

**Illinois Department of Revenue
Regulations**

Title 86 Part 1000 Section 1000	Scholarship Granting Organizations: Annual Recertification; Revocation
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TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 1000
INVEST IN KIDS ACT

Section 1000.1000 Scholarship Granting Organizations: Annual Recertification; Revocation

- a) *Each SGO that receives approval to issue certificates of receipt shall file an application for recertification on an annual basis. The application for recertification shall be in the form and manner prescribed in Section 1000.300 and shall include:*
 - 1) *certification from the Director or Chief Executive Officer of the organization that the organization has complied with and continues to comply with the requirements of the Act, including evidence of that compliance; and*
 - 2) *a copy of the organization's current financial statements.*

- b) *The Department may revoke the approval of an SGO to issue certificates of receipt upon a finding that the organization has violated the Act or this Part. These violations shall include, but need not be limited to, any of the following:*
 - 1) *failure to meet the requirements of the Act;*
 - 2) *failure to maintain full and adequate records with respect to the receipt of qualified contributions;*
 - 3) *failure to supply these records to the Department; or*
 - 4) *failure to provide notice to the Department of the issuance of certificates of receipt pursuant to Section 35 of the Act.*

- c) *Within 5 days after the determination to deny recertification or to revoke approval, the Department shall provide notice of the determination to the SGO and information regarding the process to request a hearing to appeal the determination. [35 ILCS 40/20] An SGO whose recertification was denied or approval revoked may, within 20 days after notice of the determination, protest the Department's determination by making a written request for a hearing. After receipt of the request for a hearing, the Department shall give notice to the SGO of the time and place fixed for the hearing, shall hold a hearing, and shall issue its final administrative decision to the SGO. In the absence of a protest within 20 days, the Department's decision shall become final without any further determination being made or notice given.*