

TABLE OF CONTENTS

November 18, 2016 Volume 40, Issue 47

PROPOSED RULES

CENTRAL MANAGEMENT SERVICES, DEPARTMENT OF

Pay Plan

80 Ill. Adm. Code 310.....15444

NATURAL RESOURCES, DEPARTMENT OF

The Illinois Oil and Gas Act

62 Ill. Adm. Code 240.....15466

OFFICE OF THE STATE FIRE MARSHAL

Policy and Procedures Manual for Fire Protection Personnel

41 Ill. Adm. Code 141.....15482

ADOPTED RULES

REVENUE, DEPARTMENT OF

Income Tax

86 Ill. Adm. Code 100.....15575

SECOND NOTICES RECEIVED

JOINT COMMITTEE ON ADMINISTRATIVE RULES

Second Notices Received.....15643

INTRODUCTION

The Illinois Register is the official state document for publishing public notice of rulemaking activity initiated by State governmental agencies. The table of contents is arranged categorically by rulemaking activity and alphabetically by agency within each category.

Rulemaking activity consists of proposed or adopted new rules; amendments to or repealers of existing rules; and rules promulgated by emergency or preemptory action. Executive Orders and Proclamations issued by the Governor; notices of public information required by State Statute; and activities (meeting agendas; Statements of Objection or Recommendation, etc.) of the Joint Committee on Administrative Rules (JCAR), a legislative oversight committee which monitors the rulemaking activities of State Agencies; is also published in the Register.

The Register is a weekly update of the Illinois Administrative Code (a compilation of the rules adopted by State agencies). The most recent edition of the Code, along with the Register, comprise the most current accounting of State agencies' rulemakings.

The Illinois Register is the property of the State of Illinois, granted by the authority of the Illinois Administrative Procedure Act [5 ILCS 100/1-1, et seq.].

ILLINOIS REGISTER PUBLICATION SCHEDULE FOR 2016

Issue#	Rules Due Date	Date of Issue
1	December 21, 2015	January 4, 2016
2	December 28, 2015	January 8, 2016
3	January 4, 2016	January 15, 2016
4	January 11, 2016	January 22, 2016
5	January 19, 2016	January 29, 2016
6	January 25, 2016	February 5, 2016
7	February 1, 2016	February 16, 2016
8	February 8, 2016	February 19, 2016
9	February 16, 2016	February 26, 2016
10	February 22, 2016	March 4, 2016
11	February 29, 2016	March 11, 2016
12	March 7, 2016	March 18, 2016
13	March 14, 2016	March 25, 2016
14	March 21, 2016	April 1, 2016
15	March 28, 2016	April 8, 2016
16	April 4, 2016	April 15, 2016
17	April 11, 2016	April 22, 2016
18	April 18, 2016	April 29, 2016
19	April 25, 2016	May 6, 2016
20	May 2, 2016	May 13, 2016
21	May 9, 2016	May 20, 2016
22	May 16, 2016	May 27, 2016

23	May 23, 2016	June 3, 2016
24	May 31, 2016	June 10, 2016
25	June 6, 2016	June 17, 2016
26	June 13, 2016	June 24, 2016
27	June 20, 2016	July 1, 2016
28	June 27, 2016	July 8, 2016
29	July 5, 2016	July 15, 2016
30	July 11, 2016	July 22, 2016
31	July 18, 2016	July 29, 2016
32	July 25, 2016	August 5, 2016
33	August 1, 2016	August 12, 2016
34	August 8, 2016	August 19, 2016
35	August 15, 2016	August 26, 2016
36	August 22, 2016	September 2, 2016
37	August 29, 2016	September 9, 2016
38	September 6, 2016	September 16, 2016
39	September 12, 2016	September 23, 2016
40	September 19, 2016	September 30, 2016
41	September 26, 2016	October 7, 2016
42	October 3, 2016	October 14, 2016
43	October 11, 2016	October 21, 2016
44	October 17, 2016	October 28, 2016
45	October 24, 2016	November 4, 2016
46	October 31, 2016	November 14, 2016
47	November 7, 2016	November 18, 2016
48	November 14, 2016	November 28, 2016
49	November 21, 2016	December 2, 2016
50	November 28, 2016	December 9, 2016
51	December 5, 2016	December 16, 2016
52	December 12, 2016	December 27, 2016
53	December 19, 2016	December 30, 2016

Editor's Note: The Secretary of State Index Department is providing this opportunity to remind you that the next filing period for your Regulatory Agenda will occur from October 15, 2016 until January 3, 2017.

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Pay Plan
- 2) Code Citation: 80 Ill. Adm. Code 310
- 3) Section Number: 310.Appendix A Table L Proposed Action: Amendment
- 4) Statutory Authority: Authorized by Sections 8, 8a and 9(7) of the Personnel Code [20 ILCS 415/8, 20 ILCS 415/8a, 20 ILCS 415/8c, 20 ILCS 415/8e, 20 ILCS 415/9(7) and 20 ILCS 415/9(14)], subsection (d) of Section 1-5 of the Illinois Administrative Procedure Act [5 ILCS 100/1-5(d)] and by Sections 4, 6, 15 and 21 of the Illinois Public Labor Relations Act [5 ILCS 315/4, 5 ILCS 315/6, 5 ILCS 315/15 and 5 ILCS 315/21].
- 5) A Complete Description of the Subjects and Issues Involved: In Section 310.Appendix A Table L, the combined title and rate table is replaced and the Notes after the table are given labels. The combined title and rate table changes are based on: the need for alternative (Q) and maximum security (S) rates for employees hired prior to December 1, 2013 in each region; the need for the rates for employees hired on or after December 1, 2013 in each region; the new process for the certification of rate changes in each region; the establishment of, the Memorandum of Understanding (MOU) for, and the certification of the bargaining unit representative for the Boiler Safety Audit Specialist title; and the clarity of effective dates. To capture all bases for the changes and to ensure agencies accurately apply the rates, the rates beginning with ones effective January 1, 2013 and ending with those currently in effect are included in the combined title and rate table.

The combined title and rate table changes reflect three agreements. The first agreement is the Agreement between CMS and the International Brotherhood of Boiler Makers - Iron Shipbuilders, Blacksmiths, Forgers, and Helpers was signed March 12, 2014 and effective July 1, 2012 through June 30, 2015. The agreement states that the Illinois Department of Labor shall notify CMS of the certified prevailing rate. The agreement states that, effective January 1, 2006, the Boiler Safety Specialist title shall be paid an additional 4% above the prevailing rate for the employees on the standard pension formula or an additional 5.5% above the prevailing rate established for the employees on the alternative pension formula. The agreement states that effective December 1, 2013, newly hired employees shall be paid the appropriate prevailing rate, which means paid without the additional 4% above the prevailing rate for the employees on the standard pension formula or the additional 5.5% above the prevailing rate for the employees on the alternative pension formula. The agreement states that, while in positions in maximum

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

security institutions, the employee who has seven or more years of continuous service with the Department of Corrections receives a \$50.00 adjustment a month that is applied as an additional \$0.29 per hour.

The second agreement is the Agreement between the Department of Central Management Services of the State of Illinois and the International Brotherhood of Boilermakers - Iron Shipbuilders, Blacksmiths, Forgers, and Helpers effective July 1, 2015 through June 30, 2019 with an unknown signing date. The agreement contained the first agreement's above provisions except that the rate certification process changed, no longer involving the Department of Labor.

The third agreement is the MOU between the State of Illinois and the International Brotherhood of Boilermakers - Iron Shipbuilders, Blacksmiths, Forgers, and Helpers signed June 22, 2016. The agreement establishes each rate for the Boiler Safety Audit Specialist title at 4.5% above that of the corresponding rate for the Boiler Safety Specialist title. Corresponding refers to the rate's region, Pay Plan Code and when the employee was hired. The rates for the Boiler Safety Audit Specialist are effective July 25, 2016, which is the date the Certification of Unit Clarification (Case No. S-UC-(S)-16-059) was issued by the Illinois Labor Relations Board (ILRB) to include the Boiler Safety Audit Specialist title in the RC-008 bargaining unit. The Boiler Safety Audit Specialist title was established April 1, 2016 as approved by the Civil Service Commission.

- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: The three agreements and ILRB Certification of Unit Clarification are mentioned above. The other documents used are: Classification Plan Review Proposal/Change Report (CMS112) signed and dated as approved by the Civil Service Commission effective April 1, 2016 for the establishment of the Boiler Safety Audit Specialist title; Negotiated Prevailing Wage Certification Form for Boiler Safety Specialist rate effective June 30, 2016 Northern Region; CMS Prevailing Wage Certification Form for Boiler Safety Specialist rate effective July 1, 2015 Northern Region; CMS Prevailing Wage Certification Form for Boiler Safety Specialist rate effective July 1, 2014 Northern Region; Department of Labor (DOL) Certification Letter for Boiler Safety Specialist rate effective January 1, 2014 Northern Region; DOL Certification Letter for Boiler Safety Specialist rate effective July 1, 2013 Northern Region; CMS Prevailing Wage Certification Form for Boiler Safety Specialist rate effective January 1, 2016 Central Region; CMS Prevailing Wage Certification Form for Boiler Safety Specialist rate effective January 1, 2015 Central Region; DOL Certification Letter for Boiler Safety Specialist rate effective January 1, 2015 Central Region; DOL Certification Letter for Boiler Safety Specialist rate effective March 1, 2014 Central

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

Region; DOL Certification Letter for Boiler Safety Specialist rate effective January 1, 2013 Central Region; CMS Prevailing Wage Certification Form for Boiler Safety Specialist rate effective January 1, 2016 Southern Region received June 6, 2016; CMS Prevailing Wage Certification Form for Boiler Safety Specialist rate effective January 1, 2016 Southern Region received March 29, 2016; CMS Prevailing Wage Certification Form for Boiler Safety Specialist rate effective January 1, 2015 Southern Region; DOL Certification Letter for Boiler Safety Specialist rate effective January 1, 2015 Southern Region; DOL Certification Letter for Boiler Safety Specialist rate effective January 1, 2014 Southern Region received February 19, 2015; DOL Certification Letter for Boiler Safety Specialist rate effective January 1, 2014 Southern Region received March 21, 2104; and DOL Certification Letter for Boiler Safety Specialist rate effective January 1, 2013 Southern Region.

- 7) Will this proposed rulemaking replace an emergency rule currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this rulemaking contain incorporations by reference? No
- 10) Are there any other rulemakings pending on this Part? Yes

<u>Section Numbers:</u>	<u>Proposed Actions:</u>	<u>Illinois Register Citations:</u>
310.47	Amendment	40 Ill. Reg. 14827; November 4, 2016
310.210	Amendment	40 Ill. Reg. 14827; November 4, 2016
310.410	Amendment	40 Ill. Reg. 14827; November 4, 2016
310.Appendix A		
Table D	Amendment	40 Ill. Reg. 14827; November 4, 2016
Table E	Amendment	40 Ill. Reg. 14827; November 4, 2016
Table F	Amendment	40 Ill. Reg. 14827; November 4, 2016
Table T	Amendment	40 Ill. Reg. 14827; November 4, 2016
Table W	Amendment	40 Ill. Reg. 14827; November 4, 2016
Table AA	Amendment	40 Ill. Reg. 14827; November 4, 2016

- 11) Statement of Statewide Policy Objective: This amendment to the Pay Plan affect only the employees subject to the Personnel Code and does not set out any guidelines that affect local or other jurisdictions in the State.
- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking:

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

Mr. Jason Doggett
Manager
Compensation Section
Division of Technical Services and Agency Training and Development
Bureau of Personnel
Department of Central Management Services
504 William G. Stratton Building
Springfield IL 62706

217/782-7964
fax: 217/524-4570
CMS.PayPlan@Illinois.gov

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not-for-profit corporations affected: None
 - B) Reporting, bookkeeping or other procedures required for compliance: None
 - C) Types of professional skills necessary for compliance: None
- 14) Regulatory Agenda on which this rulemaking was summarized: The changes in this rulemaking are in the July 2016 Regulatory Agenda.

The full text of the Proposed Amendment begins on the next page:

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

TITLE 80: PUBLIC OFFICIALS AND EMPLOYEES
SUBTITLE B: PERSONNEL RULES, PAY PLANS, AND
POSITION CLASSIFICATIONS
CHAPTER I: DEPARTMENT OF CENTRAL MANAGEMENT SERVICESPART 310
PAY PLAN

SUBPART A: NARRATIVE

Section	
310.20	Policy and Responsibilities
310.30	Jurisdiction
310.40	Pay Schedules
310.45	Comparison of Pay Grades or Salary Ranges Assigned to Classifications
310.47	In-Hire Rate
310.50	Definitions
310.60	Conversion of Base Salary to Pay Period Units
310.70	Conversion of Base Salary to Daily or Hourly Equivalents
310.80	Increases in Pay
310.90	Decreases in Pay
310.100	Other Pay Provisions
310.110	Implementation of Pay Plan Changes (Repealed)
310.120	Interpretation and Application of Pay Plan
310.130	Effective Date
310.140	Reinstitution of Within Grade Salary Increases (Repealed)
310.150	Fiscal Year 1985 Pay Changes in Schedule of Salary Grades, effective July 1, 1984 (Repealed)

SUBPART B: SCHEDULE OF RATES

Section	
310.205	Introduction
310.210	Prevailing Rate
310.220	Negotiated Rate
310.230	Part-Time Daily or Hourly Special Services Rate (Repealed)
310.240	Daily or Hourly Rate Conversion
310.250	Member, Patient and Inmate Rate
310.260	Trainee Rate

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

310.270	Legislated Rate (Repealed)
310.280	Designated Rate
310.290	Out-of-State Rate (Repealed)
310.295	Foreign Service Rate (Repealed)
310.300	Educator Schedule for RC-063 and HR-010
310.310	Physician Specialist Rate
310.320	Annual Compensation Ranges for Executive Director and Assistant Executive Director, State Board of Elections (Repealed)
310.330	Excluded Classes Rate (Repealed)

SUBPART C: MERIT COMPENSATION SYSTEM

Section	
310.410	Jurisdiction
310.415	Merit Compensation Salary Range Assignments
310.420	Objectives
310.430	Responsibilities
310.440	Merit Compensation Salary Schedule
310.450	Procedures for Determining Annual Merit Increases and Bonuses
310.455	Intermittent Merit Increase (Repealed)
310.456	Merit Zone (Repealed)
310.460	Other Pay Increases
310.470	Adjustment
310.480	Decreases in Pay
310.490	Other Pay Provisions
310.495	Broad-Band Pay Range Classes
310.500	Definitions
310.510	Conversion of Base Salary to Pay Period Units (Repealed)
310.520	Conversion of Base Salary to Daily or Hourly Equivalents
310.530	Implementation
310.540	Annual Merit Increase and Bonus Guidechart
310.550	Fiscal Year 1985 Pay Changes in Merit Compensation System, effective July 1, 1984 (Repealed)
310.560	Merit Incentive Program
310.570	Gain Sharing Program

SUBPART D: FROZEN NEGOTIATED-RATES-OF-PAY DUE TO
FISCAL YEAR APPROPRIATIONS AND EXPIRED SALARY SCHEDULES IN
COLLECTIVE BARGAINING UNIT AGREEMENTS

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

Section

310.600	Jurisdiction (Repealed)
310.610	Pay Schedules (Repealed)
310.620	In-Hiring Rate (Repealed)
310.630	Definitions (Repealed)
310.640	Increases in Pay (Repealed)
310.650	Other Pay Provisions (Repealed)
310.660	Effective Date (Repealed)
310.670	Negotiated Rate (Repealed)
310.680	Trainee Rate (Repealed)
310.690	Educator Schedule for Frozen RC-063 and Frozen HR-010 (Repealed)

310.APPENDIX A Negotiated Rates of Pay

310.TABLE A	RC-104 (Conservation Police Supervisors, Illinois Fraternal Order of Police Labor Council)
310.TABLE B	VR-706 (Assistant Automotive Shop Supervisors, Automotive Shop Supervisors and Meat and Poultry Inspector Supervisors, Laborers' – ISEA Local #2002)
310.TABLE C	RC-056 (Site Superintendents and Departments of Veterans' Affairs, Natural Resources, Human Services and Agriculture and Historic Preservation Agency Managers, IFPE)
310.TABLE D	HR-001 (Teamsters Local #700)
310.TABLE E	RC-020 (Teamsters Locals #330 and #705)
310.TABLE F	RC-019 (Teamsters Local #25)
310.TABLE G	RC-045 (Automotive Mechanics, IFPE)
310.TABLE H	RC-006 (Corrections Employees, AFSCME)
310.TABLE I	RC-009 (Institutional Employees, AFSCME)
310.TABLE J	RC-014 (Clerical Employees, AFSCME)
310.TABLE K	RC-023 (Registered Nurses, INA)
310.TABLE L	RC-008 (Boilermakers)
310.TABLE M	RC-110 (Conservation Police Lodge)
310.TABLE N	RC-010 (Professional Legal Unit, AFSCME)
310.TABLE O	RC-028 (Paraprofessional Human Services Employees, AFSCME)
310.TABLE P	RC-029 (Paraprofessional Investigatory and Law Enforcement Employees, IFPE)
310.TABLE Q	RC-033 (Meat Inspectors, IFPE)
310.TABLE R	RC-042 (Residual Maintenance Workers, AFSCME)
310.TABLE S	VR-704 (Departments of Corrections, Financial and Professional Regulation, Juvenile Justice and State Police Supervisors, Laborers' –

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

	ISEA Local #2002)
310.TABLE T	HR-010 (Teachers of Deaf, IFT)
310.TABLE U	HR-010 (Teachers of Deaf, Extracurricular Paid Activities)
310.TABLE V	CU-500 (Corrections Meet and Confer Employees)
310.TABLE W	RC-062 (Technical Employees, AFSCME)
310.TABLE X	RC-063 (Professional Employees, AFSCME)
310.TABLE Y	RC-063 (Educators, Educator Trainees, Juvenile Justice School Counselors and Special Education Resources Coordinators, AFSCME)
310.TABLE Z	RC-063 (Physicians, AFSCME)
310.TABLE AA	NR-916 (Departments of Central Management Services, Natural Resources and Transportation, Teamsters)
310.TABLE AB	RC-150 (Public Service Administrators Option 6, AFSCME) (Repealed)
310.TABLE AC	RC-036 (Public Service Administrators Option 8L Department of Healthcare and Family Services, INA)
310.TABLE AD	RC-184 (Blasting Experts, Blasting Specialists and Blasting Supervisors Department of Natural Resources, SEIU Local 73)
310.TABLE AE	RC-090 (Internal Security Investigators, Metropolitan Alliance of Police Chapter 294)
310.APPENDIX B	Frozen Negotiated-Rates-of-Pay (Repealed)
310.TABLE A	Frozen RC-104-Rates-of-Pay (Conservation Police Supervisors, Laborers' – ISEA Local #2002) (Repealed)
310.TABLE C	Frozen RC-056-Rates-of-Pay (Site Superintendents and Departments of Veterans' Affairs, Natural Resources, Human Services and Agriculture and Historic Preservation Agency Managers, IFPE) (Repealed)
310.TABLE H	Frozen RC-006-Rates-of-Pay (Corrections Employees, AFSCME) (Repealed)
310.TABLE I	Frozen RC-009-Rates-of-Pay (Institutional Employees, AFSCME) (Repealed)
310.TABLE J	Frozen RC-014-Rates-of-Pay (Clerical Employees, AFSCME) (Repealed)
310.TABLE K	Frozen RC-023-Rates-of-Pay (Registered Nurses, INA) (Repealed)
310.TABLE M	Frozen RC-110-Rates-of-Pay (Conservation Police Lodge) (Repealed)
310.TABLE N	Frozen RC-010 (Professional Legal Unit, AFSCME) (Repealed)
310.TABLE O	Frozen RC-028-Rates-of-Pay (Paraprofessional Human Services Employees, AFSCME) (Repealed)
310.TABLE P	Frozen RC-029-Rates-of-Pay (Paraprofessional Investigatory and

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

310.TABLE R	Law Enforcement Employees, IFPE) (Repealed) Frozen RC-042-Rates-of-Pay (Residual Maintenance Workers, AFSCME) (Repealed)
310.TABLE S	Frozen VR-704-Rates-of-Pay (Departments of Corrections, Financial and Professional Regulation, Juvenile Justice and State Police Supervisors, Laborers' – ISEA Local #2002) (Repealed)
310.TABLE T	Frozen HR-010-Rates-of-Pay (Teachers of Deaf, IFT) (Repealed)
310.TABLE V	Frozen CU-500-Rates-of-Pay (Corrections Meet and Confer Employees) (Repealed)
310.TABLE W	Frozen RC-062-Rates-of-Pay (Technical Employees, AFSCME) (Repealed)
310.TABLE X	Frozen RC-063-Rates-of-Pay (Professional Employees, AFSCME) (Repealed)
310.TABLE Y	Frozen RC-063-Rates-of-Pay (Educators and Educator Trainees, AFSCME) (Repealed)
310.TABLE Z	Frozen RC-063-Rates-of-Pay (Physicians, AFSCME) (Repealed)
310.TABLE AB	Frozen RC-150-Rates-of-Pay (Public Service Administrators Option 6, AFSCME) (Repealed)
310.TABLE AD	Frozen RC-184-Rates-of-Pay (Public Service Administrators Option 8X Department of Natural Resources, SEIU Local 73) (Repealed)
310.TABLE AE	Frozen RC-090-Rates-of-Pay (Internal Security Investigators, Metropolitan Alliance of Police Chapter 294) (Repealed)
310.APPENDIX C	Comparison of Pay Grades or Salary Ranges Assigned to Classifications
310.ILLUSTRATION A	Classification Comparison Flow Chart: Both Classes are Whole
310.ILLUSTRATION B	Classification Comparison Flow Chart: One Class is Whole and One is Divided
310.ILLUSTRATION C	Classification Comparison Flow Chart: Both Classes are Divided
310.APPENDIX D	Merit Compensation System Salary Schedule
310.APPENDIX E	Teaching Salary Schedule (Repealed)
310.APPENDIX F	Physician and Physician Specialist Salary Schedule (Repealed)
310.APPENDIX G	Broad-Band Pay Range Classes Salary Schedule

AUTHORITY: Implementing and authorized by Sections 8 and 8a of the Personnel Code [20 ILCS 415/8 and 8a].

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

SOURCE: Filed June 28, 1967; codified at 8 Ill. Reg. 1558; emergency amendment at 8 Ill. Reg. 1990, effective January 31, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 2440, effective February 15, 1984; emergency amendment at 8 Ill. Reg. 3348, effective March 5, 1984, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 4249, effective March 16, 1984, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 5704, effective April 16, 1984, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 7290, effective May 11, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 11299, effective June 25, 1984; emergency amendment at 8 Ill. Reg. 12616, effective July 1, 1984, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 15007, effective August 6, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 15367, effective August 13, 1984; emergency amendment at 8 Ill. Reg. 21310, effective October 10, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 21544, effective October 24, 1984; amended at 8 Ill. Reg. 22844, effective November 14, 1984; emergency amendment at 9 Ill. Reg. 1134, effective January 16, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 1320, effective January 23, 1985; amended at 9 Ill. Reg. 3681, effective March 12, 1985; emergency amendment at 9 Ill. Reg. 4163, effective March 15, 1985, for a maximum of 150 days; emergency amendment at 9 Ill. Reg. 9231, effective May 31, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 9420, effective June 7, 1985; amended at 9 Ill. Reg. 10663, effective July 1, 1985; emergency amendment at 9 Ill. Reg. 15043, effective September 24, 1985, for a maximum of 150 days; amended at 10 Ill. Reg. 3230, effective January 24, 1986; preemptory amendment at 10 Ill. Reg. 3325, effective January 22, 1986; emergency amendment at 10 Ill. Reg. 8904, effective May 13, 1986, for a maximum of 150 days; preemptory amendment at 10 Ill. Reg. 8928, effective May 13, 1986; emergency amendment at 10 Ill. Reg. 12090, effective June 30, 1986, for a maximum of 150 days; preemptory amendment at 10 Ill. Reg. 13675, effective July 31, 1986; preemptory amendment at 10 Ill. Reg. 14867, effective August 26, 1986; amended at 10 Ill. Reg. 15567, effective September 17, 1986; emergency amendment at 10 Ill. Reg. 17765, effective September 30, 1986, for a maximum of 150 days; preemptory amendment at 10 Ill. Reg. 19132, effective October 28, 1986; preemptory amendment at 10 Ill. Reg. 21097, effective December 9, 1986; amended at 11 Ill. Reg. 648, effective December 22, 1986; preemptory amendment at 11 Ill. Reg. 3363, effective February 3, 1987; preemptory amendment at 11 Ill. Reg. 4388, effective February 27, 1987; preemptory amendment at 11 Ill. Reg. 6291, effective March 23, 1987; amended at 11 Ill. Reg. 5901, effective March 24, 1987; emergency amendment at 11 Ill. Reg. 8787, effective April 15, 1987, for a maximum of 150 days; emergency amendment at 11 Ill. Reg. 11830, effective July 1, 1987, for a maximum of 150 days; preemptory amendment at 11 Ill. Reg. 13675, effective July 29, 1987; amended at 11 Ill. Reg. 14984, effective August 27, 1987; preemptory amendment at 11 Ill. Reg. 15273, effective September 1, 1987; preemptory amendment at 11 Ill. Reg. 17919, effective October 19, 1987; preemptory amendment at 11 Ill. Reg. 19812, effective November 19, 1987; emergency amendment at 11 Ill. Reg. 20664, effective December 4, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 20778, effective December 11, 1987; preemptory

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

amendment at 12 Ill. Reg. 3811, effective January 27, 1988; preemptory amendment at 12 Ill. Reg. 5459, effective March 3, 1988; amended at 12 Ill. Reg. 6073, effective March 21, 1988; emergency amendment at 12 Ill. Reg. 7734, effective April 15, 1988, for a maximum of 150 days; preemptory amendment at 12 Ill. Reg. 7783, effective April 14, 1988; preemptory amendment at 12 Ill. Reg. 8135, effective April 22, 1988; preemptory amendment at 12 Ill. Reg. 9745, effective May 23, 1988; emergency amendment at 12 Ill. Reg. 11778, effective July 1, 1988, for a maximum of 150 days; emergency amendment at 12 Ill. Reg. 12895, effective July 18, 1988, for a maximum of 150 days; preemptory amendment at 12 Ill. Reg. 13306, effective July 27, 1988; corrected at 12 Ill. Reg. 13359; amended at 12 Ill. Reg. 14630, effective September 6, 1988; amended at 12 Ill. Reg. 20449, effective November 28, 1988; preemptory amendment at 12 Ill. Reg. 20584, effective November 28, 1988; preemptory amendment at 13 Ill. Reg. 8080, effective May 10, 1989; amended at 13 Ill. Reg. 8849, effective May 30, 1989; preemptory amendment at 13 Ill. Reg. 8970, effective May 26, 1989; emergency amendment at 13 Ill. Reg. 10967, effective June 20, 1989, for a maximum of 150 days; emergency amendment expired November 17, 1989; amended at 13 Ill. Reg. 11451, effective June 28, 1989; emergency amendment at 13 Ill. Reg. 11854, effective July 1, 1989, for a maximum of 150 days; corrected at 13 Ill. Reg. 12647; preemptory amendment at 13 Ill. Reg. 12887, effective July 24, 1989; amended at 13 Ill. Reg. 16950, effective October 20, 1989; amended at 13 Ill. Reg. 19221, effective December 12, 1989; amended at 14 Ill. Reg. 615, effective January 2, 1990; preemptory amendment at 14 Ill. Reg. 1627, effective January 11, 1990; amended at 14 Ill. Reg. 4455, effective March 12, 1990; preemptory amendment at 14 Ill. Reg. 7652, effective May 7, 1990; amended at 14 Ill. Reg. 10002, effective June 11, 1990; emergency amendment at 14 Ill. Reg. 11330, effective June 29, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 14361, effective August 24, 1990; emergency amendment at 14 Ill. Reg. 15570, effective September 11, 1990, for a maximum of 150 days; emergency amendment expired February 8, 1991; corrected at 14 Ill. Reg. 16092; preemptory amendment at 14 Ill. Reg. 17098, effective September 26, 1990; amended at 14 Ill. Reg. 17189, effective October 2, 1990; amended at 14 Ill. Reg. 17189, effective October 19, 1990; amended at 14 Ill. Reg. 18719, effective November 13, 1990; preemptory amendment at 14 Ill. Reg. 18854, effective November 13, 1990; preemptory amendment at 15 Ill. Reg. 663, effective January 7, 1991; amended at 15 Ill. Reg. 3296, effective February 14, 1991; amended at 15 Ill. Reg. 4401, effective March 11, 1991; preemptory amendment at 15 Ill. Reg. 5100, effective March 20, 1991; preemptory amendment at 15 Ill. Reg. 5465, effective April 2, 1991; emergency amendment at 15 Ill. Reg. 10485, effective July 1, 1991, for a maximum of 150 days; amended at 15 Ill. Reg. 11080, effective July 19, 1991; amended at 15 Ill. Reg. 13080, effective August 21, 1991; amended at 15 Ill. Reg. 14210, effective September 23, 1991; emergency amendment at 16 Ill. Reg. 711, effective December 26, 1991, for a maximum of 150 days; amended at 16 Ill. Reg. 3450, effective February 20, 1992; preemptory amendment at 16 Ill. Reg. 5068, effective March 11, 1992; preemptory amendment at 16 Ill. Reg. 7056, effective April 20, 1992; emergency amendment at 16 Ill. Reg. 8239,

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

effective May 19, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 8382, effective May 26, 1992; emergency amendment at 16 Ill. Reg. 13950, effective August 19, 1992, for a maximum of 150 days; emergency amendment at 16 Ill. Reg. 14452, effective September 4, 1992, for a maximum of 150 days; amended at 17 Ill. Reg. 238, effective December 23, 1992; preemptory amendment at 17 Ill. Reg. 498, effective December 18, 1992; amended at 17 Ill. Reg. 590, effective January 4, 1993; amended at 17 Ill. Reg. 1819, effective February 2, 1993; amended at 17 Ill. Reg. 6441, effective April 8, 1993; emergency amendment at 17 Ill. Reg. 12900, effective July 22, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 13409, effective July 29, 1993; emergency amendment at 17 Ill. Reg. 13789, effective August 9, 1993, for a maximum of 150 days; emergency amendment at 17 Ill. Reg. 14666, effective August 26, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 19103, effective October 25, 1993; emergency amendment at 17 Ill. Reg. 21858, effective December 1, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 22514, effective December 15, 1993; amended at 18 Ill. Reg. 227, effective December 17, 1993; amended at 18 Ill. Reg. 1107, effective January 18, 1994; amended at 18 Ill. Reg. 5146, effective March 21, 1994; preemptory amendment at 18 Ill. Reg. 9562, effective June 13, 1994; emergency amendment at 18 Ill. Reg. 11299, effective July 1, 1994, for a maximum of 150 days; preemptory amendment at 18 Ill. Reg. 13476, effective August 17, 1994; emergency amendment at 18 Ill. Reg. 14417, effective September 9, 1994, for a maximum of 150 days; amended at 18 Ill. Reg. 16545, effective October 31, 1994; preemptory amendment at 18 Ill. Reg. 16708, effective October 28, 1994; amended at 18 Ill. Reg. 17191, effective November 21, 1994; amended at 19 Ill. Reg. 1024, effective January 24, 1995; preemptory amendment at 19 Ill. Reg. 2481, effective February 17, 1995; preemptory amendment at 19 Ill. Reg. 3073, effective February 17, 1995; amended at 19 Ill. Reg. 3456, effective March 7, 1995; preemptory amendment at 19 Ill. Reg. 5145, effective March 14, 1995; amended at 19 Ill. Reg. 6452, effective May 2, 1995; preemptory amendment at 19 Ill. Reg. 6688, effective May 1, 1995; amended at 19 Ill. Reg. 7841, effective June 1, 1995; amended at 19 Ill. Reg. 8156, effective June 12, 1995; amended at 19 Ill. Reg. 9096, effective June 27, 1995; emergency amendment at 19 Ill. Reg. 11954, effective August 1, 1995, for a maximum of 150 days; preemptory amendment at 19 Ill. Reg. 13979, effective September 19, 1995; preemptory amendment at 19 Ill. Reg. 15103, effective October 12, 1995; amended at 19 Ill. Reg. 16160, effective November 28, 1995; amended at 20 Ill. Reg. 308, effective December 22, 1995; emergency amendment at 20 Ill. Reg. 4060, effective February 27, 1996, for a maximum of 150 days; preemptory amendment at 20 Ill. Reg. 6334, effective April 22, 1996; preemptory amendment at 20 Ill. Reg. 7434, effective May 14, 1996; amended at 20 Ill. Reg. 8301, effective June 11, 1996; amended at 20 Ill. Reg. 8657, effective June 20, 1996; amended at 20 Ill. Reg. 9006, effective June 26, 1996; amended at 20 Ill. Reg. 9925, effective July 10, 1996; emergency amendment at 20 Ill. Reg. 10213, effective July 15, 1996, for a maximum of 150 days; amended at 20 Ill. Reg. 10841, effective August 5, 1996; preemptory amendment at 20 Ill. Reg. 13408, effective September 24, 1996; amended at 20 Ill. Reg. 15018, effective November 7, 1996; preemptory amendment at 20

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

Ill. Reg. 15092, effective November 7, 1996; emergency amendment at 21 Ill. Reg. 1023, effective January 6, 1997, for a maximum of 150 days; amended at 21 Ill. Reg. 1629, effective January 22, 1997; amended at 21 Ill. Reg. 5144, effective April 15, 1997; amended at 21 Ill. Reg. 6444, effective May 15, 1997; amended at 21 Ill. Reg. 7118, effective June 3, 1997; emergency amendment at 21 Ill. Reg. 10061, effective July 21, 1997, for a maximum of 150 days; emergency amendment at 21 Ill. Reg. 12859, effective September 8, 1997, for a maximum of 150 days; preemptory amendment at 21 Ill. Reg. 14267, effective October 14, 1997; preemptory amendment at 21 Ill. Reg. 14589, effective October 15, 1997; preemptory amendment at 21 Ill. Reg. 15030, effective November 10, 1997; amended at 21 Ill. Reg. 16344, effective December 9, 1997; preemptory amendment at 21 Ill. Reg. 16465, effective December 4, 1997; preemptory amendment at 21 Ill. Reg. 17167, effective December 9, 1997; preemptory amendment at 22 Ill. Reg. 1593, effective December 22, 1997; amended at 22 Ill. Reg. 2580, effective January 14, 1998; preemptory amendment at 22 Ill. Reg. 4326, effective February 13, 1998; preemptory amendment at 22 Ill. Reg. 5108, effective February 26, 1998; preemptory amendment at 22 Ill. Reg. 5749, effective March 3, 1998; amended at 22 Ill. Reg. 6204, effective March 12, 1998; preemptory amendment at 22 Ill. Reg. 7053, effective April 1, 1998; preemptory amendment at 22 Ill. Reg. 7320, effective April 10, 1998; preemptory amendment at 22 Ill. Reg. 7692, effective April 20, 1998; emergency amendment at 22 Ill. Reg. 12607, effective July 2, 1998, for a maximum of 150 days; preemptory amendment at 22 Ill. Reg. 15489, effective August 7, 1998; amended at 22 Ill. Reg. 16158, effective August 31, 1998; preemptory amendment at 22 Ill. Reg. 19105, effective September 30, 1998; preemptory amendment at 22 Ill. Reg. 19943, effective October 27, 1998; preemptory amendment at 22 Ill. Reg. 20406, effective November 5, 1998; amended at 22 Ill. Reg. 20581, effective November 16, 1998; amended at 23 Ill. Reg. 664, effective January 1, 1999; preemptory amendment at 23 Ill. Reg. 730, effective December 29, 1998; emergency amendment at 23 Ill. Reg. 6533, effective May 10, 1999, for a maximum of 150 days; amended at 23 Ill. Reg. 7065, effective June 3, 1999; emergency amendment at 23 Ill. Reg. 8169, effective July 1, 1999, for a maximum of 150 days; amended at 23 Ill. Reg. 11020, effective August 26, 1999; amended at 23 Ill. Reg. 12429, effective September 21, 1999; preemptory amendment at 23 Ill. Reg. 12493, effective September 23, 1999; amended at 23 Ill. Reg. 12604, effective September 24, 1999; amended at 23 Ill. Reg. 13053, effective September 27, 1999; preemptory amendment at 23 Ill. Reg. 13132, effective October 1, 1999; amended at 23 Ill. Reg. 13570, effective October 26, 1999; amended at 23 Ill. Reg. 14020, effective November 15, 1999; amended at 24 Ill. Reg. 1025, effective January 7, 2000; preemptory amendment at 24 Ill. Reg. 3399, effective February 3, 2000; amended at 24 Ill. Reg. 3537, effective February 18, 2000; amended at 24 Ill. Reg. 6874, effective April 21, 2000; amended at 24 Ill. Reg. 7956, effective May 23, 2000; emergency amendment at 24 Ill. Reg. 10328, effective July 1, 2000, for a maximum of 150 days; emergency expired November 27, 2000; preemptory amendment at 24 Ill. Reg. 10767, effective July 3, 2000; amended at 24 Ill. Reg. 13384, effective August 17, 2000; preemptory amendment at 24 Ill. Reg. 14460, effective September 14, 2000;

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

peremptory amendment at 24 Ill. Reg. 16700, effective October 30, 2000; peremptory amendment at 24 Ill. Reg. 17600, effective November 16, 2000; amended at 24 Ill. Reg. 18058, effective December 4, 2000; peremptory amendment at 24 Ill. Reg. 18444, effective December 1, 2000; amended at 25 Ill. Reg. 811, effective January 4, 2001; amended at 25 Ill. Reg. 2389, effective January 22, 2001; amended at 25 Ill. Reg. 4552, effective March 14, 2001; peremptory amendment at 25 Ill. Reg. 5067, effective March 21, 2001; amended at 25 Ill. Reg. 5618, effective April 4, 2001; amended at 25 Ill. Reg. 6655, effective May 11, 2001; amended at 25 Ill. Reg. 7151, effective May 25, 2001; peremptory amendment at 25 Ill. Reg. 8009, effective June 14, 2001; emergency amendment at 25 Ill. Reg. 9336, effective July 3, 2001, for a maximum of 150 days; amended at 25 Ill. Reg. 9846, effective July 23, 2001; amended at 25 Ill. Reg. 12087, effective September 6, 2001; amended at 25 Ill. Reg. 15560, effective November 20, 2001; peremptory amendment at 25 Ill. Reg. 15671, effective November 15, 2001; amended at 25 Ill. Reg. 15974, effective November 28, 2001; emergency amendment at 26 Ill. Reg. 223, effective December 21, 2001, for a maximum of 150 days; amended at 26 Ill. Reg. 1143, effective January 17, 2002; amended at 26 Ill. Reg. 4127, effective March 5, 2002; peremptory amendment at 26 Ill. Reg. 4963, effective March 15, 2002; amended at 26 Ill. Reg. 6235, effective April 16, 2002; emergency amendment at 26 Ill. Reg. 7314, effective April 29, 2002, for a maximum of 150 days; amended at 26 Ill. Reg. 10425, effective July 1, 2002; emergency amendment at 26 Ill. Reg. 10952, effective July 1, 2002, for a maximum of 150 days; amended at 26 Ill. Reg. 13934, effective September 10, 2002; amended at 26 Ill. Reg. 14965, effective October 7, 2002; emergency amendment at 26 Ill. Reg. 16583, effective October 24, 2002, for a maximum of 150 days; emergency expired March 22, 2003; peremptory amendment at 26 Ill. Reg. 17280, effective November 18, 2002; amended at 26 Ill. Reg. 17374, effective November 25, 2002; amended at 26 Ill. Reg. 17987, effective December 9, 2002; amended at 27 Ill. Reg. 3261, effective February 11, 2003; expedited correction at 28 Ill. Reg. 6151, effective February 11, 2003; amended at 27 Ill. Reg. 8855, effective May 15, 2003; amended at 27 Ill. Reg. 9114, effective May 27, 2003; emergency amendment at 27 Ill. Reg. 10442, effective July 1, 2003, for a maximum of 150 days; emergency expired November 27, 2003; peremptory amendment at 27 Ill. Reg. 17433, effective November 7, 2003; amended at 27 Ill. Reg. 18560, effective December 1, 2003; peremptory amendment at 28 Ill. Reg. 1441, effective January 9, 2004; amended at 28 Ill. Reg. 2684, effective January 22, 2004; amended at 28 Ill. Reg. 6879, effective April 30, 2004; peremptory amendment at 28 Ill. Reg. 7323, effective May 10, 2004; amended at 28 Ill. Reg. 8842, effective June 11, 2004; peremptory amendment at 28 Ill. Reg. 9717, effective June 28, 2004; amended at 28 Ill. Reg. 12585, effective August 27, 2004; peremptory amendment at 28 Ill. Reg. 13011, effective September 8, 2004; peremptory amendment at 28 Ill. Reg. 13247, effective September 20, 2004; peremptory amendment at 28 Ill. Reg. 13656, effective September 27, 2004; emergency amendment at 28 Ill. Reg. 14174, effective October 15, 2004, for a maximum of 150 days; emergency expired March 13, 2005; peremptory amendment at 28 Ill. Reg. 14689, effective October 22, 2004; peremptory amendment at 28 Ill. Reg. 15336, effective

