

[(6)] (VI) The purpose or purposes for which the contributions to be solicited will be used;

[(7)] (VII) Other information as prescribed by the Secretary of State by regulation; [and]

[(8) (i)] (VIII) A copy of its federal Form 990 filed with the Internal Revenue Service, or information on forms provided by the Secretary of State; [or] AND

[(ii)] (IX) 1. An audit [or audit review] of the financial information by an independent certified public accountant if the amount of gross income received from contributions in the most recently completed fiscal year equals or exceeds [\$100,000] \$250,000; OR

2. A REVIEW OF THE FINANCIAL INFORMATION BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT IF THE AMOUNT OF GROSS INCOME FROM CONTRIBUTIONS IN THE MOST RECENTLY COMPLETED FISCAL YEAR EQUALS OR EXCEEDS \$100,000, BUT DOES NOT EQUAL OR EXCEED \$250,000.

(2) The Secretary of State may require an audit or [audit] review if the amount of gross income is less than [\$100,000] \$250,000.

(e) (1) [The] EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE annual report shall be filed with the Secretary of State within 6 months of the close of the charitable organization's fiscal year. The report shall contain any changes to the registration statement and any previous annual reports on file with the Secretary and shall include the financial information with supporting audit report OR REVIEW, if required, described in [paragraph (b)(8)] SUBSECTION (B)(1)(IX) of this section.

(2) [In lieu of the financial information described in paragraph (1) of this subsection, a charitable organization may submit a copy of its federal Form 990 filed with the Internal Revenue Service, or may submit information on forms provided by the Secretary of State.] THE SECRETARY OF STATE MAY ASSIGN TO A CHARITABLE ORGANIZATION THE DATE WHEN ITS ANNUAL REPORT IS DUE, PROVIDED THE DATE ASSIGNED IS NO EARLIER THAN 6 MONTHS AFTER THE CLOSE OF THE CHARITABLE ORGANIZATION'S FISCAL YEAR.

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(i) A professional solicitor shall file with the Secretary of State within 30 days after the anniversary date of the professional solicitor's registration with the Secretary of State, a report on forms prescribed by the Secretary of State, prepared in accordance with reporting requirements prescribed by the Secretary of State. If the gross receipts of any fund-raising drive or event exceed \$25,000, such report must be prepared by a