

**Illinois Department of Revenue
Regulations**

Title 86 Part 1000 Section 400 Taxpayer Contribution Authorization Certificates
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TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 1000
INVEST IN KIDS ACT

Section 1000.400 Taxpayer Contribution Authorization Certificates

- a) *A taxpayer shall not be allowed a credit pursuant to the Act for any contribution to a scholarship granting organization that was made prior to the Department's issuance of a contribution authorization certificate for the contribution to the taxpayer.*
- b) *Prior to making a contribution to a scholarship granting organization, the taxpayer shall apply to the Department for a contribution authorization certificate.*
- c) *A taxpayer who makes more than one contribution to one or more scholarship granting organizations must make a separate application for each contribution authorization certificate. The application shall include:*
 - 1) *the taxpayer's name, address and email address;*
 - 2) *the amount the taxpayer will contribute;*
 - 3) *the region for which the contribution will be made;*
 - 4) *the SGO to which the contribution will be made;*
 - 5) *an acknowledgement that no credit may be taken for any qualified contribution for which the taxpayer claims any portion as a federal income tax deduction; and*
 - 6) *an option permitting the Department to send the taxpayer's name and email address to the SGO.*
- d) *Multiple applications for contribution authorization certificates cannot be made on the same form.*
- e) *Applications shall be reviewed by the Department and shall either be approved or denied.*
- f) *If approved, the Department shall issue contribution authorization certificates on a first-come, first-served basis based upon the date and time that the Department received the taxpayer's application for the certificate, subject to the requirement that credits must be awarded in a manner that is geographically proportionate to enrollment in recognized non-public schools in Illinois as determined under Section 10(e) of the Act (see Section 1000.200(b)(10)).*

- g) *A taxpayer's aggregate authorized contribution amount as listed on one or more contribution authorization certificates issued to the taxpayer shall not exceed the aggregate of the amounts listed on the taxpayer's application or applications submitted in accordance with this Section.*
- h) A separate CAC shall be issued for each application submitted in accordance with this Section. *Each contribution authorization certificate shall include:*
- 1) the name and address of the taxpayer as it appears on the application;
 - 2) *the date the certificate was issued;*
 - 3) *the date by which the authorized contribution listed in the certificate must be made, which shall be 60 days from the date of the issuance of a contribution authorization certificate;*
 - A) Contributions may be made no later than the end of the taxable year in which the CAC was issued.
 - B) For purposes of determining whether a contribution was made 60 days from the date of the issuance of a CAC, the Department will rely on:
 - i) the date of receipt by the SGO if the contribution is physically delivered to the SGO by the taxpayer;
 - ii) the postmark date, if deposited in the U.S. Mail; or
 - iii) the date the contribution was received by, or deposited with, a common carrier for delivery to the SGO;
 - 4) *the amount of the authorized contribution;*
 - 5) the region for which the contribution authorization certificate is issued;
 - 6) the name and unique identifier of the SGO the taxpayer has designated as the recipient of the qualified contribution;
 - 7) a statement that no credit may be taken for any qualified contribution for which the taxpayer claims any portion as a federal income tax deduction; and
 - 8) a unique identifier for each CAC issued to the taxpayer.
- i) *Each contribution authorization certificate shall be sent to the taxpayer within 3 business days after its issuance.*
- j) *A taxpayer may rescind all or part of an authorized contribution approved under the Act by providing notice to the Department. Once a taxpayer has made a contribution to an SGO and has received a COR from the SGO, the taxpayer cannot rescind a CAC. Amounts rescinded shall no longer be deducted from the caps prescribed in Section 10 of the Act. (See Section 1000.200.)*

- k) *The Department shall maintain on its website a running total of the amount of credits, in the aggregate and by region, for which taxpayers may make applications for contribution authorization certifications. The running total shall be updated every business day. [35 ILCS 40/25]*