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

November 15, 2004; preemptory amendment at 28 Ill. Reg. 16513, effective December 9, 2004; preemptory amendment at 29 Ill. Reg. 726, effective December 15, 2004; amended at 29 Ill. Reg. 1166, effective January 7, 2005; preemptory amendment at 29 Ill. Reg. 1385, effective January 4, 2005; preemptory amendment at 29 Ill. Reg. 1559, effective January 11, 2005; preemptory amendment at 29 Ill. Reg. 2050, effective January 19, 2005; preemptory amendment at 29 Ill. Reg. 4125, effective February 23, 2005; amended at 29 Ill. Reg. 5375, effective April 4, 2005; preemptory amendment at 29 Ill. Reg. 6105, effective April 14, 2005; preemptory amendment at 29 Ill. Reg. 7217, effective May 6, 2005; preemptory amendment at 29 Ill. Reg. 7840, effective May 10, 2005; amended at 29 Ill. Reg. 8110, effective May 23, 2005; preemptory amendment at 29 Ill. Reg. 8214, effective May 23, 2005; preemptory amendment at 29 Ill. Reg. 8418, effective June 1, 2005; amended at 29 Ill. Reg. 9319, effective July 1, 2005; preemptory amendment at 29 Ill. Reg. 12076, effective July 15, 2005; preemptory amendment at 29 Ill. Reg. 13265, effective August 11, 2005; amended at 29 Ill. Reg. 13540, effective August 22, 2005; preemptory amendment at 29 Ill. Reg. 14098, effective September 2, 2005; amended at 29 Ill. Reg. 14166, effective September 9, 2005; amended at 29 Ill. Reg. 19551, effective November 21, 2005; emergency amendment at 29 Ill. Reg. 20554, effective December 2, 2005, for a maximum of 150 days; preemptory amendment at 29 Ill. Reg. 20693, effective December 12, 2005; preemptory amendment at 30 Ill. Reg. 623, effective December 28, 2005; preemptory amendment at 30 Ill. Reg. 1382, effective January 13, 2006; amended at 30 Ill. Reg. 2289, effective February 6, 2006; preemptory amendment at 30 Ill. Reg. 4157, effective February 22, 2006; preemptory amendment at 30 Ill. Reg. 5687, effective March 7, 2006; preemptory amendment at 30 Ill. Reg. 6409, effective March 30, 2006; amended at 30 Ill. Reg. 7857, effective April 17, 2006; amended at 30 Ill. Reg. 9438, effective May 15, 2006; preemptory amendment at 30 Ill. Reg. 10153, effective May 18, 2006; preemptory amendment at 30 Ill. Reg. 10508, effective June 1, 2006; amended at 30 Ill. Reg. 11336, effective July 1, 2006; emergency amendment at 30 Ill. Reg. 12340, effective July 1, 2006, for a maximum of 150 days; preemptory amendment at 30 Ill. Reg. 12418, effective July 1, 2006; amended at 30 Ill. Reg. 12761, effective July 17, 2006; preemptory amendment at 30 Ill. Reg. 13547, effective August 1, 2006; preemptory amendment at 30 Ill. Reg. 15059, effective September 5, 2006; preemptory amendment at 30 Ill. Reg. 16439, effective September 27, 2006; emergency amendment at 30 Ill. Reg. 16626, effective October 3, 2006, for a maximum of 150 days; preemptory amendment at 30 Ill. Reg. 17603, effective October 20, 2006; amended at 30 Ill. Reg. 18610, effective November 20, 2006; preemptory amendment at 30 Ill. Reg. 18823, effective November 21, 2006; preemptory amendment at 31 Ill. Reg. 230, effective December 20, 2006; emergency amendment at 31 Ill. Reg. 1483, effective January 1, 2007, for a maximum of 150 days; preemptory amendment at 31 Ill. Reg. 2485, effective January 17, 2007; preemptory amendment at 31 Ill. Reg. 4445, effective February 28, 2007; amended at 31 Ill. Reg. 4982, effective March 15, 2007; preemptory amendment at 31 Ill. Reg. 7338, effective May 3, 2007; amended at 31 Ill. Reg. 8901, effective July 1, 2007; emergency amendment at 31 Ill. Reg. 10056, effective July 1, 2007, for a maximum of 150 days;

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

peremptory amendment at 31 Ill. Reg. 10496, effective July 6, 2007; peremptory amendment at 31 Ill. Reg. 12335, effective August 9, 2007; emergency amendment at 31 Ill. Reg. 12608, effective August 16, 2007, for a maximum of 150 days; emergency amendment at 31 Ill. Reg. 13220, effective August 30, 2007, for a maximum of 150 days; peremptory amendment at 31 Ill. Reg. 13357, effective August 29, 2007; amended at 31 Ill. Reg. 13981, effective September 21, 2007; peremptory amendment at 31 Ill. Reg. 14331, effective October 1, 2007; amended at 31 Ill. Reg. 16094, effective November 20, 2007; amended at 31 Ill. Reg. 16792, effective December 13, 2007; peremptory amendment at 32 Ill. Reg. 598, effective December 27, 2007; amended at 32 Ill. Reg. 1082, effective January 11, 2008; peremptory amendment at 32 Ill. Reg. 3095, effective February 13, 2008; peremptory amendment at 32 Ill. Reg. 6097, effective March 25, 2008; peremptory amendment at 32 Ill. Reg. 7154, effective April 17, 2008; expedited correction at 32 Ill. Reg. 9747, effective April 17, 2008; peremptory amendment at 32 Ill. Reg. 9360, effective June 13, 2008; amended at 32 Ill. Reg. 9881, effective July 1, 2008; peremptory amendment at 32 Ill. Reg. 12065, effective July 9, 2008; peremptory amendment at 32 Ill. Reg. 13861, effective August 8, 2008; peremptory amendment at 32 Ill. Reg. 16591, effective September 24, 2008; peremptory amendment at 32 Ill. Reg. 16872, effective October 3, 2008; peremptory amendment at 32 Ill. Reg. 18324, effective November 14, 2008; peremptory amendment at 33 Ill. Reg. 98, effective December 19, 2008; amended at 33 Ill. Reg. 2148, effective January 26, 2009; peremptory amendment at 33 Ill. Reg. 3530, effective February 6, 2009; peremptory amendment at 33 Ill. Reg. 4202, effective February 26, 2009; peremptory amendment at 33 Ill. Reg. 5501, effective March 25, 2009; peremptory amendment at 33 Ill. Reg. 6354, effective April 15, 2009; peremptory amendment at 33 Ill. Reg. 6724, effective May 1, 2009; peremptory amendment at 33 Ill. Reg. 9138, effective June 12, 2009; emergency amendment at 33 Ill. Reg. 9432, effective July 1, 2009, for a maximum of 150 days; amended at 33 Ill. Reg. 10211, effective July 1, 2009; peremptory amendment at 33 Ill. Reg. 10823, effective July 2, 2009; peremptory amendment at 33 Ill. Reg. 11082, effective July 10, 2009; peremptory amendment at 33 Ill. Reg. 11698, effective July 23, 2009; peremptory amendment at 33 Ill. Reg. 11895, effective July 31, 2009; peremptory amendment at 33 Ill. Reg. 12872, effective September 3, 2009; amended at 33 Ill. Reg. 14944, effective October 26, 2009; peremptory amendment at 33 Ill. Reg. 16598, effective November 13, 2009; peremptory amendment at 34 Ill. Reg. 305, effective December 18, 2009; emergency amendment at 34 Ill. Reg. 957, effective January 1, 2010, for a maximum of 150 days; peremptory amendment at 34 Ill. Reg. 1425, effective January 5, 2010; peremptory amendment at 34 Ill. Reg. 3684, effective March 5, 2010; peremptory amendment at 34 Ill. Reg. 5776, effective April 2, 2010; peremptory amendment at 34 Ill. Reg. 6214, effective April 16, 2010; amended at 34 Ill. Reg. 6583, effective April 30, 2010; peremptory amendment at 34 Ill. Reg. 7528, effective May 14, 2010; amended at 34 Ill. Reg. 7645, effective May 24, 2010; peremptory amendment at 34 Ill. Reg. 7947, effective May 26, 2010; peremptory amendment at 34 Ill. Reg. 8633, effective June 18, 2010; amended at 34 Ill. Reg. 9759, effective July 1, 2010; peremptory amendment at 34 Ill. Reg. 10536, effective

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

July 9, 2010; preemptory amendment at 34 Ill. Reg. 11864, effective July 30, 2010; emergency amendment at 34 Ill. Reg. 12240, effective August 9, 2010, for a maximum of 150 days; preemptory amendment at 34 Ill. Reg. 13204, effective August 26, 2010; preemptory amendment at 34 Ill. Reg. 13657, effective September 8, 2010; preemptory amendment at 34 Ill. Reg. 15897, effective September 30, 2010; preemptory amendment at 34 Ill. Reg. 18912, effective November 15, 2010; preemptory amendment at 34 Ill. Reg. 19582, effective December 3, 2010; amended at 35 Ill. Reg. 765, effective December 30, 2010; emergency amendment at 35 Ill. Reg. 1092, effective January 1, 2011, for a maximum of 150 days; preemptory amendment at 35 Ill. Reg. 2465, effective January 19, 2011; preemptory amendment at 35 Ill. Reg. 3577, effective February 10, 2011; emergency amendment at 35 Ill. Reg. 4412, effective February 23, 2011, for a maximum of 150 days; preemptory amendment at 35 Ill. Reg. 4803, effective March 11, 2011; emergency amendment at 35 Ill. Reg. 5633, effective March 15, 2011, for a maximum of 150 days; preemptory amendment at 35 Ill. Reg. 5677, effective March 18, 2011; amended at 35 Ill. Reg. 8419, effective May 23, 2011; amended at 35 Ill. Reg. 11245, effective June 28, 2011; emergency amendment at 35 Ill. Reg. 11657, effective July 1, 2011, for a maximum of 150 days; emergency expired November 27, 2011; preemptory amendment at 35 Ill. Reg. 12119, effective June 29, 2011; preemptory amendment at 35 Ill. Reg. 13966, effective July 29, 2011; preemptory amendment at 35 Ill. Reg. 15178, effective August 29, 2011; emergency amendment at 35 Ill. Reg. 15605, effective September 16, 2011, for a maximum of 150 days; preemptory amendment at 35 Ill. Reg. 15640, effective September 15, 2011; preemptory amendment at 35 Ill. Reg. 19707, effective November 23, 2011; amended at 35 Ill. Reg. 20144, effective December 6, 2011; amended at 36 Ill. Reg. 153, effective December 22, 2011; preemptory amendment at 36 Ill. Reg. 564, effective December 29, 2011; preemptory amendment at 36 Ill. Reg. 3957, effective February 24, 2012; preemptory amendment at 36 Ill. Reg. 4158, effective March 5, 2012; preemptory amendment at 36 Ill. Reg. 4437, effective March 9, 2012; amended at 36 Ill. Reg. 4707, effective March 19, 2012; amended at 36 Ill. Reg. 8460, effective May 24, 2012; preemptory amendment at 36 Ill. Reg. 10518, effective June 27, 2012; emergency amendment at 36 Ill. Reg. 11222, effective July 1, 2012, for a maximum of 150 days; preemptory amendment at 36 Ill. Reg. 13680, effective August 15, 2012; preemptory amendment at 36 Ill. Reg. 13973, effective August 22, 2012; preemptory amendment at 36 Ill. Reg. 15498, effective October 16, 2012; amended at 36 Ill. Reg. 16213, effective November 1, 2012; preemptory amendment at 36 Ill. Reg. 17138, effective November 20, 2012; preemptory amendment at 37 Ill. Reg. 3408, effective March 7, 2013; amended at 37 Ill. Reg. 4750, effective April 1, 2013; preemptory amendment at 37 Ill. Reg. 5925, effective April 18, 2013; preemptory amendment at 37 Ill. Reg. 9563, effective June 19, 2013; amended at 37 Ill. Reg. 9939, effective July 1, 2013; emergency amendment at 37 Ill. Reg. 11395, effective July 1, 2013, for a maximum of 150 days; preemptory amendment at 37 Ill. Reg. 11524, effective July 3, 2013; preemptory amendment at 37 Ill. Reg. 12588, effective July 19, 2013; preemptory amendment at 37 Ill. Reg. 13762, effective August 8, 2013; preemptory amendment at 37 Ill. Reg. 14219, effective August 23,

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

2013; amended at 37 Ill. Reg. 16925, effective October 8, 2013; preemptory amendment at 37 Ill. Reg. 17164, effective October 18, 2013; preemptory amendment at 37 Ill. Reg. 20410, effective December 6, 2013; preemptory amendment at 38 Ill. Reg. 2974, effective January 9, 2014; amended at 38 Ill. Reg. 5250, effective February 4, 2014; preemptory amendment at 38 Ill. Reg. 6725, effective March 6, 2014; emergency amendment at 38 Ill. Reg. 9080, effective April 11, 2014, for a maximum of 150 days; preemptory amendment at 38 Ill. Reg. 9136, effective April 11, 2014; amended at 38 Ill. Reg. 9207, effective April 21, 2014; preemptory amendment at 38 Ill. Reg. 13416, effective June 11, 2014; amended at 38 Ill. Reg. 14818, effective July 1, 2014; preemptory amendment at 38 Ill. Reg. 15739, effective July 2, 2014; preemptory amendment at 38 Ill. Reg. 17481, effective July 29, 2014; amended at 38 Ill. Reg. 17556, effective August 6, 2014; preemptory amendment at 38 Ill. Reg. 18791, effective August 26, 2014; preemptory amendment at 38 Ill. Reg. 19806, effective September 26, 2014; amended at 38 Ill. Reg. 20695, effective October 14, 2014; amended at 38 Ill. Reg. 24005, effective December 9, 2014; preemptory amendment at 39 Ill. Reg. 728, effective December 23, 2014; emergency amendment at 39 Ill. Reg. 708, effective December 26, 2014, for a maximum of 150 days; preemptory amendment at 39 Ill. Reg. 6964, effective April 29, 2015; amended at 39 Ill. Reg. 7878, effective May 22, 2015; amended at 39 Ill. Reg. 11220, effective July 28, 2015; preemptory amendment at 39 Ill. Reg. 12004, effective August 13, 2015; preemptory amendment at 39 Ill. Reg. 15807, effective November 25, 2015; amended at 40 Ill. Reg. 5893, effective March 28, 2016; preemptory amendment at 40 Ill. Reg. 8462, effective June 1, 2016; preemptory amendment at 40 Ill. Reg. 9658, effective June 30, 2016; amended at 40 Ill. Reg. 9356, effective July 1, 2016; preemptory amendment at 40 Ill. Reg. 11207, effective August 5, 2016; amended at 41 Ill. Reg. _____, effective _____.

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

Section 310.APPENDIX A Negotiated Rates of Pay**Section 310.TABLE L RC-008 (Boilermakers)**

<u>Title</u>	<u>Title Code</u>	<u>Region</u>	<u>Pay Plan Code</u>	<u>Hired</u>	<u>Effective Date</u>	<u>Monthly Salary</u>
<u>Boiler Safety Audit Specialist</u>	<u>04900</u>	<u>Northern</u>	<u>B</u>	<u>Prior to December 1, 2013</u>	<u>July 25, 2016</u>	<u>9020.16</u>
<u>Boiler Safety Audit Specialist</u>	<u>04900</u>	<u>Northern</u>	<u>Q</u>	<u>Prior to December 1, 2013</u>	<u>July 25, 2016</u>	<u>9150.66</u>
<u>Boiler Safety Audit Specialist</u>	<u>04900</u>	<u>Northern</u>	<u>S</u>	<u>Prior to December 1, 2013</u>	<u>July 25, 2016</u>	<u>9201.12</u>
<u>Boiler Safety Audit Specialist</u>	<u>04900</u>	<u>Northern</u>	<u>B</u>	<u>On or after December 1, 2013</u>	<u>July 25, 2016</u>	<u>8673.90</u>
<u>Boiler Safety Audit Specialist</u>	<u>04900</u>	<u>Central</u>	<u>B</u>	<u>Prior to December 1, 2013</u>	<u>July 25, 2016</u>	<u>7379.34</u>
<u>Boiler Safety Audit Specialist</u>	<u>04900</u>	<u>Central</u>	<u>Q</u>	<u>Prior to December 1, 2013</u>	<u>July 25, 2016</u>	<u>7485.48</u>
<u>Boiler Safety Audit Specialist</u>	<u>04900</u>	<u>Central</u>	<u>S</u>	<u>Prior to December 1, 2013</u>	<u>July 25, 2016</u>	<u>7535.94</u>
<u>Boiler Safety Audit Specialist</u>	<u>04900</u>	<u>Central</u>	<u>B</u>	<u>On or after December 1, 2013</u>	<u>July 25, 2016</u>	<u>7095.72</u>
<u>Boiler Safety Audit Specialist</u>	<u>04900</u>	<u>Southern</u>	<u>B</u>	<u>Prior to December 1, 2013</u>	<u>July 25, 2016</u>	<u>6495.42</u>
<u>Boiler Safety Audit Specialist</u>	<u>04900</u>	<u>Southern</u>	<u>Q</u>	<u>Prior to December 1, 2013</u>	<u>July 25, 2016</u>	<u>6587.64</u>
<u>Boiler Safety Audit Specialist</u>	<u>04900</u>	<u>Southern</u>	<u>S</u>	<u>Prior to December 1, 2013</u>	<u>July 25, 2016</u>	<u>6638.10</u>
<u>Boiler Safety Audit Specialist</u>	<u>04900</u>	<u>Southern</u>	<u>B</u>	<u>On or after December 1, 2013</u>	<u>July 25, 2016</u>	<u>6244.86</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>B</u>	<u>Prior to December 1, 2013</u>	<u>July 1, 2013 and January 1, 2014</u>	<u>8005.74</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>Q</u>	<u>Prior to December 1, 2013</u>	<u>July 1, 2013 and January 1, 2014</u>	<u>8120.58</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>S</u>	<u>Prior to December 1, 2013</u>	<u>July 1, 2013 and January 1, 2014</u>	<u>8171.04</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>B</u>	<u>On or after December 1, 2013</u>	<u>December 1, 2013 and January 1, 2014</u>	<u>7697.76</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>B</u>	<u>Prior to December 1, 2013</u>	<u>July 1, 2014</u>	<u>8261.52</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>Q</u>	<u>Prior to December 1, 2013</u>	<u>July 1, 2014</u>	<u>8379.84</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>S</u>	<u>Prior to December 1, 2013</u>	<u>July 1, 2014</u>	<u>8430.30</u>

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>B</u>	<u>On or after December 1, 2013</u>	<u>July 1, 2014</u>	<u>7943.10</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>B</u>	<u>Prior to December 1, 2013</u>	<u>July 1, 2015</u>	<u>8517.30</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>Q</u>	<u>Prior to December 1, 2013</u>	<u>July 1, 2015</u>	<u>8640.84</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>S</u>	<u>Prior to December 1, 2013</u>	<u>July 1, 2015</u>	<u>8691.30</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>B</u>	<u>On or after December 1, 2013</u>	<u>July 1, 2015</u>	<u>8190.18</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>B</u>	<u>Prior to December 1, 2013</u>	<u>June 30, 2016</u>	<u>8632.14</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>Q</u>	<u>Prior to December 1, 2013</u>	<u>June 30, 2016</u>	<u>8755.68</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>S</u>	<u>Prior to December 1, 2013</u>	<u>June 30, 2016</u>	<u>8806.14</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Northern</u>	<u>B</u>	<u>On or after December 1, 2013</u>	<u>June 30, 2016</u>	<u>8299.80</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>B</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2013</u>	<u>6514.56</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>Q</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2013</u>	<u>6608.52</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>S</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2013</u>	<u>6658.98</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>B</u>	<u>On or after December 1, 2013</u>	<u>December 1, 2013</u>	<u>6264.00</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>B</u>	<u>Prior to December 1, 2013</u>	<u>March 1, 2014</u>	<u>6650.28</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>Q</u>	<u>Prior to December 1, 2013</u>	<u>March 1, 2014</u>	<u>6745.98</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>S</u>	<u>Prior to December 1, 2013</u>	<u>March 1, 2014</u>	<u>6796.44</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>B</u>	<u>On or after December 1, 2013</u>	<u>March 1, 2014</u>	<u>6394.50</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>B</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2015</u>	<u>6876.48</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>Q</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2015</u>	<u>6975.66</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>S</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2015</u>	<u>7026.12</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>B</u>	<u>On or after December 1, 2013</u>	<u>January 1, 2015</u>	<u>6612.00</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>B</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2016</u>	<u>7057.44</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>Q</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2016</u>	<u>7160.10</u>

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>S</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2016</u>	<u>7210.56</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Central</u>	<u>B</u>	<u>On or after December 1, 2013</u>	<u>January 1, 2016</u>	<u>6786.00</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>B</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2013</u>	<u>5688.06</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>Q</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2013</u>	<u>5769.84</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>S</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2013</u>	<u>5820.30</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>B</u>	<u>On or after December 1, 2013</u>	<u>December 1, 2013</u>	<u>5468.82</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>B</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2014</u>	<u>5801.16</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>Q</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2014</u>	<u>5884.68</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>S</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2014</u>	<u>5935.14</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>B</u>	<u>On or after December 1, 2013</u>	<u>January 1, 2014</u>	<u>5578.44</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>B</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2015</u>	<u>6032.58</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>Q</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2015</u>	<u>6119.58</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>S</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2015</u>	<u>6170.04</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>B</u>	<u>On or after December 1, 2013</u>	<u>January 1, 2015</u>	<u>5801.16</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>B</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2016</u>	<u>6213.54</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>Q</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2016</u>	<u>6304.02</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>S</u>	<u>Prior to December 1, 2013</u>	<u>January 1, 2016</u>	<u>6354.48</u>
<u>Boiler Safety Specialist</u>	<u>04910</u>	<u>Southern</u>	<u>B</u>	<u>On or after December 1, 2013</u>	<u>January 1, 2016</u>	<u>5975.16</u>

<u>Title</u>	<u>Title Code</u>	<u>Region</u>	<u>Hired</u>	<u>Effective Date</u>	<u>Monthly Salary</u>
Boiler Safety Specialist	04910	Northern		January 1, 2014	8005.74
Boiler Safety Specialist	04910	Central	Prior to December 1, 2013	January 1, 2015	6876.48

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF PROPOSED AMENDMENT

Boiler Safety Specialist	04910	Central	Hired on or after December 1, 2013	January 1, 2015	6612.00
Boiler Safety Specialist	04910	Southern	Prior to December 1, 2013	January 1, 2015	6032.58
Boiler Safety Specialist	04910	Southern	Hired on or after December 1, 2013	January 1, 2015	5801.16

NOTES: Regions – The counties in the regions are:

Northern Region: Boone, Cook, DeKalb, DuPage, Grundy, Kane, Kankakee, Kendall, Lake, McHenry, Will, and Winnebago Counties.

Central Region: Bureau, Carroll, Champaign, DeWitt, Ford, Fulton, Hancock, Henderson, Henry, Iroquois, JoDaviess, Knox, LaSalle, Lee, Livingston, Logan, Marshall, Mason, McDonough, McLean, Mercer, Ogle, Peoria, Putnam, Rock Island, Schuyler, Stark, Stephenson, Tazewell, Vermilion, Warren, Whiteside, and Woodford Counties.

Southern Region: Adams, Alexander, Bond, Brown, Calhoun, Cass, Christian, Clark, Clay, Clinton, Coles, Crawford, Cumberland, Douglas, Edgar, Edwards, Effingham, Fayette, Franklin, Gallatin, Greene, Hamilton, Hardin, Jackson, Jasper, Jefferson, Jersey, Johnson, Lawrence, Macon, Macoupin, Madison, Marion, Massac, Menard, Monroe, Montgomery, Morgan, Moultrie, Perry, Piatt, Pike, Pope, Pulaski, Randolph, Richland, St. Clair, Saline, Sangamon, Scott, Shelby, Union, Wabash, Washington, Wayne, White, and Williamson Counties.

Additional Provisions – Section 310.210 shall apply to employees occupying positions in the Boiler Safety Specialist class that are represented by the RC-008 bargaining unit.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: The Illinois Oil and Gas Act
- 2) Code Citation: 62 Ill. Adm. Code 240
- 3) Section Number: 240.340 Proposed Action: Amendment
- 4) Statutory Authority: Implementing and authorized by the Illinois Oil and Gas Act [225 ILCS 725]
- 5) A Complete Description of the Subjects and Issues Involved: This Part is being amended to be compliant with federal guidance. The proposed amendment regarding the Step-Rate Test has been changed to be consistent with federal guidance and to protect drinkable water. The Step-Rate Test results will now be consistent with the other possible tests (frac-treatment and acid test) for formation integrity and will also no longer give a result that would damage the formation or endanger water supplies.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this rulemaking replace any emergency rule currently in effect? Yes
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this rulemaking contain incorporations by reference? No
- 10) Are there any other rulemakings pending on this Part? No
- 11) Statement of Statewide Policy Objective: This rulemaking does not affect units of local government.
- 12) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Comments on the proposed rulemaking may be submitted in writing for a period of 45 days following publication of this Notice to:

John Heidinger, Legal Counsel
Department of Natural Resources
One Natural Resources Way
Springfield IL 62702-1271

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

217/557-6379

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not-for-profit corporations affected: None
 - B) Reporting, bookkeeping or other procedures required for compliance: None
 - C) Types of professional skills necessary for compliance: None
- 14) Regulatory Agenda on which this rulemaking was summarized: This rulemaking was not included on either of the two most recent Agendas because: The Department did not anticipate the need for this rulemaking at the time the Agendas were published.

The full text of the Proposed Amendment begins on the next page:

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

TITLE 62: MINING

CHAPTER I: DEPARTMENT OF NATURAL RESOURCES

PART 240

THE ILLINOIS OIL AND GAS ACT

SUBPART A: GENERAL PROVISIONS

Section	
240.10	Definitions
240.20	Prevention of Waste (Repealed)
240.30	Jurisdiction (Repealed)
240.40	Enforcement of Act (Repealed)
240.50	Delegation of Authority (Repealed)
240.60	Right of Inspection (Repealed)
240.70	Right of Access (Repealed)
240.80	Sworn Statements (Repealed)
240.90	Additional Reports (Repealed)
240.100	When Rules Become Effective (Repealed)
240.110	Notice of Rules (Repealed)
240.120	Forms (Repealed)
240.125	Notice
240.130	Hearings – Notices (Repealed)
240.134	Lease Validation Petitions
240.135	Falsification or Misstatement of Information
240.131	Unitization Hearings
240.132	Integration Hearings
240.133	Hearings to Establish Pool-Wide Drilling Units
240.140	Violations Not Requiring Formal Action
240.150	Notice of Violation
240.155	Civil Complaint
240.160	Director's Decision
240.170	Cessation Order (Repealed)
240.180	Enforcement Hearings and Enforcement Cessation Orders
240.185	Cessation of Oil Production Operations
240.186	Cessation of Conditions Creating an Imminent Danger to Public Health and Safety and the Environment
240.190	Temporary Relief Hearings
240.195	Subpoenas

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

SUBPART B: PERMIT APPLICATION PROCEDURES FOR PRODUCTION WELLS

Section	
240.200	Applicability
240.210	Application for Permit to Drill, Deepen or Convert to a Production Well
240.220	Contents of Application
240.230	Authority of Person Signing Application
240.240	Additional Requirements for Directional Drilling
240.245	Additional Requirements for Horizontal Drilling
240.250	Issuance of Permit to Drill or Operate
240.251	Revocation of Permit to Drill
240.255	Conversion of a Production Well to a Water Well
240.260	Change of Well Location
240.270	Application for Approval of Enhanced Recovery Injection and Disposal Operations (Repealed)
240.280	Duration of Underground Injection Well Orders (Repealed)

SUBPART C: PERMIT APPLICATION PROCEDURES FOR CLASS II UIC WELLS

Section	
240.300	Applicability
240.305	Transfer of Management (Recodified)
240.310	Application for Permit to Drill, Deepen, or Convert or Amend to a Class II UIC Well
240.311	Application for Freshwater Aquifer Exemption
240.312	Freshwater Aquifer Exemptions
240.320	Contents of Application
240.330	Authority of Person Signing Application
240.340	Proposed Well Construction and Operating Parameters
240.350	Groundwater and Potable Water Supply Information
240.360	Area of Review
240.370	Public Notice
240.380	Issuance of Permit
240.385	Conversion of a Class II Well to a Water Well
240.390	Permit Amendments
240.395	Update of Class II UIC Well Permits Issued Prior to July 1, 1987

SUBPART D: SPACING OF WELLS

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

Section	
240.400	Definitions
240.410	Drilling Units
240.420	Well Location Exceptions within Drilling Unit
240.430	Drilling Unit Exceptions
240.440	More Than One Well on a Drilling Unit
240.450	Directional Drilling
240.455	Horizontal Drilling
240.460	Modified Drilling Unit
240.465	Special Drilling Unit
240.470	Establishment of Pool-Wide Drilling Units Based Upon Reservoir Characteristics

SUBPART E: WELL DRILLING,
COMPLETION AND WORKOVER REQUIREMENTS

Section	
240.500	Definitions
240.510	Department Permit Posted
240.520	Drilling Fluid Handling and Storage
240.525	Saltwater or Oil Based Drilling Fluid Handling and Storage
240.530	Completion Fluid and Completion Fluid Waste Handling and Storage
240.540	Drilling and Completion Pit Restoration
240.550	Disposal of General Oilfield Wastes and Other Wastes

SUBPART F: WELL CONSTRUCTION, OPERATING AND REPORTING
REQUIREMENTS FOR PRODUCTION WELLS

Section	
240.600	Applicability
240.605	Drilled Out Plugged Hole (DOPH) Notification
240.610	Construction Requirements for Production Wells
240.620	Remedial Cementing of Leaking Wells
240.630	Operating Requirements
240.640	Reporting Requirements
240.650	Confidentiality of Well Data
240.655	Mechanical Integrity Testing for Class II Injection Wells (Repealed)
240.660	Monitoring and Reporting Requirements for Enhanced Recovery Injection and Disposal Wells (Repealed)

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

- 240.670 Avoidable Waste of Gas (Repealed)
240.680 Escape of Unburned Gas Prohibited (Repealed)

SUBPART G: WELL CONSTRUCTION, OPERATING
AND REPORTING REQUIREMENTS FOR CLASS II UIC WELLS

Section

- 240.700 Applicability and Definitions
240.710 Surface and Production Casing Requirements for Newly Drilled Class II UIC Wells
240.720 Surface and Production Casing Requirements for Conversion to Class II UIC Wells
240.730 Surface and Production Casing Requirements for Existing Class II UIC Wells
240.740 Other Construction Requirements for Class II UIC Wells
240.750 Operating Requirements for Class II UIC Wells
240.760 Establishment of Internal Mechanical Integrity for Class II UIC Wells
240.770 Establishment of External Mechanical Integrity for Class II UIC Wells
240.780 Reporting Requirements for Class II UIC Wells
240.790 Confidentiality of Well Data
240.795 Commercial Saltwater Disposal Well
240.796 Operating and Reporting Requirements, Hydraulic Fracturing Operations, Seismicity

SUBPART H: LEASE OPERATING REQUIREMENTS

Section

- 240.800 Definitions
240.805 Lease and Well Identification
240.810 Tanks, Tank Batteries and Containment Dikes
240.815 Permanent Well Site Equipment Setback
240.820 Flowlines
240.830 Power Lines
240.840 Equipment Storage
240.850 Concrete Storage Structures
240.860 Pits
240.861 Existing Pit Exemption For Continued Production Use
240.862 Existing Pit Exemption For Alternative Use
240.870 Leaking Unpermitted Drill Hole
240.875 Leaking Previously Plugged Well

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

240.880	Initial Spill Notification
240.890	Crude Oil Spill Remediation Requirements
240.891	Crude Oil Spill Waste Disposal and Remediation
240.895	Produced Water Spill Remediation Requirements

SUBPART I: LIQUID OILFIELD WASTE HANDLING AND DISPOSAL

Section	
240.900	Definitions
240.905	Application for Permit to Operate a Liquid Oilfield Waste Transportation System
240.906	Application for a Liquid Oilfield Waste Transportation Vehicle Permit
240.910	Inspection of Vehicles (Tanks)
240.920	Issuance of Liquid Oilfield Waste Transportation System and Vehicle Permits
240.925	Liquid Oilfield Waste Recordkeeping Requirements
240.926	Liquid Oilfield Waste Transportation System and Vehicle Operating Requirements
240.930	Produced Water
240.940	Crude Oil Bottom Sediments
240.945	Lease Road Oiling
240.950	Crude Oil Spill Waste Disposal (Repealed)
240.960	Oil Field Brine Hauling Permit Conditions (Repealed)
240.970	Inspection of Vehicles (Repealed)
240.980	Transfer of Permits (Repealed)
240.985	Revocation of Oil Field Brine Hauling Permit (Repealed)
240.990	Records and Reporting Requirements (Repealed)
240.995	Bonds – Blanket Surety Bond (Repealed)

SUBPART J: VACUUM

Section	
240.1000	Definitions
240.1005	Applicability
240.1010	Application for Vacuum Permit
240.1020	Contents of Application
240.1030	Authority of Person Signing Application
240.1040	Notice and Hearing
240.1050	Issuance of Permit
240.1060	Permit Amendments

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

SUBPART K: PLUGGING OF WELLS

Section

240.1105	Plugging of Non-Productive Wells (Repealed)
240.1110	Definitions
240.1115	Plugging Responsibility
240.1120	Plugging of Uncased Wells
240.1130	Plugging and Temporary Abandonment of Inactive Production Wells
240.1131	Extension of Future Use Status for Production Wells (Repealed)
240.1132	Plugging and Temporary Abandonment of Inactive Class II UIC Wells
240.1140	General Plugging Procedures and Requirements
240.1150	Specific Plugging Procedures
240.1151	Procedures for Plugging Coal Seams
240.1160	Plugging Fluid Handling and Storage
240.1170	Plugging Fluid Waste Disposal and Well Site Restoration
240.1180	Lease Restoration
240.1181	Lease Restoration Requirements (Repealed)
240.1190	Filing Plugging Report

SUBPART L: REQUIREMENTS FOR OTHER TYPES OF WELLS

Section

240.1200	Applicability
240.1205	Application for Permit to Drill a Test Well or Drill Hole
240.1210	Contents of Application for Permit to Drill or Convert to an Observation, Gas Storage Well or Service Well (Repealed)
240.1220	Contents of Application for Coal Test Hole, Mineral Test Hole, Structure Test Hole, or Coal or Mineral Groundwater Monitoring Well
240.1230	Authority of Person Signing Application
240.1240	Issuance of Permit
240.1250	When Wells Shall Be Plugged and Department Notification
240.1260	Plugging and Restoration Requirements
240.1270	Confidentiality
240.1280	Converting to Water Well

SUBPART M: PROTECTION OF WORKABLE COAL BEDS

Section

240.1300	Introduction
----------	--------------

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

240.1305	Permit Requirements in Mine Areas
240.1310	Workable Coal Beds Defined
240.1320	Mining Board may Determine Presence of Coal Seams
240.1330	Well Locations Prohibited
240.1340	Notice to Mining Board
240.1350	Casing and Protective Work
240.1360	Operational Requirements Over Active Mine
240.1370	Inspection of Vehicles (Recodified)
240.1380	Transfer of Permits (Recodified)
240.1385	Revocation of Oil Field Brine Hauling Permit (Recodified)
240.1390	Records and Reporting Requirements (Recodified)
240.1395	Bonds – Blanket Surety Bond (Recodified)

SUBPART N: ISSUANCE OR TRANSFER OF PERMIT TO OPERATE

Section

240.1400	Definitions
240.1405	Transfer of Management (Repealed)
240.1410	Applicability
240.1420	Notification
240.1425	Authority of Person Signing Transfer Notification
240.1430	Responsibilities of Current Permittee
240.1440	Responsibilities of New Permittee or Proposed New Permittee
240.1450	Authority of Persons Signing Notification
240.1460	Conditions for and Effect of Issuance or Transfer of Permit to Operate
240.1465	Condition for and Effect of Transfer of PRF Wells
240.1470	Revocation of Permit to Operate
240.1480	Involuntary Transfer
240.1485	Administrative Record Correction
240.1490	Transfer Hearings

SUBPART O: BONDS

Section

240.1500	When Required, Amount and When Released
240.1510	Definitions
240.1520	Bond Requirements
240.1530	Forfeiture of Bonds

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

SUBPART P: WELL PLUGGING AND RESTORATION PROGRAM

Section

- 240.1600 Definitions
- 240.1610 Plugging Leaking or Abandoned Wells
- 240.1620 Plugging Orphaned Wells
- 240.1625 Plugging Abandoned Wells Through Landowner Grant
- 240.1630 Emergency Well Plugging, Emergency Repair Work, Emergency Projects
- 240.1635 Emergency Well Plugging and Emergency Project Reimbursement
- 240.1640 Repayment of Funds
- 240.1650 Authorization for a Permittee to Operate Its Wells Placed into the Plugging and Restoration Fund Program for Abandonment
- 240.1660 Authorization for a Permittee to Operate Its Wells Placed into the Plugging and Restoration Fund Program for Non-Payment of Annual Well Fees

SUBPART Q: ANNUAL WELL FEES

Section

- 240.1700 Fee Liability
- 240.1705 Amount of Assessment
- 240.1710 Annual Permittee Reporting
- 240.1720 When Annual Well Fees are Due
- 240.1730 Opportunity to Contest Billing
- 240.1740 Delinquent Permittees

SUBPART R: REQUIREMENTS IN UNDERGROUND GAS STORAGE FIELDS
AND FOR GAS STORAGE AND OBSERVATION WELLS

Section

- 240.1800 Applicability
- 240.1805 Definitions
- 240.1810 Submission of Underground Gas Storage Field Map
- 240.1820 Permit Requests in a Underground Gas Storage Field
- 240.1830 Application for Permit to Drill or Convert Wells
- 240.1835 Content of Application for Permit to Drill or Convert to an Observation or Gas Storage Well
- 240.1840 Authority of Person Signing Application
- 240.1850 Issuance of Permit
- 240.1852 Gas Storage and Observation Well, Construction, Operating and Reporting

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

	Requirements
240.1855	Well Drilling Completion and Workover Requirements
240.1860	Storage Field Operating Requirements
240.1865	Liquid Oilfield Waste Disposal
240.1870	Plugging of Gas Storage and Observation Wells

SUBPART S: REQUIREMENTS FOR SERVICE WELLS

Section	
240.1900	Applicability
240.1905	Application for Permit to Drill or Convert to Other Types of Wells or Drill Holes
240.1910	Contents of Application for Permit to Drill or Convert to a Service Well
240.1920	Authority of Person Signing Application
240.1930	Issuance of Permit
240.1940	When Wells Shall Be Plugged and Department Notification
240.1950	Plugging and Restoration Requirements
240.1960	Converting to Water Well

AUTHORITY: Implementing and authorized by the Illinois Oil and Gas Act [225 ILCS 725].

SOURCE: Adopted November 7, 1951; emergency amendment at 6 Ill. Reg. 903, effective January 15, 1982, for a maximum of 150 days; amended at 6 Ill. Reg. 5542, effective April 19, 1982; codified at 8 Ill. Reg. 2475; amended at 11 Ill. Reg. 2818, effective January 27, 1987; amended at 14 Ill. Reg. 2317, effective January 25, 1990; recodified at 14 Ill. Reg. 3053; amended at 14 Ill. Reg. 13620, effective August 8, 1990; amended at 14 Ill. Reg. 20427, effective January 1, 1991; amended at 15 Ill. Reg. 2706, effective January 31, 1991; recodified at 15 Ill. Reg. 8566; recodified at 15 Ill. Reg. 11641; emergency amendment at 15 Ill. Reg. 14679, effective September 30, 1991, for a maximum of 150 days; amended at 15 Ill. Reg. 15493, effective October 10, 1991; amended at 16 Ill. Reg. 2576, effective February 3, 1992; amended at 16 Ill. Reg. 15513, effective September 29, 1992; expedited correction at 16 Ill. Reg. 18859, effective September 29, 1992; emergency amendment at 17 Ill. Reg. 1195, effective January 12, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 2217, effective February 8, 1993; amended at 17 Ill. Reg. 14097, effective August 24, 1993; amended at 17 Ill. Reg. 19923, effective November 8, 1993; amended at 18 Ill. Reg. 8061, effective May 13, 1994; emergency amendment at 18 Ill. Reg. 10380, effective June 21, 1994, for a maximum of 150 days; amended at 18 Ill. Reg. 16361, effective November 18, 1994; amended at 19 Ill. Reg. 10981, effective July 14, 1995; amended at 21 Ill. Reg. 7164, effective June 3, 1997; emergency amendment at 22 Ill. Reg. 988, effective December 22, 1997, for a maximum of 150 days; amended at 22 Ill. Reg. 8422, effective April 28, 1998; amended at 22 Ill. Reg. 8845, effective April 28, 1998; amended

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

at 22 Ill. Reg. 22314, effective December 14, 1998; amended at 25 Ill. Reg. 9045, effective July 9, 2001; amended at 35 Ill. Reg. 13281, effective July 26, 2011; amended at 38 Ill. Reg. 18717, effective August 29, 2014; amended at 38 Ill. Reg. 22052, effective November 14, 2014; amended at 40 Ill. Reg. 7051, effective April 22, 2016; expedited correction at 40 Ill. Reg. 11042, effective April 22, 2016; emergency amendment at 40 Ill. Reg. 13265, effective September 1, 2016, for a maximum of 150 days; amended at 41 Ill. Reg. _____, effective _____.

