



## Illinois Department of Revenue

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### **Revenue Announces Preliminary Guidance on Invest in Kids Act** *Registration encouraged through MyTax Illinois*

SPRINGFIELD – The Illinois Department of Revenue (IDOR) is announcing that general information regarding the Invest in Kids Act (IIK) ([Public Act 100-0465](#)), the recently enacted Illinois tax-credit scholarship program, is now available through its website [tax.illinois.gov](http://tax.illinois.gov).

Beginning January 2, 2018, [MyTax Illinois](#) will begin accepting applications from individuals and businesses who wish to participate in IIK. To apply, individuals and businesses must report their intention to make an authorized contribution to an approved Scholarship Granting Organization (SGO). The SGOs, in turn, provide scholarships for eligible Illinois students to attend qualified non-public schools in Illinois. Taxpayers can receive a tax credit equal to 75% of their approved SGO contribution. Those interested in applying are strongly encouraged to register for a MyTax Illinois account as soon as possible to avoid any processing delays when the application system goes live on January 2<sup>nd</sup>.

“We are making history in the state of Illinois,” said Governor Bruce Rauner. “Anyone who contributes to this scholarship program is making the best investment of all, one that ensures all of our kids have access to quality education and a brighter future.”

IDOR is authorized to issue up to \$75 million in IIK tax credits per calendar year, beginning in 2018 for taxes filed in 2019. Approval to contribute will be awarded on a first-come, first-served basis in a geographically proportionate manner based on enrollment in recognized non-public schools in Illinois. Approval is granted automatically as long as the regional and statewide thresholds have not been met.

For the purpose of awarding credits, Illinois will be divided into five regions, coinciding with Illinois Appellate Court district boundaries. Contributing taxpayers will be required to select the region, SGO, and amount they wish to contribute.

The five regions and their proportionate share of tax credits are:

Region 1, Cook County, 51.22%;

Region 2, Northern Counties, 23.09%;  
Region 3, North Central Counties, 9.97%;  
Region 4, Central Counties, 7.50%; and  
Region 5, Southern Counties, 8.22%.

For a listing of counties in each court district, visit [illinoiscourts.gov](http://illinoiscourts.gov).

Organizations choosing to become a SGO can begin applying for approval to issue certificates of receipt on December 1, 2017.

For more information on the IIK tax credits, please view IDOR's [General Informational Bulletin](#), [FAQs](#), and [SGO Informational Bulletin](#) now available at [tax.illinois.gov](http://tax.illinois.gov). Questions may be emailed to IDOR at: [REV.PRD@illinois.gov](mailto:REV.PRD@illinois.gov). Be sure to check IDOR's website periodically for additional IIK updates.

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