**Section 2120.440 Forfeiture of Accounts**

a) The amount credited to a Participant's medical care assistance account for any Plan Year shall be used:

1) only to reimburse the Participant for medical care expenses incurred during the applicable Plan Year or during the grace period (until September 15) following the close of the Plan Year; and

2) only if the Participant applies for reimbursement on or before September 30 following the close of the Plan Year.

b) If any balance remains in the Participant's medical care assistance account for any Plan Year after all reimbursements under the Plan, the balance shall not be carried over to reimburse the Participant for medical care expenses incurred during a subsequent Plan Year, with the exception of expenses incurred during the grace period, and shall not be available to the Participant in any other form or manner.

c) Any remaining balance shall be used to reimburse the Plan for any reimbursements to Participants in excess of deposits that were not recovered as provided in Section 2120.610.

d) Any remaining balance in the fund shall be distributed to the 202 Fund.

(Source: Amended at 30 Ill. Reg. 15119, effective September 6, 2006)