

# **INCORPORATION OF THE ILLINOIS CONGRESS OF PARENTS AND TEACHERS**

A certificate, proposing "to form a corporation not for pecuniary profit" duly signed and acknowledged, was filed in the office of the Secretary of State on July 20, 1918, for the organization of Illinois Congress of Mothers and Parent-Teachers Associations, under and in accordance with the provisions of "An Act Concerning Corporations," approved April 18, 1919.

At the time of incorporation the management was vested in the officers and fifteen directors.

On May 16, 1919, the Articles of Incorporation were amended to change the name to Illinois Council of Parent-Teacher Associations.

Amendment filed with the Secretary of State, November 14, 1919.

At the annual meeting May 3, 1923, a resolution was adopted vesting the management of the Illinois Council of Parent-Teacher Associations in a board of managers of seventy-five members.

Amendment filed, June 11, 1923.

On April 19, 1927, the board of managers was increased to one hundred members. The name was changed to the Illinois Congress of Parents and Teachers at an annual meeting held April 24, 1928.

Amendment filed, June 19, 1928.

Re: Inheritance Tax

The following is an excerpt from a letter dated February 13, 1958, from the Office of the Attorney General, State of Illinois, Springfield:

"The chief aim and purpose of the Illinois Congress of Parents and Teachers appears to be the advancement of education within the State of Illinois. It is my position, and the Supreme Court cases so indicate, that a bequest to such an Association as this, is exempt from tax under the laws of the State of Illinois. I might also add that, to be perfectly safe, the will, whereby a test or bequeaths property to this Association should be drawn in such manner that the use of the bequest is specifically restricted to education purposes. Although this precaution may not be necessary it is a safeguard against the remote possibility of the assessment of inheritance tax against this Association.