SUBPART C: PERMIT APPLICATION PROCEDURES FOR CLASS II UIC WELLS

Section 240.340 Proposed Well Construction and Operating Parameters

- a) Well Construction Records for Conversion Wells
If the application is for the conversion of a previously drilled well, the applicant shall:
- 1) submit a complete copy of all available geophysical logs run on the well;
~~and~~
 - 2) submit a copy of the initial Completion Report or casing and cementing records of the well; and
 - 3) establish external mechanical integrity in accordance with Section 240.770(c).
- b) Schematic Diagram
The applicant shall submit a schematic diagram of the proposed injection well showing:
- 1) the total depth and plugged back depth of the well;
 - 2) the sizes and depths of the holes drilled for the surface casing, mine or intermediate casing, and production casing;
 - 3) the sizes and depths of all casing in the well and any additional casing to be used in the well;
 - 4) the amount of cement used for each string of casing in the well and any additional cement to be used in the well;

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

- 5) the size of the tubing and setting depth of the packer;
 - 6) the top and bottom depths of all perforated intervals in the casing; and
 - 7) the geologic name and the depth of the top and bottom of the proposed injection interval.
- c) **Proposed Injection Rate**
The applicant shall submit the proposed injection rate expressed in average barrels per day.
- d) **Injection Fluid**
The applicant shall submit the depth and geologic name of the formations from which the injection fluid is to be obtained, a standard laboratory analysis of a representative sample of the fluid to be injected and the date the sample was obtained. The sample shall be analyzed for at least the following parameters: pH, Chloride, Total Dissolved Solids, and Specific Gravity. The sample shall be obtained and analyzed no earlier than one year prior to the date of filing of the application. If the injection fluid is other than water, the sample shall be analyzed for the chemical components and Specific Gravity of the fluid.
- e) **Proposed Maximum Injection Pressure**
- 1) The applicant shall submit the proposed maximum injection pressure in accordance with the following formula:

$$MIP = (.80 - (.433 \times SG_{Sp. Gr.})) \times D_{Depth} - 14.7$$

Where:

MIP = maximum allowable injection pressure (PSI)

SG_{Sp. Gr.} = specific gravity of the injection fluid

D_{Depth} = depth of the top of the upper most injection interval (ft.)

- 2) If the proposed maximum injection pressure exceeds the amount calculated in accordance with subsection (e)(1), the applicant shall submit

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

the most recent information showing that the proposed maximum injection pressure will not initiate or propagate fractures in the injection interval or overlying strata that could enable the injection fluid or the fluid in the injection interval to leave the permitted injection intervals. The types of information that will be considered acceptable by the Department include, but are not limited to:

- A) A copy of the ticket (record of each injection pressure and corresponding time) and pressure chart (injection pressure vs. time) from a "frac" or "acid" treatment in the injection interval in the proposed well, or from the same interval or a stratigraphically higher interval ~~in from~~ a well within 1 mile of the proposed well, that shows the Instantaneous Shut-In Pressure (ISIP). The shut-down pressure, ISIP, and 5-minute shut down pressure must be obtained, read and recorded. The maximum allowable injection pressure shall be 10% less than the ISIP measured at the surface unless the specific gravity of the treatment fluid is less than the specific gravity of the proposed injection fluid, in that case the ISIP shall be measured at the injection interval.
- B) The results of a step rate test, both ticket (record of each injection rate and the corresponding pressure and time) and chart (injection rate and resulting pressure vs. time), from the injection interval in the proposed well, or from the same interval or a stratigraphically higher interval in a well within 1 mile of the proposed well ~~that shows that the proposed maximum injection pressure will not propagate fractures allowing the injection fluid to migrate out of the permitted injection interval.~~ The maximum allowable injection pressure shall be 10% less than the ISIP pressure, measured at the surface, if the formation fracture pressure was exceeded during the test or an existing fracture was opened. In the event the formation fracture pressure was not exceeded and an existing fracture was not opened, the maximum allowable injection pressure shall be the highest step pressure recorded during the step rate test, at which the formation broke during the test. A step rate test shall, at a minimum, include the following:
- i) A statement specifying the length of the shut-in period. Prior to testing, shut in the well long enough that the

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

~~bottom-hole pressure approximates shut-in formation pressure. A zero injection rate (pressure stabilizing) step, at least three rate steps of equal length below the fracture opening pressure and at least two rate steps above the fracture opening pressure. The rate of increase for each step following fracture opening shall be at least 120 percent of the preceding rate. Each step shall be at least 4 minutes in length.~~

- ii) Unless further stipulated in this subsection (e)(2)(B), measurement of at least 6 rate steps recording the injection rate, pressure and elapsed time of each.
- iii) An initial zero injection rate (pressure stabilizing) step.
- iv) Each rate step after the zero injection rate step shall be at least 120 percent of the preceding rate.
- v) Each rate step shall be of equal length and of at least 4 minutes in duration.
- vi) At least 3 rate steps below the formation fracture pressure are required; if the formation fracture pressure was not exceeded and an existing fracture was not opened, at least 5 rate steps are required.
- vii) If the formation fracture pressure was exceeded, at least 2 rate steps above the formation fracture pressure are required.
- viii) If an existing fracture is opened during the test, no further rate steps are required.
- ix) If the formation fracture pressure was exceeded or an existing fracture was opened, the shut-down pressure, ISIP and 5-minutes shut-down pressure must be obtained, read and recorded. The results of a step rate test shall be plotted on a graph with the pressure at the end of each step plotted against the injection rate at the end of the same step. Best

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED AMENDMENT

~~fit lines shall be constructed using the points before and after fracture opening.~~

~~xiii)~~ If the Department has reason to believe induced fractures have occurred as a result of long term injection above the fracture pressure, the Department shall determine if the results of a step rate test are acceptable to permit the proposed maximum injection pressure.

~~C)~~ In the event the Department determines the information submitted under this subsection (e)(2) is not acceptable, the Department will issue a deficiency letter. If a timely response is not received or the response is determined inadequate, the MIP will be calculated using the formula in subsection (e)(1).

(Source: Amended at 41 Ill. Reg. _____, effective _____)

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Policy and Procedures Manual for Fire Protection Personnel
- 2) Code Citation: 41 Ill. Adm. Code 141
- 3)

<u>Section Numbers</u> :	<u>Proposed Actions</u> :
141.115	Amendment
141.120	Amendment
141.205	New Section
141.220	Repealed
141.240	Repealed
141.300	Repealed
141.301	Amendment
141.302	Amendment
141.303	Amendment
141.304	Repealed
141.306	Amendment
141.308	Amendment
141.309	New Section
141.310	Amendment
141.312	Amendment
141.313	New Section
141.314	Amendment
141.315	New Section
141.316	Amendment
141.317	New Section
141.318	Amendment
141.320	Amendment
141.322	Amendment
141.324	Amendment
141.326	Amendment
141.327	Amendment
141.328	Amendment
141.329	New Section
141.330	Amendment
141.331	New Section
141.332	Repealed
141.334	Amendment
141.336	Amendment
141.338	Repealed

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

141.340	Repealed
141.342	Repealed
141.344	Amendment
141.346	Amendment
141.348	Amendment
141.350	Repealed
141.352	Amendment
141.354	Amendment
141.356	Amendment
141.358	Repealed
141.360	Amendment
141.362	Amendment
141.364	Amendment
141.366	Amendment
141.367	Amendment
141.368	Repealed
141.369	Repealed
141.370	Amendment
141.371	Amendment
141.372	Amendment
141.373	Repealed
141.374	Repealed
141.375	Amendment
141.376	Repealed
141.377	Repealed

- 4) Statutory Authority: Implementing and authorized by Sections 8 and 11 of the Fire Protection Training Act [50 ILCS 740/8] and the Peace Officer Fire Investigation Act [20 ILCS 2910].
- 5) A Complete Description of the Subjects and Issues Involved: The proposed rulemaking updates the certification requirements in Subpart D in order to meet National Fire Protection Association (NFPA) standards used by the Division of Personnel Standards & Education. Subpart D is changed to remove obsolete certification levels and add new certification levels. Revisions are also being made to the current certification levels for consistency and clarification. These proposed rules establish electronic scheduling of approved courses, update the equivalency determination procedures for non-approved course completions, allow for the proctoring of State written exams by approved test facilities and proctors and eliminate the now obsolete bypass exam procedures.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

Amendments to Section 141.115 direct the training facilities that participate in the certification program to utilize a new web-based scheduling component that allows the training facility to notify the Office of the State Fire Marshal of course locations, examinations and instructors to assist with scheduling of exams and compliance audits. Section 141.120 is revised to update and expedite the course equivalency procedures that allow an Illinois firefighter to submit proof of training that was obtained outside of Illinois or was obtained through a non-approved course to be considered towards an Illinois certification. Section 141.205 is added establishing procedures for the Division of Personnel Standards & Education to train and approve facilities and individuals to proctor state written examinations.

- 6) Published studies or reports, and sources of underlying data used to compose this rulemaking: None
- 7) Will this rulemaking replace an emergency rule currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this rulemaking contain incorporations by reference? No
- 10) Are there any other rulemakings pending on this Part? Yes. Updates to the incorporations by reference contained in 41 Ill. Adm. Code 141.20 received a Certificate of No Objection from JCAR at the July meeting and will be finalized soon.

<u>Section Number:</u>	<u>Proposed Action:</u>	<u>Illinois Register Citation:</u>
141.20	Amendment	40 Ill. Reg. 5366; April 1, 2016

- 11) Statement of Statewide Policy Objective: The proposed rulemaking does not create or enlarge a State mandate as defined in Section 3(b) of the State Mandates Act [30 ILCS 805/3(b)]. The provisions of 41 Ill. Adm. Code Part 141 establish the procedures for approval of courses and requirements for granting voluntary certifications by the Office of the State Fire Marshal. The objective of this rulemaking, which is a second phase of updates to Part 141, is to update, revise, add and remove certification levels based on the updated NFPA standards that will soon be finalized.
- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons wishing to comment on this proposed rulemaking may submit comments no later than 45 days after the publication of this Notice to:

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

Deborah J. Williams
Division of Legal Counsel
Office of the State Fire Marshal
1035 Stevenson Dr.
Springfield IL 62703-4259

217/785-0978

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not-for-profit corporations affected: This rulemaking may impact small municipalities and fire protection districts that elect to participate in the Office of the State Fire Marshal's voluntary certification program by updating the certification requirements.
 - B) Reporting, bookkeeping or other procedures required for compliance: Training facilities must be able to keep records of the trainings conducted in order to comply with these rules and to enable the facility's courses to be audited by the Division of Personnel Standards & Education.
 - C) Types of Professional skills necessary for compliance: None
- 14) Regulatory Agenda on which this rulemaking was summarized: July 2016

The full text of the Proposed Amendments begins on the next page:

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

TITLE 41: FIRE PROTECTION
CHAPTER I: OFFICE OF THE STATE FIRE MARSHALPART 141
POLICY AND PROCEDURES MANUAL
FOR FIRE PROTECTION PERSONNEL

SUBPART A: GENERAL

Section	
141.10	Purpose
141.15	Definitions
141.20	Incorporations by Reference
141.30	Advisory Committees
141.40	Requirements for Participation in Training, Certification and Reimbursement
141.50	Appeal Process
141.60	Reciprocity

SUBPART B: TRAINING FACILITIES

Section	
141.100	Resources Required for Certification as a Provisionally Approved Training Facility
141.110	Resources Required for Certification as an Unlimited Training Facility or Regional Training Center
141.115	Course Approval
141.120	Course Approval Equivalency
141.125	Course Approval Standards

SUBPART C: EXAMINATION

Section	
141.200	State Examinations
141.205	Testing Facilities and Proctors
141.210	Invalidation of a Student's State Examination Score
141.220	Certificates Earned by Bypass Examination (Repealed)
141.230	Examination Procedures for End-of-Course Examinations Not Administered by the Office
141.240	Bypass Examination (Repealed)

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

SUBPART D: CERTIFICATION LEVELS

Section

141.300	Firefighter II (<u>Repealed</u>)
141.301	Basic Operations Firefighter
141.302	Airport Firefighter
141.303	Advanced Technician Firefighter
141.304	Firefighter III (<u>Repealed</u>)
141.306	Fire Apparatus Engineer
141.308	Fire Officer I
<u>141.309</u>	<u>Company Fire Officer</u>
141.310	Fire Service Executive Support
141.312	Fire Department Incident Safety Officer
<u>141.313</u>	<u>Fire Department Health and Safety Officer</u>
141.314	Fire Officer II
<u>141.315</u>	<u>Advanced Fire Officer</u>
141.316	<u>Chief Fire Officer-III</u>
<u>141.317</u>	<u>Fire Department Safety Officer</u>
141.318	Fire Service Instructor I
141.320	Fire Service Instructor II
141.322	Fire Service Instructor III
141.324	Training Program Manager
141.326	<u>Basic</u> Fire Prevention Officer
141.327	Fire Inspector I
141.328	<u>Youth/Juvenile</u> Firesetter Intervention Specialist
<u>141.329</u>	<u>Fire Inspector II</u>
141.330	Public Fire and Life Safety Educator II
<u>141.331</u>	<u>Advanced Fire Prevention Officer</u>
141.332	Public Fire and Life Safety Educator III (<u>Repealed</u>)
141.334	Fire Investigator
141.336	Arson Investigator
141.338	Fire Inspector II and Plan Examiner I (<u>Repealed</u>)
141.340	Fire Inspector III and Plan Examiner II (<u>Repealed</u>)
141.342	Hazardous Materials Awareness (<u>Repealed</u>)
141.344	Hazardous Materials First Responder – Operations
141.346	Hazardous Materials Technician
141.348	Hazardous Materials Incident Command
141.350	Technical Rescue Awareness (<u>Repealed</u>)

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

141.352	Rescue Specialist – Confined Space
141.354	Trench Operations
141.356	Trench Technician
141.358	Rescue Specialist – Vertical II (Repealed)
141.360	Structural Collapse Operations
141.362	Structural Collapse Technician
141.364	Vehicle and Machinery Operations
141.366	Vehicle and Machinery Technician
141.367	Rope Operations
141.368	Motorsports Safety Technician (Repealed)
141.369	High Angle Rope Operations (Repealed)
141.370	Fire Service Vehicle Operator
141.371	Rope Technician
141.372	Water Operations
141.373	Ice Technician (Repealed)
141.374	Swiftwater Technician (Repealed)
141.375	Watercraft Technician
141.376	Dive Technician (Repealed)
141.377	Ice Dive Technician (Repealed)
141.380	Invalidation of Certification

SUBPART E: REIMBURSEMENT

Section	
141.400	Rules and Regulations for Reimbursement
141.405	Prerequisites for Participation for Reimbursement
141.410	Requirements
141.415	Claim Forms
141.420	Claim Deadline
141.425	Amount of Reimbursement
141.450	Appropriations
141.460	Advanced Training Programs

SUBPART F: FEES

Section	
141.500	Fees
141.505	Waiver of Fees

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

AUTHORITY: Implementing and authorized by Sections 8 and 11 of the Illinois Fire Protection Training Act [50 ILCS 740/8 and 11] and the Peace Officer Fire Investigation Act [20 ILCS 2910].

SOURCE: Adopted at 31 Ill. Reg. 8672, effective June 5, 2007; amended at 33 Ill. Reg. 5780, effective April 2, 2009; amended at 34 Ill. Reg. 8297, effective June 8, 2010; amended at 41 Ill. Reg. _____, effective _____.

SUBPART B: TRAINING FACILITIES

Section 141.115 Course Approval

All training facilities wishing to offer courses leading to certification must submit a Course Approval Form to the [Division Office](#) according to the following schedule:

- a) Fire Departments
 - 1) Fire departments must submit a Course Approval Form every five years. New forms must be submitted if:
 - A) A new Fire Chief or Training Facility Director is employed; or
 - B) Additional courses are added to the training schedule.
 - 2) Forms are due January 1. The Office will not reimburse a department or trainee for a course until the course approval is renewed.
 - 3) Approvals will be granted on a calendar year basis.
 - 4) For each approved course, fire departments are required to submit a schedule of all courses being conducted utilizing that course approval. The schedule must be submitted using the PSE WebAccess on-line system no less than two weeks prior to the first day of the course. The PSE WebAccess on-line system can be accessed from the Division's internet home page at www.sfm.illinois.gov/Fire-Service/Certification. The information required, if applicable, is the name of the fire department with course approval, title of the approved course, location of the course, dates of classroom instruction, date of practical examination, date of written examination, and name and contact information of the instructor.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- b) Training Facilities
- 1) End-of-course examinations, course syllabi and content shall be correlated to the Office established objectives. A Course Approval Form must be submitted every five years, along with the following materials:
 - A) Appropriate course correlation form;
 - B) Syllabi and course content; end-of-course examination; name and credentials of instructor.
 - 2) If the required course curriculum is changed due to a change in the applicable standards or rules before the course approval cycle has ended, the curriculum and end-of-course examinations for the course must be resubmitted for approval.
 - 3) For each approved course, schools and academies are required to submit a schedule of all courses being conducted utilizing that course approval. The schedule must be submitted using the PSE WebAccess on-line system no less than two weeks prior to the first day of course. The PSE WebAccess on-line system can be accessed from the Division's internet home page at www.sfm.illinois.gov/Fire-Service/Certification. The information required, if applicable, is the name of the facility with course approval, title of the approved course, location of the course, dates of classroom instruction, date of practical examination, date of written examination, and name and contact information of the instructor.
- c) Instructor Requirements. Approval will be granted upon proof of the following: certification, experience, education and/or training indicating competence in the technical area to be taught. In making the determination of competency, the Division Office shall consider, but is not limited to, transcripts, certificates, job descriptions or other evidence of experience and training.
- 1) Instructor qualifications for Basic Operations Firefighter-II, Hazardous Materials Awareness, Hazardous Materials First Responder – Operations; and Fire Service Vehicle Operator, and Technical Rescue Awareness require certifications as Instructor I and the level being taught, except in specialty certifications where noted.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 2) Instructor qualifications for all other certifications require certification as Instructor II and the level being taught, except in specialty certifications where noted.
 - 3) ~~Instructors of Juvenile Firesetter Intervention Specialist (JFIS) courses must, in addition to meeting all other applicable requirements of this Section, have three years' experience as a JFIS.~~
 - 34) Instructors of Arson Investigator courses must, in addition to meeting all other requirements of this Section, have demonstrated experience in education in the technical areas to be taught and must be approved by the Office and the Illinois Law Enforcement Training and Standards Board prior to the course offering.
- d) When updating a certification program to a new edition of NFPA or updated reference materials as specified in the applicable certification program or any other reason, instructor quality is critical to the success of training. Due to the expanded skills in the courses, instructors should have to demonstrate competency, both written and practical, to teach a new course. The DivisionOffice is committed to providing professional development to the instructors in this area by providing standardized measurable objectives and minimum course outline. For course quality reasons, only those instructors who can demonstrate knowledge of the course materials should be certified to teach the course. All job performance requirements for any level of fire service instructor shall be performed to a level of competence that shall be established by the authority having jurisdiction. The training facility shall:
- 1) Select instructors who have appropriate subject matter skill, knowledge and ability.
 - 2) Establish a policy and procedure that identifies and verifies the minimum experience and training requirements necessary to instruct a topic or subject matter.
- e) Validation-Attestation and course completion rosters must be submitted to the DivisionOffice listing individuals who successfully complete courses.
- f) The DivisionOffice reserves the right to monitor and evaluate the delivery of all

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

approved courses. Training facilities shall:

- 1) Provide records of student attendance (i.e., a minimum of 80% is required) and student evaluations of the course.
 - 2) Maintain all financial records for a minimum of five years after the conclusion of the course.
 - 3) The length of time required to retain training records shall be determined by the local government based on its records retention schedule, but shall be retained for at least five years for audit purposes.
 - 4) Maintain complete student records of course completion and test scores for at least five years.
 - A) If a course involves college credit, the student's transcript is the complete student record.
 - B) If a course is non-credit, the training facility shall obtain a written student waiver-of-privacy and shall provide complete student records to the Division at the completion of the course.
- g) Records and Established Procedures. An established system of records maintenance that includes:
- 1) Training records that reflect who was trained, objectives of subject taught referenced in the applicable NFPA standard Instructor Reference Manual, hours trained, by whom, how, when and where conducted.
 - 2) A system of evaluating the effectiveness of the class, the instructor and all participants, including:
 - A) Testing technique utilized: oral, written, practical or combination; and
 - B) Performance appraisal and evaluation, such as ranking, factor comparison, grading, graphic rating scale, checklist.
 - 3) Individual training records that show when each person began training in

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

each subject area, the instructor to whom he/she is responsible, the objective of his/her training, intermediate goals, performance criteria, ultimate goal and estimated completion date.

- 4) **Records of Training.** A training facility shall maintain and submit to the DivisionOffice training records that contain the following:
 - A) Location of training.
 - B) Dates of training.
 - C) Hours of training and hours trained.
 - D) Name of instructor – printed and signature.
 - E) Name of trainee – printed and signature.
 - F) Academic/practical training record.
 - G) Subject training record correlated to objectives.
 - H) Receipts of training expenses.
 - I) Training facility documentation of training.
- 5) **Computerized records of training.** The DivisionOffice accepts computerized training records as long as they are printed (individually for each student) and signed off by instructors and students at least once per month. This monthly printout must contain items listed in subsections (g)(4)(A) through -(G) and be filed in the department at a location readily available for DivisionOffice review.
 - h) The Office may revoke course approvals if an agency is found to be in violation of this Part. In determining whether to revoke, the Office shall consider the seriousness and frequency of the offenses.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.120 Course Approval Equivalency

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

Courses not having prior DivisionOffice approval, but that correlate with the content areas of the required courses by meeting the performance objectives required of the applicable NFPA standardStandard, may be granted equivalent status by the DivisionOffice. The course must conclude with an evaluation of the individual's retention of course materials and will be approved for certification purposes only, not for training cost reimbursement. Equivalency for an approved course will be granted to an individual eligible to participate in the Division's certification programs pursuant to Section 9 of the Act, if the following conditions are met:

- a) Submission of a letter to the Division by the individual requesting course equivalency with attached proof of course completion from the entity where the non-approved course was taken. Course completions must include the applicable referenced NFPA standard for the course that was completed. Course equivalency will be granted if the course is NFPA compliant for the specific standard that references an Illinois certification. If the course completion does not include the applicable referenced NFPA standard, it is the responsibility of the individual to obtain a formal letter from the legal or administrative staff of the entity where the non-approved course was taken, stating the applicable NFPA standard that was referenced for the specific course. Complete course outline with measurable objectives is submitted to the Office for review. College catalog descriptions of a paragraph or less are not sufficient documentation for review. The request for equivalency must be accompanied by a fee of \$100. This fee is non-refundable and must be in the form of a certified check or money order made payable to the Office of the State Fire Marshal. No personal checks are accepted. A minimum of 80% of the course requirements must relate to the measurable objectives as illustrated by a checklist that may be requested from the Office.
- b) Courses will be audited by a member of the Division staff or another person designated by the Office.
- e) If a course is approved, a completion roster must be submitted, along with a record of attendance (hours).
- bd) When a course is granted equivalency, the individualecourse-participant will be allowed to challenge the State written and practical skills examinations one time. If passed on the first attempt and all certification prerequisites are met, the individual will then be eligible for certification. Failure of either the written or practical skills examination will invalidate the equivalency determination, preclude the individual from being certified by the Division, and require the

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

~~individual course participant~~ to successfully complete the Office approved ~~certification~~ program prior to ~~challenging taking~~ the State written and practical examinations a second time.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

SUBPART C: EXAMINATION

Section 141.205 Testing Facilities and Proctors

Notwithstanding the requirements of Section 141.200, State written examinations may be administered at approved testing facilities with adequate resources to offer the examinations. These facilities and proctors must meet the requirements of this Section.

- a) The testing facility must be a training facility with the equipment, infrastructure and testing conditions required by Section 141.200.
- b) Training facilities offering State written examinations will utilize approved proctors. Approved proctors will follow proctoring guidelines established by the Division and will participate in any required proctoring training developed and conducted by the Division.
- c) Testing facilities must be able to ensure the security of written examination batteries. If a breach of the security of the examinations occurs, the Office may suspend, revoke or decline to renew the testing facility's course approval or facility approval.
- d) Testing facilities must be able to ensure the confidentiality of personal information. If a breach of the security of personal information occurs, the Office may suspend, revoke or decline to renew the testing facility's course approval or facility approval.
- e) The proctor is held responsible for ensuring the security of the examinations and confidentiality of personal information. The Office may suspend or revoke the proctor's approved status if a breach of security of the examinations or confidentiality of information occurs.
- f) In the event the Office discovers fraud, cheating or other conduct by the approved testing facility or approved proctor that is unethical or violates this Part, the

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

Office may suspend testing at the approved testing facility and by the individual proctor, if applicable, for a period of one year. If the Office becomes aware of a second offense of fraud, cheating or other conduct by the certified training facility or approved proctor that is unethical or violates this Part, the Office will permanently bar testing privileges and testing activities at that facility and by that proctor at any facility.

(Source: Added at 41 Ill. Reg. _____, effective _____)

Section 141.220 Certificates Earned by Bypass Examination (Repealed)

- a) ~~Certification at the level of Fire Prevention Officer, Fire Investigator or Arson Investigator may be achieved after successful completion of a Bypass Examination in lieu of meeting the prerequisite of Firefighter II or Firefighter III. The use of the Bypass Examination is limited to personnel employed for the specific positions identified above and will not have fire suppression responsibilities within the fire department. No person employed by a local governmental agency who has current fire suppression responsibilities as a firefighter, fire officer, or fire service instructor shall be able to take a Bypass Examination.~~
- b) ~~If an individual is assigned to fire suppression duties, he/she must take and pass the Firefighter II examination before proceeding with advanced certifications.~~

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

Section 141.240 Bypass Examination (Repealed)

~~This examination is provided for special fire and police personnel and allied field agencies who are charged with duties governing fire prevention, fire inspection, fire investigation, and arson investigation, but who do not have, or will not be assigned, fire suppression duties and/or responsibilities. Recognition of this condition in the State Training and Certification Program is accomplished through the implementation of the Bypass Examination. The Bypass Examination is limited to personnel identified as fire protection non-sworn personnel and the law enforcement personnel seeking Arson Investigator certification. This examination does not provide State certification as a firefighter, but provides a method for individuals who may not receive Firefighter II or Firefighter III certification to participate in the Fire Prevention Officer, Fire Investigator, and Arson Investigator programs.~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- a) ~~Passage of the State written examination (see Section 141.200).~~
- b) ~~Individuals choosing to take the Bypass Examination must plan to enter into or have completed the training program for Fire Prevention Officer, Fire Investigator or Arson Investigator.~~

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

SUBPART D: CERTIFICATION LEVELS**Section 141.300 Firefighter II (Repealed)**

~~An Illinois Firefighter II program meets or exceeds the level identified in NFPA 1001. The term synonymous with Firefighter II is Operative Firefighter and identifies the expected level of supervision.~~

- a) ~~Prerequisites. A candidate for Firefighter II certification must be engaged in firefighting in an organized Illinois fire department as a fire protection person or trainee according to the Act as attested to by the employing Fire Chief of the individual seeking certification.~~
- b) ~~Reimbursement may be received for training costs for a Firefighter II (see Subpart E).~~
- e) ~~No specific hours of training or fire service experience is required; however, no person may take the State written examination for Firefighter II certification until the appropriately certified Fire Service Instructor (see Section 141.115(e)) and employing Fire Chief or his/her designee sign the Request for Examination Form.~~
- d) ~~The Fire Service Instructor must meet the requirements of Section 141.115(e).~~
- e) ~~The course and facility must be approved by the Office as provided in Sections 141.100 and 141.115.~~
- f) ~~Modular Training
Firefighter II training can be taken in a series of modules or as a complete course. The State written examination (see Section 141.200) can be taken by module or by taking the complete examination. When an individual takes the examination by modules, the passed modules will be kept on file until all modules are passed.~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

~~If an individual is training by module, and then enters a training facility or a college program that instructs the complete program mode, any previously passed modules cannot be used to exempt any portion of the examination; the complete examination must be taken. If an individual fails the complete examination, he or she may elect to then test using the modular system. When an individual elects to be trained using the modular system, he or she may select the order of any module and its examination. (See Section 141.200.)~~

g) ~~Firefighter II Certification~~

~~For certification as a Firefighter II, the firefighter trainee shall meet the job performance requirements in NFPA 1001, including requirements defined in Chapter 2, Competencies for the First Responder at the Awareness Level of NFPA 472, and NFPA 1500, as it applies to Firefighter II.~~

h) ~~Education and Training~~

~~1) Employing fire department officials will determine when the education and training are to be received by the Firefighter II candidate.~~

~~2) Employing fire department officials will determine when education, training and experience requirements have been met to be awarded the Firefighter II certificate.~~

~~3) All requirements of the Office shall be met for each certification level before certificates will be issued. This includes passing the State written examination and State practical skills examinations and submission of the course completion documentation and Application for Certification/Validation Attestation to the Office.~~

i) ~~State Certification Practical Skills Examination~~

~~1) Training facilities are responsible for administering the practical skills examinations prepared by the Office.~~

~~2) Records and documented proof of such tests must be maintained by the training facility/employing fire department for audit purposes. Training facilities are to acquire the identified equipment or to improvise where specific equipment is not available in the fire department or the mutual aid area to provide parallel learning experiences.~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

3) ~~Practical Skills Examinations~~

- A) ~~All practical skills examinations are supplied by the Division. The examination package consists of the lists of evolutions to be completed and the Practical Skills Examination Key. The evaluation package contains an attestation by the employing Fire Chief or Training Facility Director and certified instructor that all tasks have been successfully completed, with each task requiring a score of 100%.~~
- B) ~~The Application for Certification/Validation Attestation shall be submitted to the Division before certification will be issued.~~
- C) ~~The practical skills examinations and key shall be retained in the employing fire department's trainee files for at least five years.~~

- i) ~~State Certification Written Examination. To be certified as a Firefighter II, candidates must take and pass the State written examination. (See Section 141.200.)~~

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

Section 141.301 Basic Operations Firefighter

An Illinois Basic Operations Firefighter program meets or exceeds the level identified in NFPA 1001. ~~Individuals may certify as Firefighter II for 5 years, at which time the certification will no longer be offered and the individuals will be required to successfully complete the additional course work if they desire to qualify for certification as a Basic Operations Firefighter.~~

- a) Prerequisites
- 1) Successful completion of the Basic Operations Firefighter course that incorporates the NFPA objectives for Hazardous Materials Awareness and Technical Rescue Awareness.
 - 2) Successful completion of a minimum of 180 instructional hours.
 - 3) Passage of the State written examination ~~(see Section 141.200).~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 4) Passage of the State practical skills examinations ~~(see Section 141.200)~~.
 - 5) Engagement in fire fighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
 - 6) Completion of the classroom portion for Fire Service Vehicle Operator certification.
 - 7) Certification requirements completed for Hazardous Materials First Responder – Operations.
 - ~~8) Certification requirements completed for Technical Rescue Awareness.~~
 - 89) Required CPR/Basic First Aid. Training documentation shall be kept in fire department training files.
 - 910) Required NIMS 100 and 700. Training documentation shall be kept in fire department training files.
 - 1011) Required completion of the Courage To Be Safe course. Training documentation shall be kept in fire department training files.
- b) Fire department or individual reimbursement may be available for training costs for Basic Operations Firefighter (see Subpart E).
 - c) A qualified instructor for this level must be a certified Fire Service Instructor ~~The Fire Service Instructor must meet the requirements of Section 141.115(c)~~.
 - d) The course and facility must be approved by the Division ~~OSFM~~ as provided in Subpart B ~~Sections 141.110 and 141.115~~.
 - e) Credit for equivalent courses may be available in accordance with Section 141.120.
 - f) Modular Training. Basic Operations Firefighter training can be taken in a series of modules or as a complete course. The State written examination ~~(see Section 141.200)~~ can be taken by module or by taking the complete examination.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- g) As a duty function, members shall be responsible for maintaining proficiency in their skills and knowledge, and to avail themselves of the professional development provided to the members through training and education programs.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.302 Airport Firefighter

Professional qualifications for Airport Firefighter are identified in NFPA 1003. The Illinois program does not recognize Airport Firefighter as a rank because it is not possible to ~~ensure~~^{insure} that every rank used by local fire or allied field agencies to identify employees would be consistent throughout the State. The Office defines the Airport Firefighter as a certified individual who has the required airport fire protection and prevention experience.

- a) Prerequisites
- 1) Certification as a Firefighter II or Basic Operations Firefighter~~(see Section 141.300).~~
 - ~~2) Attainment of one year of experience in airport fire protection.~~
 - ~~3) Successful completion of the Airport Firefighter course.~~
 - ~~4) Passage of the State written examination (see Section 141.200).~~
 - ~~5) Passage of the State practical skills examinations (see Sections 141.200 and 141.300(g)).~~
 - ~~6) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act as attested to by the employing Fire Chief of the individual seeking certification.~~
 - ~~7) Application for Certification/Validation-Attestation.~~
 - ~~8) Credit for equivalent course may be available in accordance with Section 141.120.~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- b) Reimbursement may be received for training costs for an Airport Firefighter (see Subpart E).
- c) ~~A qualified~~The instructor ~~for this level~~ must ~~be a certified Fire Service Instructor II and Airport Firefighter~~ meet the requirements of ~~Section 141.115(e)~~.
- d) The course and facility must be approved by the ~~Division~~Office as provided in ~~Subpart B~~Sections 141.100, 141.110 and 141.115.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.303 Advanced Technician Firefighter

An Illinois Advanced Technician Firefighter program shall meet or exceed the level identified in NFPA 1001. ~~Individuals may certify as Firefighter III for 5 years, at which time the certification will no longer be offered and the individuals will be required to successfully complete the additional course work if they desire to qualify for certification as an Advanced Technical Firefighter.~~

- a) Prerequisites
 - 1) Certification as a Firefighter II or Basic Operations Firefighter ~~(see Sections 141.300 and 141.301)~~.
 - 2) Successful completion of the Advanced Technician Firefighter course.
 - 3) There shall be a minimum of 40 Instructional hours to safely and successfully complete the Advanced Technician Firefighter course ~~(see Section 141.303)~~.
 - 4) Passage of the State written examination ~~(see Section 141.200)~~.
 - 5) Passage of the State practical skills examinations ~~(see Sections 141.200)~~.
 - 6) Engagement in fire fighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 7) Attainment of 3 years fire service experience beginning from the Basic Operations Firefighter/Firefighter II certification date.
 - 8) Fire Service Vehicle Operator certification.
 - 9) Vehicle and Machinery Operations certification.
 - 10) Required NIMS 200. Training documentation shall be kept in fire department training files.
- b) Fire department or individual reimbursement may be received for training costs for Advanced Technician Firefighter (see Subpart E).
 - c) ~~A qualified instructor for this level!~~~~The Fire Service Instructor must~~ be a certified Fire Instructor II~~meet the requirements of Section 141.115(e).~~
 - d) The course and facility must be approved by ~~the Division~~OSFM as provided in ~~Subpart B~~Sections 141.110 and 141.115.
 - e) Credit for equivalent courses may be available in accordance with Section 141.120.
 - f) Modular Training. Advanced Technician Firefighter training can be taken in a series of modules or as a complete course. The State written examination (~~see Section 141.200~~) can be taken by module or by taking the complete examination.
 - g) Refresher Training. The Advanced Technician Firefighter is ~~considered by OSFM to be~~ the senior technical level in the fire suppression career ladder and, therefore, is not required to progress to another level in order to maintain certification. In order to ~~ensure~~insure that Advanced Technician personnel maintain their proficiency, they are encouraged to keep abreast of the state of the art by participating in refresher training reflecting applicable objectives.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.304 Firefighter III (Repealed)

~~The Office recognizes the Firefighter III level as equivalent to or exceeding the Firefighter II level identified in NFPA 1001. The term synonymous with Firefighter III is Journeyman~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

~~Firefighter and identifies the expected level of supervision.~~

- a) Prerequisites
 - 1) ~~Certification as a Firefighter II (see Section 141.300) and Hazardous Materials First Responder—Operations (see Section 141.230).~~
 - 2) ~~Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act as attested to by the employing Fire Chief of the individual seeking certification.~~
 - 3) ~~Attainment of three years cumulative fire service experience in a fire department that may include any combination of full time, paid on call, volunteer, and military service (if a person's primary responsibility was fire protection). Proof is required. Job descriptions and personnel records are examples of adequate proof.~~
 - 4) ~~Successful completion of the Firefighter III course.~~
 - 5) ~~Passage of the State written examination (see Section 141.200).~~
 - 6) ~~Passage of the State practical skills examinations (see Sections 141.200 and 141.300(g)).~~
- b) ~~Reimbursement may be received for training costs for a Firefighter III (see Subpart E).~~
- c) ~~The instructor of a Firefighter III course must meet the requirements of Section 141.115(c).~~
- d) ~~The course and facility must be approved by the Office as provided in Sections 141.110 and 141.115.~~
- e) Modular Training
~~Firefighter III training can be taken in a series of modules. The State written examination can be taken by module or by taking the complete examination. When an individual takes the examination by modules, the passed modules will be kept on file until all modules are passed. If an individual is training by module, and then enters a training facility or a college program that instructs the~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

~~complete program mode, any previously passed modules cannot be used to exempt any portion of the examination; the complete examination must be taken. When an individual elects to be trained using the modular system, he or she may select the order of any module and its examination. (See Section 141.200.)~~

- f) ~~Firefighter III Certification~~
~~For certification as a Firefighter III, the candidate shall meet the job performance requirements in NFPA 1001, including requirements defined in Chapter 3, Competencies of Responders to Hazardous Materials Incidents, and NFPA 1500 as it applies to Firefighter III.~~
- g) ~~Education and Training~~
- ~~1) Fire department officials will determine when the education and training are to be received by the Firefighter III candidate.~~
 - ~~2) Fire department officials will determine when the education, training and experience of a candidate are adequate for the officials to sign a Request for Examination form authorizing the Firefighter III candidate to take the State examinations.~~
 - ~~3) All requirements of the Office shall be met for each certification level before certificates will be issued. This includes passing the State written examination and practical skills examinations and submission of the Validation Attestation to the Office.~~
- h) ~~Refresher Training~~
~~The Firefighter III is considered by the Office to be the senior technical level in the fire suppression career ladder and, therefore, is not required to progress to another level in order to maintain certification. In order to insure that Firefighter III personnel maintain their proficiency, they are encouraged to keep abreast of the state of the art by participating in refresher training reflecting applicable objectives.~~

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

Section 141.306 Fire Apparatus Engineer

The Fire Apparatus Engineer program is designed to meet a specialty need within the fire

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

service. The designation equals or exceeds the requirements of NFPA 1002 and NFPA 1500.

- a) Prerequisites
- 1) Certification as a Firefighter II or Basic Operations Firefighter~~(see Section 141.300).~~
 - 2) Engagement in firefighting in an organized Illinois fire department as a fire protection person or trainee according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
 - 3) Successful completion of the Fire Apparatus Engineer course of two modules: pumper operations and apparatus driving.
 - 4) Passage of the State written examination~~(see Section 141.200).~~
 - 5) Passage of the State practical skills examinations~~(see Section 141.200 and subsection (e) of this Section).~~
 - 6) Possession of the appropriate class of driver's license in accordance with the Illinois Vehicle Code [625 ILCS 5].
 - 7) Application for Certification/Validation-Attestation, which shall include driving validation by the employing Fire Chief that all practical driving skills as specified in NFPA 1002 have been taught. This application and driving validation must be sent to the Office before the certification is granted.
 - 8) Training documentation shall be kept in fire department files.
- b) Reimbursement may be received for training costs for a Fire Apparatus Engineer (see Subpart E).
- c) A qualified Instructor Qualifications. The instructor for this level must be a certified Fire Service Instructor II and Fire Apparatus Engineer~~meet the requirements of Section 141.115(e).~~
- d) Facility Certification and Delivery Systems.~~The course and facility must be approved by the Office as provided in Subpart B Sections 141.110 and 141.115.~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- e) ~~State Certification Practical Skills Examinations~~
- 1) ~~The State practical skills examinations consist of a series of evolutions covering pumper operations and apparatus driving.~~
 - 2) ~~All practical skills examinations must be administered by an Instructor II and Fire Apparatus Engineer and observed by two additional persons assigned by the Fire Chief.~~
 - 3) ~~The driving validation practical skills examinations and Application for Certification/Validation Attestation must be sent to the Office. A copy shall be retained in the employing fire department files.~~

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.308 Fire Officer I

Professional qualifications for Fire Officer I are~~The Office recognizes three levels of Fire Officer: Fire Officer I, II, and III. These three levels meet and exceed the four levels of Fire Officer~~ identified in NFPA 1021 (2003 edition). The Office does not recognize Fire Officer as a rank because it is not possible to ~~ensure~~insure that every rank used by local fire or allied field agencies to identify employees would be consistent throughout the State. The Office defines the Fire Officer I as an individual having the responsibilities of ~~company officer~~Company Officer. Individuals may certify as Fire Officer I until June 30, 2019, at which time the certification will no longer be issued and the individual will be required to successfully complete all the requirements, if he or she so desires, to qualify for certification as a Company Fire Officer.

