**Section 25.487 Licensure of Persons with Illinois Tax Noncompliance**

Pursuant to Section 21B-75(c) of the School Code [105 ILCS 5/21B-75(c)], *the State Board may refuse to issue or may suspend the license of any person who fails to file a return or to pay the tax, penalty, or interest shown in a filed return or to pay any final assessment of tax, penalty, or interest, as required by any tax Act administered by the* Illinois *Department of Revenue, until such time as the requirements of any such tax Act are satisfied.* Accordingly, each applicant for the issuance, renewal, reinstatement or registration of an Illinois professional educator license, an educator license with stipulations or substitute teaching license or for the addition of another credential (e.g., endorsement, approval, designation), including any credential issued under Subpart G of this Part, shall be required to indicate on the relevant form whether he or she has failed to comply with any of these requirements.

a) Each individual providing an affirmative response to this question shall be ineligible to receive, register, reinstate or renew a license or to receive an additional credential until he or she provides to the State Superintendent of Education either:

1) a tax clearance form issued by the Illinois Department of Revenue, indicating that the individual has remedied the failure; or

2) a statement from the Illinois Department of Revenue, issued on that agency's letterhead, that includes an explanation of the matter, including the relevant tax year, the amount owed, and the status of any disputed amount.

b) If an individual provides the tax clearance form referred to in subsection (a)(1), he or she shall be eligible for licensure, license registration, license renewal, license reinstatement or issuance of one or more additional credentials based on the tax matter at issue. If an individual provides a statement under subsection (a)(2), the State Superintendent shall review the documentation provided and determine whether issuance, renewal, reinstatement or registration of a license or issuance of one or more additional credentials, as applicable, is appropriate based on whether the individual has made arrangements to remedy the failure that are satisfactory to the Department of Revenue.

(Source: Amended at 40 Ill. Reg. 4940, effective March 2, 2016)