**Section 105.410 Suitability Checks**

a) Suitability checks will be performed on all applicants.

b) The Department will complete the suitability check as soon as possible. Until an applicant passes suitability, returns cannot be transmitted.

c) If an applicant is denied, the Department will send a letter explaining the reasons for denial. If an applicant who was denied attempts to transmit returns, all returns will be rejected.

d) Listed below are some reasons that an applicant may be denied acceptance into the program:

1) Failure to pass the IRS suitability checks;

2) Failure to file accurate and timely tax returns, both business and personal;

3) Failure to pay any State of Illinois personal or business tax liability, penalty, or interest; and

4) Material misrepresentation on any application.

(Source: Amended at 21 Ill. Reg. 2362, effective February 3, 1997)