- a) Prerequisites
- 1) Certification as Firefighter III or Advanced Technician Firefighter~~(see Section 141.304)~~ and as Fire Service Instructor I~~(see Section 141.318)~~.
 - 2) Engagement in firefighting in an organized Illinois fire department as a fire protection person or trainee according to the Act as attested to by the employing Fire Chief of the individual seeking certification.
 - 3) Attainment of ~~4~~four years minimum current fire service experience in a fire department or as current full time staff instructor of the Fire Service

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

Institute.

- 4) Successful completion of the required ~~3 three~~ semester credit (40 student-contact hours minimum) courses or equivalent (see Section 141.120). A course taken for certification credit of 40 student contact hours (minimum) can be used for only one area of career hierarchy.
- 5) Passage of the required State written examinations for the 3 semester credit courses.
- ~~6~~5) Experience Requirements
 - A) Candidates for Fire Officer I certification must have a minimum of one year current experience as a Provisional Fire Officer I (see subsection (a)(5)(B)) or Fire Officer I trainee. The Office defines a Fire Officer I trainee as a person possessing Firefighter III or Advanced Firefighter Technician certification assigned to supervise one or more companies (a company is a crew of fire protection personnel). The Certified Instructor and employing Fire Chief must document this current experience as a Provisional Fire Officer I or Fire Officer I trainee.
 - B) Until such time as the experience requirement is satisfied, the Fire Officer I candidate will receive a certificate attesting to his/her Provisional Qualification as a Fire Officer I. Provisional Qualification can only be given after completion of all required courses. Provisionally qualified status allows the individual to participate in Fire Officer II courses and training. Provisionally qualified status does not certify the individual as a Fire Officer I.
 - C) For purposes of figuring the year of experience, the applicant must have been assigned to Fire Officer I duties at least 80% of the time based on a 120 workday period (i.e., 96 days of 120 days).
- ~~7~~6) Application for Certification/Validation-Attestation.
 - b) Reimbursement may be received for training costs for a Fire Officer I (see Subpart E).

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- c) Credit for equivalent courses may be available in accordance with Section 141.120.
- d) ~~A qualified instructor~~Instructors for this level~~Fire Officer I courses must be a certified Fire Service Instructor II~~meet the requirements of Section 141.115(c).
- e) ~~Facility Certification and Delivery Systems~~
The course and facility must be approved by the Division in accordance with Subpart B~~Educational institutions and fire service organizations desiring to offer the Fire Officer program will be required to receive approval from the Office. Approval requires:~~
- 1) ~~Facility approval in accordance with Sections 141.100 and 141.110.~~
 - 2) ~~Course approval in accordance with Section 141.115.~~
 - 3) ~~End-of-course examinations in accordance with Section 141.230.~~
 - 4) ~~All courses will be delivered under the auspices of approved institutions, which are identified as follows:~~
 - A) ~~All Fire Officer I and II courses may be delivered by any accredited college or university in Illinois.~~
 - B) ~~All Fire Officer III courses may be delivered by colleges or universities accredited in Illinois to offer baccalaureate degrees.~~
 - C) ~~The following fire service organizations may receive approval from the Office to deliver specialized courses:~~
 - i) ~~The Illinois Fire Chiefs Association (IFCA).~~
 - ii) ~~The Illinois Fire Inspectors Association (IFIA).~~
 - iii) ~~The Illinois Society of Fire Service Instructors (ISFSI).~~
 - iv) ~~The Illinois Firefighters Association (IFA).~~
 - v) ~~The Associated Firefighters of Illinois (AFFI).~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- vi) ~~The Illinois Association of Fire Protection Districts (IAFPD).~~
 - vii) ~~The Illinois Professional Firefighters Association (IPFA).~~
 - viii) ~~The Illinois Fire Safety Alliance (IFSA).~~
- 5) ~~All organizations and institutions desiring to offer programs and/or courses shall meet all requirements established by the Office regarding curricula, student control, examinations, financial records maintenance and instructor's qualifications in Sections 141.100, 141.110, 141.115, 141.125 and 141.230.~~
- f) Exception to Experience Requirements During Transition to Company Fire Officer. ~~A qualified individual who has completed the course requirements for Fire Officer I, but has not attained the experience requirements of subsection (a)(6), may complete the Phase 3 Task Book for Company Fire Officer provided in Section 141.309(a)(4)(D) in lieu of the experience requirement to receive Fire Officer I certification prior to June 30, 2019.~~ State Certification Written Examination
~~To be certified as a Fire Officer I, one of the following means of examination must be successfully passed, with proof of course completion and passage submitted to the Office:~~
- 1) ~~Written examination administered by the training facility. Examinations must be approved by the Office as meeting the criteria in Sections 141.115 and 141.230.~~
 - 2) ~~Written examination administered by the Office in accordance with Section 141.200.~~
 - 3) ~~Examinations shall be taken either by subject area or entire certification requirements.~~

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.309 Company Fire Officer

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

Professional qualifications for the Company Fire Officer certification are identified in NFPA 1021. The Office does not recognize Fire Officer as a rank because it is not possible to ensure that every rank used by local fire or allied field agencies to identify employees would be consistent throughout the State. The Office defines the Company Fire Officer as an individual who supervises a company.

a) Prerequisites1) Certification as a:A) Firefighter III or Advanced Technician Firefighter; andB) Fire Service Instructor I.2) Engagement in firefighting in an organized Illinois fire department as a fire protection person or trainee according to the Act as attested to by the employing Fire Chief of the individual seeking certification.3) Attainment of 4 years minimum current fire service experience in a fire department or as a current full time staff instructor of the Fire Service Institute.4) An individual is eligible for certification upon successful completion of the following phases of education and the State written examination:A) Phase 1 Education: Background and foundational information can be taught via on-line learning management systems or in the classroom.B) Phase 2 Practical Application: Practical applications and information review shall be done in a traditional classroom setting. This section must be completed in class in order to achieve student interaction with the complex management situations that Company Fire Officers encounter.C) Passage of the State written Company Fire Officer certification examination. Once an individual has successfully completed Phases 1 and 2 of an approved Company Fire Officer course and has submitted proof of course completion, the individual may

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

challenge the State written examination.

i) The State written examination must be passed within one year after completion of Phase 2 of an approved Company Fire Officer program.

ii) If the State written examination is not passed within one year, the individual will be required to retake Phases 1 and 2 prior to certification.

D) Phase 3 Task Book: Upon successful completion of Company Fire Officer Phases 1 and 2, the student will have a maximum of 3 years to complete the Company Fire Officer Task Book.

i) Candidates for Company Fire Officer certification must complete a Task Book in the presence of a certified instructor with a minimum certification of Fire Officer I or Company Fire Officer. The certified instructor and employing Fire Chief must document the completion of the Company Fire Officer Task Book, which shall be placed in the individual's training file.

ii) If the Task Book is not completed within 3 years, the individual will be required to retake Phases 1 and 2 prior to certification.

5) Application for Certification/Validation-Attestation.

b) Reimbursement may be received for training costs for a Company Fire Officer (see Subpart E).

c) Credit for equivalent courses may be available in accordance with Section 141.120.

d) A qualified instructor for this level must be a certified Fire Service Instructor II, and certified Fire Officer I or previously certified Company Fire Officer.

e) The course and facility must be approved by the Division in accordance with Subpart B.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- f) Exception to Prerequisites. If previously certified as a Fire Officer I, an individual may pass the Company Fire Officer State written examination and complete the Phase 3 Task Book (see subsection (a)(4)(D)) to be issued a Company Fire Officer certification.
- g) Recertification Requirements
- 1) Certifications expire 4 years after the issuance date.
 - 2) Certification as a Company Fire Officer.
 - 3) Completion of refresher training following the established course objectives identified in NFPA 1021, totaling 100 points over a 4 year period, attested to by the employing Fire Chief, based on the Division's point system. Records of the training will be retained in the fire department records.
 - 4) Application for recertification, signed by employing the Fire Chief, verifying completion of training points.
 - 5) If certification is not renewed within 90 days after the expiration date, the individual will be required to complete an approved Company Fire Officer course.

(Source: Added at 41 Ill. Reg. _____, effective _____)

Section 141.310 Fire Service Executive Support

Professional qualifications for Fire Service Executive Support are identified in NFPA 1021. The Office recognizes the level of Fire Service Executive Support for those individuals who perform administrative duties in support of fire departments.

- a) Prerequisites
- 1) Attainment of ~~3~~three years minimum experience in a fire department.
 - 2) Successful completion of Fire Service Executive Support courses.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 3) Validation of skills, completed and attested to by the employing Fire Chief/Administrator and submitted to the Division Office.
- 4) Application for Certification/Validation-Attestation.
- b) A qualified instructor for this level must be a certified Fire Service Instructor II~~The instructor must meet the requirements of Section 141.115(e).~~
- c) The course and facility must be approved by the Division Office in accordance with Subpart B Section 141.308(e).
- d) ~~The end-of-course examination shall be approved in accordance with Section 141.308(f).~~

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.312 Fire Department Incident Safety Officer

Professional Qualifications for Fire Department Incident Safety Officer are identified in NFPA 1521. Fire Department Incident Safety Officer is defined as an individual appointed to respond to or assigned at an incident scene by the incident commander to perform the duties and responsibilities as designated in this standard and NFPA 1500, whose duties entail promotion of the incident action plan, including the overall incident strategy, tactics, risk management, and member safety. This individual can also be the health and safety officer or it can be a separate function.

- a) Prerequisites
 - 1) Certification as a Fire Officer I or Company Fire Officer~~(see Section 141.308), Hazardous Materials First Responder – Operations (see Section 141.344), and Technical Rescue Awareness (see Section 141.350).~~
 - 2) Successful completion of the Fire Department Incident Safety Officer course.
 - 3) ~~Successful completion of an approved Strategy and Tactics II course.~~
 - 34) Engagement~~A candidate for Fire Department Incident Safety Officer certification must be engaged~~ in firefighting in an organized Illinois fire

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.

- ~~45)~~ Passage of the State written examination ~~(see Section 141.200).~~
- ~~56)~~ Application for Certification/Validation-Attestation.
- b) Reimbursement may be received for training costs for Fire Department Incident Safety Officer (see Subpart E).
- c) A qualified~~The instructor for this level must be a certified Fire Service Instructor II and Fire Department Safety Officer meet the requirements in Section 141.115(e).~~
- d) The course and facility must be approved by the Division~~Office~~ in accordance with Subpart B~~Section 141.308(e).~~
- e) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.313 Fire Department Health and Safety Officer

The Fire Department Health and Safety Officer is defined as an individual assigned and authorized by the Fire Chief as the manager of the safety and health program. The professional qualifications for the Fire Department Health and Safety Officer are designated in NFPA 1521 and NFPA 1500 and include risk management, safety program development, and pre- and post-incident safety, program evaluation and information management.

- a) Prerequisites
 - 1) Certification as a Fire Officer I or Company Fire Officer.
 - 2) Successful completion of the Fire Department Health and Safety Officer course.
 - 3) Successful completion of a minimum of 40 instructional hours.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 4) Passage of the State written examination.
- 5) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- b) Reimbursement may be received for training costs for Fire Department Incident Safety Officer (see Subpart E).
- c) A qualified instructor for this level must be a certified Fire Service Instructor II and Fire Department Safety Officer.
- d) The course and facility must be approved by the Division in accordance with Subpart B.
- e) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Added at 41 Ill. Reg. _____, effective _____)

Section 141.314 Fire Officer II

Professional qualifications for Fire Officer II are identified in NFPA 1021 (2003 edition). The Office does not recognize Fire Officer as a rank because it is not possible to ensure that every rank used by local fire or allied field agencies to identify employees would be consistent throughout the State. Individuals may certify as Fire Officer II until June 30, 2019, at which time the certification will no longer be issued and the individual will be required to successfully complete the requirements, if he or she so desires, to qualify for certification as an Advanced Fire Officer.~~The Office recognizes three levels of Fire Officer: Fire Officer I, II, and III. These three levels meet and exceed the four levels of Fire Officer identified in NFPA 1021.~~ The Office defines Fire Officer II as an individual~~a person~~ having the responsibilities above company officer~~Company Officer~~, but less than the responsibilities of the Fire Administrator, Fire Chief, head of the department, etc.

- a) Prerequisites
 - 1) Certification as a Fire Officer I (~~see Section 141.308~~) and as a Fire Service Instructor II (~~see Section 141.320~~).

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 2) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- 3) Attainment of 5five years minimum current fire service experience in a fire department or as a current fulltime staff instructor of the Fire Service Institute.
- 4) Successful completion of the identified 3 –semester credit courses (40 student contact hours minimum) or equivalent, according to Section 141.120. A course taken for certification credit of 40 student contact hours (minimum) can be used for only one area in the career hierarchy.
- 5) Passage of the required State written examinations for the 3 semester credit courses.
- 65) Experience Requirements
 - A) Candidates for Fire Officer II certification must have a minimum of one year current experience as a Provisional Fire Officer II (see subsection (a)(5)(B)) or a Fire Officer II trainee. The Office defines a Fire Officer II trainee as an individual~~a person~~ possessing Fire Officer I certification assigned to Fire Officer II duties. The Certified Instructor and Fire Chief must document this current experience as a Provisional Fire Officer II or Fire Officer II trainee.
 - B) Until such time as the experience requirement is met, the Fire Officer II candidate will receive a certificate attesting to his/her Provisional Qualification as a Fire Officer II. Provisionally qualified status allows the individual to participate in Fire Officer III courses. Provisionally qualified status does not certify the individual as a Fire Officer II. Provisional Qualification can only be given after completion of all required courses.
 - C) An individual must be a certified Fire Officer I to receive a Provisional Fire Officer II certification.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- D) For purposes of figuring the year of experience, the applicant must have been assigned to Fire Officer II duties at least 80% of the time based on a 120 workday period (i.e., 96 days of 120 days).
- ~~76)~~ Application for Certification/Validation-Attestation.
- b) Reimbursement may be received for training costs for a Fire Officer II (see Subpart E).
- c) Credit for equivalent courses may be available in accordance with Section 141.120.
- d) A qualified instructor for this level must be a certified Fire Service Instructor II~~Instructors of Fire Officer II courses must meet the requirements of Section 141.115(e).~~
- e) The course and facility must be approved by the Division as specified in Subpart BA~~State written examination must be administered in accordance with Section 141.308(f).~~
- f) Exception to Experience Requirements During Transition to Advanced Fire Officer. A qualified individual who has completed the course requirements for Fire Officer II, but has not attained the experience requirements of subsection (a)(6), may complete the Phase 3 Task Book for Advanced Company Officer (see Section 141.315(a)(4)(D)) in lieu of the experience requirement to receive Fire Officer II certification prior to June 30, 2019~~All fire service organizations and educational institutions desiring to offer programs and/or courses shall meet the requirements of Section 141.308(e).~~

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.315 Advanced Fire Officer

Professional qualifications for the Advanced Fire Officer certification are identified in NFPA 1021. The Office does not recognize Fire Officer as a rank because it is not possible to ensure that every rank used by local fire or allied field agencies to identify employees would be consistent throughout the State. The Division defines the Advanced Fire Officer as an individual having the responsibilities above company officer, but less than the responsibilities of the Fire Administrator, Fire Chief, or head of the department.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

a) Prerequisites

- 1) Certification as a Company Fire Officer or Fire Officer I, Fire Department Incident Safety Officer and Fire Service Instructor II.
- 2) Engagement in firefighting in an organized Illinois fire department as a fire protection person or trainee according to the Act as attested to by the employing Fire Chief of the individual seeking certification.
- 3) Attainment of 5 years minimum current fire service experience in a fire department or as a current full time staff instructor of the Fire Service Institute.
- 4) An individual is eligible for certification upon successful completion of the following phases of education and State written examination:
 - A) Phase 1 Education: Background and foundation information can be taught via on-line learning management systems or in the classroom.
 - B) Phase 2 Practical Application: Practical applications and information review shall be done in a traditional classroom setting. This section must be completed in class in order to achieve student interaction with the complex management situations that Advanced Fire Officers encounter.
 - C) Passage of the Advanced Fire Officer State Written Examination. Once an individual has successfully completed Phases 1 and 2 of an approved Advanced Fire Officer course and has submitted proof of course completion, the individual may challenge the State written examination.
 - i) The State written examination must be passed within one year of the completion of Phase 2 of an approved Advanced Fire Officer program.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

g) Recertification Requirements

- 1) Certifications expire 4 years after the issuance date.
- 2) Certification as an Advanced Fire Officer.
- 3) Completion of refresher training following the established course objectives identified in NFPA 1021, totaling 100 points over a 4 year period, attested to by the employing Fire Chief, based on the Divisional point system. Records of the training will be retained in the fire department records.
- 4) Application for recertification, signed by the employing Fire Chief, verifying completion of training points.
- 5) If certification is not renewed within 90 days after the expiration date, the individual will be required to complete an approved Advanced Fire Officer course.

(Source: Added at 41 Ill. Reg. _____, effective _____)

Section 141.316 Chief Fire Officer-III

Professional qualifications for the Chief Fire Officer certification are identified in NFPA 1021. The Office does not recognize Fire Officer as a rank because it is not possible to ensure that every rank used by local fire or allied field agencies to identify employees would be consistent throughout the State. The Office recognizes three levels of Fire Officer: Fire Officer I, II, and III. These three levels meet and exceed the four levels of Fire Officer identified in NFPA 1021. The Office identifies the Chief Fire Officer III as an individual a person who has administrative responsibilities, the authority to affect practices, policies and procedures of the department, and is, or reports directly to, the Fire Chief, Fire Administrator or head of department.

a) Prerequisites

- 1) Certified as a Fire Officer II or Advanced Fire Officer(see Section 141.314).
- 2) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

Fire Chief of the individual seeking certification.

- 3) Attainment of ten years minimum fire service experience in a fire department.
- 4) Successful completion of the Chief Fire Officer ~~III~~ required courses.
- 5) Experience Requirements
 - A) The applicant must have current experience in performing ~~command level~~administrative duties for a minimum of ~~5~~two years to be certified. Individuals applying with prior experience shall be evaluated individually.
 - B) Documentation of work experience as a Chief Fire Officer or Provisional Chief Fire Officer must be provided in the application for certification.~~III (see subsection (a)(5)(C)) shall consist of:~~
 - i) The documentation~~Completion of a specified Office checklist showing completion~~ of work experience related to objectives shall include completion of an application for certification that provides proof of the required command level experience and submittal of supporting documentation, including, but not limited to: a current resume, organizational chart, position description, college degrees, transcripts and letters of reference.
 - ii) The application for certification must be~~The official job description of the applicant signed by the Fire Chief or, in the case of the applicant being the Fire Chief, the Supervisor of the Fire Chief (such as Mayor, President of Trustees, or similar official).~~ iii) An official, legible, definitive department organization chart on fire department letterhead, signed by the Fire Chief or, in the case of the applicant being the Fire Chief, the Supervisor of the Fire Chief (such as Mayor, President of Trustees, or similar official).
 - C) Until such time as the experience requirement is met, the Chief

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

Fire Officer ~~III~~ candidate will receive a certificate attesting to his/her Provisional Qualification as a Chief Fire Officer ~~III~~. Provisionally qualified status does not certify the individual as a Chief Fire Officer ~~III~~. Provisional qualification can only be given after completion of all formal courses.

- D) A person possessing a certificate as a Provisional Fire Officer II may take and be reimbursed for Fire Officer III courses (see Subpart E). However, an individual must be certified as a Fire Officer II to receive Provisional Fire Officer III certification.
- 6) Application for certification and documentation of work experience.
- b) ~~Passage of the~~A State written examination~~Written Examination must be administered in accordance with Section 141.308(f).~~
- c) Reimbursement may be received for training costs for Chief Fire Officer ~~III~~ (see Subpart E).
- ~~d) Credit for equivalent courses may be available in accordance with Section 141.120.~~
- de) A qualified instructor for this level must be a certified:
- 1) Fire Service Instructor II; and
- 2) Fire Officer III or Chief Fire Officer~~Instructors for Fire Officer III courses must meet the requirements in Section 141.115(e).~~
- ef) The course and facility must be approved by the Division as specified in Subpart B~~All fire service organizations and educational institutions desiring to offer programs and/or courses shall meet the requirements of Section 141.308(e).~~

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.317 Fire Department Safety Officer

The Fire Department Safety Officer is a certification granted to qualified individuals who have attained certification as both a Fire Department Incident Safety Officer and a Fire Department

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

Health and Safety Officer. The professional qualifications for the Fire Department Safety Officer are designated in NFPA 1521. The prerequisites for Fire Department Safety Officer are:

- a) Certification as a Fire Department Incident Safety Officer and Fire Department Health and Safety Officer.
- b) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification

(Source: Added at 41 Ill. Reg. _____, effective _____)

Section 141.318 Fire Service Instructor I

Professional qualifications for Fire Service Instructor I are identified in NFPA 1041. Fire Service Instructor I is defined as an instructor who has demonstrated the knowledge ~~of~~ and ability to deliver instruction effectively from a prepared lesson plan, including instructional aids and evaluation instruments; adapt lesson plans to the unique requirements of the students and authority having jurisdiction; organize the learning environment so that learning is maximized; and meet the record keeping requirements of the authority having jurisdiction.

- a) Prerequisites
 - 1) Certification as a Firefighter II or Basic Operations Firefighter(~~see Section 141.300~~).
 - 2) Attainment of 3~~three~~ years of documented cumulative fire service experience in a fire department.
 - 3) Successful completion of the Fire Service Instructor I course. ~~A current State Teacher's Certification Board Certificate is deemed equivalent to the Fire Service Instructor I course. A copy of the teacher's certificate must be submitted with the Request for Examination form.~~
 - 4) Passage of the State written examination.
 - 5) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act as attested to by the employing Fire Chief of the individual seeking certification.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- ~~5) Application for Certification/Validation Attestation.~~
- b) Reimbursement may be received for training costs for a Fire Service Instructor I (see Subpart E).
- c) ~~A qualified~~The instructor ~~for this level must be a certified~~of a Fire Service Instructor ~~III course must meet the requirements in Section 141.115(e).~~
- ~~d) All fire service organizations and educational institutions desiring to offer programs and/or courses shall meet the requirements of Section 141.308(e).~~
- ~~d~~e) Credit for equivalent courses may be available in accordance with Section 141.120.
- e) The course and facility must be approved by the Division as specified in Subpart B.
- f) State Teacher's Certification Board Equivalency. A valid State Teacher's Certification Board Certificate is deemed equivalent to the Fire Service Instructor I and II course and State written examinations. An individual must submit in writing a request for equivalency and attach a copy of the teacher's certificate. Once approved by the Division, the individual's records will be updated.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.320 Fire Service Instructor II

Professional qualifications for Fire Service Instructor II are identified in NFPA 1041. The Illinois program does not recognize Fire Service Instructor as a rank because it is not possible to ~~ensure~~~~insure~~ that every rank used by local fire or allied field agencies to identify employees would be consistent throughout the State. Fire Service Instructor II is a fire service instructor who, in addition to meeting Fire Service Instructor I qualifications, has demonstrated the knowledge and ability to coordinate other instructors and who is capable of using a variety of teaching strategies to develop lesson plans and instructional aids based on a task analysis.

- a) Prerequisites
- 1) Certification as a Firefighter III or Advanced Technician Firefighter(see

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

~~Section 141.304) and as a Fire Service Instructor I (see Section 141.318).~~

- 2) Attained ~~5~~five years of documented fire service experience in a fire department.
 - 3) Successful completion of the Fire Service Instructor II course.
 - 4) Passage of the State written examination.
 - ~~5) Application for Certification/Validation Attestation.~~
 - 6) State Teacher's Certification Board Equivalency. A valid State Teacher's Certification Board Certificate is deemed equivalent to the Fire Service Instructor I and II course and State written examinations. An individual must submit in writing a request for equivalency and attach a copy of the teacher's certificate. Once approved by the Division, the individual's records will be updated.
- b) Reimbursement may be received for training costs for a Fire Service Instructor II (see Subpart E).
 - c) A qualified instructor for this level must be a certified Fire Service Instructor II. Instructors of a Fire Service Instructor II course must meet the requirements of Section 141.115(e).
 - d) The course and facility must be approved by the Division as specified in Subpart B. Credit for equivalent courses may be available in accordance with Section 141.120.
 - e) Credit for equivalent courses may be available in accordance with Section 141.120. All fire service organizations and educational institutions desiring to offer programs and/or courses shall meet the requirements of Section 141.308(e).

(Source: Amended at 41 Ill. Reg. _____, effective _____)

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

Section 141.322 Fire Service Instructor III

Professional qualifications for Fire Service Instructor III are identified in NFPA 1041. The Division Illinois program does not recognize Fire Service Instructor as a rank because it is not possible to ensure that every rank used by local fire or allied field agencies to identify employees would be consistent throughout the State. The Fire Service Instructor III is an certified individual serving in a fire department or allied field agency who, in addition to meeting Fire Service Instructor II qualifications, has demonstrated the knowledge and ability to develop comprehensive training curricula and programs for use by single or multiple organizations; conduct organization needs analysis; and develop training goals and implementation strategies.

- a) Prerequisites
 - 1) Certification as a Fire Service Instructor II ~~(see Section 141.320)~~.
 - 2) Attained a minimum of 3~~three~~ years in the capacity of a Fire Service Instructor.
 - 3) Successful completion of the Fire Service Instructor III course.
 - 4) Passage of the State written examination.
 - 5~~4~~) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
 - 5~~4~~) Application for Certification/Validation-Attestation.
- b) Reimbursement may be received for training costs for a Fire Service Instructor III (see Subpart E).
- c) A qualified~~The instructor for this level of a Fire Service Instructor III course~~ must be a certified Fire Service Instructor II~~meet the requirements in Section 141.115(e)~~.
- d) Credit for equivalent courses may be available in accordance with Section 141.120.
- e) The course and facility must be approved by the Division as specified in Subpart

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

~~All fire service organizations and educational institutions desiring to offer programs and/or courses shall meet the requirements of Section 141.308(e).~~

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.324 Training Program Manager

Professional qualifications for a Training Program Manager are identified in NFPA 1041. The ~~Office Illinois program~~ does not recognize Training Program Manager as a rank because it is not possible to ~~ensure~~ ensure that every rank used by local fire or allied field agencies to identify employees would be consistent throughout the State. The Training Program Manager is a certified individual serving in a fire department or allied field agency who, in addition to meeting Fire Service Instructor II qualifications, has demonstrated the knowledge and ability to administer and manage a fire service training program, including budget preparation, personnel management, maintenance of positive public relations and organizational goal setting.

- a) Prerequisites
 - 1) Certification as a Fire Service Instructor II ~~(see Section 141.320)~~.
 - 2) Attained a minimum of ~~5~~ five years in the capacity of a Fire Service Instructor II or training officer.
 - 3) Successful completion of the Training Program Manager course.
 - 4) Passage of the State written examination.
 - 5) Application for Certification/Validation-Attestation.
 - 6) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- b) Reimbursement may be received for training costs for a Training Program Manager (see Subpart E).
- c) ~~A qualified~~The instructor ~~for this level of a Training Program Manager course~~ must be a certified Fire Service Instructor II and Training Program Manager ~~meet the requirements in Section 141.115(e).~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- d) Credit for equivalent courses may be available in accordance with Section 141.120.
- e) The course and facility must be approved by the Division in accordance with Subpart B.~~All fire service organizations and educational institutions desiring to offer programs and/or courses shall meet the requirements of Section 141.308(e).~~

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.326 Basic Fire Prevention Officer

~~Professional qualifications for Fire Prevention Officer, except firefighter qualifications, are identified in NFPA 1031, 1033 and 1035.~~ A Basic Fire Prevention Officer is a person serving in a fire department or allied field agency whose primary duties are fire and life safety inspections of a variety of structures, reporting inspection results of fire safety conditions, ~~conducting basic fire investigation~~, and performing basic fire prevention education activities. ~~The term synonymous with Fire Prevention Officer is Technical Specialist.~~

- a) Prerequisites
 - 1) Certification as a Fire Inspector I.~~Firefighter III (see Section 141.304) or successful completion of the Bypass Examination (see Sections 141.220 and 141.240). Entrance into this program through the Bypass Examination is limited to:~~
 - A) ~~Office personnel.~~
 - B) ~~Persons employed by fire departments and fire protection districts in fire prevention areas who are prohibited from work in fire suppression.~~
 - 2) Certification as a Public Fire and Life Safety Educator I.
 - 3) Attainment of a minimum of 2~~three~~ years of cumulative fire prevention activities~~service~~ experience, ~~which must include one year of experience in fire prevention.~~
 - 3) ~~Successful completion of the Fire Prevention Officer course.~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 4) ~~Successful completion of the State written examination (see Section 141.200).~~
- 5) ~~Application for Certification/Validation Attestation.~~
- b) Modular Training
~~Fire Prevention Officer training can be taken in a series of modules or as a complete course. The State written examination (see Section 141.200) can be taken by module or by taking the complete examination. When an individual takes the examination by modules, the passed modules will be kept on file until all modules are passed. If an individual is training by module, and then enters a training facility or a college program that instructs the complete program mode, any previously passed modules cannot be used to exempt any portion of the examination; the complete examination must be taken. If an individual fails the complete examination, he or she may elect to then test using the modular system. When an individual elects to be trained using the modular system, he or she may select the order of any module and its examination. (See Section 141.200.)~~
- e) ~~Reimbursement may be received for training costs for a Fire Prevention Officer (see Subpart E).~~
- d) ~~Credit for equivalent courses may be available in accordance with Section 141.120.~~
- be) A qualified instructor for this level must be a certified:
 - 1) Fire Service Instructor II; and
 - 2) Fire Prevention Officer or Basic Fire Prevention Officer~~The instructor of a Fire Prevention Officer course must meet the requirements in Section 141.115(e).~~
- f) ~~All fire service organizations and educational institutions desiring to offer programs and/or courses shall meet the requirements of Section 141.308(e).~~

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.327 Fire Inspector I

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

The Fire Inspector I certification is designed to ~~provide an individual~~~~give a person~~ serving in a fire department or allied ~~field~~ agency ~~the basic knowledge and requisite skills to conduct basic fire and life safety inspections in a variety of structures with the ability to appropriately report those findings in accordance with applicable codes and standards~~~~whose primary duties are inspections of a variety of structures, and reporting inspection results of fire safety conditions,~~ ~~the basic knowledge and skills to safely perform his or her duties as~~ defined by NFPA 1031.

- a) Prerequisites
 - ~~1)~~ ~~Successful completion of Fire Prevention Principles course.~~
 - ~~2)~~ Attainment of a minimum of one year inspectional activity in fire prevention.
 - ~~3)~~ Successful completion of a minimum of 40 instructional hours.
 - ~~34)~~ Passage of the State written examination ~~(see Section 141.200).~~
 - ~~45)~~ Passage of the State practical skills examination ~~(see Sections 141.200 and 141.300(i)).~~
 - ~~5)~~ Application for Certification/Validation-Attestation.
- b) ~~Reimbursement~~~~Fire department or individual reimbursement~~ may be received for training costs for ~~aan~~ Fire Inspector I (see Subpart E).
- c) ~~A qualified instructor for this level must be certified; Special Instructor Requirements. Instructor of Record shall be certified~~
 - ~~1)~~ as a Fire Service Instructor II; ~~(see Section 141.320)~~ and
 - ~~2)~~ as a:
 - ~~A)~~ Fire Prevention Officer;
 - ~~B)~~ Basic Fire Prevention Officer; or
 - ~~C)~~ previously, Fire Inspector I ~~(see Section 141.326).~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- d) The course and facility must be approved by the Division OSEFM as provided in Subpart B Sections 141.110 and 141.115.
- e) Credit for equivalent courses may be available in accordance with Section 141.120.
- f) Recertification Requirements
- 1) Certifications expire 4 years after the issuance date.
 - 2) Certification as a Fire Inspector I.
 - 3) Completion of refresher training following the established course objectives identified in NFPA 1031, totaling 100 points over a 4 year period, attested to by the employing Fire Chief, based on the Division's point system. Records of the training will be retained in the fire department records.
 - 4) Application for recertification, signed by the employing Fire Chief, verifying completion of training points.
 - 5) If certification is not renewed within 90 days after the expiration date, the individual will be required to complete an approved Fire Inspector Course.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.328 Youth~~Juvenile~~ Firesetter Intervention Specialist

Professional qualifications for a Youth~~Juvenile~~ Firesetter Intervention Specialist (~~JFIS~~) are identified in NFPA 1035. A Youth Firesetter Intervention Specialist~~JFIS~~ is an individual who has the knowledge, skills and responsibility to serve in a fire department or allied field agency to facilitate case management of identified youth~~juvenile~~ firesetters for assessment, education and referral purposes.

- a) Prerequisites
- 1) ~~Achievement of the following:~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- A) ~~Basic knowledge of educational methods and types of interventions, interagency protocols and abuse, neglect and legal issues as they apply.~~
- B) ~~High school diploma or equivalent.~~
- 2) ~~The authority having jurisdiction shall attest that the applicant has the required knowledge, skills, education and experience. Application for Certification/Validation Attestation must be submitted to the Office before the certification is granted.~~
- 13) Successful completion of the Youth~~Juvenile~~ Firesetter Intervention Specialist course.
- 24) Successful completion of the State written examination ~~(see Section 141.200).~~
- b) A qualified instructor for this level must be a certified Fire Service Instructor II and Youth Firesetter Intervention Specialist.~~Requirements~~
- 1) ~~See Section 141.115(e).~~
- 2) ~~Attainment of three years experience as a Juvenile Firesetter Intervention Specialist.~~
- c) Credit for equivalent courses may be available in accordance with Section 141.120.
- d) The course and facility must be approved by the Division in accordance with Subpart B.~~All fire service organizations and educational institutions desiring to offer programs and/or courses shall meet the requirements of Section 141.308(e).~~

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.329 Fire Inspector II

The Fire Inspector II certification is designed to provide an individual serving in a fire department or allied field agency an intermediate level of knowledge and requisite skills to conduct advanced fire and life safety inspections in a variety of structures with the ability to

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

appropriately report those findings and accurately interpret codes and standards defined by NFPA 1031.

- a) Prerequisites
 - 1) Certification as Fire Inspector I or Fire Prevention Officer.
 - 2) Attainment of a minimum of 3 years inspectional activity in fire prevention.
 - 3) Successful completion of the Fire Inspector II course consisting of a minimum of 40 instructional hours.
 - 4) Passage of the State written examination.
 - 5) Passage of the State practical skills examination.
- b) Reimbursement may be received for training costs for Fire Inspector II (see Subpart E).
- c) A qualified instructor for this level must be:
 - 1) a certified Fire Service Instructor II; and
 - 2) a certified:
 - A) Fire Inspector II;
 - B) Advanced Fire Prevention Officer; or
 - C) Fire Inspector III and Plans Examiner II.
- d) The course and facility must be approved by the Division as specified in Subpart B.
- e) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Added at 41 Ill. Reg. _____, effective _____)

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

Section 141.330 Public Fire and Life Safety Educator II

Professional qualifications for Public Fire and Life Safety Educator III are identified in NFPA 1035. A Public Fire and Life Safety Educator III is an individual serving in a fire department or allied field agency with primary responsibility for the development and dissemination of fire prevention education materials and programs.

- a) Prerequisites
 - 1) ~~Certification as a Fire Prevention Officer (see Section 141.326)-~~
2) Attainment of a minimum of one year~~three years~~ of ~~documented~~ fire prevention experience.
 - 23) Successful completion of the Public Fire and Life Safety Educator III course consisting of a minimum of 32 instructional hours.
 - 3) Passage of the State written examination.
 - 4) ~~Application for Certification/Validation-Attestation~~.
- b) Reimbursement may be received for training costs for a Public Fire and Life Safety Educator III (see Subpart E).
- c) Credit for equivalent courses may be available in accordance with Section 141.120.
- d) A qualified instructor for this level must be:
 - 1) a certified Fire Service Instructor II; and
 - 2) a certified:
 - A) Fire Prevention Officer; or
 - B) Basic Fire Prevention Officer~~The instructor of a Public Fire and Life Safety Educator II course must meet the requirements of Section 141.115(e).~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- e) The course and facility must be approved by the Division as specified in Subpart B~~All fire service organizations and educational institutions desiring to offer programs and/or courses shall meet the requirements of Section 141.308(e).~~

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.331 Advanced Fire Prevention Officer

An Advanced Fire Prevention Officer is an individual serving in a fire department or allied field agency whose primary duties are inspections of a variety of structures, reporting inspection results of fire safety conditions, and performing advanced fire prevention education activities.

- a) Prerequisites
- 1) Certification as a Basic Fire Prevention Officer or Fire Prevention Officer.
 - 2) Certification as a Fire Inspector II.
 - 3) Course completion of an approved Plans Examiner course. Training documentation shall be kept in fire department training files.
 - 4) Attainment of a minimum of 4 years of experience in fire prevention activities.
- b) A qualified instructor for this level must be a certified Fire Service Instructor II and Advanced Fire Prevention Officer.

(Source: Added at 41 Ill. Reg. _____, effective _____)

Section 141.332 Public Fire and Life Safety Educator III (Repealed)

~~Professional qualifications for Public Fire and Life Safety Educator III are identified in NFPA 1035. A Public Fire and Life Safety Educator III is a person serving in a fire department or allied agency assigned supervisory and administrative responsibilities within a public fire education program.~~

- a) Prerequisites
- 1) Certification as a Public Fire and Life Safety Educator II (see Section

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

~~141.330).~~

- ~~2) Attainment of five years of documented fire prevention experience with two years in fire education.~~
- ~~3) Successful completion of the Public Fire and Life Safety Educator III course.~~
- ~~4) Application for Certification/Validation Attestation.~~
- b) Reimbursement may be received for training costs for a Public Fire and Life Safety Educator III (see Subpart E).
- e) Credit for equivalent courses may be available in accordance with Section 141.120.
- d) The instructor of a Public Fire and Life Safety Educator III course must meet the requirements of Section 141.115(e).
- e) All fire service organizations and educational institutions desiring to offer programs and/or courses shall meet the requirements of Section 141.308(e).

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

Section 141.334 Fire Investigator

Professional qualifications for Fire Investigator are identified in NFPA 1033 and NFPA 921. The ~~Office Illinois program~~ does not recognize Fire Investigator as a rank because it is not possible to ~~ensure~~~~insure~~ that every rank used by local fire departments or allied field agencies to identify persons serving as Fire Investigators would be consistent throughout the State. A Fire Investigator is an individual, serving in an agency or a fire department, specifically responsible for the investigation of fire incidents. ~~The term synonymous with Fire Investigator is Technical Specialist.~~

- a) Prerequisites
 - 1) ~~Certification as a Firefighter II (see Section 141.300) or successful completion of the Bypass Examination (see Sections 141.220 and 141.240).~~ 2) Successful completion of the Fire Investigator course

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

consisting of ~~3~~three Modules, ~~or Modules I and II and the Arson Investigator course (see Section 141.336).~~

- 2) Passage of the State written examination.
 - 3) Application for Certification/Validation-Attestation.
 - 4) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- b) Reimbursement may be received for training costs for a Fire Investigator (see Subpart E).
- c) A qualified~~The instructor for this level of a Fire Investigator course or an Arson Investigator course~~ must be a certified Fire Service Instructor II and a previously certified Fire Investigator~~meet the requirements of Section 141.115(e).~~
- d) Credit for equivalent courses may be available in accordance with Section 141.120.
- e) ~~All fire service organizations and educational institutions desiring to offer programs and/or courses shall meet the requirements of Section 141.308(e).~~
- ef) Re-certification requirements:
- 1) Certifications expire 4~~four~~ years after issuance date.
 - 2) Certification as a Fire Investigator.
 - 3) Completion of refresher training following the established course objectives identified in NFPA 1033 ~~and NFPA 921~~, totaling 100 points over a 4~~four~~ year period, attested to by the employing Fire Chief, based on the divisional point system. Point dissemination will be determined by the applicable ad hoc committee. Records of the training will be retained in the fire department records.
 - 4) Application for re-certification, signed by employing Fire Chief, verifying completion of training points.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 5) If certification is not renewed within 90 days after the expiration date, the individuals will be required to complete an approved Fire Investigator Course.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.336 Arson Investigator

The ~~Office~~ ~~Illinois program~~ does not recognize Arson Investigator as a rank because it is not possible to ~~ensure~~ ~~insure~~ that every rank used by local fire and police departments or allied field agencies to identify persons serving as Arson Investigators would be consistent throughout the State. An Arson Investigator is an individual who is a ~~full-time paid and~~ sworn employee of the Office or a local governmental agency specifically responsible for the investigation of suspected arson fire incidents.

- a) Prerequisites
 - ~~1)~~ ~~Certification as a Firefighter II (see Section 141.300) or successful completion of the Bypass Examination (see Sections 141.220 and 141.240).~~
 - ~~12)~~ Successful completion of Modules I, ~~and II and III~~ of the Fire Investigator Course (see Section 141.334) ~~or equivalent course (see Section 141.120).~~
 - ~~23)~~ Successful completion of an Arson Investigator course approved by the ~~Division~~ ~~Office~~ and the Illinois Law Enforcement Training and Standards Board, or provide proof of equivalent courses to be evaluated by the Executive Director of the Illinois Law Enforcement Training and Standards Board.
 - ~~34)~~ ~~Employed~~ ~~Be employed full-time~~ by a local governmental agency ~~or~~ the Office, ~~or other organization investigating fires and explosions believed to be arson.~~
 - ~~45)~~ Application for Certification/Validation-Attestation.
- b) Reimbursement may be received for training costs for an Arson Investigator (see Subpart E).

