

For Office Use Only

ILLINOIS CHARITABLE ORGANIZATION ANNUAL REPORT

Form AG990-IL

Revised 3/05

PMT #	_____
AMT	_____
INIT	_____

Attorney General **LISA MADIGAN** State of Illinois
 Charitable Trust Bureau, 100 West Randolph
 11th Floor, Chicago, Illinois 60601

CO # **01003879**

Report for the Fiscal Period:

Beginning **01/01/2011**& Ending **12/31/2011**

MO DAY YR

Make Checks
 Payable to
 the Illinois
 Charity
 Bureau Fund

Check all items attached:

- ☒ Copy of IRS Return
☐ Audited Financial Statements
☐ Copy of Form IFC
☒ \$15.00 Annual Report Filing Fee
☐ \$100.00 Late Report Filing Fee

Federal ID # **36-6140171**Are contributions to the organization tax deductible? ☒ Yes ☐ NoDate Organization was created: **03/31/1966** MO DAY YR

LEGAL NAME MAIL ADDRESS CITY, STATE ZIP CODE	Americans For Effective Law Enforcement, Inc. 841 W. Touhy Avenue Park Ridge IL 60068-3351	Year-end amounts	
		A) ASSETS	A) \$ 533,640
		B) LIABILITIES	B) \$ 154,292
		C) NET ASSETS	C) \$ 379,348
I. SUMMARY OF ALL REVENUE ITEMS DURING THE YEAR:		PERCENTAGE	AMOUNT
D) PUBLIC SUPPORT, CONTRIBUTIONS & PROGRAM SERVICE REV. (GROSS AMTS.)		99 %	D) \$ 246,978
E) GOVERNMENT GRANTS & MEMBERSHIP DUES		%	E) \$
F) OTHER REVENUES		1 %	F) \$ 1,708
G) TOTAL REVENUE, INCOME AND CONTRIBUTIONS RECEIVED (ADD D, E, & F)		100%	G) \$ 248,686
II. SUMMARY OF ALL EXPENDITURES DURING THE YEAR:			
H) OPERATING CHARITABLE PROGRAM EXPENSE		75 %	H) \$ 345,417
I) EDUCATION PROGRAM SERVICE EXPENSE		%	I) \$
J) TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I)		75 %	J) \$ 345,417
J') JOINT COSTS ALLOCATED TO PROGRAM SERVICES (INCLUDED IN J):	\$		
K) GRANTS TO OTHER CHARITABLE ORGANIZATIONS		%	K) \$
L) TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K)		75 %	L) \$ 345,417
M) MANAGEMENT AND GENERAL EXPENSE		25 %	M) \$ 112,721
N) FUNDRAISING EXPENSE		%	N) \$
O) TOTAL EXPENDITURES THIS PERIOD (ADD L, M, & N)		100%	O) \$ 458,138
III. SUMMARY OF ALL PAID FUNDRAISER AND CONSULTANT ACTIVITIES: (Attach Attorney General Report of Individual Fundraising Campaign- Form IFC. One for each PFR.)			
PROFESSIONAL FUNDRAISERS:			
P) TOTAL AMOUNT RAISED BY PAID PROFESSIONAL FUNDRAISERS		100%	P) \$
Q) TOTAL FUNDRAISERS FEES AND EXPENSES		%	Q) \$
R) NET RECEIVED BY THE CHARITY (P MINUS Q=R)		%	R) \$
PROFESSIONAL FUNDRAISING CONSULTANTS:			
S) TOTAL AMOUNT PAID TO PROFESSIONAL FUNDRAISING CONSULTANTS			S) \$
IV. COMPENSATION TO THE (3) HIGHEST PAID PERSONS DURING THE YEAR:			
T) NAME, TITLE: Wayne Schmidt Executive Director		T) \$	47,295
U) NAME, TITLE: Helen Finkel Business Manager		U) \$	35,615
V) NAME, TITLE: Melissa Taki Supervisor		V) \$	22,959
V. CHARITABLE PROGRAM DESCRIPTION: CHARITABLE PROGRAM (3 HIGHEST BY \$ EXPENDED) CODE CATEGORIES		List on back side of instructions CODE	
W) DESCRIPTION: Law Enforcement Legal Defense Center		W) #	090
X) DESCRIPTION: Amicus Curiae Program		X) #	090
Y) DESCRIPTION: General Criminal Justice Activities		Y) #	090

