**Section 2712.201 Definitions**

All other terms used in this Part shall have the meaning set forth in the Unemployment Insurance Act [820 ILCS 405] (Act).

 "Small employer" is any employing unit, as defined in Section 204 of the Act [820 ILCS 405/204], that reported wages paid to fewer than 20 individuals, whether part time or full time, for each of any two of the four calendar quarters preceding the quarter in which its application for legal assistance is made.

 "Tax case" will mean an appeal brought pursuant to 56 Ill. Adm. Code 2725.

 "Valid claim or defense" is one which, to the best of the provider or attorney's knowledge, information and belief formed after reasonable inquiry, within the necessary time constraints, is well grounded in fact and is warranted by existing law, is not interposed for any improper purpose (i.e., for the purpose of harassment or delay) and, if proven by a preponderance of the legally competent evidence of record at a hearing on that issue, would require the proponent of the claim or defense to prevail.

(Source: Amended at 33 Ill. Reg. 9617, effective July 1, 2009)