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- c) A qualified instructor for this level must be a certified Fire Service Instructor II and Instructor Requirements. Instructors must have demonstrated experience and education in the technical areas to be taught and must be approved by the Office and the Illinois Law Enforcement Training and Standards Board prior to the course offering.
- d) Firearms and Physical Training. Upon successful completion of the Firearms and Physical Training portion of the Arson Investigator program, records of completion shall be forwarded to the Illinois Law Enforcement Training and Standards Board for personnel of fire and police departments or allied field agencies. The Board will review the records and issue appropriate firearms training certificates.
- e) The Division Office will issue the Arson Investigator certificate upon receipt of firearms training, physical training, and all other documents from the Illinois Law Enforcement Training and Standards Board.
- ~~f) All fire service organizations and educational institutions desiring to offer programs and/or courses shall meet the requirements of Section 141.308(e).~~
- ~~g) Credit for equivalent courses may be available in accordance with Section 141.120.~~
- ~~h) Recertification Requirements Re-certification requirements:~~
- 1) Certifications expire ~~4~~four years after issuance date.
 - 2) Certification as an Arson Investigator.
 - 3) Completion of refresher training following the established course objectives identified in NFPA 1033 ~~and NFPA 921~~, totaling 100 points over a ~~4~~four-year period, attested to by the employing Fire Chief, based on the divisional point system. Point dissemination will be determined by the applicable ad hoc committee. Records of the training will be retained in the fire department records.
 - 4) Application for ~~recertification~~re-certification, signed by the employing Fire Chief, verifying completion of training points.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 5) If certification is not renewed within 90 days after the expiration date, the individuals will be required to complete an approved Fire Investigator course.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.338 Fire Inspector II and Plan Examiner I (Repealed)

~~Professional qualifications for Fire Inspector II and Plan Examiner I are identified in NFPA 1031. A Fire Inspector II and Plan Examiner I is a person serving in a fire department or allied agency assigned fire inspection and supervisory responsibilities. The term synonymous with Fire Inspector II and Plan Examiner I is Senior Technician.~~

- a) ~~Prerequisites~~
 - 1) ~~Certification as a Fire Prevention Officer (see Section 141.326).~~
 - 2) ~~Attainment of three years of documented experience in fire inspection.~~
 - 3) ~~Successful completion of the Fire Inspector II and Plan Examiner I course.~~
 - 4) ~~Application for Certification/Validation Attestation.~~
 - 5) ~~Passage of the State written examination (see Section 141.200).~~
- b) ~~Reimbursement may be received for training costs for a Fire Inspector II and Plan Examiner I (see Subpart E).~~
- e) ~~Credit for equivalent courses may be available in accordance with Section 141.120.~~
- d) ~~An instructor of a Fire Inspector II and Plan Examiner I course must meet the requirements of Section 141.115(e).~~
- e) ~~All fire service organizations and educational institutions desiring to offer programs and/or courses shall meet the requirements of Section 141.308(e).~~

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

Section 141.340 Fire Inspector III and Plan Examiner II (Repealed)

~~Professional qualifications for Fire Inspector III and Plan Examiner II are identified in NFPA 1031. A Fire Inspector III and Plan Examiner II is a person serving in a fire department or allied agency assigned primarily supervisory and administrative responsibilities within a fire prevention program.~~

- a) Prerequisites
 - 1) ~~Certification as a Fire Inspector II and Plan Examiner I (see Section 141.338).~~
 - 2) ~~Attainment of five years of documented experience in fire inspection.~~
 - 3) ~~Successful completion of the Fire Inspector III and Plan Examiner II course.~~
 - 4) ~~Application for Certification/Validation Attestation.~~
 - 5) ~~Passage of the State written examination (see Section 141.200).~~
- b) ~~Reimbursement may be received for training costs for a Fire Inspector III and Plan Examiner II (see Subpart E).~~
- c) ~~Credit for equivalent courses may be available in accordance with Section 141.120.~~
- d) ~~An instructor of a Fire Inspector III and Plan Examiner II course must meet the requirements of Section 141.115(e).~~
- e) ~~All fire service organizations and educational institutions desiring to offer programs and/or courses shall meet the requirements of Section 141.308(e).~~

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

Section 141.342 Hazardous Materials Awareness (Repealed)

~~Hazardous Materials Awareness personnel are fire personnel trained to the level of awareness~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

~~defined by the U.S. Department of Labor, Occupational Safety and Health Administration (OSHA) at 29 CFR 1910.120 or the United States Environmental Protection Agency (USEPA) at 40 CFR 311, whichever is appropriate for their jurisdiction. Fire protection personnel at this level of certification are persons who are likely to witness or discover a hazardous substance release or potential release and who have been trained to initiate an emergency response sequence by notifying the proper authorities (local, State, federal, or private resources) of the release. Professional qualifications for Hazardous Materials Awareness personnel are identified in NFPA 472.~~

- a) Prerequisites
 - 1) ~~Certification as a Firefighter II (see Section 141.300).~~
 - 2) ~~Successful completion of a Hazardous Materials Awareness course.~~
 - 3) ~~Passage of the State written examination (see Section 141.200).~~
 - 4) ~~Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.~~
- b) ~~Reimbursement may be received for training costs for Hazardous Materials Awareness personnel (see Subpart E).~~
- e) ~~An instructor of a Hazardous Materials Awareness course must meet the requirements of Section 141.115(e).~~
- d) ~~The course and facility must be approved by the Office as provided in Sections 141.100, 141.110 and 141.115.~~
- e) ~~Credit for equivalent courses may be available in accordance with Section 141.120.~~

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

Section 141.344 Hazardous Materials First Responder – Operations

Hazardous Materials First Responders~~responders~~, for the purpose of this level of certification, are fire protection personnel trained to the levels of Awareness and First Responder – Operations

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

~~as defined in 29 CFR 1910.120. First Responders shall be trained to meet requirements of OSHA (29 CFR 1910.120) or USEPA (40 CFR 311), whichever is appropriate for their jurisdiction. Fire protection personnel at this level of certification are both: persons who are likely to witness or discover a hazardous substance release or potential release and who have been trained to initiate an emergency response sequence by notifying the proper authorities (local, State, federal, or private resources) of the release; and persons who respond to releases or potential releases of hazardous substances as part of the initial response to the site for the purpose of protecting nearby persons, property, or the environment from the effects of the release. They are trained to respond in a defensive fashion without actually trying to stop the release. Their function is to contain the release from a safe distance, keep it from spreading, and prevent exposures.~~ Hazardous Materials First Responder – Operations is designed as the introductory step in the acquisition of knowledge and skills required to safely mitigate a release or potential release of hazardous substances ~~and is defined as meeting the requirement for fire protection personnel under 29 CFR 1910.120.~~ Professional qualifications for Hazardous Materials First Responder – Operations are identified in NFPA 472.

- a) Prerequisites
 - 1) Certification as a Firefighter II ~~or Basic Operations Firefighter~~(~~see Section 141.300~~).
 - 2) Successful completion of a Hazardous Materials First Responder – Operations course consisting of a minimum of 40 instructional hours.
 - 3) Passage of a State practical skills examination (~~see Sections 141.200 and 141.300(g)~~).
 - 4) Passage of the State written examination (~~see Section 141.200~~).
 - 5) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- b) Reimbursement may be received for training costs for a Hazardous Materials First Responder – Operations (see Subpart E).
- c) A qualified~~A~~ instructor for this level must be a certified Fire Service Instructor I and previously certified~~of a~~ Hazardous Materials First Responder – Operations ~~course must meet the requirements of Section 141.115(e)~~.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- d) The course and facility must be approved by the Division Office as provided in Subpart B Sections 141.100, 141.110 and 141.115.
- e) Credit for equivalent courses may be available in accordance with Section 141.120.
- f) Recertification Requirements
- 1) Certifications expire 4 years after the issuance date.
 - 2) Certification as a Hazardous Materials First Responder – Operations.
 - 3) Completion of refresher training following the established course objectives identified in NFPA 472, totaling 100 points over a 4 year period, attested to by the employing Fire Chief, based on the Division's point system. Records of the training will be retained in the fire department records.
 - 4) Application for recertification, signed by the employing Fire Chief, verifying completion of training points.
 - 5) If certification is not renewed within 90 days after the expiration date, the individuals will be required to complete an approved Hazardous Materials Operations Course.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.346 Hazardous Materials Technician

~~Hazardous Materials Technician is a series of two courses designed for the training and development of Hazardous Materials Response Team Members. Hazardous Materials Technicians are individuals who respond to releases or potential releases for the purpose of stopping the release or performing rescues. Professional qualifications for them assume a more aggressive role than a First Responder at the operations level in that they will approach the point of release in order to plug, patch or otherwise stop the release of a hazardous substance. Hazardous Materials Technician A involves procedures for and entry into the "hot zone". Hazardous Materials Technician B involves rescue procedures, tactics and strategy. Both Hazardous Materials Technician A and Technician B are identified~~ required to satisfy the

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

~~requirements in NFPA 472. Individuals may certify as Hazardous Materials Technician A and B until June 30, 2019, at which time the certification will no longer be issued, and the individual will be required to successfully complete the requirements, if he or she so desires, to qualify for certification as a Hazardous Materials Technician. Technicians are trained to meet requirements of OSHA (29 CFR 1910.120) or USEPA (40 CFR 311), whichever is appropriate for their jurisdiction. This program is designed to meet the requirements of 29 CFR 1910.120.~~

- a) Prerequisites – Hazardous Materials Technician A
 - 1) Certification as a Hazardous Materials First Responder – Operations ~~(see Section 141.344).~~
 - 2) Successful completion of the Hazardous Materials Technician A course.
 - 3) Passage of the State written examination ~~(see Section 141.200).~~
 - 4) Passage of the State practical skills examinations ~~(see Sections 141.200 and 141.300(g)).~~
 - 5) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
 - 6) A qualified instructor for this level must be:
 - A) a certified Fire Service Instructor II; and
 - B) a certified:
 - i) Hazardous Materials Technician A;
 - ii) Hazardous Materials Technician B; or
 - iii) Hazardous Materials Technician.
- b) Prerequisites – Hazardous Materials Technician B
 - 1) Certification as a Hazardous Materials Technician A ~~(see subsection (a)).~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 2) Successful completion of the Hazardous Materials Technician B course.
 - 3) Passage of the State written examination ~~(see Section 141.200)~~.
 - 4) Passage of the State practical skills examination ~~(see Sections 141.200 and 141.300(g))~~.
 - 5) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
 - 6) A qualified instructor for this level must be:
 - A) a certified Fire Service Instructor II; and
 - B) a certified:
 - i) Hazardous Materials Technician B; or
 - ii) Hazardous Materials Technician.
- c) Prerequisites – Hazardous Materials Technician
- 1) Certification as a Hazardous Materials First Responder – Operations.
 - 2) Successful completion of the Hazardous Materials Technician course consisting of a minimum of 80 instructional hours.
 - 3) Passage of the State written examination.
 - 4) Passage of the State practical skills examination.
 - 5) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
 - 6) A qualified instructor for this level must be:
 - A) a certified Fire Service Instructor II; and

OFFICE OF THE STATE FIRE MARSHAL
NOTICE OF PROPOSED AMENDMENTS

- B) a certified:
- i) Hazardous Materials Technician B; or
 - ii) Hazardous Materials Technician.
- de) Reimbursement may be received for training costs for a Hazardous Materials Technician A, Hazardous Materials Technician B and Hazardous Materials Technician (see Subpart E).
- d) ~~An instructor of a Hazardous Materials Technician A or B course must meet the requirements of Section 141.115(e).~~
- e) The course and facility must be approved by the Division Office as provided in Subpart B Sections 141.100, 141.110 and 141.115.
- f) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.348 Hazardous Materials Incident Command

Hazardous Materials Incident Command is designed for the training of Certified Hazardous Materials First Responders and Technicians to manage a hazardous materials emergency incident. ~~An Incident Command System fixes command on one particular individual or a group of individuals throughout the incident to ensure a strong visible direct command. If the incident is above the level of training of the Incident Commander, management of all tactical operations shall be delegated to an appropriately trained individual. This does not relieve the Incident Commander of the responsibilities outlined in OSHA 1910.120(q)(3). This course has been developed to meet the requirements of OSHA (29 CFR 1910.120) or USEPA (40 CFR 311); whichever is appropriate for the jurisdiction.~~ Professional qualifications for Incident Command are identified in NFPA 472.

- a) Prerequisites
- 1) Certification as a Hazardous Materials First Responder – Operations ~~(see Section 141.344).~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 2) Successful completion of the Hazardous Materials Incident Command course consisting of a minimum of 16 instructional hours.
 - 3) Passage of the State written examination ~~(see Section 141.200)~~.
 - 4) Passage of the State practical skills examination ~~(see Sections 141.200 and 141.300(g))~~.
 - 5) Application for Certification/Validation-Attestation.
 - 6) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- b) Reimbursement may be received for training costs for a Hazardous Materials Incident Command (see Subpart E).
 - c) A qualified~~An~~ instructor for this level must be a certified Fire Service Instructor II and of a certified Hazardous Materials Incident Command course must meet the requirements of Section 141.115(e).
 - d) The course and facility must be approved by the Division Office as provided in Subpart B Sections 141.100, 141.110 and 141.115.
 - e) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.350 Technical Rescue Awareness (Repealed)

~~Technical Rescue Awareness is designed to give first due companies a basic awareness of requirements and hazards at technical rescue incidents. Training will meet standards of NFPA 1670. Professional qualifications require completion of the approved Technical Rescue Awareness course. Technical Rescue Awareness is designed as the introductory step in the acquisition of knowledge and skills required for first due company operations.~~

- a) Prerequisites

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 1) ~~Certification as a Firefighter II (see Section 141.300).~~
 - 2) ~~Successful completion of the Technical Rescue Awareness course.~~
 - 3) ~~Successful completion of the State written examination (see Section 141.200).~~
 - 4) ~~Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.~~
- b) ~~Reimbursement may be received for training costs for Technical Rescue Awareness (see Subpart E).~~
 - e) ~~An instructor of a Technical Rescue Awareness course must meet the requirements of Section 141.115(e).~~
 - d) ~~The course and facility must be approved by the Office as provided in Sections 141.100, 141.110 and 141.115.~~
 - e) ~~Credit for equivalent courses may be available in accordance with Section 141.120.~~

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

Section 141.352 Rescue Specialist – Confined Space

Rescue Specialist – Confined Space is designed to give fire service personnel the basic knowledge and skills to safely perform confined space ~~rescues~~~~rescue as defined by the Illinois Department of Labor (56 Ill. Adm. Code 350.280) and OSHA (29 CFR 1910.146).~~

- a) Prerequisites
 - 1) Certification as a Rescue Specialist – Vertical I or Rope Operations ~~(see Section 141.367).~~
 - 2) Successful completion of the Rescue Specialist – Confined Space course. Prerequisite for taking the course is successful completion of the Rescue

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

~~Specialist – Confined Space/Trench Awareness or Technical Rescue Awareness course and~~ Vertical I or Rope Operations course.

- 3) Passage of the State written examination ~~(see Section 141.200)~~.
 - 4) Passage of the State practical skills examinations ~~(see Sections 141.200 and 141.300(g))~~.
 - 5) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- b) Reimbursement may be received for training costs for a Rescue Specialist – Confined Space (see Subpart E).
 - c) A qualified instructor for this level must~~Special Instructor Requirements I) Instructor of Record shall be a~~ certified ~~as a~~ Fire Service Instructor II ~~(see Section 141.320)~~ and a certified Rescue Specialist – Confined Space.
 - 12) There shall be a minimum of 2~~two~~ instructors per course, ~~one of whom is an Instructor of Record~~. There shall be at least one instructor for each 6~~six~~ students.
 - 23) All other instructors on site shall be certified~~a minimum of~~ Fire Service Instructor I ~~(see Section 141.318)~~ and a certified ~~as a~~ Rescue Specialist – Confined Space.
 - d) The course and facility must be approved by the Division~~Office~~ as provided in Subpart B~~Sections 141.110 and 141.115~~.
 - e) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.354 Trench Operations

Trench Operations is designed to give fire service personnel the basic knowledge and skills to

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

safely perform trench stabilization, shoring equipment placement, and excavation and freeing of the victim from engulfment, as defined by NFPA 1670 ~~and OSHA (29 CFR 1926, subpart P)~~.

- a) Prerequisites
 - 1) ~~Certification as a Firefighter II or Basic Operations Firefighter in Technical Rescue Awareness (see Section 141.350) or Rescue Specialist – Confined Space (see Section 141.352).~~
 - 2) ~~Successful completion of the Trench Operations course consisting of a minimum of 32 instructional hours. Prerequisite for taking the course is successful completion of Confined Space/Trench Awareness or Technical Rescue Awareness course (see Section 141.350).~~
 - 3) ~~Passage of the State written examination (see Section 141.200).~~
 - 4) ~~Passage of the State practical skills examinations and participation as a rescue team member in at least one live trench scenario (see Sections 141.200 and 141.300(g)).~~
 - 5) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- b) Reimbursement may be received for training costs for Trench Operations (see Subpart E).
- c) A qualified instructor for this level must be:
 - 1) ~~a certified~~ Special Instructor Requirements 1) Instructor of Record shall be certified as a Fire Service Instructor II; (see Section 141.320) and
 - 2) certified:
 - A) ~~certified~~ in Trench Operations; or
 - B) as a Rescue Specialist – Trench.
 - 3) There shall be a minimum of 2two instructors per course, ~~one of whom is~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

~~an Instructor of Record.~~ There shall be at least one instructor for each ~~six~~ students.

- ~~43)~~ All other instructors on site shall be:
- ~~A) a certified~~ ~~minimum of~~ Fire Service Instructor I; ~~(see Section 141.318)~~ and
 - ~~B) certified:~~
 - ~~i) in Trench Operations; or~~
 - ~~ii) as a Rescue Specialist – Trench.~~
- d) The course and facility must be approved by the ~~Division Office~~ as provided in ~~Subpart B Sections 141.110 and 141.115.~~
- e) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.356 Trench Technician

Trench Technician is designed to give fire service personnel the basic knowledge and skills to safely perform trench stabilization, shoring equipment placement, and excavation and freeing of the victim from engulfment as defined by NFPA 1670 ~~and OSHA (29 CFR 1926, subpart P).~~

- a) Prerequisites
- 1) Certification in Trench Operations ~~(see Section 141.354)~~ or as a Rescue Specialist ~~–~~ Trench.
 - 2) Successful completion of the Trench Technician course consisting of a minimum of 40 instructional hours. Prerequisite for taking the course is successful completion of the Trench Operations ~~(see Section 141.354)~~ or Rescue Specialist ~~–~~ Trench course.
 - 3) Passage of the State written examination ~~(see Section 141.200).~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 4) Passage of the State practical skills examinations and participation as a rescue team member in at least one live trench scenario(see Sections 141.200 and 141.300(g)).
 - 5) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- b) Reimbursement may be received for training costs for Trench Operations (see Subpart E).
 - c) A qualified instructor for this level must~~Special Instructor Requirements 1) Instructor of Record shall be a~~ certified as a Fire Service Instructor II (see Section 141.320) and ~~certified in~~ Trench Technician.
 - 12) There shall be a minimum of two instructors per course, ~~one of whom is an Instructor of Record~~. There shall be at least one instructor for each six students.
 - 23) All other instructors on site shall be a certified~~a minimum of~~ Fire Service Instructor I (see Section 141.318) and ~~certified in~~ Trench Technician.
 - d) The course and facility must be approved by the Division~~Office~~ as provided in Subpart B~~Sections 141.110 and 141.115~~.
 - e) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.358 Rescue Specialist – Vertical II (Repealed)

~~Rescue Specialist—Vertical II is designed to give fire service personnel the basic knowledge and skills to safely perform advanced high angle and below grade rescues as defined by NFPA 1983 and OSHA (29 CFR 1910.146).~~

- a) Prerequisites

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 1) ~~Certification as a Rescue Specialist—Vertical I or Rope Operations (see Section 141.367).~~
 - 2) ~~Successful completion of the Vertical II approved course. Prerequisite for taking the Vertical II course is successful completion of the Rescue Specialist—Vertical I or Rope Operations (see Section 141.367) course.~~
 - 3) ~~Passage of the State written examination (see Section 141.200).~~
 - 4) ~~Passage of the State practical skills examinations (see Sections 141.200 and 141.300(g)).~~
 - 5) ~~Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.~~
- b) ~~Reimbursement may be received for training costs for a Rescue Specialist—Vertical II (see Subpart E).~~
- e) ~~Special Instructor Requirements~~
- 1) ~~Instructor of Record shall be certified as a Fire Service Instructor II (see Section 141.320) and Rescue Specialist—Vertical II.~~
 - 2) ~~There shall be a minimum of two instructors per course, one of whom is an Instructor of Record. There shall be at least one instructor for each six students.~~
 - 3) ~~All other instructors on site shall be a minimum of Fire Service Instructor I (see Section 141.318) and certified in Rescue Specialist—Vertical II.~~
- d) ~~The course and facility must be approved by the Office as provided in Sections 141.110 and 141.115.~~
- e) ~~Credit for equivalent courses may be available in accordance with Section 141.120.~~

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

Section 141.360 Structural Collapse Operations

Structural Collapse Operations is designed to give fire service personnel the basic knowledge and skills to safely perform structural collapse rescues as defined by NFPA 1670.

- a) Prerequisites
 - 1) Certification ~~as a Firefighter II or Basic Operations Firefighter in Technical Rescue Awareness (see Section 141.350).~~
 - 2) Successful completion of ~~the~~ Structural Collapse Operations course. ~~Prerequisite for taking the Structural Collapse Operations course is successful completion of the Technical Rescue Awareness (see Section 141.350) or Structural Collapse Awareness course.~~
 - 3) Passage of the State written examination ~~(see Section 141.200).~~
 - 4) Passage of the State practical skills examinations ~~(see Sections 141.200 and 141.300(g)).~~
 - 5) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- b) Reimbursement may be received for training costs for Structural Collapse Operations (see Subpart E).
- c) ~~A qualified instructor for this level must~~ Special Instructor Requirements 1) ~~Instructor of Record shall~~ be a certified as a Fire Service Instructor II ~~(see Section 141.320)~~ and certified in Structural Collapse Operations.
 - 12) There shall be a minimum of two instructors per course, ~~one of whom is an Instructor of Record.~~ There shall be at least one instructor for each six students.
 - 23) All other instructors on site shall be a certified ~~a minimum of~~ Fire Service Instructor I ~~(see Section 141.318)~~ and certified in Structural Collapse Operations.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- d) The course and facility must be approved by the [Division office](#) as provided in [Subpart B Sections 141.110 and 141.115](#).
- e) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.362 Structural Collapse Technician

Structural Collapse Technician is designed to give fire service personnel the basic knowledge and skills to safely perform structural collapse rescues as defined by NFPA 1670.

- a) Prerequisites
 - 1) Certification in Structural Collapse Operations ~~(see Section 141.360)~~.
 - 2) [Certification as Rescue Specialist – Confined Space](#).
 - 3) [Certification as Rescue Specialist – Roadway or Vehicle and Machinery Operations](#).
 - 4) [Certification as Rescue Specialist – Vertical I or Rope Operations](#).
 - 5) [Certification as Hazardous Materials First Responder Operations](#).
 - 6) Successful completion of Structural Collapse Technician course. Prerequisite for taking the Structural Collapse Technician course is successful completion of the Structural Collapse Operations ~~(see Section 141.360)~~ course.
 - 73) Passage of the State written examination ~~(see Section 141.200)~~.
 - 84) Passage of the State practical skills examinations ~~(see Sections 141.200 and 141.300(e))~~.
 - 95) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- b) Reimbursement may be received for training costs for Structural Collapse Technician (see Subpart E).
- c) A qualified instructor for this level must~~Special Instructor Requirements~~1) Instructor of Record shall be a certified ~~as a~~ Fire Service Instructor II ~~(see Section 141.320)~~ and ~~in~~ Structural Collapse Technician.
- 12) There shall be a minimum of two instructors per course, ~~one of whom is an Instructor of Record~~. There shall be at least one instructor for each six students.
- 23) All other instructors on site shall be a certified ~~a minimum of~~ Fire Service Instructor I ~~(see Section 141.318)~~ and ~~certified as~~ Structural Collapse Technician.
- d) The course and facility must be approved by the Division~~office~~ as provided in Subpart B~~Sections 141.110 and 141.115~~.
- e) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.364 Vehicle and Machinery Operations

The Vehicle and Machinery Operations certification is designed to give fire service personnel the basic knowledge and skills to safely perform vehicle and machinery rescues as defined by NFPA 1670.

- a) Prerequisites
- 1) ~~Certification in Technical Rescue Awareness (see Section 141.350).~~
- 12) Successful completion of the Vehicle and Machinery Operations course. ~~Prerequisite for taking the Vehicle and Machinery Operations course is successful completion of the Technical Rescue Awareness (see Section 141.350).~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- ~~23~~) Passage of the State written examination ~~(see Section 141.200)~~.
- ~~34~~) Passage of the State practical skills examinations ~~(see Sections 141.200 and 141.300(g))~~.
- ~~45~~) Engagement in fire fighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- b) Reimbursement may be received for training costs for Vehicle and Machinery Operations (see Subpart E).
- c) A qualified instructor for this level must~~Special Instructor Requirements 1) Instructor of Record shall~~ be a certified ~~as a~~ Fire Service Instructor II ~~(see Section 141.320)~~ and certified in Vehicle and Machinery Operations.
- ~~12~~) There shall be a minimum of two ~~one of whom is an Instructor of Record~~ instructors per course, ~~one of whom is an Instructor of Record~~. There shall be at least one instructor for each ~~eight~~ students.
- ~~23~~) All other instructors on site shall be a certified~~a minimum of a~~ Fire Service Instructor I ~~(see Section 141.318)~~ and certified in Vehicle and Machinery Operations.
- d) The course and facility must be approved by the Division Office ~~as provided in Subpart B Sections 141.110 and 141.115~~.
- e) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.366 Vehicle and Machinery Technician

The Vehicle and Machinery Technician certification is designed to give fire service personnel the basic knowledge and skills to safely perform vehicle and machinery rescues as defined by NFPA 1670.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- a) Prerequisites
- 1) Certification in Vehicle Machinery Operations ~~(see Section 141.364)~~, Hazardous Materials First Responder Operations ~~(see Section 141.344)~~ and Rope Operations ~~(see Section 141.367)~~.
 - 2) Successful completion of the Vehicle and Machinery Technician course. Prerequisite for taking the Vehicle and Machinery Technician course is successful completion of the Vehicle and Machinery Operations course ~~(see Section 141.364)~~.
 - 3) Passage of the State written examination ~~(see Section 141.200)~~.
 - 4) Passage of the State practical skills examinations ~~(see Sections 141.200 and 141.300(g))~~.
 - 5) Engagement in fire fighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- b) Reimbursement may be received for training costs for Vehicle and Machinery Technician (see Subpart E).
- c) A qualified instructor for this level must ~~Special Instructor Requirements 1) Instructor of Record shall~~ be a certified ~~as a~~ Fire Service Instructor II ~~(see Section 141.320)~~ and Vehicle and Machinery Technician.
- 12) There shall be a minimum of two instructors per course, ~~one of whom is an Instructor of Record~~. There shall be at least one instructor for each eight students.
 - 23) All other instructors on site shall be a certified ~~a minimum of a~~ Fire Service Instructor I ~~(see Section 141.318)~~ and ~~certified as~~ Vehicle and Machinery Technician.
- d) The course and facility must be approved by the Division ~~Office~~ as provided in Subpart B ~~Sections 141.110 and 141.115~~.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- e) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.367 Rope Operations

The Rope Operations certification is designed to give fire service personnel the basic knowledge and skills to safely perform rope rescues as defined by NFPA 1670.

- a) Prerequisites
- 1) Certification ~~as a Firefighter II or Basic Operations Firefighter in Technical Rescue Awareness (see Section 141.350).~~
 - 2) ~~Prerequisite for taking the Rope Operations course is successful completion of the Technical Rescue Awareness course (see Section 141.350).~~
 - 23) Successful completion of the Rope Operations course, which shall be a minimum of 40 instructional hours.
 - 34) Passage of the State written examination ~~(see Section 141.200).~~
 - 45) Passage of the State practical skills examinations ~~(see Sections 141.200 and 141.300(i)).~~
 - 56) Engagement in fire fighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- b) Fire Department or individual reimbursement may be received for training costs for Rope Operations (see Subpart E).
- c) ~~A qualified instructor for this level must~~ Special Instructor Requirements ~~Instructor of Record shall be a certified as a Fire Service Instructor II (see Section 141.320) and must have been previously certified in Rope Operations.~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 12) There shall be a minimum of two instructors per course, ~~one of whom is an Instructor of Record~~. There shall be at least one instructor for each 6 students.
- 23) All other instructors on site shall be a certified ~~a minimum of a~~ Fire Service Instructor I (~~see Section 141.318~~) and certified in Rope Operations.
- d) The course and facility must be approved by the Division ~~Office~~ as provided in Subpart B Sections 141.110 and 141.115.
- e) Credit for equivalent courses may be available in accordance with Section 141.120.
- f) Recertification Requirements
- 1) Certifications expire 4 years after the issuance date.
 - 2) Certification in Rope Operations.
 - 3) Completion of refresher training following the established course objectives identified in NFPA 1670, totaling 100 points over a 4 year period, attested to by the employing Fire Chief, based on the Divisional point system. Records of the training shall be retained in the fire department records.
 - 4) Application for recertification, signed by the employing Fire Chief, verifying completion of training points.
 - 5) If certification is not renewed within 90 days after the expiration date, the individual will be required to complete an approved Rope Operations Course.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.368 Motorsports Safety Technician (Repealed)

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

~~Motorsports Safety Technician is designed to address planning, training, personnel, equipment and facilities as they relate to emergency and safety operations at motorsports venues as defined by NFPA 610.~~

- a) ~~Prerequisites~~
 - 1) ~~Certification in Firefighter II (see Section 141.300).~~
 - 2) ~~Successful completion of Motorsports Safety Technician course.~~
 - 3) ~~Passage of State written examination (see Section 141.200).~~
 - 4) ~~Passage of State practical examinations (see Section 141.300(g)).~~
 - 5) ~~Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.~~
- b) ~~Reimbursement may be received for training costs for Motor Sports Fire and Rescue (see Subpart E).~~
- e) ~~Instructor Requirements~~
 - 1) ~~Instructor of Record shall be a certified Instructor II and Motorsports Safety Technician.~~
 - 2) ~~There shall be a minimum of two instructors per course, one of whom is an Instructor of Record, and one instructor for each additional six students.~~
 - 3) ~~All other instructors on site shall be a minimum of Instructor I and certified Motorsports Safety Technician.~~
- d) ~~The course and facility must be approved by the Office as provided in Sections 141.110 and 141.115.~~
- e) ~~Credit for equivalency courses may be available in accordance with Section 141.120.~~

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

Section 141.369 High Angle Rope Operations (Repealed)

~~The High Angle Rope Operations certification is designed to give fire service personnel the basic knowledge and skills to safely perform rope rescues as defined by NFPA 1670.~~

- a) Prerequisites
 - 1) ~~Successful completion of the High Angle Rope Operations course. Prerequisite for taking the High Angle Rope Operations course is successful completion of the Rope Operations course (see Section 141.367).~~
 - 2) ~~Successful completion of a minimum of 40 instructional hours.~~
 - 3) ~~Passage of the State written examination (see Section 141.200).~~
 - 4) ~~Passage of the State practical skills examinations (see Sections 141.200 and 141.300(i)).~~
 - 5) ~~Engagement in fire fighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.~~
- b) ~~Fire department or individual reimbursement may be received for training costs for High Angle Rope Operations (see Subpart E).~~
- c) Special Instructor Requirements
 - 1) ~~Instructor of Record shall be certified as a Fire Service Instructor II (see Section 141.320) and High Angle Rope Operations or Rescue Specialist-Vertical II (see Section 141.358).~~
 - 2) ~~There shall be a minimum of 2 instructors per course, one of whom is an Instructor of Record. There shall be at least one instructor for each 6 students.~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 3) ~~All other instructors on site shall be a minimum of a Fire Service Instructor I (see Section 141.318) and certified as High Angle Rope Operations or Rescue Specialist Vertical II (see Section 141.358).~~
- d) ~~The course and facility must be approved by OSFM as provided in Sections 141.110 and 141.115.~~
- e) ~~Credit for equivalent courses may be available in accordance with Section 141.120.~~

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

Section 141.370 Fire Service Vehicle Operator

Fire Service Vehicle Operator is designed to give fire service personnel the basic knowledge and skills to safely perform fire service vehicle operations as defined by NFPA 1451.

- a) Prerequisites
 - 1) ~~Certification as Firefighter II or Basic Operations Firefighter (see Section 141.300) for full certification. If individual is not certified as a Firefighter II, a provisional certification will be awarded until Firefighter II certification is achieved.~~
 - 2) Successful completion of Fire Service Vehicle Operator course.
 - 3) Successful completion of a minimum of 12 instructional hours.
 - 4) Passage of the State written examination ~~(see Sections 141.200).~~
 - 5) Passage of the State practical skills examinations ~~(see Sections 141.200 and 141.300(i)).~~
 - 6) Completion of an additional 8 hours of documented driving of the vehicles in use by the employing authority having jurisdiction.
 - 7) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- b) Fire department or individual reimbursement may be received for training costs for Fire Service Vehicle Operator (see Subpart E).
- c) ~~A qualified instructor for this level must~~Special Instructor Requirements~~1) Instructor of Record shall be a certified as a Fire Service Instructor I (see Section 141.318) and Fire Service Vehicle Operator.~~
- 2) ~~There shall be a minimum of 2 instructors per course, one of whom is an Instructor of Record.~~
- 3) ~~All other instructors on-site shall be a minimum of a Fire Service Vehicle Operator.~~
- d) The course and facility must be approved by ~~the Division~~OSEM as provided in ~~Subpart B Sections 141.110 and 141.115.~~
- e) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.371 Rope Technician

The Rope Technician certification is designed to give fire service personnel the basic knowledge and skills to safely perform rope rescues as defined by NFPA 1670 and 1006.

- a) Prerequisites
- 1) Successful completion of the Rope Technician course. ~~Prerequisite for taking the Rope Technician course is successful completion of the High Angle Rope Operations course (see Section 141.369) or Rescue Specialist-Vertical II (see Section 141.358).~~
- 2) Successful completion of a minimum of 40 instructional hours.
- 3) Passage of the State written examination ~~(see Section 141.200).~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 4) Passage of the State practical skills examinations ~~(see Sections 141.200 and 141.300(i)).~~
- 5) Certification in Rope Operations.
- 6) Engagement in fire fighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- 7) Individuals certified as Rescue Specialist – Vertical II who seek to be a certified Rope Technician must complete an 8 hour bridge course by June 30, 2019 that includes a State written examination and State practical examination.
- b) Fire department or individual reimbursement may be received for training costs for Rope Technician (see Subpart E).
- c) A qualified instructor for this level must ~~Special Instructor Requirements~~ 1) Instructor of Record shall be a certified as a Fire Service Instructor II (see Section 141.320) and Rope Technician.
- 12) There shall be a minimum of 2 instructors per course, ~~one of whom is an Instructor of Record.~~ There shall be at least one instructor for each 6 students.
- 23) All other instructors on site shall be a certified ~~a minimum of a~~ Fire Service Instructor I ~~(see Section 141.318) and certified as a~~ Rope Technician.
- d) The course and facility must be approved by the Division ~~OSFM~~ as provided in Subpart B ~~Sections 141.110 and 141.115.~~
- e) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.372 Water Operations

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

Water Operations is designed to give fire service personnel the basic knowledge and skills to safely perform water rescues as defined by NFPA 1670.

- a) Prerequisites
 - 1) Certification in ~~Technical Rescue Awareness (see Section 141.350) and Rope Operations (see Section 141.367).~~
 - 2) Successful completion of the Water Operations course. ~~Prerequisite for taking the Water Operations course is successful completion of the Technical Rescue Awareness course (see Section 141.350) and Rope Operations course (see Section 141.367).~~
 - 3) Passage of the State written examination. ~~(see Section 141.200)~~
 - 4) Passage of the State practical skills examinations ~~(see Sections 141.200 and 141.300(g)).~~
 - 5) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- b) Reimbursement may be received for training costs for Water Operations (see Subpart E).
- c) A qualified instructor for this level must~~Special Instructor Requirements 1) Instructor of Record shall~~ be a certified ~~as a~~ Fire Service Instructor II ~~(see Section 141.320)~~ and certified in Water Operations.
 - 12) There shall be a minimum of two instructors per course, ~~one of whom is an Instructor of Record.~~ There shall be at least one instructor for each six students.
 - 23) All other instructors on site shall be a certified ~~a minimum of~~ Fire Service Instructor I ~~(see Section 141.318)~~ and certified in Water Operations.
- d) The course and facility must be approved by the Division~~Office~~ as provided in Subpart B~~Sections 141.110 and 141.115.~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- e) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.373 Ice Technician (Repealed)

~~Ice Technician is designed to give fire service personnel the basic knowledge and skills to safely perform ice water rescues as defined by NFPA 1006 and 1670.~~

- a) Prerequisites
- 1) ~~Certification in Water Operations (see Section 141.372), completion and passage of the approved nationally published Ice Technician course designated by the Office, referenced to the appropriate NFPA Standard.~~
 - 2) ~~Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.~~
- b) ~~Reimbursement may be received for training costs for the Ice Technician course. (See Subpart E.)~~
- c) ~~The course objectives must be approved by the Office.~~
- d) ~~Credit for equivalent courses may be available in accordance with Section 141.120~~

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

Section 141.374 Swiftwater Technician (Repealed)

~~Swiftwater Technician is designed to give fire service personnel the basic knowledge and skills to safely perform swiftwater rescues as defined by NFPA 1006 and 1670.~~

- a) Prerequisites
- 1) ~~Certification in Water Operations (see Section 141.372), completion and passage of the approved nationally published Swiftwater Technician~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

~~course designated by the Office, referenced to the appropriate NFPA Standard.~~

- ~~2) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.~~
- b) ~~Reimbursement may be received for training costs for the Swiftwater Technician course. (See Subpart E.)~~
- e) ~~The course objectives must be approved by the Office.~~
- d) ~~Credit for equivalent courses may be available in accordance with Section 141.120~~

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

Section 141.375 Watercraft Technician

Watercraft Technician is designed to give fire service personnel the basic knowledge and skills to safely perform water rescues as defined by NFPA 1006 and 1670.

- a) Prerequisites
 - 1) Certification in Water Operations (~~see Section 141.372~~) and certification from an approved Illinois Department of Natural Resources or US Coast Guard on-line Boat Safety Course.
 - 2) Successful completion of a Watercraft Technician Course. Prerequisite for taking the Watercraft Technician course is successful completion ~~of the Water Operations course (see Section 141.372) and completion~~ of an approved Illinois Department of Natural Resources or US Coast Guard on-line Boat Safety Course.
 - 3) Passage of the State written examination (~~see Section 141.200~~).
 - 4) Passage of the State practical skills examinations (~~see Sections 141.200 and 141.300(g)~~).

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- 5) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.
- b) Reimbursement may be received for training costs for the Watercraft Technician course: (~~see~~See Subpart E).
- c) ~~A qualified instructor for this level must~~Special Instructor Requirements~~1) Instructor of Record shall be a certified as a~~ Fire Service Instructor II (~~see Section 141.320~~) and Watercraft Technician.
- 12) There shall be a minimum of two instructors per course, ~~one of whom is an Instructor of Record~~. There shall be at least one instructor for each six students.
- 23) All other instructors on site shall be a certified, at a minimum, hold certification as a Fire Service Instructor I (~~see Section 141.318~~) and hold certification as a Watercraft Technician.
- d) The course and facility must be approved by the Division~~Office~~ as provided in Subpart B~~Sections 141.110 and 141.115~~.
- e) Credit for equivalent courses may be available in accordance with Section 141.120.