Americans For Effective Law**36-6140171**

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IF THE ANSWER TO ANY OF THE FOLLOWING IS YES, ATTACH A DETAILED EXPLANATION:		YES	NO
1. WAS THE ORGANIZATION THE SUBJECT OF ANY COURT ACTION, FINE, PENALTY OR JUDGMENT?	1.		X
2. HAS THE ORGANIZATION OR A CURRENT DIRECTOR, TRUSTEE, OFFICER OR EMPLOYEE THEREOF, EVER BEEN CONVICTED BY ANY COURT OF ANY MISDEMEANOR INVOLVING THE MISUSE OR MISAPPROPRIATION OF FUNDS OR ANY FELONY?	2.		X
3. DID THE ORGANIZATION MAKE A GRANT AWARD OR CONTRIBUTION TO ANY ORGANIZATION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES OWNS AN INTEREST; OR WAS IT A PARTY TO ANY TRANSACTION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES HAS A MATERIAL FINANCIAL INTEREST; OR DID ANY OFFICER, DIRECTOR OR TRUSTEE RECEIVE ANYTHING OF VALUE NOT REPORTED AS COMPENSATION?	3.		X
4. HAS THE ORGANIZATION INVESTED IN ANY CORPORATE STOCK IN WHICH ANY OFFICER, DIRECTOR OR TRUSTEE OWNS MORE THAN 10% OF THE OUTSTANDING SHARES?	4.		X
5. IS ANY PROPERTY OF THE ORGANIZATION HELD IN THE NAME OF OR COMMINGLED WITH THE PROPERTY OF ANY OTHER PERSON OR ORGANIZATION?	5.		X
6. DID THE ORGANIZATION USE THE SERVICES OF A PROFESSIONAL FUNDRAISER? (ATTACH FORM IFC)	6.		X
7a. DID THE ORGANIZATION ALLOCATE THE COST OF ANY SOLICITATION, MAILING, ADVERTISEMENT OR LITERATURE COSTS BETWEEN PROGRAM SERVICE AND FUNDRAISING EXPENSES?	7.		X
7b. IF "YES", ENTER (i) THE AGGREGATE AMOUNT OF THESE JOINT COSTS \$ _____; (ii) THE AMOUNT ALLOCATED TO PROGRAM SERVICES \$ _____; (iii) THE AMOUNT ALLOCATED TO MANAGEMENT AND GENERAL \$ _____; AND (iv) THE AMOUNT ALLOCATED TO FUNDRAISING \$ _____			
8. DID THE ORGANIZATION EXPEND ITS RESTRICTED FUNDS FOR PURPOSES OTHER THAN RESTRICTED PURPOSES?	8.		X
9. HAS THE ORGANIZATION EVER BEEN REFUSED REGISTRATION OR HAD ITS REGISTRATION OR TAX EXEMPTION SUSPENDED OR REVOKED BY ANY GOVERNMENTAL AGENCY?	9.		X
10. WAS THERE OR DO YOU HAVE ANY KNOWLEDGE OF ANY KICKBACK, BRIBE, OR ANY THEFT, DEFALCATION MISAPPROPRIATION, COMMINGLING OR MISUSE OF ORGANIZATIONAL FUNDS?	10.		X
11. LIST THE NAME AND ADDRESS OF THE FINANCIAL INSTITUTIONS WHERE THE ORGANIZATION MAINTAINS ITS THREE LARGEST ACCOUNTS: <u>William Blair & Co, LLC (2 Accts), 222 W. Adams St, Chicago, IL 60606;</u> <u>The Northern Trust Company, 7801 S State St, Chicago, IL 60619</u>			
12. NAME AND TELEPHONE NUMBER OF CONTACT PERSON: <u>Helen Finkel</u>		847-685-0700	

ALL ATTACHMENTS MUST ACCOMPANY THIS REPORT - SEE INSTRUCTIONS

UNDER PENALTY OF PERJURY, I (WE) THE UNDERSIGNED DECLARE AND CERTIFY THAT I (WE) HAVE EXAMINED THIS ANNUAL REPORT AND THE ATTACHED DOCUMENTS, INCLUDING ALL THE SCHEDULES AND STATEMENTS AND THE FACTS THEREIN STATED ARE TRUE AND COMPLETE AND FILED WITH THE ILLINOIS ATTORNEY GENERAL FOR THE PURPOSE OF HAVING THE PEOPLE OF THE STATE OF ILLINOIS RELY THEREUPON. I HEREBY FURTHER AUTHORIZE AND AGREE TO SUBMIT MYSELF AND THE REGISTRANT HEREBY TO THE JURISDICTION OF THE STATE OF ILLINOIS.

