**Section 2725.125** **Elections to Make Payments in Lieu of Contributions and Written Notices of Termination of Election by a Nonprofit Organization or Governmental Entity**

a) Elections by a nonprofit organization or governmental entity to make payments in lieu of contributions must be signed and should be made online using MyTax Illinois (mytax.illinois.gov) or on the Department form "Reimburse Benefits in Lieu of Paying Contributions", mailed to the address listed on the form.

b) A nonprofit organization or governmental entity that would like to terminate its election to be reimbursable may do so either online using MyTax Illinois or in writing, mailed to: Illinois Department of Employment Security, Revenue Division, 33 S. State St., 10th Floor, Chicago IL 60603. There is no special form needed to terminate an election to be reimbursable if submitted by mail. A notice to terminate an election to be reimbursable must be signed, whether submitted online using MyTax Illinois or by mail.

c) An application for review of a Director's order allowing or denying an election to make payments in lieu of contributions and written notices of termination of election must be signed and filed within 15 days after the date of mailing of the order and should be filed online using MyTax Illinois or in writing, mailed to the address listed on the order.

(Source: Added at 43 Ill. Reg. 1537, effective January 15, 2019)