(Source: Amended at 41 Ill. Reg. _____, effective _____)

Section 141.376 Dive Technician (Repealed)

~~Dive Technician is designed to give fire service personnel the basic knowledge and skills to safely perform dive rescues as defined by NFPA 1006 and 1670.~~

- a) Prerequisites
- 1) ~~Certification in Water Operations (see Section 141.372) and completion and passage of the approved nationally published Dive Technician course designated by the Office, referenced to the appropriate NFPA Standard.~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- ~~2) Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.~~
- b) ~~Reimbursement may be received for training costs for the Dive Technician course. (See Subpart E.)~~
- e) ~~The course objectives must be approved by the Office.~~
- d) ~~Credit for equivalent courses may be available in accordance with Section 141.120~~
- e) ~~Re-certification requirements:~~
 - 1) ~~Certification expires four years after the issuance date.~~
 - 2) ~~Current certification as a Dive Technician.~~
 - 3) ~~Completion of refresher training, completed annually, attested to by the employing Fire Chief. Records of the training will be retained in the fire department records.~~
 - A) ~~Fitness test defined by NFPA 1006 and 1670;~~
 - B) ~~NFPA Watermanship Skills as defined by NFPA 1006 and 1670;~~
 - C) ~~Basic Skills Evaluation—Pool Session as defined by NFPA 1006 and 1670; and~~
 - D) ~~Four documented Open Water Training Dives (to be defined by the authority having jurisdiction).~~
 - 4) ~~Application for re-certification, signed by the employing Fire Chief, verifying completion of annual required training.~~
 - 5) ~~If certification is not renewed within 90 days after the expiration date, the individual will be required to complete an approved Dive Technician course.~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

Section 141.377 Ice Dive Technician (Repealed)

~~Ice Dive Technician is designed to give fire service personnel the basic knowledge and skills to safely perform ice dive rescues as defined by NFPA 1006 and 1670.~~

- a) ~~Prerequisites~~
 - 1) ~~Certification in Water Operations (see Section 141.372), completion and passage of the approved nationally published Ice Dive Technician course designated by the Office, referenced to the appropriate NFPA Standard.~~
 - 2) ~~Engagement in firefighting in an organized Illinois fire department as a fire protection person according to the Act, as attested to by the employing Fire Chief of the individual seeking certification.~~
- b) ~~Reimbursement may be received for training costs for the Ice Dive Technician course. (See Subpart E.)~~
- e) ~~The course objectives must be approved by the Office.~~
- d) ~~Credit for equivalent courses may be available in accordance with Section 141.120.~~
- e) ~~Re-certification requirements:~~
 - 1) ~~Certification expires four years after the issuance date.~~
 - 2) ~~Current certification as an Ice Dive Technician.~~
 - 3) ~~Completion of refresher training, completed annually, attested to by the employing Fire Chief. Records of the training will be retained in the fire department records.~~
 - A) ~~Fitness test defined by NFPA 1006 and 1670;~~
 - B) ~~NFPA Watermanship Skills as defined by NFPA 1006 and 1670;~~

OFFICE OF THE STATE FIRE MARSHAL

NOTICE OF PROPOSED AMENDMENTS

- ~~C) Basic Skills Evaluation—Pool Session as defined by NFPA 1006 and 1670; and~~
- ~~D) Four documented Open Water Training Dives (to be defined by the authority having jurisdiction).~~
- 4) ~~Application for re-certification, signed by the employing Fire Chief, verifying completion of annual required training.~~
- 5) ~~If certification is not renewed within 90 days after the expiration date, the individual will be required to complete an approved Ice Dive Technician course.~~

(Source: Repealed at 41 Ill. Reg. _____, effective _____)

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: Income Tax
- 2) Code Citation: 86 Ill. Adm. Code 100
- 3)

<u>Section Numbers:</u>	<u>Adopted Actions:</u>
100.5060	Amendment
100.5100	Amendment
100.5130	Amendment
100.5215	Amendment
100.7035	Amendment
100.8010	Amendment
100.9400	Amendment
- 4) Statutory Authority: 35 ILCS 502(f), 5/505, 5/709.5 and 5/909(b)
- 5) Effective Date of Rules: November 2, 2016
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this rulemaking contain incorporations by reference? No
- 8) A copy of the adopted rules, including any material incorporated by reference, is on file in the Agency's principal office and is available for public inspection.
- 9) Notice of Proposal published in the *Illinois Register*: 40 Ill. Reg. 5174, March 25, 2016; 40 Ill. Reg. 6540; April 15, 2016; and 40 Ill. Reg. 7297, May 13, 2016
- 10) Has JCAR issued a Statement of Objection to this rulemaking? No
- 11) Differences between Proposal and Final Version: The only changes made were the ones agreed upon with JCAR. In 86 IAC Section 100.8010(e), a new example was added to read as follows:

"EXAMPLE 5. Assume the same facts as in Example 4, except that Corporation had made a payment of \$17,000 on July 1, 2015. Because the \$17,000 payment was made after the unextended due date of the return, it cannot be applied to an estimated tax installment due before the payment was made. Accordingly, if Corporation was required to make a payment of \$60,000 on each estimated tax installment due date in order to avoid overpayment, only \$33,000 of the overpayment will be treated as paid on April 15,

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

2015, and the remaining \$17,000 will be applied to the September 15, 2015 installment. If Corporation was required to make a payment of \$20,000 on April 15, 2015 in order to avoid penalty under IITA Section 804, \$20,000 of the overpayment will be treated as paid on April 15, 2015, and up to \$13,000 shall be treated as paid on the June 15, 2015, due date, to the extent necessary to avoid or minimize the penalty under IITA Section 804, and any amount not applied to either of those installments will be applied to the September 15, 2015 installment."

The subsequent examples in 86 IAC Section 100.8010 were renumbered.

All other changes made were grammar and punctuation or technical.

- 12) Have all the changes agreed upon by the Agency and JCAR been made as indicated in the agreements letter issued by JCAR? Yes
- 13) Will this rulemaking replace an emergency rule currently in effect? No
- 14) Are there any rulemakings pending on this Part? No
- 15) Summary and Purpose of Rulemaking: This rulemaking amends the 86 IAC Section 100.5215, which provides guidance on the filing of unitary returns by taxpayers who are not permitted to join with other members of their unitary business group in the filing of a single combined return, to provide examples of the computations for partnerships. This rulemaking also amends the sections that provide guidance on the filing of composite returns by partnerships and S corporations to implements the provisions of Public Act 98-478. Prior to that Act, partnerships and S corporations were allowed to file composite returns, reporting and paying Illinois income tax on behalf of some nonresident partners and shareholders, and were required to withhold Illinois income tax from nonresidents who were not included on composite returns. That Act repealed the general authority to file composite returns, so that partnerships and S corporations now withhold from nonresident partners and shareholders rather than comply with two different methods of reporting and paying tax for them. The Act also amended the provisions for computing the required withholding to allow credits earned by the partnership or S corporation and passed through to the nonresident partners and shareholders to reduce the amount of required withholding. Finally, this rulemaking implements the provisions of Public Act 98-925, which amended IITA Section 909 to require the Department of Revenue to adopt regulations allowing a taxpayer to elect to apply overpayments of Illinois income tax reported on any return or amended return against the taxpayer's Illinois income tax

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

obligation for a subsequent taxable year. Under existing regulations, this election could only be made on a timely-filed original return.

- 16) Information and questions regarding these adopted rules shall be directed

Brian Stocker
Staff Attorney
Illinois Department of Revenue
Legal Services Office
101 West Jefferson
Springfield IL 62796

217/782-2844

The full text of the Adopted Amendments begins on the next page:

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUEPART 100
INCOME TAX

SUBPART A: TAX IMPOSED

Section	
100.2000	Introduction
100.2050	Net Income (IITA Section 202)
100.2060	Compassionate Use of Medical Cannabis Pilot Program Act Surcharge (IITA Section 201(o))

SUBPART B: CREDITS

Section	
100.2100	Replacement Tax Investment Credit Prior to January 1, 1994 (IITA Section 201(e))
100.2101	Replacement Tax Investment Credit (IITA 201(e))
100.2110	Investment Credit; Enterprise Zone and River Edge Redevelopment Zone (IITA Section 201(f))
100.2120	Jobs Tax Credit; Enterprise Zone and Foreign Trade Zone or Sub-Zone and River Edge Redevelopment Zone (IITA Section 201(g))
100.2130	Investment Credit; High Impact Business (IITA 201(h))
100.2140	Credit Against Income Tax for Replacement Tax (IITA 201(i))
100.2150	Training Expense Credit (IITA 201(j))
100.2160	Research and Development Credit (IITA Section 201(k))
100.2163	Environmental Remediation Credit (IITA 201(l))
100.2165	Education Expense Credit (IITA 201(m))
100.2170	Tax Credits for Coal Research and Coal Utilization Equipment (IITA 206)
100.2171	Angel Investment Credit (IITA 220)
100.2180	Credit for Residential Real Property Taxes (IITA 208)
100.2185	Film Production Services Credit (IITA Section 213)
100.2190	Tax Credit for Affordable Housing Donations (IITA Section 214)
100.2193	Student-Assistance Contributions Credit (IITA 218)
100.2195	Dependent Care Assistance Program Tax Credit (IITA 210)
100.2196	Employee Child Care Assistance Program Tax Credit (IITA Section 210.5)
100.2197	Foreign Tax Credit (IITA Section 601(b)(3))

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- 100.2198 Economic Development for a Growing Economy Credit (IITA 211)
100.2199 Illinois Earned Income Tax Credit (IITA Section 212)

SUBPART C: NET OPERATING LOSSES OF UNITARY BUSINESS GROUPS
OCCURRING PRIOR TO DECEMBER 31, 1986

Section

- 100.2200 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group. (IITA Section 202) – Scope
- 100.2210 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group (IITA Section 202) – Definitions
- 100.2220 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group. (IITA Section 202) – Current Net Operating Losses: Offsets Between Members
- 100.2230 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group. (IITA Section 202) – Carrybacks and Carryforwards
- 100.2240 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) – Effect of Combined Net Operating Loss in Computing Illinois Base Income
- 100.2250 Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) – Deadline for Filing Claims Based on Net Operating Losses Carried Back From a Combined Apportionment Year

SUBPART D: ILLINOIS NET LOSS DEDUCTIONS FOR LOSSES
OCCURRING ON OR AFTER DECEMBER 31, 1986

Section

- 100.2300 Illinois Net Loss Deduction for Losses Occurring On or After December 31, 1986 (IITA 207)
- 100.2310 Computation of the Illinois Net Loss Deduction for Losses Occurring On or After December 31, 1986 (IITA 207)
- 100.2320 Determination of the Amount of Illinois Net Loss for Losses Occurring On or After December 31, 1986
- 100.2330 Illinois Net Loss Carrybacks and Net Loss Carryovers for Losses Occurring On or

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- After December 31, 1986
- 100.2340 Illinois Net Losses and Illinois Net Loss Deductions for Losses Occurring On or After December 31, 1986, of Corporations that are Members of a Unitary Business Group: Separate Unitary Versus Combined Unitary Returns
- 100.2350 Illinois Net Losses and Illinois Net Loss Deductions, for Losses Occurring On or After December 31, 1986, of Corporations that are Members of a Unitary Business Group: Changes in Membership

SUBPART E: ADDITIONS TO AND SUBTRACTIONS FROM TAXABLE INCOME OF INDIVIDUALS, CORPORATIONS, TRUSTS AND ESTATES AND PARTNERSHIPS

- Section
- 100.2405 Gross Income, Adjusted Gross Income, Taxable Income and Base Income Defined; Double Deductions Prohibited; Legislative Intention (IITA Section 203(e), (g) and (h))
- 100.2410 Net Operating Loss Carryovers for Individuals, and Capital Loss and Other Carryovers for All Taxpayers (IITA Section 203)
- 100.2430 Addition and Subtraction Modifications for Transactions with 80-20 and Noncombination Rule Companies
- 100.2435 Addition Modification for Student-Assistance Contribution Credit (IITA Sections 203(a)(2)(D-23), (b)(2)(E-16), (c)(2)(G-15), (d)(2)(D-10))
- 100.2450 IIT Refunds (IITA Section 203(a)(2)(H), (b)(2)(F), (c)(2)(J) and (d)(2)(F))
- 100.2455 Subtraction Modification: Federally Disallowed Deductions (IITA Sections 203(a)(2)(M), 203(b)(2)(I), 203(c)(2)(L) and 203(d)(2)(J))
- 100.2465 Claim of Right Repayments (IITA Section 203(a)(2)(P), (b)(2)(Q), (c)(2)(P) and (d)(2)(M))
- 100.2470 Subtraction of Amounts Exempt from Taxation by Virtue of Illinois Law, the Illinois or U.S. Constitutions, or by Reason of U.S. Treaties or Statutes (IITA Sections 203(a)(2)(N), 203(b)(2)(J), 203(c)(2)(K) and 203(d)(2)(G))
- 100.2480 Enterprise Zone and River Edge Redevelopment Zone Dividend Subtraction (IITA Sections 203(a)(2)(J), 203(b)(2)(K), 203(c)(2)(M) and 203(d)(2)(K))
- 100.2490 Foreign Trade Zone/High Impact Business Dividend Subtraction (IITA Sections 203(a)(2)(K), 203(b)(2)(L), 203(c)(2)(O), 203(d)(2)(M))

SUBPART F: BASE INCOME OF INDIVIDUALS

- Section
- 100.2510 Subtraction for Contributions to Illinois Qualified Tuition Programs (Section 529 Plans) (IITA Section 203(a)(2)(Y))

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- 100.2580 Medical Care Savings Accounts (IITA Sections 203(a)(2)(D-5), 203(a)(2)(S) and 203(a)(2)(T))
- 100.2590 Taxation of Certain Employees of Railroads, Motor Carriers, Air Carriers and Water Carriers

SUBPART H: BASE INCOME OF TRUSTS AND ESTATES

Section

- 100.2655 Subtraction Modification for Enterprise Zone and River Edge Redevelopment Zone Interest (IITA Section 203(b)(2)(M))
- 100.2657 Subtraction Modification for High Impact Business Interest (IITA Section 203(b)(2)(M-1))
- 100.2680 Capital Gain Income of Estates and Trusts Paid to or Permanently Set Aside for Charity (Repealed)

SUBPART J: GENERAL RULES OF ALLOCATION AND APPORTIONMENT OF BASE INCOME

Section

- 100.3000 Terms Used in Article 3 (IITA Section 301)
- 100.3010 Business and Nonbusiness Income (IITA Section 301)
- 100.3015 Business Income Election (IITA Section 1501)
- 100.3020 Resident (IITA Section 301)

SUBPART K: COMPENSATION

Section

- 100.3100 Compensation (IITA Section 302)
- 100.3110 State (IITA Section 302)
- 100.3120 Allocation of Compensation Paid to Nonresidents (IITA Section 302)

SUBPART L: NON-BUSINESS INCOME OF PERSONS OTHER THAN RESIDENTS

Section

- 100.3200 Taxability in Other State (IITA Section 303)
- 100.3210 Commercial Domicile (IITA Section 303)
- 100.3220 Allocation of Certain Items of Nonbusiness Income by Persons Other Than Residents (IITA Section 303)

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

SUBPART M: BUSINESS INCOME OF PERSONS OTHER THAN RESIDENTS

Section

- 100.3300 Allocation and Apportionment of Base Income (IITA Section 304)
- 100.3310 Business Income of Persons Other Than Residents (IITA Section 304) – In General
- 100.3320 Business Income of Persons Other Than Residents (IITA Section 304) – Apportionment (Repealed)
- 100.3330 Business Income of Persons Other Than Residents (IITA Section 304) – Allocation
- 100.3340 Business Income of Persons Other Than Residents (IITA Section 304)
- 100.3350 Property Factor (IITA Section 304)
- 100.3360 Payroll Factor (IITA Section 304)
- 100.3370 Sales Factor (IITA Section 304)
- 100.3371 Sales Factor for Telecommunications Services
- 100.3373 Sales Factor for Publishing
- 100.3380 Special Rules (IITA Section 304)
- 100.3390 Petitions for Alternative Allocation or Apportionment (IITA Section 304(f))
- 100.3400 Apportionment of Business Income of Financial Organizations for Taxable Years Ending Prior to December 31, 2008 (IITA Section 304(c))
- 100.3405 Apportionment of Business Income of Financial Organizations for Taxable Years Ending on or after December 31, 2008 (IITA Section 304(c))
- 100.3420 Apportionment of Business Income of Insurance Companies (IITA Section 304(b))
- 100.3450 Apportionment of Business Income of Transportation Companies (IITA Section 304(d))
- 100.3500 Allocation and Apportionment of Base Income by Nonresident Partners

SUBPART N: ACCOUNTING

Section

- 100.4500 Carryovers of Tax Attributes (IITA Section 405)

SUBPART O: TIME AND PLACE FOR FILING RETURNS

Section

- 100.5000 Time for Filing Returns (IITA Section 505)
- 100.5010 Place for Filing Returns: All Taxpayers (IITA Section 505)
- 100.5020 Extensions of Time for Filing Returns: All Taxpayers (IITA Section 505)

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- 100.5030 Taxpayer's Notification to the Department of Certain Federal Changes Arising in Federal Consolidated Return Years, and Arising in Certain Loss Carryback Years (IITA Section 506)
- 100.5040 Innocent Spouses
- 100.5050 Frivolous Returns
- 100.5060 Reportable Transactions ([IITA Section 501\(b\)](#))
- 100.5070 List of Investors in Potentially Abusive Tax Shelters and Reportable Transactions
- 100.5080 Registration of Tax Shelters (IITA Section 1405.5)

SUBPART P: COMPOSITE RETURNS

Section

- 100.5100 Composite Returns: Eligibility ([IITA Section 502\(f\)](#))
- 100.5110 Composite Returns: Responsibilities of Authorized Agent
- 100.5120 Composite Returns: Individual Liability
- 100.5130 Composite Returns: Required forms and computation of Income ([IITA Section 502\(f\)](#))
- 100.5140 Composite Returns: Estimated Payments
- 100.5150 Composite Returns: Tax, Penalties and Interest
- 100.5160 Composite Returns: Credits on Separate Returns
- 100.5170 Composite Returns: Definition of a "Lloyd's Plan of Operation"
- 100.5180 Composite Returns: Overpayments and Underpayments

SUBPART Q: COMBINED RETURNS

Section

- 100.5200 Filing of Combined Returns
- 100.5201 Definitions and Miscellaneous Provisions Relating to Combined Returns
- 100.5205 Election to File a Combined Return
- 100.5210 Procedures for Elective and Mandatory Filing of Combined Returns
- 100.5215 Filing of Separate Unitary Returns
- 100.5220 Designated Agent for the Members
- 100.5230 Combined Estimated Tax Payments
- 100.5240 Claims for Credit of Overpayments
- 100.5250 Liability for Combined Tax, Penalty and Interest
- 100.5260 Combined Amended Returns
- 100.5265 Common Taxable Year
- 100.5270 Computation of Combined Net Income and Tax
- 100.5280 Combined Return Issues Related to Audits

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

SUBPART R: PAYMENTS

Section
100.6000 Payment on Due Date of Return (IITA Section 601)

SUBPART S: REQUIREMENT AND AMOUNT OF WITHHOLDING

Section
100.7000 Requirement of Withholding (IITA Section 701)
100.7010 Compensation Paid in this State (IITA Section 701)
100.7020 Transacting Business Within this State (IITA Section 701)
100.7030 Payments to Residents (IITA Section 701)
100.7035 Nonresident Partners, Subchapter S Corporation Shareholders, and Trust
Beneficiaries (IITA Section 709.5)
100.7040 Employer Registration (IITA Section 701)
100.7050 Computation of Amount Withheld (IITA Section 702)
100.7060 Additional Withholding (IITA Section 701)
100.7070 Voluntary Withholding (IITA Section 701)
100.7080 Correction of Underwithholding or Overwithholding (IITA Section 701)
100.7090 Reciprocal Agreement (IITA Section 701)
100.7095 Cross References

SUBPART T: AMOUNT EXEMPT FROM WITHHOLDING

Section
100.7100 Withholding Exemption (IITA Section 702)
100.7110 Withholding Exemption Certificate (IITA Section 702)
100.7120 Exempt Withholding Under Reciprocal Agreements (IITA Section 702)

SUBPART U: INFORMATION STATEMENT

Section
100.7200 Reports for Employee (IITA Section 703)

SUBPART V: EMPLOYER'S RETURN AND PAYMENT OF TAX WITHHELD

Section
100.7300 Returns and Payments of Income Tax Withheld from Wages (IITA Sections 704

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- and 704A)
- 100.7310 Returns Filed and Payments Made on Annual Basis (IITA Sections 704 and 704A)
- 100.7320 Time for Filing Returns and Making Payments for Taxes Required to Be Withheld Prior to January 1, 2008 (IITA Section 704)
- 100.7325 Time for Filing Returns and Making Payments for Taxes Required to Be Withheld On or After January 1, 2008 (IITA Section 704A)
- 100.7330 Payment of Tax Required to be Shown Due on a Return (IITA Sections 704 and 704A)
- 100.7340 Correction of Underwithholding or Overwithholding (IITA Section 704)
- 100.7350 Domestic Service Employment (IITA Sections 704 and 704A)
- 100.7360 Definitions and Special Provisions Relating to Reporting and Payment of Income Tax Withheld (IITA Sections 704 and 704A)
- 100.7370 Penalty and Interest Provisions Relating to Reporting and Payment of Income Tax Withheld (IITA Sections 704 and 704A)
- 100.7380 Economic Development for a Growing Economy (EDGE) and Small Business Job Creation Credit (IITA Section 704A(g) and (h))

SUBPART W: ESTIMATED TAX PAYMENTS

Section

- 100.8000 Payment of Estimated Tax (IITA Section 803)
- 100.8010 Failure to Pay Estimated Tax (IITA Sections 804 and 806)

SUBPART X: COLLECTION AUTHORITY

Section

- 100.9000 General Income Tax Procedures (IITA Section 901)
- 100.9010 Collection Authority (IITA Section 901)
- 100.9020 Child Support Collection (IITA Section 901)

SUBPART Y: NOTICE AND DEMAND

Section

- 100.9100 Notice and Demand (IITA Section 902)

SUBPART Z: ASSESSMENT

Section

- 100.9200 Assessment (IITA Section 903)

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

100.9210 Waiver of Restrictions on Assessment (IITA Section 907)

SUBPART AA: DEFICIENCIES AND OVERPAYMENTS

Section

100.9300 Deficiencies and Overpayments (IITA Section 904)
100.9310 Application of Tax Payments Within Unitary Business Groups (IITA Section 603)
100.9320 Limitations on Notices of Deficiency (IITA Section 905)
100.9330 Further Notices of Deficiency Restricted (IITA Section 906)

SUBPART BB: CREDITS AND REFUNDS

Section

100.9400 Credits and Refunds (IITA Section 909)
100.9410 Limitations on Claims for Refund (IITA Section 911)
100.9420 Recovery of Erroneous Refund (IITA Section 912)

SUBPART CC: INVESTIGATIONS AND HEARINGS

Section

100.9500 Access to Books and Records (IITA Section 913)
100.9505 Access to Books and Records – 60-Day Letters (IITA Section 913) (Repealed)
100.9510 Taxpayer Representation and Practice Requirements
100.9520 Conduct of Investigations and Hearings (IITA Section 914)
100.9530 Books and Records

SUBPART DD: JUDICIAL REVIEW

Section

100.9600 Administrative Review Law (IITA Section 1201)

SUBPART EE: DEFINITIONS

Section

100.9700 Unitary Business Group Defined (IITA Section 1501)
100.9710 Financial Organizations (IITA Section 1501)
100.9720 Nexus
100.9730 Investment Partnerships (IITA Section 1501(a)(11.5))
100.9750 Corporation, Subchapter S Corporation, Partnership and Trust Defined (IITA

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

Section 1501)

SUBPART FF: LETTER RULING PROCEDURES

Section
100.9800 Letter Ruling Procedures

SUBPART GG: MISCELLANEOUS

Section
100.9900 Tax Shelter Voluntary Compliance Program

100.APPENDIX A Business Income Of Persons Other Than Residents
100.TABLE A Example of Unitary Business Apportionment
100.TABLE B Example of Unitary Business Apportionment for Groups Which
Include Members Using Three-Factor and Single-Factor Formulas

AUTHORITY: Implementing the Illinois Income Tax Act [35 ILCS 5] and authorized by Section 1401 of the Illinois Income Tax Act [35 ILCS 5/1401].

SOURCE: Filed July 14, 1971, effective July 24, 1971; amended at 2 Ill. Reg. 49, p. 84, effective November 29, 1978; amended at 5 Ill. Reg. 813, effective January 7, 1981; amended at 5 Ill. Reg. 4617, effective April 14, 1981; amended at 5 Ill. Reg. 4624, effective April 14, 1981; amended at 5 Ill. Reg. 5537, effective May 7, 1981; amended at 5 Ill. Reg. 5705, effective May 20, 1981; amended at 5 Ill. Reg. 5883, effective May 20, 1981; amended at 5 Ill. Reg. 6843, effective June 16, 1981; amended at 5 Ill. Reg. 13244, effective November 13, 1981; amended at 5 Ill. Reg. 13724, effective November 30, 1981; amended at 6 Ill. Reg. 579, effective December 29, 1981; amended at 6 Ill. Reg. 9701, effective July 26, 1982; amended at 7 Ill. Reg. 399, effective December 28, 1982; amended at 8 Ill. Reg. 6184, effective April 24, 1984; codified at 8 Ill. Reg. 19574; amended at 9 Ill. Reg. 16986, effective October 21, 1985; amended at 9 Ill. Reg. 685, effective December 31, 1985; amended at 10 Ill. Reg. 7913, effective April 28, 1986; amended at 10 Ill. Reg. 19512, effective November 3, 1986; amended at 10 Ill. Reg. 21941, effective December 15, 1986; amended at 11 Ill. Reg. 831, effective December 24, 1986; amended at 11 Ill. Reg. 2450, effective January 20, 1987; amended at 11 Ill. Reg. 12410, effective July 8, 1987; amended at 11 Ill. Reg. 17782, effective October 16, 1987; amended at 12 Ill. Reg. 4865, effective February 25, 1988; amended at 12 Ill. Reg. 6748, effective March 25, 1988; amended at 12 Ill. Reg. 11766, effective July 1, 1988; amended at 12 Ill. Reg. 14307, effective August 29, 1988; amended at 13 Ill. Reg. 8917, effective May 30, 1989; amended at 13 Ill. Reg. 10952, effective June 26, 1989; amended at 14 Ill. Reg. 4558, effective March 8, 1990;

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

amended at 14 Ill. Reg. 6810, effective April 19, 1990; amended at 14 Ill. Reg. 10082, effective June 7, 1990; amended at 14 Ill. Reg. 16012, effective September 17, 1990; emergency amendment at 17 Ill. Reg. 473, effective December 22, 1992, for a maximum of 150 days; amended at 17 Ill. Reg. 8869, effective June 2, 1993; amended at 17 Ill. Reg. 13776, effective August 9, 1993; recodified at 17 Ill. Reg. 14189; amended at 17 Ill. Reg. 19632, effective November 1, 1993; amended at 17 Ill. Reg. 19966, effective November 9, 1993; amended at 18 Ill. Reg. 1510, effective January 13, 1994; amended at 18 Ill. Reg. 2494, effective January 28, 1994; amended at 18 Ill. Reg. 7768, effective May 4, 1994; amended at 19 Ill. Reg. 1839, effective February 6, 1995; amended at 19 Ill. Reg. 5824, effective March 31, 1995; emergency amendment at 20 Ill. Reg. 1616, effective January 9, 1996, for a maximum of 150 days; amended at 20 Ill. Reg. 6981, effective May 7, 1996; amended at 20 Ill. Reg. 10706, effective July 29, 1996; amended at 20 Ill. Reg. 13365, effective September 27, 1996; amended at 20 Ill. Reg. 14617, effective October 29, 1996; amended at 21 Ill. Reg. 958, effective January 6, 1997; emergency amendment at 21 Ill. Reg. 2969, effective February 24, 1997, for a maximum of 150 days; emergency expired July 24, 1997; amended at 22 Ill. Reg. 2234, effective January 9, 1998; amended at 22 Ill. Reg. 19033, effective October 1, 1998; amended at 22 Ill. Reg. 21623, effective December 15, 1998; amended at 23 Ill. Reg. 3808, effective March 11, 1999; amended at 24 Ill. Reg. 10593, effective July 7, 2000; amended at 24 Ill. Reg. 12068, effective July 26, 2000; emergency amendment at 24 Ill. Reg. 17585, effective November 17, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. 18731, effective December 11, 2000; amended at 25 Ill. Reg. 4640, effective March 15, 2001; amended at 25 Ill. Reg. 4929, effective March 23, 2001; amended at 25 Ill. Reg. 5374, effective April 2, 2001; amended at 25 Ill. Reg. 6687, effective May 9, 2001; amended at 25 Ill. Reg. 7250, effective May 25, 2001; amended at 25 Ill. Reg. 8333, effective June 22, 2001; amended at 26 Ill. Reg. 192, effective December 20, 2001; amended at 26 Ill. Reg. 1274, effective January 15, 2002; amended at 26 Ill. Reg. 9854, effective June 20, 2002; amended at 26 Ill. Reg. 13237, effective August 23, 2002; amended at 26 Ill. Reg. 15304, effective October 9, 2002; amended at 26 Ill. Reg. 17250, effective November 18, 2002; amended at 27 Ill. Reg. 13536, effective July 28, 2003; amended at 27 Ill. Reg. 18225, effective November 17, 2003; emergency amendment at 27 Ill. Reg. 18464, effective November 20, 2003, for a maximum of 150 days; emergency expired April 17, 2004; amended at 28 Ill. Reg. 1378, effective January 12, 2004; amended at 28 Ill. Reg. 5694, effective March 17, 2004; amended at 28 Ill. Reg. 7125, effective April 29, 2004; amended at 28 Ill. Reg. 8881, effective June 11, 2004; emergency amendment at 28 Ill. Reg. 14271, effective October 18, 2004, for a maximum of 150 days; amended at 28 Ill. Reg. 14868, effective October 26, 2004; emergency amendment at 28 Ill. Reg. 15858, effective November 29, 2004, for a maximum of 150 days; amended at 29 Ill. Reg. 2420, effective January 28, 2005; amended at 29 Ill. Reg. 6986, effective April 26, 2005; amended at 29 Ill. Reg. 13211, effective August 15, 2005; amended at 29 Ill. Reg. 20516, effective December 2, 2005; amended at 30 Ill. Reg. 6389, effective March 30, 2006; amended at 30 Ill. Reg. 10473, effective May 23, 2006; amended by 30 Ill. Reg. 13890, effective August 1,

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

2006; amended at 30 Ill. Reg. 18739, effective November 20, 2006; amended at 31 Ill. Reg. 16240, effective November 26, 2007; amended at 32 Ill. Reg. 872, effective January 7, 2008; amended at 32 Ill. Reg. 1407, effective January 17, 2008; amended at 32 Ill. Reg. 3400, effective February 25, 2008; amended at 32 Ill. Reg. 6055, effective March 25, 2008; amended at 32 Ill. Reg. 10170, effective June 30, 2008; amended at 32 Ill. Reg. 13223, effective July 24, 2008; amended at 32 Ill. Reg. 17492, effective October 24, 2008; amended at 33 Ill. Reg. 1195, effective December 31, 2008; amended at 33 Ill. Reg. 2306, effective January 23, 2009; amended at 33 Ill. Reg. 14168, effective September 28, 2009; amended at 33 Ill. Reg. 15044, effective October 26, 2009; amended at 34 Ill. Reg. 550, effective December 22, 2009; amended at 34 Ill. Reg. 3886, effective March 12, 2010; amended at 34 Ill. Reg. 12891, effective August 19, 2010; amended at 35 Ill. Reg. 4223, effective February 25, 2011; amended at 35 Ill. Reg. 15092, effective August 24, 2011; amended at 36 Ill. Reg. 2363, effective January 25, 2012; amended at 36 Ill. Reg. 9247, effective June 5, 2012; amended at 37 Ill. Reg. 5823, effective April 19, 2013; amended at 37 Ill. Reg. 20751, effective December 13, 2013; recodified at 38 Ill. Reg. 4527; amended at 38 Ill. Reg. 9550, effective April 21, 2014; amended at 38 Ill. Reg. 13941, effective June 19, 2014; amended at 38 Ill. Reg. 15994, effective July 9, 2014; amended at 38 Ill. Reg. 17043, effective July 23, 2014; amended at 38 Ill. Reg. 18568, effective August 20, 2014; amended at 38 Ill. Reg. 23158, effective November 21, 2014; emergency amendment at 39 Ill. Reg. 483, effective December 23, 2014, for a maximum of 150 days; amended at 39 Ill. Reg. 1768, effective January 7, 2015; amended at 39 Ill. Reg. 5057, effective March 17, 2015; amended at 39 Ill. Reg. 6884, effective April 29, 2015; amended at 39 Ill. Reg. 15594, effective November 18, 2015; amended at 40 Ill. Reg. 1848, effective January 5, 2016; amended at 40 Ill. Reg. 10925, effective July 29, 2016; amended at 40 Ill. Reg. 13432, effective September 7, 2016; amended at 40 Ill. Reg. 14762, effective October 12, 2016; amended at 40 Ill. Reg. 15575, effective November 2, 2016.

SUBPART O: TIME AND PLACE FOR FILING RETURNS

Section 100.5060 Reportable Transactions (IITA Section 501(b))

- a) Requirement to Disclose Participation in Reportable Transactions
 - 1) In general. For each taxable year in which a taxpayer is required to make a disclosure statement under Treasury Regulations Section 1.6011-4 (26 CFR 1.6011.4 (2004)) with respect to a reportable transaction in which the taxpayer participated in a taxable year for which a return is required under IITA Section 502, the taxpayer shall file a copy of such disclosure with the Department. (IITA Section 501(b)) A copy of such disclosure shall be

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

filed at the time and in the manner provided under subsection (b) ~~of this Section~~.

- 2) Definitions. For purposes of this Section:
 - A) Reportable Transaction. A "reportable transaction" is any transaction that must be disclosed under Treasury Regulations Section 1.6011-4 and shall include any listed transaction that is required to be disclosed under Treasury Regulation Section 1.6011-4T or 1.6011-4 as of the earlier of the date disclosure is required under subsection (b)(1) ~~of this Section~~ or the date the taxpayer files its return to which such disclosure would need to be attached.
 - B) Listed Transaction. A "listed transaction" is any transaction entered into after February 28, 2000 that is the same as or substantially similar to one of the types of transactions that the IRS has identified by notice, regulation, or other form of published guidance as a listed transaction and that is required to be disclosed under Treasury Regulation Section 1.6011-4T or 1.6011-4.
- b) Time and Manner for Making Disclosure
 - 1) Time for Making Disclosure. Disclosure under this Section must be made by the due date (including extensions) of the return to which the disclosure statement must be attached as provided in this subsection (b), unless the date in which disclosure is required for federal income tax purposes for the same transaction is later, in which case disclosure must be made no later than the date in which disclosure is required for federal income tax purposes.
 - 2) General Manner for Making Disclosure
 - A) Taxable years ending before December 31, 2004. In the case of a reportable transaction as to which disclosure is required for federal income tax purposes on a return filed for a taxable year ending before December 31, 2004:

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- i) In general. A copy of the federal income tax disclosure shall be attached to the return required under IITA Section 502 for the first taxable year for which a return is due (without regard to extensions) on or after July 30, 2004. The taxpayer may elect to attach a copy of the disclosure to the return for an earlier taxable year. In addition, a second copy of the federal income tax disclosure must be sent to the Department at an address designated by the Department for this purpose at the same time that disclosure is filed as required in this Section. In any case where disclosure is attached to a return and the disclosure relates to a transaction disclosed for federal income tax purposes for a taxable year other than the taxable year for which the Illinois return is made, the taxpayer must indicate on the disclosure the taxable year for which the disclosure was made for federal income tax purposes.
- ii) When No Return is Due on or after July 30, 2004. If no return is required to be filed under [IITA](#) Section 502 on or after July 30, 2004, the taxpayer shall file a copy of the federal income tax disclosure no later than the due date (including extensions) for the first return it would have been required to file (without regard to extensions) on or after July 30, 2004, had it continued to be required to file returns and continued using the same taxable year it used when it was last required to file an Illinois return. In addition, a second copy of the federal income tax disclosure must be sent to the Department at an address designated by the Department for this purpose at the same time that disclosure is filed as required in this Section.

EXAMPLE: Corporation A was required under Treasury Regulations Section 1.6011-4 to disclose reportable transactions by attaching Form 8886 and Schedule M-3 to its federal income tax return for its taxable year ending March 31, 2003. Corporation A may elect to attach copies of the Form 8886 and the Schedule M-3 to its Illinois income tax return for its taxable year ending March 31, 2004 and send a second copy of the Form 8886 and Schedule M-3 to the address designated by the Department. If it does not

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

make this election, Corporation A is required to attach copies of the Form 8886 and the Schedule M-3 to its Illinois income tax return for the taxable year ending March 31, 2005, which is the first return for which the unextended due date falls on or after July 30, 2004. At the same time, Corporation A must send a second copy of the Form 8886 and Schedule M-3 to the address designated by the Department. In either case, Corporation A must indicate that the Form 8886 and the Schedule M-3 relate to its March 31, 2003 taxable year.

If Corporation A is not required to file an Illinois income tax return due on or after July 30, 2004, then it must file copies of its Form 8886 and Schedule M-3 with the Department by the due date (including extensions) that its March 31, 2005 return would have been required to be filed. Corporation A should indicate that the Form 8886 and Schedule M-3 relate to its March 31, 2003 taxable year.

- B) Taxable years ending on and after December 31, 2004. In the case of a reportable transaction as to which disclosure is required for federal income tax purposes on a return filed for a taxable year ending on and after December 31, 2004, a copy of ~~that such~~ disclosure shall be attached to the taxpayer's return required under IITA Section 502 for the same taxable year. In addition, a second copy of the federal income tax disclosure must be sent to the Department at an address designated by the Department for this purpose at the same time that disclosure is filed as required in this Section.
- 3) Special Rules for Making Disclosure of Certain Listed Transactions
- A) If a return is not required under IITA Section 502 for a taxable year in which a disclosure statement is required to be attached to a return pursuant to the special rule for listed transactions under Treasury Regulations Section 1.6011-4(e)(2), the taxpayer must file a copy of the disclosure with the Department if disclosure would have been required under IITA Section 501(b) and this Section if the transaction had been listed at the time the taxpayer filed its return reflecting either the tax consequences or a tax

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

strategy described in the published guidance listing the transaction (or a tax benefit derived from tax consequences or a tax strategy described in the published guidance listing the transaction). A copy of the disclosure must be filed no later than the due date (including extensions) for the first return the taxpayer would have been required to file (without regard to extensions) on or after the date the transaction became a listed transaction, had the taxpayer continued to be required to file returns and continued using the same taxable year it used when it was last required to file an Illinois return.

- B) If a return is not required under Section 502 for a taxable year in which a disclosure statement is required to be attached to a return pursuant to Treasury Regulations Section 1.6011-4T with respect to a transaction that becomes a listed transaction on or after the date the taxpayer has filed its return for the first taxable year for which the transaction affected the taxpayer's or a partner's or a shareholder's Federal income tax liability, the taxpayer must file a copy of the disclosure with the Department if disclosure would have been required under IITA Section 501(b) and this Section if the transaction had been listed at the time the taxpayer filed its return for a taxable year for which the transaction affected the taxpayer's or a partner's or shareholder's Federal income tax liability. A copy of the disclosure must be filed no later than the due date (including extensions) for the first return the taxpayer would have been required to file (without regard to extensions) on or after the date the transaction became a listed transaction, had the taxpayer continued to be required to file returns and continued using the same taxable year it used when it was last required to file an Illinois return.
- 4) Making Disclosure of Items Disclosed under Treasury Regulations Section 1.6011-4(f)(1). If the Internal Revenue Service determines that a taxpayer's submission of a request for ruling under Treasury Regulations Section 1.6011-4(f)(1) satisfies the disclosure rules, the submission shall also satisfy the requirements of IITA Section 501(b) if the taxpayer provides the Department with a copy of the Internal Revenue Service ruling by the later of the date on which disclosure is otherwise required under this Section or 60 days after the date the ruling is issued.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- c) Special Rules for Certain Taxpayers
- 1) Members of a Combined Group. Whenever a disclosure statement is required to be made by any member of a combined group under Treasury Regulations Section 1.6011-4T or Section 1.6011-4 and this Section with respect to any taxable year of the member that is taken into account in computing the group's combined net income for the common taxable year under IITA Section 502(e) and Subpart P of this Part, a copy of the disclosure shall be filed as required under this Section for each common taxable year. If a member of a combined group is required to file a disclosure statement under subsection (b)(2)(A) or (b)(3) ~~of this Section~~ with respect to a taxable year during which it was not a member of the combined group, a copy of the disclosure shall be filed with the combined return. The designated agent should indicate that the statement relates to a separate return year of the member and indicate the taxable year to which the disclosure relates.
 - 2) Members of a Consolidated Group. In the case of a taxpayer that is a member of an affiliated group of corporations filing a consolidated income tax return for the taxable year for federal income tax purposes and that is required to make a disclosure statement under Treasury Regulations Section 1.6011-4T or Section 1.6011-4 and this Section, a copy of the disclosure shall be filed as required under this Section if, taking into account the rule of IITA Section 203(e)(2)(E), the taxpayer would be considered to have participated in the transaction for federal income tax purposes.
 - 3) Members of a Unitary Business Group. Regardless of whether or not a disclosure statement is otherwise required of a taxpayer under this Section, any taxpayer that is a member of a unitary business group that includes another member that is required to make a disclosure statement under Treasury Regulations Section 1.6011-4T or Section 1.6011-4, with respect to any taxable year of any other member that is taken into account by the taxpayer in computing its Illinois net income under IITA Sections 202 and 304(e), must file a copy of the disclosure statement with the return for each taxable year.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- 4) [Partners and Subchapter S Corporation Shareholders Composite Returns.](#)
If a taxpayer is required to make a disclosure under this Section with respect to a transaction engaged in during the taxable year by a partnership or Subchapter S corporation in which the taxpayer is a partner or shareholder, the taxpayer's obligation to make disclosure with respect to the transaction shall be met if the disclosure is made by the partnership or Subchapter S corporation on a timely composite return that includes the taxpayer [or, for taxable years ending after December 31, 2014, on the Illinois replacement tax return filed by the partnership or subchapter S corporation.](#)
- d) Exceptions. No disclosure is required with respect to a reportable transaction to the extent provided in this subsection (d).
- 1) A reportable transaction entered into after February 28, 2000 and before January 1, 2005 is not required to be disclosed if, before the time in which disclosure is otherwise required under IITA Section 501(b) and this Section, the taxpayer has filed an amended Illinois income tax return reporting Illinois net income and tax liability computed without the tax benefits of the reportable transaction.
- 2) A reportable transaction entered into after February 28, 2000 and before January 1, 2005 is not required to be disclosed if, as a result of a federal audit, the Internal Revenue Service has made a determination with respect to the tax benefits of the reportable transaction and, before the time in which disclosure is otherwise required under IITA Section 501(b) and this Section, the taxpayer has filed an amended Illinois income tax return reporting Illinois net income and tax liability computed without the tax benefits of the reportable transaction other than the benefits determined to be allowable by the Internal Revenue Service.
- 3) A reportable transaction is not required to be disclosed if, prior to the time in which disclosure is otherwise required under IITA Section 501(b) and this Section, the taxpayer has properly filed an application with the Internal Revenue Service for a change in method of accounting pursuant to a determination by the Internal Revenue Service that the change is necessary to reflect the proper tax treatment of the transaction.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- 4) A reportable transaction is not required to be disclosed under this Section on the basis that the transaction is a listed transaction if, prior to the time in which disclosure is otherwise required under IITA Section 501(b) and this Section, the Internal Revenue Service has removed the identification of transactions that are the same as or substantially similar to the transaction as listed transactions.
 - 5) A reportable transaction is not required to be disclosed if, before the time in which disclosure is otherwise required under IITA Section 501(b) and this Section, the Department makes a determination by published guidance that a particular transaction or type of transaction is not required to be disclosed, notwithstanding that disclosure is required for the same transaction or type of transaction under Treasury Regulations Section 1.6011-4T or Section 1.6011-4.
 - 6) Disclosure is not required under IITA Section 501(b) and this Section with respect to any transaction in which the requirements of Treasury Regulations Section 1.6011-4 are deemed satisfied pursuant to Treasury Regulations Section 1.6011-4(f)(3).
- e) Protective Disclosure. If a taxpayer participates in a reportable transaction with respect to a taxable year in which a return is not filed under IITA Section 502, the taxpayer may disclose the transaction in accordance with the provisions of this Section and indicate on the disclosure statement the taxpayer's position that a return is not required for the taxable year and that disclosure is being made on a protective basis. Disclosure made under this subsection (e) shall be deemed to meet the requirements of Section 501(b).