BE SURE TO INCLUDE ALL FEES DUE: 1.) REPORTS ARE DUE WITHIN SIX MONTHS OF YOUR FISCAL YEAR END. 2.) FOR FEES DUE SEE INSTRUCTIONS. 3.) REPORTS THAT ARE LATE OR INCOMPLETE ARE SUBJECT TO A \$100.00 PENALTY.	<u>Wayne W. Schmidt</u>		
	PRESIDENT or TRUSTEE (PRINT NAME)	SIGNATURE	DATE
	<u>Helen Finkel</u>		
	TREASURER or TRUSTEE (PRINT NAME)	SIGNATURE	DATE
	<u>Craig D. Johnson</u>		
	PREPARER (PRINT NAME)	SIGNATURE	DATE

1420 RENAISSANCE DR • SUITE 205
PARK RIDGE, IL 60068
PHONE: 847•759•6100
FAX: 847•759•8144

We attached the following to this form on the copy that was filed:

- **Federal Form 990**

Illinois Department of Revenue

2011 Form IL-990-T



Exempt Organization Income and Replacement Tax Return

Due on or before the 15th day of the 5th month (4th month for employee trusts) following the close of the tax year.

If this return is not for calendar year 2011, write your fiscal tax year here.

Tax year beginning _____, ending _____
month day month day year

Write the amount you are paying.

\$ _____

Step 1: Identify your exempt organization

A Write your complete legal business name.

If you have a name change check this box. ☐Name: Americans For Effective LawB If you have an address change or this is a first return, check this box and complete the following information. ☐C/O: Enforcement, Inc.Mailing address: 841 W. Touhy AvenueCity: Park Ridge State: IL ZIP: 60068-3351

C Check the box if one of the following apply.

☐ first return ☐ final return (If final, write the date. _____)
mm dd yyyy

D Write your federal employer identification no. (FEIN).

36-6140171E Check if you are taxed as a corporation. ☒F Check if you are taxed as a trust. ☐

G Provide the nature of your unrelated trade or business.

Debt-Financed IncomeH Check the box if you attached Illinois Schedule 1299-D, Income Tax Credits. ☐

I Write your North American Industry Classification System Code (NAICS), if applicable. See instructions.

531120

Step 2: Figure your base income or loss

1 Unrelated business taxable income or loss from U.S. Form 990-T, Line 34.

Attach a copy of Page 1 of your U.S. Form 990-T.

1 647.00

2 Illinois income and replacement tax deducted in arriving at Line 1.

2 .00

3 Base income or loss. Add Lines 1 and 2.

3 647.00**STOP**

If the amount on Line 3 is derived only from inside Illinois or if you are an Illinois resident trust, skip Step 3 and go to Step 4; otherwise complete Step 3.

Step 3: Figure your income allocable to Illinois

4 Trust, estate, or non-unitary partnership business income or loss included in Line 3.

4 .00

5 Business income or loss. Subtract Line 4 from Line 3.

5 .00

6 Total sales everywhere. This amount cannot be negative.

6 _____

7 Total sales inside Illinois. This amount cannot be negative.

7 _____

8 Apportionment factor. Divide Line 7 by Line 6 (carry to six decimal places).

8 _____

9 Business income or loss apportionable to Illinois. Multiply Line 5 by Line 8.

9 .00

10 Trust, estate, or non-unitary partnership business income or loss apportionable to Illinois.

10 .00

11 Net income or loss allocable to Illinois. Add Lines 9 and 10.

11 .00

Step 4: Figure your net replacement tax

12 Base income or net loss from Line 3 or Line 11.

12 647.00

13 Replacement tax. Corporations multiply Line 12 by 2.5% (.025); trusts multiply by 1.5% (.015).

13 16.00

14 Recapture of investment credits. Attach Schedule 4255.

14 .00

15 Replacement tax before investment credits. Add Lines 13 and 14.

15 16.00

16 Investment credits. Attach Form IL-477.

16 .00

17 Net replacement tax. Subtract Line 16 from Line 15. If the amount is negative, write "0."

17 16.00

NS DR _____

Americans For Effective Law

36-6140171

Step 5: Figure your net income tax (see instructions)

