not-for-profit or charitable organization status within 30 days after notice from the Internal Revenue Service or Illinois Attorney General, respectively.

(Source: Amended at 30 Ill. Reg. 2699, effective February 27, 2006)