(Source: Amended at 40 Ill. Reg. 15575, effective November 2, 2016)

SUBPART P: COMPOSITE RETURNS

Section 100.5100 Composite Returns: Eligibility [\(IITA Section 502\(f\)\)](#)

- a) In General. A composite return may be filed on behalf of nonresident individuals, trusts, and estates who derive income from Illinois and who are partners, or subchapter S corporation shareholders, or who transact insurance business under a Lloyds plan of operation (for a definition of an "subchapter S corporation" see [IITA Section 1501\(a\)\(28\)](#)~~Section 1501(29)~~ of the IITA; for a definition of a

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

"Lloyd's plan of operation" see Section ~~100.5170~~100.5179). The respective partnership, subchapter S corporation or insurance business shall file the composite return and shall make composite income tax payments. The composite return may include income and tax of Illinois residents if the petition described in subsection (c) is granted. The right to file a composite return is applicable to taxable years ending on or after December 31, 1987 and prior to December 31, 2014, except for Lloyd's plans of operation, which may file composite returns for any tax year ending on or after December 31, 1999. (See IITA Section 502(f).) Also, partnerships and subchapter S corporations may continue to report changes to the Illinois income tax liabilities of their partners and shareholders, and pay any additional tax owed by the partners or shareholders for any tax year ending on or after December 31, 2008, as provided in Section 100.5180(b).

- b) Eligibility. The right to be included in a composite return is limited to nonresident and resident individuals, trusts and estates who are partners of the same partnership, shareholders of the same subchapter S corporation, and to resident or nonresident taxpayers~~individuals~~ transacting an insurance business in Illinois under a Lloyd's plan of operation. The eligibility of resident individuals, trusts and estates who are not transacting an insurance business under a Lloyd's plan of operation is conditioned upon compliance with subsection (c).

EXAMPLE: The Acme partnership consists of a general partner and 50 limited partners. The general partner is a regular corporation, and the limited partners consist of 26 nonresident individuals, 20 resident individuals, a subchapter S corporation, a partnership, a nonresident trust and an estate. The 26 nonresident individuals, the nonresident trust and the nonresident estate are automatically eligible to be included in a composite return. The 20 resident individuals may be included in the composite return with the nonresidents if the Department grants their petition. None of the other entities may be included in the composite return.

- c) Petition for Residents. Individuals, trusts and estates that are residents of Illinois may be included in a composite return if the authorized agent files a petition with the Department of Revenue and the petition is granted. The Department shall grant the petition if the authorized agent clearly demonstrates that no other method of filing would achieve the same degree of compliance and administrative ease for both the Department and the taxpayers. Factors to be considered in granting the petition include: the quantity of partners or shareholders involved; the inability of the authorized agent to file the composite return except in this manner; and the availability of a reliable method for claiming credit on the

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

separate returns pursuant to Section 100.5160. The petition must be filed prior to the end of the authorized agent's taxable year, and the petition must be granted or denied prior to the due date of the return without regard to extensions. Petitions should be mailed to:

Illinois Department of Revenue
Attn: Document Perfection Section
Post Office Box 19014
Springfield, Illinois 62794-9014

- d) **Inclusion of Eligible Members.** A composite return does not have to include all of the individuals who are eligible to be included in the return. Whether an individual is included in a composite return is a matter that should be decided by the individual and the entity. Persons not included in composite returns are required to meet their Illinois filing and payment obligations separately, and failure to do so could mean the imposition of civil and criminal penalties.
- e) **Nonresidents With Other Illinois Source Income.** Nonresident individuals, trusts and estates with Illinois source income other than from a partnership, subchapter S corporation, or Lloyd's plan of operation may, but need not, be included in a composite return. If ~~those such~~ nonresidents are included in a composite return for a taxable year ending on or after December 31, 2008 (December 31, 1999, in the case of a composite return filed by a Lloyd's plan of operation), they may claim a credit against their Illinois income tax liability for their share of the tax paid on their behalf on the composite return. If nonresidents are included in a composite return for an earlier taxable year, they will not be permitted to claim credits on their individual returns for their shares of the composite tax payments unless the authorized agent files a petition with the Department of Revenue requesting permission for the nonresidents to claim the credit and the petition is granted. The Department shall grant the petition if the authorized agent clearly demonstrates that no other method of filing would achieve the same degree of compliance and administrative ease for both the Department and the taxpayers. Factors to be considered will be the same as for petitions pursuant to subsection (c). The petition must be filed prior to the end of the authorized agent's taxable year, and the petition must be granted or denied prior to the due date of the return without regard to extensions. If the petition is granted, credit will be claimed by the nonresidents for their share of the composite payments in the same manner and amount as permitted resident individuals under Section 100.5160. Petitions should be mailed to:

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

Illinois Department of Revenue
Attn: Document Perfection Section
Post Office Box 19014
Springfield, Illinois 62794-9014

(Source: Amended at 40 Ill. Reg. 15575, effective November 2, 2016)

**Section 100.5130 Composite Returns: Required forms and computation of Income [IITA](#)
[Section 502\(f\)](#)**

- a) Composite Returns of Partners and Shareholders
- 1) Required form and information. Composite returns of shareholders and partners shall be filed using forms prescribed by the Department. The following information shall be attached to ~~thesueh~~ composite returns: the name, address, social security number and amount of income apportionable and allocable to Illinois for each individual included in the composite return; and the computation of the proper amount of composite income reportable to Illinois.
 - 2) Composite income. The amount of composite income apportionable and allocable to Illinois shall be the sum of the income earned or received for the taxable year from the authorized agent by the persons included in the composite return.
 - A) The composite income of a partnership shall be computed by first computing the partnership's base income, and then including in composite income the entire partnership share of ~~thesueh~~ base income of each resident partner joining in the composite return and the partnership share of the portion of ~~thesueh~~ base income allocable to Illinois per Form IL-1065 of each nonresident partner joining in the composite return. However, the base income of the partnership for this purpose shall be computed without regard to:
 - i) the addition modification under [IITA](#) Section 203(d)(2)(C) ~~of the HTA~~ for guaranteed payments to partners other than those partners included in the composite return;

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- ii) the subtraction modification under [IITA](#) Section 203(d)(2)(H) for personal service income or for a reasonable allowance for compensation paid or accrued to partners; or
- iii) the subtraction (or addition) modification under [IITA](#) Section 203(d)(2)(I) ~~of the IITA~~ for the share of income (or loss) distributable to a partner subject to Personal Property Tax Replacement Income Tax.

[B](#)) The authorized agent shall pay income tax on the composite income that is attributable to the partners included in the composite return and Personal Property Tax Replacement Income Tax on the portion of the composite income which is attributable to trusts included in the composite return.

[CB](#)) The composite income of a Subchapter S corporation shall be computed by first computing the Subchapter S corporation's base income, and then including in composite income the entire share of ~~thesueh~~ base income distributable to each resident shareholder joining in the composite return and the share of the portion of ~~thesueh~~ base income allocable to Illinois per Form IL-1120-ST distributable to each nonresident shareholder. (Line 1 of Part II of the Subchapter S corporation's IL-1120-ST) However, the base income of the Subchapter S corporation for this purpose shall be computed without regard to:

- i) the subtraction modification under [IITA](#) Section 203(b)(2)(G) ~~of the IITA~~ for amounts included in federal taxable income under ~~IRC section~~[Section](#) 78 ~~of the Internal Revenue Code~~;
- ii) the subtraction modification under [IITA](#) Section 203(b)(2)(M) ~~of the IITA~~ for interest income from loans secured by property eligible for the Enterprise Zone Investment Credit;
- iii) the subtraction modification under [IITA](#) Section 203(b)(2)(M-1) ~~of the IITA~~ for interest income from loans

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

secured by property eligible for the High Impact Business Investment Credit;

- iv) the subtraction modification under [IITA](#) Section 203(b)(2)(N) ~~of the HTA~~ for contributions to eligible Enterprise Zone projects;
- v) the subtraction modification under [IITA](#) Section 203(b)(2)(O) ~~of the HTA~~ for dividends received from foreign corporations;
- vi) the subtraction modification under [IITA](#) Section 203(b)(2)(P) ~~of the HTA~~ for contributions to job training projects; or
- vii) the subtraction modification under [IITA](#) Section 203(b)(2)(S) for the share of income (or loss) distributable to a shareholder subject to Personal Property Tax Replacement Income Tax.

D) The authorized agent will pay income tax on the amount of ~~thesuch~~ composite income distributable to shareholders included in the composite return and pay Personal Property Tax Replacement Income Tax on the amount distributable to trusts included in the composite return.

- b) Composite returns of individuals, corporations and other taxpayers transacting an insurance business under a Lloyd's plan of operation. For taxable years ending on and after December 31, 1999, IITA Section 502(f) permits *any persons transacting an insurance business organized under a Lloyd's plan of operation to file composite returns reflecting the income of such persons allocable to Illinois and the tax rates applicable to such persons under IITA Section 201 and to make composite tax payments.*
 - 1) ~~CompositeSuch composite~~ returns shall be made on [the forms prescribed by the Department](#) ~~Form IL-1023-C~~.
 - 2) ~~CompositeSuch composite~~ returns shall include an attachment showing the separate federal taxable income (adjusted gross income, in the case of an

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

individual), net amount of addition and subtraction modifications, apportionment fraction and Illinois net income of each underwriter subject to tax under IITA Section 201(a) and electing to join in the composite return, and multiplying each ~~such~~ amount of Illinois net income by the appropriate tax rate under IITA Section 201(b); ~~and shall write the total of such tax liabilities on the Form IL-1023-C line for income taxes.~~ In addition, the attachment shall show the separate federal taxable income, net amount of addition and subtraction modifications, apportionment fraction and Illinois net income of each underwriter subject to replacement tax under IITA Section 201(c) and electing to join in the composite return; ~~and shall multiply each such amount by the appropriate tax rate under IITA Section 201(d), and shall write the total of such tax liabilities on the Form IL-1023-C line for replacement taxes.~~ At the election of the underwriter joining in a composite return, the composite return may include either or both of the Lloyd's plan amounts included in federal taxable income or adjusted gross income by the underwriter and any amounts reported (with payment made of any federal income tax due on ~~thosesuch~~ amounts) on behalf of the underwriter by the Lloyd's plan of operation pursuant to a closing agreement with the Secretary of the Treasury under IRC ~~section~~Section 7121. If the Illinois net income of an underwriter included in the composite return is less than zero, ~~thatsuch~~ loss may not be used to offset the Illinois net income of any other underwriter included in the composite return or any Illinois net income derived by ~~thatsuch~~ underwriter from any source other than the Lloyd's plan of operation. However, in the case of an underwriter other than an individual, ~~thatsuch~~ loss may be carried back or forward in the manner allowed under IITA Section 207 as a deduction against the Illinois net income of ~~thatsuch~~ underwriter in other years for which a composite return is filed and for which the underwriter's Lloyd's plan has entered into a closing agreement under IRC ~~section~~Section 7121 allowing net operating losses to be carried over on behalf of its underwriters on returns filed by that Lloyd's plan. The schedules showing computations of Illinois net income required by this subsection (b) shall include a separate statement of any Illinois net loss deduction claimed for an underwriter, showing the amount of loss incurred in each year from which the deduction is carried and the amounts of ~~thosesuch~~ losses carried to and deducted in years prior to the year for which the schedules are filed. The composite return shall include an attachment showing the name and social security number or taxpayer identification number (or equivalent) of each

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

underwriter who does not elect to join in the composite return.

- 3) Alternative apportionment methods under IITA Section 304(f). IITA Section 304(f) provides that, *if the allocation and apportionment provisions of IITA Section 304(b) do not, for taxable years ending before December 31, 2008, fairly represent the extent of a person's business activity in this State, or, for taxable years ending on or after December 31, 2008, fairly represent the market for the person's goods, services, or other sources of business income, the Director may require the person to use another method that will effectuate an equitable allocation and apportionment of the person's business income.*
- A) IITA Section 304(b) provides that an insurance company shall apportion its business income to Illinois *by multiplying such income by a fraction, the numerator of which is the direct premiums written for insurance upon property or risk in this State, and the denominator of which is the direct premiums written for insurance upon property or risk everywhere. For purposes of this subsection (b), the term "direct premiums written" means the total amount of direct premiums written, assessments and annuity considerations as reported for the taxable year on the annual statement filed by the company with the Illinois Director of Insurance in the form approved by the National Convention of Insurance Commissioners or such other form as may be prescribed in lieu thereof.* A Lloyd's plan syndicate reports only its premiums written on property and risks within Illinois on its annual statement filed with the Illinois Director of Insurance. Accordingly, the use of only the "direct premiums written" by underwriters in a Lloyd's plan of operation as actually reported on the annual statements would apportion 100% of the business income of the nonresident underwriters to Illinois, which would not fairly represent the extent of their business activity or the market for their services in Illinois within the meaning of IITA Section 304(f). A Lloyd's plan of operation which files a composite return under this subsection (b) and which does not report on an annual statement its premiums written on property or risks outside the State shall apportion the business income of its nonresident underwriters electing to join in the composite return by multiplying ~~that such~~ business income by a fraction, the numerator of which shall be the underwriter's

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

premiums written on property or risks within Illinois as reported on its annual statement and the denominator of which shall be the total of the underwriter's premiums related to amounts included in the apportionable business income of the underwriter.

- B) A Lloyd's plan of operations will commonly use a "year of account" as a basis for the conduct of business of its underwriters. Under the year of account method, a syndicate of underwriters will be in existence for a specified number of years. The syndicate will underwrite policies only in the first year of its existence, which is the year of account. Premiums may be collected and losses incurred by the syndicate only during the years of the syndicate's existence. After the syndicate's existence is terminated at the end of the year of account period, any unexpired policies are reinsured with another syndicate, and profit and loss on all policies for the year of account are determined and recognized for federal income tax purposes. Use of the premiums written in the year after the close of the year of account period to apportion an underwriter's business income earned over that period would not fairly represent the extent of the underwriter's business activity or market in Illinois that generated that business income. Accordingly, in apportioning the business income recognized after the termination of a year of account period, the direct premiums written on property or risk in this State and on property and risk everywhere shall be the direct premiums written during the year of account period. A composite return that includes for an underwriter both income recognized after the termination of a year of account period apportioned under this subsection (b)(3)(B) and other income apportioned using the direct premiums written during the taxable year shall show each type of income and each apportionment fraction separately on the schedules attached to the return under subsection (b)(2).
- 4) IITA Section 502(f) provides that *the income and apportionment factors attributable to the transaction of an insurance business organized under a Lloyd's plan of operation by any person joining in the filing of a composite return shall, for purposes of allocating and apportioning income under IITA Article 3 and computing net income under IITA Section 202, be excluded from any other income and apportionment factors of that person*

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

or of any unitary business group, as defined in IITA Section 1501(a)(27), to which that person may belong.

- A) Because the Lloyd's income and apportionment factors are excluded from the computation of the Illinois income tax liability of any person joining in a composite return under this subsection (b), no credit may be allowed to ~~that~~^{such} person under Section 100.5160 ~~of this Part~~. Because no underwriter shall be allowed to claim a credit for taxes paid on its behalf under this subsection (b), no administrative burden will be created by allowing an underwriter who is a resident or who has other sources of Illinois income to join in the filing of a composite return and accordingly no underwriter need petition for permission under Section 100.5100(c) or (e) ~~of this Part~~ to join in the filing of a composite return under this subsection (b).
- B) Because any Illinois income, positive or negative, of an underwriter that is reported on a composite return must be excluded from other income of that underwriter in determining its Illinois net income, an Illinois net loss reported on a composite return may not be used to reduce net income of an underwriter otherwise reportable in the taxable year the net loss is incurred nor carried over to another taxable year to reduce net income of that underwriter, other than net income reported on a Lloyd's plan composite return for that taxable year.
- C) The statutory provision excluding income reported on a composite return from other income of the underwriter does not imply that the Lloyd's plan business conducted by the underwriter is unitary with any other business conducted by the underwriter. If an underwriter chooses not to join in a composite return, the determination of whether the underwriter's Lloyd's plan business is unitary with any other business conducted by the underwriter and of whether the underwriter is a member of a unitary business group will be made based on the facts and circumstances of the case, without any consideration given to this statutory provision.
- 5) Time for returns and payment. In the case of a Lloyd's plan of operation that files a federal income tax return and pays federal income taxes on

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

behalf of its underwriters for a taxable year pursuant to a closing agreement with the Secretary of the Treasury under IRC ~~section~~[Section](#) 7121, the due date for filing a composite return and paying tax under this subsection (b) shall be the due date (including any extensions) for filing the federal return for that taxable year.

- 6) The composite estimated tax vouchers (~~Forms IL-1023-CES~~) and the composite returns shall be clearly marked "Composite Payment by Underwriters at Lloyd's, London" or "Composite Return by Underwriters at Lloyd's, London" in the top center of the voucher or return. The tax I.D. number on the voucher or return shall be left blank, and the payment or return shall be mailed to the address specified in the instructions for the ~~form~~[Form IL-1023-C](#).
- 7) Transition rule. Public Act 91-913, allowing Lloyd's plans of operation to file composite returns on behalf of all underwriters for taxable years ending on or after December 31, 1999, was not enacted until July 9, 2000, after the unextended due date for the composite return for calendar year 1999. Accordingly, a Lloyd's plan of operation that had filed a composite return for a taxable year ending on or after December 31, 1999, prior to the enactment of Public Act 91-913, may file a second composite return for that year, on or before the due date in subsection (b)(5), on behalf of any of its underwriters which were unable to join in the composite return prior to the enactment of Public Act 91-913.
- c) Standard exemption. The amount of composite income apportionable and allocable to Illinois shall not be reduced by the standard exemption. (~~See IITA~~[see Section 204\(a\) of the IITA](#)).

(Source: Amended at 40 Ill. Reg. 15575, effective November 2, 2016)

SUBPART Q: COMBINED RETURNS

Section 100.5215 Filing of Separate Unitary Returns ([IITA Section 304\(e\)](#))

- a) Not every member of a unitary business group is eligible to join in the filing of a combined return and, for taxable years ending prior to December 31, 1993, joining in the filing of a combined return was elective.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- b) Each member of a unitary business group who is subject to Illinois income tax and who properly does not join in the filing of a combined return must file a separate return, and compute its business income apportionable to Illinois by computing the base income of the unitary business group in accordance with Section 100.5270(a)(1) ~~of this Part~~ and by multiplying the business income included in ~~the~~ ~~sueh~~ base income by an apportionment fraction computed by using the Illinois apportionment factor or factors applicable to the return filer under IITA Section 304 and the everywhere factor or factors of the entire unitary business group.
- c) Each member of a unitary business group who is subject to Illinois income tax and who properly does not join in the filing of a combined return shall separately determine the amount of its nonbusiness income allocable to Illinois, the amount of the exemption allowed to it under IITA Section 204, the amounts of net loss carryovers, and the amounts of any credits and credit carryforwards to which it is entitled, without regard to the income, deductions, credits and other tax items of other members of the unitary business group, except to the extent ~~those~~ ~~sueh~~ items enter into the computation of business income of the member apportioned to Illinois under subsection (b) ~~of this Section~~.
- d) Examples. The following examples illustrate the provisions of this Section.
- 1) EXAMPLE 1: Individual A is a nonresident and is the sole shareholder of Corporation S, a subchapter S corporation, and Corporation C, a subchapter C corporation. Corporation S and Corporation C are engaged in a unitary business within the meaning of IITA Section 1501(a)(27). Corporation S' taxable year is the calendar year. Corporation C's taxable year is the fiscal year ending June 30. For its taxable year ending 12/31/14, Corporation S has business income (as defined in Section 100.3010(a)(2)) of \$125,000, Illinois sales of \$750,000, and total sales of \$1,000,000. For its taxable year ending 6/30/14, Corporation C has business income of \$75,000, Illinois sales of \$40,000, and total sales of \$500,000. Under subsection (b), Corporation S must file a separate return using the combined apportionment method to determine its business income apportionable to Illinois. Combined apportionment must be computed on the basis of Corporation S' taxable year. Because Corporation C's taxable year differs, Corporation S may elect to apply any of the methods available under Section 100.5265 by treating S' taxable year as the common taxable year. Assume S elects to use method 3 to

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

determine combined business income for the common taxable year ending 12/31/14. S' business income apportionable to Illinois is computed as follows: $\$200,000 \times (\$750,000/\$1,500,000) = \$100,000$. Corporation C must also file a separate return computing its business income apportionable to Illinois by applying the combined apportionment method. Corporation C may elect to apply any of the methods available under Section 100.5265 to determine the amount of business income and apportionment factors of Corporation S to be used in computing Corporation C's business income apportioned to Illinois.

- 2) EXAMPLE 2: Assume that Corporation A owns a 91% interest, Corporation B a 4% interest and nonresident Individual Y a 5% interest, in P, a partnership. Corporation A and P are engaged in a unitary business within the meaning of IITA Section 1501(a)(27). Because Corporation A owns more than 90% of P, the alternative apportionment provisions for unitary partners and partnerships in Section 100.3380(d)(2) do not apply and P shall be treated as a member of Corporation A's unitary business group for all purposes. (See Section 100.3380(d)(4).) Corporation A, Corporation B, Individual Y, and P all use the calendar year as their taxable year. For taxable year 12/31/14, Corporation A has business income of \$300,000 (not including any business income from P), Illinois sales of \$450,000, and total sales of \$600,000. P has business income of \$100,000, Illinois sales of \$30,000, and total sales of \$400,000. There are no intercompany sales. Under Section 100.3380(d)(4), substantially all of the interests in P are owned or controlled by members of the same unitary business group, so that P is treated as a member of the unitary business group for all purposes. Because Corporation A's share of the business income of P will be eliminated in combination, combined business income is \$400,000. Under subsection (b), Corporation A and P are required to file separate returns in which business income apportionable to Illinois is computed by applying the combined apportionment method under IITA Section 304(e). Under the combined apportionment method, P's business income apportionable to Illinois is computed by combining its business income and total sales everywhere with the business income and total sales everywhere of A. P's business income apportioned to Illinois is thus \$12,000, computed as follows: $\$400,000$ in combined business income \times ($\$30,000$ of P's Illinois sales/ $\$1,000,000$ of combined total sales) = $\$12,000$. Under IITA Section 304(e), Corporation A's business income apportionable to Illinois is \$180,000, computed as follows: $\$400,000$ in

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

combined business income \times (\$450,000 of Corporation A's Illinois sales/\$1,000,000 of combined total sales) = \$180,000. In addition, under IITA Section 305(a), Corporation A must include its \$10,920 distributive share (i.e., $91\% \times \$12,000$) of the business income of P apportioned to Illinois in its Illinois net income. Also, Individual Y must include her \$600 distributable share of the business income of P apportioned to Illinois in her Illinois net income (i.e., $5\% \times \$12,000$), and Corporation B must include its \$480 distributable share of the business income of P apportioned to Illinois in its Illinois net income (i.e., 4% of \$12,000). Finally, P computes Illinois personal property tax replacement income tax on net income of \$600, computed as follows: $\$400,000 - \$380,000$ (95% of its base income distributable to partners subject to replacement tax) = \$20,000, and $\$20,000 \times (\$30,000/\$1,000,000) = \600 .

- 3) EXAMPLE 3: Assume the same facts as Example 2, except that P's business income is a loss of (\$100,000). Under the combined apportionment method, P's business income apportionable to Illinois is computed by combining its business loss and total sales everywhere with the business income and total sales everywhere of A. P's business income apportioned to Illinois is thus \$6,000, computed as follows: $\$200,000 \times (\$30,000/\$1,000,000) = \$6,000$. Under IITA Section 304(e), Corporation A's business income apportionable to Illinois is \$90,000, computed as follows: $\$200,000 \times (\$450,000/\$1,000,000) = \$90,000$. In addition, Corporation A must include its \$5,460 distributive share of the business income of P apportioned to Illinois in its Illinois net income. Individual Y must include her \$300 distributable share of the business income of P apportioned to Illinois in her Illinois net income (i.e., $5\% \times \$6,000$), and Corporation B must include its \$240 distributable share. P computes Illinois personal property tax replacement income tax of \$300, computed as follows: $\$200,000 - \$190,000 = \$10,000$, and $\$10,000 \times (\$30,000/\$1,000,000) = \300 .

(Source: Amended at 40 Ill. Reg. 15575, effective November 2, 2016)

SUBPART S: REQUIREMENT AND AMOUNT OF WITHHOLDING

Section 100.7035 Nonresident Partners, Subchapter S Corporation Shareholders, and Trust Beneficiaries (IITA Section 709.5)

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- a) In General. For each taxable year ending on or after December 31, 2008, every pass-through entity must withhold from each nonresident owner an amount equal to the distributive share of that owner under sections 702 and 704 and subchapter S of the Internal Revenue Code, whether or not distributed, of: the business income of the pass-through entity that is apportionable to Illinois plus, for taxable years ending on or after December 31, 2014, the nonbusiness income of the partnership, subchapter S corporation, or trust allocated to Illinois under IITA Section 303 (other than an amount allocated to the commercial domicile of the taxpayer under IITA Section 303), multiplied by the applicable tax rate for that owner under IITA Section 201(a) through (d). For taxable years ending on or after December 31, 2014, the liability for each nonresident owner shall be reduced (but not below zero) by any credit under IITA Article 2 that is distributable by the partnership, subchapter S corporation, or trust to that owner for the taxable year. (See IITA Section 709.5.)
- b) Definitions. For purposes of this Section:
- 1) Certificate of Exemption. A certificate of exemption is a statement made in the form and manner prescribed by the Department that the owner completing the certificate undertakes to:
 - A) file all returns required to be filed under IITA Section 502;
 - B) timely pay all tax imposed under IITA Section 201 or required to be withheld under IITA Section 709.5; and
 - C) submit to the jurisdiction of the State of Illinois for purposes of collecting any amount owed in income tax, interest or penalties. (See IITA Section 709.5.)
 - 2) Owner. The term "owner" of a pass-through entity means a partner in the partnership, a shareholder in the subchapter S corporation or a beneficiary of the trust.
 - 3) Pass-through Entity. The term "pass-through entity" means a partnership (other than a publicly traded partnership under ~~IRC section 26-USC~~ 7704 or an investment partnership under Section 100.9370), subchapter S corporation or trust.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- c) Time for Filing Return and Paying Tax Withheld. A pass-through entity shall report the amounts withheld and the owners from whom the amounts were withheld, and pay over the amounts withheld, no later than the due date (without regard to extensions) of the tax return of the pass-through entity for the taxable year. (See IITA Section 711(a-5).) For purposes of abatement of penalties under UPIA Section 3-8, for taxable years ending on or after December 31, 2014, a pass-through entity shall be deemed to have reasonable cause for not filing the report by the due date required under this subsection if the report is filed no later than the due date under IITA Section 505 (including extensions) of the return of the pass-through entity for the taxable year.
- d) Credit for Taxes Withheld. An owner from whom an amount of tax was withheld under subsection (a) with respect to its share of the ~~business~~ income of a pass-through entity and paid to the Department is entitled to a credit equal to that amount against its liability under IITA Section 201 for the taxable year in which that business income is included in its base income. (See IITA Section 709.5(b).)
- 1) If the owner is a pass-through entity, it may claim some or all of that amount as a credit against the amount it is required to withhold from its owners under this Section, in lieu of claiming the credit against its liability under IITA Section 201. (See IITA Section 709.5(b).) Once a return claiming an amount of credit against the owner's liability under this Section or under IITA Section 201 has been filed, the owner may not claim that amount as a credit against any other liability.
 - 2) For purposes of computing penalty and interest on late payment of tax due by an owner, the amount withheld and paid to the Department with respect to that owner is treated as paid no later than the last day of the taxable year of the pass-through entity withholding that amount. (See IITA Section 804(g)(2).)
- e) Overpayments. A pass-through entity may not claim a refund or credit for any overpayment of withholding due under subsection (a) with respect to any owner. In addition, an owner has no right of action against the pass-through entity for overpayment of withholding. (See IITA Section 712.) In the case of any overpayment, the remedy is for the owner to file a timely claim for credit or refund for any amount withheld under subsection (a) with respect to it.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- f) Underpayments. If a pass-through entity fails to timely pay the full amount of withholding due under this Section:
- 1) The pass-through entity is relieved of its obligation to pay any amount due with respect to an owner, if the owner has paid its liability under the IITA on the income from which withholding was required. However, the pass-through entity is not relieved of any penalty or interest otherwise applicable with respect to its failure to timely pay the withholding. (See IITA Section 713.)
 - 2) No penalty or interest may be assessed against an owner for failure to timely pay a liability under the IITA (including a liability under this Section), to the extent that failure is the result of the failure of a pass-through entity to withhold and timely pay tax under this Section with respect to income of that owner, except when that pass-through entity's failure to timely pay the tax was caused by the owner and only to the extent the Department has not collected payment of interest or penalties from the pass-through entity with respect to that underpayment.
- g) Exemption from withholding.
- 1) Pass-through entities are not required to withhold tax under this Section from any owner:
 - A) who is exempt from taxation under [IRC section 26 USC 501\(a\)](#) or under IITA Section [205204](#);
 - B) who is included on a composite return filed by the entity for the taxable year under IITA Section 502(f); or
 - C) who is not an individual and, on the date withholding is required to be reported and paid for a taxable year, the pass-through entity has in its possession a valid certificate of exemption for that owner.
 - 2) No owner has any right of action against a pass-through entity for withholding tax from that owner despite exemption under this subsection (g). (See IITA Section 712.) Instead, the owner must file a timely claim for refund of the withholding.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- h) Certificates of Exemption
- 1) For purposes of this Section, a certificate of exemption is valid if it:
 - A) is completed using the form prescribed by the Department; and
 - B) has not been revoked.
 - 2) Recordkeeping. Certificates of Exemption shall be retained by the pass-through entity and made available to the Department in the same manner as other records required to be maintained under IITA Section 501.
 - 3) Revocation. If an owner that has provided a pass-through entity with a Certificate of Exemption fails to timely file a return that reports its share of the ~~business~~-income allocated or apportioned to Illinois by the pass-through entity or to timely pay the tax shown due on a return that reports its share of the business income apportioned to Illinois by the pass-through entity, the Department may at any time thereafter revoke the Certificate of Exemption by serving notice upon the pass-through entity at its usual place of business or by mail to the pass-through entity's last-known address. The revocation is effective with respect to all payments and returns of withholding due more than 60 days after the date the notification is issued by the Department. Once a notification has been issued by the Department with respect to a particular owner, the pass-through entity may not treat a Certificate of Exemption from the same owner as valid unless the pass-through entity has been notified by the Department, in writing, that it may again accept a Certificate of Exemption from that owner. Because revocation of a Certificate of Exemption imposes no additional tax liability, but merely affects the timing and method of payment, and no provision is made in the IITA for protest or review of a revocation, neither the owner nor the pass-through entity has any right to protest or seek review by the courts of a revocation.

(Source: Amended at 40 Ill. Reg. 15575, effective November 2, 2016)

SUBPART W: ESTIMATED TAX PAYMENTS

Section 100.8010 Failure to Pay Estimated Tax (IITA Sections 804 and 806)

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- a) **Penalty Imposed.** Except as otherwise provided, IITA Section 804(a) imposes a penalty, computed in the manner and at the rate prescribed under Section 3-3 of the Uniform Penalty and Interest Act, upon an underpayment of an installment of estimated tax. See 86 Ill. Adm. Code 700.300 for the penalty rates applicable to a particular taxable year.
- b) **Definitions.** For purposes of this Section:
 - 1) **Underpayment.** An underpayment of an installment of estimated tax means the excess of the required installment (as determined under subsection (d)) over the amount of that installment paid on or before the due date for that installment.
 - 2) **Tax.** For purposes of this Section, the term "tax" means the total regular income tax and replacement tax imposed under IITA Section 201 for the taxable year, including the amount of any credit required to be recaptured under the IITA, less the amount of any credit allowed against that tax for the taxable year. Amounts withheld pursuant to IITA Article 7, or paid by or on behalf of the taxpayer on account of that tax, including a payment of estimated tax, shall not be considered a credit against that tax for purposes of this Section. (See IITA Section 804(g).)
 - 3) **The "tax shown on the taxpayer's return"** shall be the amount of tax as shown on the original tax return for the taxable year (including any corrected return for the taxable year filed on or before the due date of the original return, including extensions). The "tax shown on the taxpayer's return" does not include the tax shown on an amended return filed subsequent to the due date of the original return for the taxable year, including extensions.
- c) **Installment Due Dates**
 - 1) **In General**
 - A) **Individuals.** When the taxable year consists of a calendar year, IITA Section 803(d) requires installments of estimated tax to be made on or before each of the following dates:
 - i) The 1st installment is due April 15 of that taxable year;

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- ii) The 2nd installment is due June 15 of that taxable year;
 - iii) The 3rd installment is due September 15 of that taxable year; and
 - iv) The 4th installment is due January 15 of the immediately succeeding taxable year.
- B) Corporations. The due dates prescribed for the payment of an installment of estimated tax by a calendar year corporation shall be the same as in the case of an individual under subsection (c)(1)(A), except that the 4th installment is due December 15 of the taxable year rather than January 15 of the immediately succeeding taxable year. (See IITA Section 803(d).)
- C) Fiscal Year. When the taxable year consists of a fiscal year (i.e., a 12-month taxable year commencing on any date other than January 1), IITA Section 803(g) requires installments of estimated tax to be made on or before each of the following dates:
- i) The 1st installment is due on the 15th day of the 4th month of that taxable year;
 - ii) The 2nd installment is due on the 15th day of the 6th month of that taxable year;
 - iii) The 3rd installment is due on the 15th day of the 9th month of that taxable year; and
 - iv) The 4th installment is due the 15th day of the 12th month of that taxable year (in the case of a corporation) or of the 1st month of the immediately succeeding taxable year (in the case of an individual).
- 2) Due Date of Required Installment on a Saturday, Sunday or Holiday. See Section 100.5000(b) if the due date of a required installment of estimated tax occurs on a Saturday, Sunday or Holiday.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- d) Amount of Required Installment
- 1) General Rule. *Except as otherwise provided by this Section, the amount of any required installment shall be 25% of the required annual payment (as defined by subsection (d)(1)(A)). (IITA Section 804(c)(1)(A))*
- A) *Required Annual Payment. The required annual payment means the lesser of:*
- i) *90% of the tax shown on the taxpayer's return for the taxable year or, if no return is filed, 90% of the tax for that year; or*
- ii) *if a return showing a liability for tax was filed for the preceding taxable year, and that taxable year consisted of a period of 12 months, 100% of the tax shown on the taxpayer's return for that preceding taxable year. (IITA Section 804(c)(1)(B))*
- B) When an individual taxpayer filed a joint return for the preceding taxable year but does not file a joint return with the same spouse for the current taxable year, the individual's tax shown on the return for the preceding taxable year under this subsection (d)(1) shall be that portion of the tax shown on the joint return that bears the same ratio to the whole of the tax that the amount of the tax for which the taxpayer would have been liable had a separate return been filed for the preceding taxable year bears to the sum of the taxes for which the taxpayer and his spouse would have been liable had each spouse filed a separate return for the preceding taxable year.
- C) When a married couple files a joint return for the current taxable year, but did not file a joint return with each other for the preceding taxable year, the tax shown on the return for the preceding taxable year shall be the sum of the taxes shown on the separate returns of each spouse for that preceding taxable year or of the amount determined under subsection (d)(1)(B) for each spouse that filed a joint return in the preceding taxable year.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- 2) Annualized Income Installment
- A) Annualized Income Installment as Required Installment. *With respect to any required installment, if the taxpayer establishes that the annualized income installment (determined in accordance with this subsection (d)(2)) is less than the required installment computed under subsection (d)(1), then the annualized income installment shall be deemed to be the required installment.* (IITA Section 804(c)(2)(A))
- B) For purposes of this subsection (d)(2), *any reduction in a required installment resulting from the application of this subsection (d)(2)(B) shall be recaptured by increasing the amount of the next required installment determined under ~~subsection~~ subsection (d)(2)(A) by the amount of that reduction, and by increasing subsequent required installments to the extent that the reduction has not previously been recaptured under this subsection (d)(2)(B).* (IITA Section 804(c)(2)(A)(ii))

EXAMPLE 1

Taxpayer, an individual whose taxable year is the calendar year, determines his or her required annual payment under subsection (d)(1) to be \$13,648. Accordingly, the required installment under subsection (d)(1) for the 1st installment due April 15 of the taxable year equals \$3,412 (i.e., 25% of \$13,648). Taxpayer determines that his or her annualized income installment for that 1st installment period under this subsection (d)(2) is only \$1,278. Accordingly, Taxpayer pays \$1,278 as the required installment on April 15.

When Taxpayer determines the required installment for the 2nd installment due June 15, Taxpayer must increase the required installment determined under subsection (d)(1) by the excess of the required installment computed under that subsection for the 1st period over the annualized income installment for that period, or \$2,134 (i.e., \$3,412 - \$1,278). Hence, the required installment computed under subsection (d)(1) for the 2nd installment due June 15 of the taxable year equals \$5,546 (i.e., \$3,412 + \$2,134).

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

In determining the required installment due June 15, Taxpayer computes his or her annualized income installment for that period to be \$1,660. Because the annualized income installment is less than the required installment for that period under subsection (d)(1) of \$5,546, Taxpayer pays \$1,660 as the required installment on June 15.

EXAMPLE 2

Assuming the same facts as in Example 1, when Taxpayer determines the required installment for the 3rd period due September 15, he or she must increase the required installment computed under subsection (d)(1) by \$3,886, which is the excess of the required installment due on June 15 as computed in Example 1 over the annualized income installment for that period (i.e., \$5,546 - \$1,660). Hence, the required installment computed under subsection (d)(1) for the 3rd installment due September 15 is \$7,298 (i.e., \$3,412 + \$3,886).

In determining his or her required installment due September 15, Taxpayer computes his or her annualized income installment for that period to be \$3,414. Because the annualized income installment is less than the required installment for that period under subsection (d)(1) of \$7,298, Taxpayer pays \$3,414 as the required installment on September 15.

EXAMPLE 3

Assuming the same facts as in Example 2, when Taxpayer determines the required installment due January 15 of the next taxable year, he or she must increase the required installment computed under subsection (d)(1) by \$3,884, which is the excess of the required installment for the 3rd installment period over the annualized income installment for that period (i.e., \$7,298 - \$3,414). Hence, the required installment under subsection (d)(1) for the installment due on January 15 is \$7,296 (i.e., \$3,412 + \$3,884).

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- C) Computation of Annualized Income Installment. The "annualized income installment" for a particular installment due date is computed as follows:
- i) Compute year-to-date net income under subsection (d)(2)(E).
 - ii) Use year-to-date income to compute annualized Illinois net income under subsection (d)(2)(F).
 - iii) Compute the tax due on annualized Illinois net income under subsection (d)(2)(G).
 - iv) Subtract any credits allowed under subsection (d)(2)(H).
 - v) Multiply the result by the applicable percentage for the installment due date, as provided in subsection (d)(2)(I).
 - vi) Subtract the total of all prior required installments for the taxable year.
- D) Applicable Period. Year-to-date net income shall be computed for the applicable period as if that period comprised a separate taxable year. Under IITA Section 804(c)(2)(D), the applicable period for an individual is all the months of the taxable year that end prior to the installment due date for which the annualized net income installment is computed. Under IITA Section 804(c)(2)(E), the applicable period for a corporation is:
- i) For the installment due on the 15th day of the 4th month of the taxable year, the 1st 3 months of the taxable year.
 - ii) For the installment due on the 15th day of the 6th month of the taxable year, the 1st 5 months of the taxable year or, at the election of the taxpayer, the 1st 3 months of the taxable year.
 - iii) For the installment due on the 15th day of the 9th month of the taxable year, the 1st 8 months of the taxable year or, at

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

the election of the taxpayer, the 1st 6 months of the taxable year.