18	Net income or loss from Line 12.	18	<u>647.00</u>
19	Income Tax.		
	Corporations: multiply Line 18 by 7% (.07).		
	Trusts: multiply Line 18 by 5% (.05).	19	<u>45.00</u>
20	Recapture of investment credits. Attach Schedule 4255.	20	<u>.00</u>
21	Income tax before credits. Add Lines 19 and 20.	21	<u>45.00</u>
22	Income tax credits. Attach Schedule 1299-D.	22	<u>.00</u>
23	Net income tax. Subtract Line 22 from Line 21. If the amount is negative, write "0."	23	<u>45.00</u>

Step 6: Figure your refund or balance due

24	Net replacement tax from Line 17.	24	<u>16.00</u>
25	Net income tax from Line 23.	25	<u>45.00</u>
26	Total net income and replacement taxes. Add Lines 24 and 25.	26	<u>61.00</u>
27	Payments		
	a Credit from 2010 overpayment.	27a	<u>.00</u>
	b Total estimated payments.	27b	<u>.00</u>
	c Form IL-505-B (extension) payment.	27c	<u>.00</u>
	d Gambling withholding. Attach Form(s) W-2G.	27d	<u>.00</u>
28	Total payments. Add Lines 27a through 27d.	28	<u>.00</u>
29	Overpayment. If Line 28 is greater than Line 26, subtract Line 26 from Line 28.	29	<u>.00</u>
30	Amount to be credited to 2012 .	30	<u>.00</u>
31	Refund. Subtract Line 30 from Line 29. This is the amount to be refunded.	31	<u>.00</u>
32	Tax Due. If Line 26 is greater than Line 28, subtract Line 28 from Line 26. This is the amount you owe.	32	<u>61.00</u>

u Make your check payable to "Illinois Department of Revenue" and attach to the first page of this form.



Write the amount of your payment on the top of Page 1 in the space provided.

Step 7: Sign here

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Signature of authorized officer		Date	Title	Phone
<u>Craig D. Johnson</u>		<u>05/25/12</u>	<u>Executive Director</u>	
Signature of preparer		Date	Preparer's Social Security number or firm's FEIN	
<u>Sullivan and Johnson, Ltd.</u>				
<u>1420 Renaissance Dr Ste 205</u>		<u>Park Ridge</u>	<u>IL 60068-1342</u>	<u>847-759-6100</u>
Preparer firm's name (or yours, if self-employed)		Address	Phone	

U If a payment is **not** enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19009, Springfield, IL 62794-9009**

U If a payment is enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19053, Springfield, IL 62794-9053**

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.



Form **990-T**Department of the Treasury
Internal Revenue Service**Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))For calendar year 2011 or other tax year beginning _____, and
ending _____ **u** See separate instructions.

OMB No. 1545-0687

2011Open to Public Inspection for
501(c)(3) Organizations Only

A <input type="checkbox"/> Check box if address changed B Exempt under section <input checked="" type="checkbox"/> 501(c) (3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) C Book value of all assets at end of year 533,640	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) Americans For Effective Law Enforcement, Inc. Number, street, and room or suite no. If a P.O. box, see instructions. 841 W. Touhy Avenue City or town, state, and ZIP code Park Ridge IL 60068-3351	D Employer identification number (Employees' trust, see instructions.) 36-6140171 E Unrelated business activity codes (See instructions.) 531120
F Group exemption number (See instructions.) u G Check organization type u <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust			

H Describe the organization's primary unrelated business activity.**u** **Unrelated debt-financed income****I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? **u** ☐ Yes ☒ No

If "Yes," enter the name and identifying number of the parent corporation.

u**J** The books are in care of **u** **Helen Finkel** Telephone number **u** **847-685-0700**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales				
b Less returns and allowances				
c Balance u		1c		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from partnerships and S corporations (attach statement)		5		
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7	131,166	124,382
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F)		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11		
12 Other income (See instructions; attach schedule.)		12		
13 Total. Combine lines 3 through 12		13	131,166	124,382

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)		14	
15 Salaries and wages		15	
16 Repairs and maintenance		16	
17 Bad debts		17	
18 Interest (attach schedule)		18	
19 Taxes and licenses		19	
20 Charitable contributions (See instructions for limitation rules.)		20	
21 Depreciation (attach Form 4562)	21	15,192	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	15,192	22b 0
23 Depletion		23	
24 Contributions to deferred compensation plans		24	
25 Employee benefit programs		25	
26 Excess exempt expenses (Schedule I)		26	
27 Excess readership costs (Schedule J)		27	
28 Other deductions (attach schedule)		28	
29 Total deductions. Add lines 14 through 28		29	
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		30	6,784
31 Net operating loss deduction (limited to the amount on line 30)		31	5,137
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30		32	1,647
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)		33	1,000
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32		34	647