



# Illinois State Board of Education

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## **MEMORANDUM**

TO: Directors, Approved Exempt Private Business and Vocational Schools

FROM: Patrick Murphy, Division Administrator  
Educator and School Development Division

SUBJECT: FY 2010 Reaffirmation Exemption Renewal Application Forms

DATE: February 25, 2009

Enclosed are application forms required for the renewal of your school's Reaffirmation of Exemption from the Private Business and Vocational Schools Act. The current approval expires June 30, 2009.

**GROUND FOR EXEMPTION REQUEST ARE AS FOLLOWS: (105 ILCS, SEC. 425/1.1)**

1. An eleemosynary institution: defined as a benevolent and charitable educational institution deriving a majority of its income from philanthropic gifts and charitable contributions which are used to subsidize its educational program.
2. A religious institution: defined as an educational institution of a parochial or denominational character offering courses of instruction which are religious or theological in whole or part and have a sectarian objective.
3. A public educational institution exempt from property taxation under the laws of Illinois.
4. Any in-service course of instruction and subject offered by an employer provided no tuition is charged and such instruction is offered only to employees of such employer.
5. Any educational institution (A) which (i) enrolls a majority of its students in degree programs and has maintained an accredited status with the Commission on Institutions of Higher Education of the North Central Association of Colleges and Schools or (ii) on or after the effective date of this amendatory Act of the 93rd General Assembly enrolls students in one or more bachelor-level programs, enrolls a majority of its students in degree programs, and is accredited by a national accrediting agency that is recognized by the U.S. Department of Education and (B) which is regulated by the Illinois Board of Higher Education under the Private College Act or the Academic Degree Act, or which is exempt from such regulation under either of the foregoing Acts solely for the reason that such educational institution was in operation on the effective date of either such Act.
6. Any institution and the franchisees of such institution which offer exclusively a course of instruction in income tax theory or return preparation at a total contract price of no more than \$400, provided that the total annual enrollment of such institution for all such courses of instruction exceeds 500 students, and further provided that the total contract price for all instruction offered to a student in any one calendar year does not exceed \$400. For each calendar year after 1990, the total contract price shall be adjusted, rounded off to the nearest dollar, by the same percentage as the increase or decrease in the general price level as measured by the consumer price index for all urban consumers for the United States, or its successor index, as defined and officially reported by the United States Department of Labor, or its successor agency. The change in the index shall be that as first published by the Department of Labor for the calendar year immediately preceding the year in which the total contract price is calculated.

Please forward your reaffirmation form along with required exhibits to the attention of Kelly Lutzow, Illinois State Board of Education, Educator and School Development Division, Private Business and Vocational Schools, 100 North First Street, E-310, Springfield, IL 62777. If you have questions regarding the reaffirmation process, please contact Kelly Lutzow at [klutzow@isbe.net](mailto:klutzow@isbe.net) or call 217-782-2948.

Thank you.

Enclosure