- iv) For the installment due on the 15th day of the 12th month of the taxable year, the 1st 11 months of the taxable year or, at the election of the taxpayer, the 1st 9 months of the taxable year.

E) Year-to-date Net Income. Year-to-date net income is computed by treating the applicable period as a short taxable year, using the following principles:

- i) The determination of whether an item income or expense is recognized in the applicable period *shall be made according to the taxpayer's method of accounting used for federal income tax purposes.* (IITA Section 402(a))
- ii) In applying the allocation and apportionment provisions of IITA Article 3, the taxpayer shall take into account only the items that would be taken into account for allocation and apportionment purposes if the months ending prior to the installment date constituted the taxable year. For example, in computing the apportionment factor under IITA Section 304(a), a nonresident taxpayer takes into account only its actual gross receipts for the months in the taxable year ending prior to the installment date.
- iii) Items of income and deduction received from a partnership, subchapter S corporation, trust or estate shall be treated as received or incurred by the taxpayer during the applicable period only if the last day of the taxable year of the partnership, subchapter S corporation, trust or estate falls within that applicable period. (See IRC sections 706(a) and 1366(a)(1).)

F) Annualized Illinois Net Income. Annualized Illinois net income is equal to the Illinois net income determined under subsection (d)(2)(E), multiplied by 12 and divided by the number of months in the applicable period, and minus:

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- i) any Illinois net loss deduction under IITA Section 207 available for deduction in the taxable year; provided that, in the case of a unitary business group filing a combined return when a person becomes a member of the group during the taxable year, no net loss carryover of that member may be taken into account in any applicable period ending before that person became a member; and
 - ii) the exemptions allowed under IITA Section 204 based on the facts and circumstances as of the last day of the applicable period.
- G) Tax Due on Annualized Illinois Net Income. The tax due on the annualized Illinois net income shall be computed by multiplying the annualized Illinois net income by the applicable rate or rates under IITA Section 201, and by adding to the product of that calculation the amount of any credit required under the IITA to be recaptured based on events occurring during the applicable period.
- H) Credits. The credits allowed against the tax due on the annualized Illinois net income shall include any credits allowed under the IITA based on events occurring during the applicable period. For purposes of this subsection (d)(2)(H), "credits" do not include any amount withheld from the taxpayer or any overpayment shown on the taxpayer's return for the prior taxable year for which an election was made to apply the overpayment against the estimated tax obligation for the present year. These amounts are treated as payments of estimated tax under subsection (e). In determining the credits allowed against the tax under this subsection (d)(2)(H):
 - i) Credits shall not be annualized, but shall be computed on the facts and circumstances of the applicable period, except to the extent that the credit, or a limitation on the amount of any credit, is based upon the amount of Illinois net income, or the amount of any item of income or expenditure taken into account in computing Illinois net income. In that case, the credit or limitation shall be determined on the basis of the Illinois net income or other item earned, received or

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

incurred during the applicable period and annualized in accordance with this subsection (d)(2). For example, the credit under IITA Section 201(h) for property placed in service during the taxable year by a high impact business shall be based on the amount of qualifying investment made during the applicable period, without annualizing that investment. However, the limitation on the amount of the IITA 201(h) credit shall be based on the tax imposed by IITA Section 201(a) and (b), as annualized under this subsection (d)(2). In contrast, the credit allowed under IITA Section 201(k) is based upon the amount of Illinois research and development expenses deducted from gross income in the computation of taxable income. Accordingly, the credit shall be based on the annualized amount of qualifying expenses for the calendar months of the taxable year ending prior to the installment date.

- ii) The entire amount of any credit carried forward from a prior year and available for use in the taxable year may be applied to reduce the tax on the annualized Illinois net income; provided that, in the case of a unitary business group filing a combined return when a person becomes a member of the group during the taxable year, no credit carryover of that member may be taken into account in any applicable period ending before that person became a member.

- I) Applicable Percentage. The applicable percentage with respect to each required installment date shall be as follows:

Installment	Applicable %
1 st	22.5%
2 nd	45%
3 rd	67.5%
4 th	90%

- e) Application of Payments to Required Installments

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- 1) Unless expressly directed by the taxpayer to apply a payment to some other installment, each payment received by the Department will be applied first to any unpaid balance of the 1st estimated tax installment due and any excess of the payment over that unpaid balance will be applied to any unpaid balance of the 2nd estimated tax installment, and then the 3rd and 4th, in order. Amounts withheld by a partnership, subchapter S corporation or trust on behalf of the taxpayer under IITA Section 709.5 are treated as payments received by the Department on the last day of the taxable year of the partnership, subchapter S corporation or trust and applied in accordance with this subsection (e)(1). (See IITA Section 709.5(b).)
- 2) *In the case of an individual, the amount of tax withheld under IITA Article 7 shall be deemed a payment of estimated tax. An equal part of the amount so withheld for the taxable year shall be deemed paid on each installment due date prescribed by this Section, unless the taxpayer establishes the dates on which all amounts were actually withheld. In the latter case, all amounts withheld shall be considered as payments of estimated tax on the dates those amounts were actually withheld. (IITA Section 804(g))* When more than one taxable year begins in any calendar year, no portion of the amount withheld during the calendar year will be treated as a payment of estimated tax for any taxable year other than the last taxable year beginning in that calendar year.
- 3) *An individual having amounts withheld under Section 4(10) of the State Salary and Annuity Withholding Act [5 ILCS 365/4(10)] may elect to have amounts withheld treated as estimated tax payments made on the dates those amounts were actually withheld. (IITA 804(g-5))* The election shall be made according to Department forms. In the absence of an election, an equal part of the amount withheld shall be deemed paid on each installment due date prescribed by this Section that falls within the designated period for which the withholding was made.
- 4) Application of Credit for Overpayment Reported on the Return or Amended Return for the Prior Taxable Year.
 - A) The amount credited against estimated tax pursuant to ana-timely election to do so under IITA Section 909(b) made on a timely filed original return shall be applied to each installment, beginning with

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

the 1st installment due (or, in the case of an overpayment that results from a payment made after the unextended due date of the return, on or after the date of the overpayment, beginning with the 1st installment due on or after the date of payment), to the extent necessary to satisfy the taxpayer's obligation or to minimize the penalty due under IITA Section 804 with respect to that installment, provided that no amount will be applied later than the date on which the return on which the election is made was filed.

- B) The amount credited against estimated tax pursuant to an election under IITA Section 909(b) made by any means other than a timely filed original return shall be treated as paid on the date on which the taxpayer files the return or other document on which the election is made.
- C) See Section 100.9400(b) regarding the election to have the amount of any overpayment, or portion of an overpayment, credited against estimated tax.

EXAMPLE 4. Corporation uses a calendar taxable year and files its 2014 return on August 15, 2015. The return reports an overpayment of \$50,000, and contains the election to apply the entire \$50,000 against Corporation's 2015 estimated tax obligation. If Corporation was required to make a payment of \$60,000 on the April 15, 2015 due date of the first installment for Corporation's 2015 estimated tax in order to avoid the penalty under IITA Section 804, the entire \$50,000 will be treated as paid on April 15, 2015. If Corporation was required to make a payment of \$20,000 on April 15, 2015 in order to avoid penalty under IITA Section 804, \$20,000 of the overpayment will be treated as paid on April 15, 2015, and the remaining \$30,000 shall be treated as paid on June 15, 2015, the due date of the second installment for Corporation's 2015 estimated tax, to the extent necessary to avoid or minimize the penalty under IITA Section 804. If the required payment for June 15, 2015 is also \$20,000, \$20,000 of the overpayment will be treated as paid on June 15, 2015, and the remaining \$10,000 of the overpayment will be treated as paid on August 15, 2015, the date the return was filed.

EXAMPLE 5. Assume the same facts as in Example 4, except that Corporation had made a payment of \$17,000 on July 1, 2015. Because the

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

\$17,000 payment was made after the unextended due date of the return, it cannot be applied to an estimated tax installment due before the payment was made. Accordingly, if Corporation was required to make a payment of \$60,000 on each estimated tax installment due date in order to avoid overpayment, only \$33,000 of the overpayment will be treated as paid on April 15, 2015, and the remaining \$17,000 will be applied to the September 15, 2015 installment. If Corporation was required to make a payment of \$20,000 on April 15, 2015 in order to avoid penalty under IITA Section 804, \$20,000 of the overpayment will be treated as paid on April 15, 2015, and up to \$13,000 shall be treated as paid on the June 15, 2015 due date, to the extent necessary to avoid or minimize the penalty under IITA Section 804, and any amount not applied to either of those installments will be applied to the September 15, 2015 installment.

EXAMPLE 6. Corporation uses a calendar taxable year and files an amended income tax return for 2012 on December 1, 2015, showing an overpayment as the result of a federal change. If Corporation elects to have the overpayment credited against its estimated tax obligation for any taxable year after 2012, the overpayment will be treated as a payment made on December 1, 2015.

- f) Application of IITA Section 804 to Short Taxable Year
- 1) Penalty Imposed. Except as otherwise provided, the taxpayer shall be liable to a penalty, computed in the manner and at the rate prescribed under Section 3-3 of the Uniform Penalty and Interest Act [35 ILCS 735/3-3], upon an underpayment of an installment of estimated tax required under this Section with respect to a short taxable year.
 - 2) Underpayment Defined. An underpayment of an installment of estimated tax required with respect to a short taxable year means the amount of the required installment as determined under this subsection (f) over the amount of that installment paid on or before the due date of the installment.
 - 3) In the case of a taxable year that is terminated early, the taxpayer is required to pay the amount due on each installment due date falling on or before the end of the taxable year, determined under subsection (d) of this Section in the same manner as for a full taxable year, and both

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

corporations and individuals shall be required to pay the full amount of the required annual payment computed under subsection (d)(1)(A) on the 15th day of the 1st month beginning after the end of the taxable year.

- 4) Installment Due Dates in the Case of a Taxable Year Beginning Less Than 12 Months before the Expected End of the Tax
- A) Individuals. Installments of estimated tax are not required in the case of a short taxable year of less than 4 full months. When the short taxable year consists of a period of at least 4 full months, installments of estimated tax are required on or before each of the following dates:
- i) The 1st installment shall be due on 15th day of the 4th full month of that taxable year;
 - ii) A 2nd installment shall be due on the 15th day of the 6th full month of that taxable year, unless the short taxable year ends prior to or during that 6th full month;
 - iii) A 3rd installment shall be due on the 15th day of the 9th full month of that taxable year, unless the short taxable year ends prior to or during that 9th full month;
 - iv) The full amount of the required annual payment computed under subsection (d)(1)(A) shall be due on or before the 15th day of the 1st month of the succeeding taxable year.
- B) Corporations. Installments of estimated tax are not required in the case of a short taxable year of less than 4 months. When the short taxable year consists of a period of at least 4 months, installments of estimated tax are required to be paid on or before the same due dates provided in subsection (f)(4)(A) as if the taxable year was 12 months, provided that the full amount of the required annual payment computed under subsection (d)(1)(A) shall be due on or before the 15th day of the last month of the short taxable year.
- C) The taxpayer shall substitute for 25% of the required annual payment under subsection (b)(1) a percentage of the required

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

annual payment that results in an equal percentage of the required annual payment as being the amount of the required installment. That percentage shall be based on the number of installments required for the short taxable year under this subsection (f)(4).

5) Amount of Required Installment. The amount of any required installment in the case of a short taxable year shall be determined by applying the provisions of subsection (b), with the following adjustments:

A) For purposes of determining the required annual payment year under subsection (d)(1)(A) based on the tax shown on the return for the preceding taxable year, the taxpayer shall multiply the tax actually shown on the taxpayer's return for the preceding taxable year by a fraction, the numerator of which is the number of days in the short taxable year and the denominator of which is the number of days in the preceding taxable year.

B) The taxpayer shall substitute for the applicable percentage in subsection (d)(2)(I) of this Section the percentage under this subsection (f)(5)(B) that corresponds to the number of required installments determined for the short taxable year under subsection (f)(3) or (4):

Number of Required Installments	Applicable %
4	22.5%
3	30%
2	45%
1	90%

6) In the case of a short taxable year that does not begin on the first day of a month:

A) For purposes of determining the installment due dates under subsection (f)(3), the partial month at the beginning of the taxable year shall be ignored.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- B) The "applicable period" determined in subsection (d)(2)(D) for a particular installment due date shall include the partial month plus the number of full months otherwise specified.
- C) In determining the annualized Illinois net income in subsection (d)(2)(F) for a particular installment due date, the taxpayer shall multiply its year-to-date net income by the number of days in the applicable period and divide the result by the number of days in the short taxable year.
- 7) The provisions of this subsection (f) may be illustrated by the following examples.

A) EXAMPLE 74

X corporation uses a taxable year ending June 30. On January 15, 2011, X is acquired by a corporation using a calendar year, requiring X to terminate its June 30, 2011 year as of the acquisition date and then to use a taxable year beginning January 16, 2011 and ending December 31, 2011.

For its short taxable year ending January 15, 2011, X is required to make estimated tax payments on October 15 and December 15, 2010 and February 15, 2011. The applicable percentage of the total tax for the taxable year that is due with each installment is 30%.

If X bases its computation of its required payment on the tax due for the taxable year ending June 30, 2010, the tax due for that year is reduced by multiplying it by 199 (the number of days in the short taxable year ending January 15, 2011) and dividing the result by 365 (the number of days in the taxable year ending June 30, 2010).

B) EXAMPLE 85

Assuming the same facts as in Example 4, for its short taxable year ending December 31, 2011, X corporation is required to make estimated tax payments on May 16, July 15 and October 17, 2011,

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

because the period from January 16 through January 31, 2011, is disregarded in determining when an installment is due. Because the taxable year terminates before the 15th day of the 12th month of the taxable year, when the 4th installment would normally be due, the 4th installment is due on December 15, 2011. Because its taxable year ending January 15, 2011 is not a 12-month taxable year, X corporation cannot compute its required annual installment for its short taxable year ending December 31, 2011 using the tax shown on its return for the previous taxable year under subsection (d)(2)(A)(ii).

- g) Exceptions. The penalty imposed under IITA Section 804 and this Section shall not apply to:
- 1) Persons who are not required to make payments of estimated tax under Section 100.8000(c):
 - A) Small Amount of Estimated Tax
 - i) No penalty shall be imposed under IITA Section 804 with respect to any installment of estimated tax required to be paid during a taxable year in which the amount payable as estimated tax (as defined under Section 100.8000(a)) is not more than the following amounts:

Individuals	\$250 (for tax years ending before 12/31/01)
	\$500 (for tax years ending on or after 12/31/01)
Corporations	\$400
 - ii) In the case of a short taxable year, the amounts in subsection (g)(1)(A) shall be multiplied by a fraction, the numerator of which is the number of days in the short taxable year and the denominator of which is 365.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- B) Estates, Trusts, Partnerships, Subchapter S Corporations and Certain Other Entities
- i) No penalty shall be imposed under IITA Section 804 with respect to any installment of estimated tax required to be paid during any part of the taxable year of an organization exempt under IITA Section 205.
 - ii) No penalty shall be imposed under IITA Section 804 with respect to any installment of estimated tax required to be paid during a taxable year of a corporation (as defined under Section 100.9750(b)) in which that corporation computes a tax under subtitle A of the Internal Revenue Code (IRC), other than the tax imposed under section 11 (including any other tax treated under the IRC as imposed under IRC section 11), IRC section 1201(a), IRC section 55, IRC section 59A, IRC section 887, or IRC subchapter L.
 - iii) No penalty shall be imposed under IITA Section 804 with respect to any installment of estimated tax required to be paid during any taxable year with respect to which a corporation is exempt from federal income tax under IRC section 991.
 - iv) Any penalty otherwise imposed upon a bankruptcy estate under IITA Section 804 shall be abated to the same extent that the penalty for failure to make estimated payments of federal income tax would be abated under IRC section 6658.
- C) Farmers. See Section 100.8000 for the exemption for farmers from the requirement to make estimated tax payments.
- D) Permanent Resident of Nursing Home. See Section 100.8000 for the exemption for permanent residents of nursing homes from the requirement to make estimated tax payments.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- 2) No Return Required for Preceding Taxable Year. *No penalty shall be imposed under IITA Section 804 with respect to any installment of estimated tax required to be paid in a taxable year by a taxpayer who was not required to file an Illinois income tax return under IITA Section 502 for the preceding taxable year. (IITA Section 804(d))*
- 3) No Tax Liability for Preceding Taxable Year. *No penalty shall be imposed under IITA Section 804 with respect to any installment of estimated tax required to be paid in a taxable year by an individual taxpayer who had no tax liability for the preceding taxable year, if the preceding taxable year was a taxable year of 12 months. (IITA Section 804(d))*
- 4) Change in Apportionment Factor. *With respect to any installment of estimated tax required to be paid under this Section before December 31, 1998, no penalty shall be imposed under IITA Section 804 on any underpayment of an installment of estimated tax to the extent that underpayment is attributable solely to the taxpayer's change in apportionment from IITA Section 304(a) to IITA Section 304(h). (IITA Section 804(d))*
- 5) Reasonable Cause. *No penalty shall be imposed under IITA Section 804 to the extent that the taxpayer shows that any underpayment of estimated tax was due to reasonable cause as determined in accordance with 86 Ill. Adm. Code 700.400. (IITA Section 804(e) and Uniform Penalty and Interest Act Section 3-8)*
- 6) Deceased Taxpayer. *No penalty shall be imposed under IITA Section 804 with respect to any underpayment of estimated tax arising subsequent to the death of the taxpayer. In determining the amount of any required installment due after the death of the taxpayer, a surviving spouse shall apply the provisions of Section 100.8000(c).*
- 7) Member of Armed Services. *No penalty shall be imposed under IITA Section 804 to the extent the taxpayer is a member of the armed services serving in a combat zone who has received an extension of time to file and pay federal income taxes under IRC section 7508. (IITA Section 602(b))*

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- 8) Innocent Spouse. No penalty shall be imposed under IITA Section 804 in the case of an innocent spouse, to the extent that spouse is relieved of liability for the penalty pursuant to IITA Section 502(c)(4).
- h) Changes in Tax Law During a Taxable Year. If the IITA is amended during a taxable year, and the amendment does not contain specific provisions granting relief from penalties under IITA Section 804, no penalty imposed by IITA Section 804 shall apply for late payment of an installment of estimated tax due before the amendment becomes law if, on or before the due date of that installment, the taxpayer has paid the estimated tax due under the annualized income installment method in subsection (d)(2) applied using the IITA as in effect prior to the date the amendment became law.

EXAMPLE [96](#)

P.A. 93-840 disallows certain subtractions allowed under prior law. P.A. 93-840 did not become law until July 30, 2004, but applies to tax years ending on or after December 31, 2004. A calendar-year taxpayer who, on or before June 15, 2004, had paid the estimated tax due under subsection (d)(2), computed by allowing the subtractions subsequently disallowed by P.A. 93-840, shall not be subject to penalty under IITA Section 804 with respect to the installment due on June 15, 2004.

EXAMPLE [107](#)

The research and development credit allowed under IITA Section 201(k) was repealed by P.A. 93-29 (effective June 20, 2003) for tax years ending on and after December 31, 2003, and an identical research and development credit was enacted in IITA Section 201(k) by P.A. 93-840 (effective July 30, 2004). A calendar-year taxpayer would not be subject to penalty under IITA Section 804 with respect to the installment of estimated tax due on June 15, 2003 if, on or before June 15, 2003, the taxpayer had the estimated tax due under subsection (d)(2) computed by allowing the research and development credit. However, in computing the estimated tax due under subsection (d)(2) for the June 15, 2004 installment, the taxpayer may not claim a research and development credit.

- i) Cross References. For estimated tax requirements of members of a combined group, see Section 100.5230.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- j) Effective Dates. The provisions of subsection (f) of this Section shall be effective for taxable years beginning on or after January 1, 2011.

(Source: Amended at 40 Ill. Reg. 15575, effective November 2, 2016)

SUBPART BB: CREDITS AND REFUNDS

Section 100.9400 Credits and Refunds (IITA Section 909)

- a) In ~~General~~general. The Department, within the applicable period of limitations for a claim for refund, shall credit the amount of any overpayment, including interest allowed on the overpayment, against any liability for tax imposed under the IITA or any other Act administered by the Department on the person who made the overpayment, and it shall refund the balance to that person. (See IITA Section 909(a) and Section 2505-275 of the Department of Revenue Law [20 ILCS 2505/2505-275].)
- b) Credit Against the Estimated Tax~~against estimated tax~~. A taxpayer may elect to have any portion of any overpayment shown on ~~an~~a timely original or amended return for a taxable year applied against the taxpayer's estimated tax liability for a subsequent~~the~~ taxable year ~~immediately following the taxable year for which the return is filed~~. (See IITA Section 909(b).) ~~The~~Such election shall be made on the form and in the manner prescribed by the Department, must be made before the overpayment is refunded, and, once an election is made, the election may not be altered to reduce the amount credited or to change the taxable year to which the credit will be applied~~shall be irrevocable~~. After an election is properly made ~~and before the return for the immediately following taxable year is filed~~, the Department shall apply the amount of the overpayment against other liabilities of the taxpayer and apply only the balance (if any) of the overpayment against the taxpayer's estimated tax liability. (See IITA Section 909(a) and (b) and Section 2505-275 of the Department of Revenue Law ~~[20 ILCS 2505-275]~~.) If the Department applies a portion of an overpayment against a liability other than the estimated tax liability to which the taxpayer elected to apply the overpayment or refunds some or all of the amount that the taxpayer had elected to apply against its estimated tax liability~~for the immediately following taxable year~~, the Department shall issue a notice to the taxpayer stating the amount so applied and the liability against which the application was made, or the amount so refunded, and no penalty for late payment of estimated taxes under IITA Section 804(a) or for underpayment of tax under IITA Section 1005(a) shall accrue with respect to the

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

amount so applied or refunded, if the full amount of the liability that was due as of the date the notice was issued is paid prior to the later of:

- 1) 30 days after the date the notice is issued; or
 - 2) the unextended due date of the return for the year for which the estimated tax credit was requested or, in the case of the penalty for late payment of estimated taxes, the due date of the next estimated tax installment (if any) due after the date of the notice.
- c) Interest on ~~Overpayments~~overpayments.
- 1) General ~~Rule~~rule. Subject to the provisions of this subsection (c), interest shall be allowed and paid upon any overpayment in respect of the tax imposed by the Act at a rate determined by reference to IITA Section 909(c). When there is a dispute between a taxpayer and the Department regarding the amount of interest that is due, see subsection (f)(6).
 - 2) Overpayments. The overpayment in respect of any tax imposed by the Act includes any penalties assessed under IITA Section 1002(e) and any interest assessed on the tax or on a penalty under IITA Section 1003. For this purpose, an overpayment is any creditable or refundable portion of taxes, penalty, or interest that was previously paid.
 - 3) Date of ~~Overpayment~~overpayment.
 - A) The date of overpayment is the date of payment of any tax that thereafter becomes or is determined to be refundable or creditable for the taxable year, except as provided in subsection (c)(3)(B). There can be no overpayment of tax prior to the last day prescribed for filing the return, nor until the entire tax liability for the taxable year is satisfied, nor until the return is filed for the taxable year. Therefore, the date or dates of overpayment are the date of payment of the first amount that (when added to previous payments) exceeds the tax liability (including any interest or penalties) for the taxable year and the date or dates of any subsequent payments made with respect to the tax liability, which in any event cannot be earlier than the last day prescribed for filing the return for the year, nor earlier than the date the return is filed.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

The "last day prescribed for filing the return", for purposes of this subsection (c)(3)(A) and subsection (d) is the original due date, not the extended due date, if any.

- B) In the case of a federal change due to the final allowance of a carryback from a loss year ending prior to December 31, 1986, under the provisions of the federal Internal Revenue Code, the date of overpayment shall be as of the close of the taxable year in which the deduction, losses, or other item or event occurred that created the federal carryback, or the date when the return for the carryback year is filed, whichever is later.
- C) In the case of a federal change due to the final allowance of a carryback or carryforward from a loss year ending on or after December 31, 1986, and in the case of an Illinois change due to the carryforward or carryback of an Illinois net loss, Illinois investment credit, jobs credit, replacement tax credit, or other credit (other than estimated or tentative tax credit) from a loss or credit year ending on or after December 31, 1986, the date of overpayment shall be the date the claim for refund is filed, except that, if any overpayment is refunded within 3 months after the date the claim for refund is filed, determined without regard to processing by the Comptroller, no interest shall be allowed on the overpayment.
- D) Beginning January 1, 1994, *if a claim for refund relates to an overpayment attributable to a net loss carryback as provided by Section 207 of the Illinois Income Tax Act, the date of overpayment shall be the last day of the taxable year in which the loss was incurred.* [35 ILCS 735/3-2(d)]
- d) Period for Which Interest is Allowable~~which interest is allowable.~~
- 1) In General~~general.~~
- A) Prior to January 1, 1994, interest shall be allowed and paid from the date of overpayment to a date determined by the Director or his or her designee, which shall be not more than 30 days prior to the date of any refund or credit. However, no interest shall be allowed

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

on the amount of tax overpaid if that amount is refunded or credited within the later of 3 months after the last date prescribed for filing the return of the tax or within 3 months after the return was filed, determined without regard to processing by the Comptroller.

- B) On and after January 1, 1994, interest shall be allowed and paid in the manner prescribed under the Uniform Penalty and Interest Act [35 ILCS 735] (UPIA).
- 2) Estimated ~~Tax~~ for ~~Succeeding Years~~succeeding year. Notwithstanding any other provision of this Section, if a taxpayer elects, under subsection (b): on the return for the taxable year
- A) on a timely filed original return, to have all or part of an overpayment shown on the return applied as an estimated tax payment for the succeeding taxable year, no interest shall be allowed on that portion of the overpayment so credited; ~~and that amount shall be applied as a payment on account of the estimated tax for the succeeding year or the installments of that tax.~~
- B) on an original return that is filed after the due date for filing that return (including extensions), or on an amended return, to have all or part of an overpayment shown on the return applied as an estimated tax payment for any subsequent taxable year, no interest shall be allowed on that portion of the overpayment so credited for any period after the date on which the election is made;
- C) by the filing of any other form or statement prescribed by the Department requesting to have all or part of a refund requested on a previously filed original or amended return applied against an estimated tax obligation, no interest shall be allowed on that portion of the overpayment so credited for any period after the date on which the election is made.
- e) Examples. This Section may be illustrated by the following examples:
- ↳EXAMPLE 1:

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

T, a calendar year taxpayer, receives an extension to June 30, 1972 to file a 1971 return. On April 15, 1972, T files a tentative return pursuant to IITA Section 602(a) showing an estimated liability of \$500 that has been paid through withholding, estimated tax payments, or as a payment with the tentative return of the tax properly estimated to be due. On June 15, 1972, T files a 1971 return showing a tax liability of \$3,000 including interest for late payment and remits \$2,500 that in addition to the \$500 paid as indicated, satisfies the liability shown on the return. On August 15, 1972, T files a claim for refund for \$1,500 as an overpayment of 1971 tax. The date of overpayment for the computation of any interest would be June 15, which is the date when payments first exceeded liability, as now shown as a result of the claim for refund, and that is the date when the return for the taxable year was first filed. See Example 2 for application of the 3-month rule.

2)EXAMPLE 2:-

Assume the same facts as in Example 1 and that T's refund claim of \$1,500 was allowed and paid on September 1. No interest would be allowed because the refund was made within 3 months after June 15, the date the return for the taxable year was filed. If the refund was made on October 1, interest would be allowed from June 15 to a date that would be not more than 30 days prior to October 1.

3)EXAMPLE 3:-

W, a calendar year taxpayer, files a return on March 7 and claims a refund as a result of excess withholding. The refund is made July 1. No interest would be allowed because the refund was made within 3 months after April 15, which is the later of the last day prescribed for filing the return or the date the return was filed. If, with the same facts, the refund is made July 28, interest would be allowed from April 15 (the date of overpayment).

4)EXAMPLE 4:-

X, a calendar year corporation, sustains a federal net operating loss in 1973. X files a federal claim for refund, carrying the loss back to 1970 and receives a refund of federal taxes for 1970 based on the net operating loss carryback. (Refer to subsection (f)(4) respecting a federal application for tentative carryback adjustment.) X then files Form IL-1120-X claiming an overpayment of 1970 Illinois tax as a result of a federal change in its reported taxable income for 1970.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

The date of overpayment would be December 31, 1973, the close of the taxable year in which the federal net operating loss occurred (provided an original 1970 IL-1120 had been filed by this date).

- f) Refund ~~Claim~~claim.
- 1) In ~~General~~general. A claim for refund of an overpayment of income tax may be filed with the Department only if a return for the taxable year for which the refund is claimed has been filed. An original return does not constitute a claim for refund under IITA Section 909(d) and (e) of the Act calling for consideration, but may qualify as an extension of the limitations period for filing a claim for refund under Section 100.9410(c)(2) ~~of this Part~~. A separate claim shall be filed for each taxable year for which an income tax overpayment was made. Every claim for refund shall be in writing, shall be on the appropriate form prescribed by the Department, and (using attachments if necessary) shall state the specific grounds upon which it is founded.
 - 2) Evidence of ~~Claim Filing~~claim filing. In preparing and filing a claim on either an amended return before the return due date, or after that date has passed on Form IL-843, Form IL-1040-X, or Form IL-1120-X, a taxpayer may attach two photocopies of page 1 of the original executed claim being filed as a pro forma claim receipt form identifying the claim with a written request that one photocopy be returned to the claimant as a receipt. Upon the Department's receiving the claim and the two photocopies of page 1 of the claim if attached, the Director's designee shall place on the claim the Department's Date Received Stamp and initial the stamp in ink, after which one photocopy shall be removed and mailed to the claimant for use as a receipt. In absence of a photocopy of the claim form (so stamped and initialed) being attached to the original claim or being produced by the claimant, copies of the Department's records certified true by the Director or his or her designee shall be deemed prima facie correct to show whether or not a claim was filed and, if so, the date upon which it was received by the Department. Furthermore, the Department's records as to the date that the claim was received in the Department's mail room shall be prima facie evidence that the postmark date on the claim was 10 days prior to that date.
 - 3) Amended ~~Return~~return as ~~Claim~~claim; ~~Limited Use~~limited use. In an

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

instance in which a return for the taxable year is filed early, the latest received by the Department of any further return or amended return filed by the taxpayer on or before the last day prescribed for timely filing shall constitute and be accepted as the return for the taxable year. Therefore, if a return showing a tax liability for the taxable year has been filed with the Department and the tax paid and the due date prescribed for filing that return has not passed, any claim for refund filed prior to that date shall be made by the filing of a further return marked "CORRECTED", showing the amount of the tax overpayment to be refundable. Form IL-1040-X and Form IL-1120-X shall be used for this purpose by individuals and corporations.

- 4) Claim ~~Formform~~; ~~Federal Change~~~~federal change~~. If, on the other hand, the due date for filing a return has passed and under the Act an overpayment based on a federal change has arisen, in addition to meeting the requirements of IITA Section 506 a claim for refund based on the federal change should be made by the filing (following the instructions thereon) of a notice of the change on Illinois Form IL-843, Form IL-1040-X, or Form IL-1120-X, as appropriate. To meet the requirements of IITA Section 909(d) for stating specific grounds, there should be within the form or on an attachment an explanation in detail sufficient to show the nature of the items of change or alteration. If helpful or otherwise appropriate to show the grounds and to compute the amount claimed as refundable, another return marked "AMENDED" may be attached or filed in connection with the Form IL-843. Further, when a claim for refund is filed based on a federal change giving rise to an overpayment, documentation in form of the original federal documents or correspondence furnished the taxpayer or other satisfactory proof in connection with the change (or true and correct fully legible photocopies) shall be attached evidencing that the federal change represents an agreed to or final federal Internal Revenue Service (or court imposed) acceptance, recomputation, redetermination, change, tentative carryback adjustment or settlement, and it shall be stated or shown that no contest is pending. In this connection, the payment received as the result of the filing of an application for a tentative carryback adjustment (on Form 1045 or Form 1139) pursuant to ~~IRC section 26~~~~USC~~ 6411 is a change reportable under IITA Section 506. A claim for refund of an overpayment of Illinois income tax occasioned by the payment of a tentative carryback adjustment may be filed on Form IL-1040-X and Form IL-1120-X. A premature or

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

incomplete claim on Form IL-843, Form IL-1040-X, or Form IL-1120-X shall not constitute a claim for refund within the meaning of IITA Section 909(d), nor for purposes of commencing the 6-month period in subsection (g). Upon any claim being received and identified as premature, incomplete, or otherwise defective under the Act, the Department, as soon as practicable, shall notify the taxpayer in writing to enable, if possible, the timely submission of a mature and perfected claim.

- 5) Claim ~~Form~~form; ~~No Federal Change~~no federal change. If a return showing tax due for the taxable year has been filed and the tax paid and an overpayment based on a purely Illinois change has arisen and is not based to any extent on a change in federal income tax liability, any claim for refund should be made by the filing (following the instructions thereon) of Illinois Form IL-843, Form IL-1040-X (individuals), or Form IL-1120-X (corporations), as appropriate, using, if necessary, an attachment to set forth in detail each specific ground for refund. If appropriate, another return marked "AMENDED" may be attached to or filed in connection with the Form IL-843. Pertaining to purely Illinois changes, Forms IL-843, IL-1040-X and IL-1120-X are designed for use not only to claim a refund of tax overpayment, but also to report an increase in the amount of previously reported or determined income tax liability for the taxable year.
- 6) Informal ~~Claim Not Permitted~~claim not permitted; ~~Disputes Regarding~~disputes regarding the ~~Amount~~amount of ~~Interest Due~~interest due. In all cases in which the original return due date has passed, claims for refund shall be filed using the following forms, as appropriate: Form IL-843, Form IL-1040-X and Form IL-1120-X. These forms may also be used by taxpayers to claim additional interest when there is a dispute regarding the amount of interest that is due from the Department relative to a refund. The claims for additional interest must be filed either within the 60-day protest period for claim denials (see IITA Section 910) or within the limitations period for filing claims for refund for the taxable year for which the interest is due (see IITA Section 911). See 86 Ill. Adm. Code 200.120 for procedure on protest. An "informal claim", such as a letter from the taxpayer, is insufficient for the purpose of establishing or extending any of the limitations in IITA Section 911 or in subsections (g) and (h) of this Section.
- g) Notices of ~~Refund~~refund or ~~Denial~~denial.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

- 1) In ~~General~~general. The Department shall examine a claim for refund, in connection, as appropriate, with the return for the taxable year to which it relates, as soon as practicable after it is filed to determine the correct amount of tax and the amount of any refundable overpayment to which the claimant-taxpayer may be entitled. If, for the taxable year involved, the Department finds the claimant entitled to a refund in any amount, it shall issue an appropriate notice of refund, abatement, or credit (see subsection (b)). If the Department has failed to approve or deny the claim before the expiration of 6 months after the date the claim was filed, the claimant may nevertheless thereafter file with the Department a written protest addressed in accordance with the instructions in the applicable claim form (IL-1040-X, IL-1120-X, or IL-843). If a protest is filed, the Department shall consider the claim and, if the taxpayer has so requested, shall grant the taxpayer or the taxpayer's authorized representative a hearing within 6 months after the date the request is filed.
- 2) Notice of ~~Denial~~denial; ~~Notice~~notice of ~~Deficiency~~deficiency as Denial~~denial~~. However, if the Department finds that the claim for refund is not allowable and proposes to issue a notice of denial or, if taking into account the claim, nevertheless finds adjustments that are a basis for proposing an increase in the amount of tax liability over that shown on the return, or decreasing it by an amount less than that claimed as refundable, the Department shall issue a notice of deficiency under IITA Section 904(c) (see Section 100.9300(a)) or it shall issue a notice of denial or partial denial of the claim. In the event that a notice of deficiency is issued that indicates that the claim for refund was considered, the notice of deficiency shall constitute (concurrently) a notice of denial of the claim. Note that, in the absence of a written protest of the notice of deficiency or denial (see 86 Ill. Adm. Code 200.120(b)), the Department's final action is not an administrative decision subject to judicial review (except as to jurisdictional questions) under the provisions of the Administrative Review Law [735 ILCS 5/Art. III] (see Section 100.9600).
- h) Effect of ~~Denial~~denial. Denial of a claim becomes final 60 days after the denial is issued (irrespective of whether the claimant is outside the United States), except to the extent (in whole or part) that the claimant in the meantime filed a protest, as provided by IITA Section 910 (see 86 Ill. Adm. Code 200.120(b)), against the denial of amounts claimed as refundable. In the absence of a written protest of the

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

denial of the claim for refund, the Department's final action is not an administrative decision subject to judicial review (except as to jurisdictional questions) under the provisions of the Administrative Review Law (see 86 Ill. Adm. Code 100.9600).

- i) Time for ~~Protest~~protest. If, after a claim for refund is denied by issuance of a notice of denial (see Section 100.9400(g)(2)), a written protest against the denial is filed by the taxpayer within 60 days after the denial is issued (irrespective of whether the taxpayer is outside the United States), the Department shall reconsider the denial and, if requested, shall grant the taxpayer or the taxpayer's authorized representative a hearing, as provided for in IITA Section 914. See 86 Ill. Adm. Code 200 for protest and hearing procedures.

(Source: Amended at 40 Ill. Reg. 15575, effective November 2, 2016)

JOINT COMMITTEE ON ADMINISTRATIVE RULES
ILLINOIS GENERAL ASSEMBLY

SECOND NOTICES RECEIVED

The following second notices were received during the period of November 1, 2016 through November 7, 2016. The rulemakings are scheduled for review at the Committee's December 13, 2016 meeting. Other items not contained in this published list may also be considered. Members of the public wishing to express their views with respect to a rulemaking should submit written comments to the Committee at the following address: Joint Committee on Administrative Rules, 700 Stratton Bldg., Springfield IL 62706.

<u>Second Notice Expires</u>	<u>Agency and Rule</u>	<u>Start of First Notice</u>	<u>JCAR Meeting</u>
12/15/16	<u>Department of Insurance</u> , Valuation of Reserves (Repealer) (50 Ill. Adm. Code 1604)	8/5/16 40 Ill. Reg. 10359	12/13/16
12/15/16	<u>Department of Insurance</u> , Legal Reserve Life Blank (Repealer) (50 Ill. Adm. Code 1605)	8/5/16 40 Ill. Reg. 10362	12/13/16
12/15/16	<u>Illinois Gaming Board</u> , Riverboat Gambling (86 Ill. Adm. Code 3000)	9/2/16 40 Ill. Reg. 12538	12/13/16
12/15/16	<u>Department of Insurance</u> , Workers' Compensation Large Deductible Business (50 Ill. Adm. Code 2909)	4/8/16 40 Ill. Reg. 5806	12/13/16
12/15/16	<u>Department of Insurance</u> , Securities Valuation Reserve (Repealer) (50 Ill. Adm. Code 1601)	8/5/16 40 Ill. Reg. 10352	12/13/16
12/15/16	<u>Department of Insurance</u> , War Clauses (Repealer) (50 Ill. Adm. Code 1602)	8/5/16 40 Ill. Reg. 10355	12/13/16

12/18/16

Office of the State Fire Marshal, Boiler and
Pressure Vessel Safety (41 Ill. Adm. Code
2120)

5/6/16

40 Ill. Reg.
6974

12/13/16

ILLINOIS ADMINISTRATIVE CODE
Issue Index - With Effective Dates

Rules acted upon in Volume 40, Issue 47 are listed in the Issues Index by Title number, Part number, Volume and Issue. Inquiries about the Issue Index may be directed to the Administrative Code Division at (217) 782-7017/18.

PROPOSED RULES

80 - 310	15444
62 - 240	15466
41 - 141	15482

ADOPTED RULES

86 - 100	11/2/2016	15575
----------	-----------------	-------

ORDER FORM

<input type="checkbox"/> Print Version of the Illinois Register <input type="checkbox"/> New <input type="checkbox"/> Renewal	\$290.00 (annually)
<input type="checkbox"/> Back Issues of the Illinois Register (Current Year Only) Volume # _____ Issue# _____ Date _____	\$ 10.00 (each)
<input type="checkbox"/> Microfiche sets of the Illinois Register (1977 – 2004) Specify Year(s) _____	\$ 200.00 (per set)
<input type="checkbox"/> Yearly Index Cumulative/Sections Affected Indices (Current Year)	\$ 5.00 (per set)
(Processing fee for credit cards purchases, if applicable.)	\$ 2.00
TOTAL AMOUNT OF ORDER	\$ _____

Check Make Checks Payable To: **Secretary of State**

<input type="checkbox"/> VISA <input type="checkbox"/> Master Card <input type="checkbox"/> Discover <small>(There is a \$2.00 processing fee for credit card purchases.)</small>
Card #: _____ Expiration Date: _____
Signature: _____

Send Payment To: Secretary of State E-mail: eAdministrativeCode@ilsos.net
 Department of Index Phone: (217) 782-7017
 Administrative Code Division
 111 E. Monroe
 Springfield, IL 62756

Name:	Attention:	ID #:
Address:		
City:	State:	Zip Code:
Phone:	Fax:	E-Mail:

Published by **JESSE WHITE** • Secretary of State
www.cyberdriveillinois.com