

**Illinois Department of Revenue
Regulations**

Title 86 Part 1000 Appendix A Invest in Kids: The Five Regions of the State of Illinois
--

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 1000
INVEST IN KIDS ACT

Section 1000.APPENDIX A Invest In Kids: The Five Regions of the State of Illinois

This Appendix A sets forth the 5 regions into which the State of Illinois will be divided for purposes of awarding income tax credits under the Invest in Kids Act in a manner that is geographically proportionate to enrollment in recognized non-public schools. The boundaries of these regions are coterminous with the districts established for the Illinois Appellate courts.

- a) Region 1 consists of the following county: Cook;
 - b) Region 2 consists of the following counties: Boone, Carroll, DeKalb, DuPage, Jo Daviess, Kane, Kendall, Lake, Lee, McHenry, Ogle, Stephenson and Winnebago;
 - c) Region 3 consists of the following counties: Bureau, Fulton, Grundy, Hancock, Henderson, Henry, Iroquois, Kankakee, Knox, LaSalle, Marshall, McDonough, Mercer, Peoria, Putnam, Rock Island, Stark, Tazewell, Warren, Whiteside and Will;
 - d) Region 4 consists of the following counties: Adams, Brown, Calhoun, Cass, Champaign, Clark, Coles, Cumberland, De Witt, Douglas, Edgar, Ford, Greene, Jersey, Livingston, Logan, Macon, Macoupin, Mason, McLean, Menard, Morgan, Moultrie, Piatt, Pike, Sangamon, Schuyler, Scott, Vermilion and Woodford; and
 - e) Region 5 consists of the following counties: Alexander, Bond, Christian, Clay, Clinton, Crawford, Edwards, Effingham, Fayette, Franklin, Gallatin, Hamilton, Hardin, Jackson, Jasper, Jefferson, Johnson, Lawrence, Madison, Marion, Massac, Monroe, Montgomery, Perry, Pope, Pulaski, Randolph, Richland, Saline, Shelby, St. Clair, Union, Wabash, Washington, Wayne, White and Williamson.
-
- 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.