

**Illinois Department of Revenue
Regulations**

Title 86 Part 1000 Section 250	Electronic Notice and Filing Requirements; Books and Records
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TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 1000
INVEST IN KIDS ACT

Section 1000.250 Electronic Notice and Filing Requirements; Books and Records

- a) Unless otherwise provided, all applications, notices, filings, certificates, or other documents required by this Part to be submitted to or issued by the Department shall be made by electronic means.
- b) Scholarship granting organizations and taxpayers shall maintain books and records under this Part and make them available upon request by the Department.
- c) Scholarship granting organizations shall maintain their books and records for no less than three years. Taxpayers shall maintain their books and records in accordance with the Illinois Income Tax Act and regulations promulgated thereunder.