

**Illinois Department of Revenue
Regulations**

Title 86 Part 1000 Section 800 Custodian and Student Responsibilities
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TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 1000
INVEST IN KIDS ACT

Section 1000.800 Custodian and Student Responsibilities

- a) *The custodian must select a qualified school and apply for the admission of his or her child.*
- b) *The custodian shall ensure that the student participating in the scholarship program takes the assessment required by Section 45(a) of the Act.*
- c) *Each custodian and each student has an obligation to comply with the qualified school's published policies.*
- d) *The custodian shall authorize the SGO to access information needed for income eligibility determinations. [35 ILCS 40/55]*