**Section 106.65 Allowances for unusual expenses and/or exceptional circumstances in determining ability to pay services charges**

a) If an examination or re-examination reveals unusual and/or exceptional circumstances which indicate that the responsible relative's adjusted gross income as reported on his/her most recent U.S. Individual Income Tax Return or the recipient's income and assets as reported on schedules B and C of the I11-I, Financial Questionnaire is not an adequate measure to determine ability to pay services charges in accordance with Sections 106.25 and 106.45, allowances for the unusual and/or exceptional circumstances listed below shall be made in the application of the schedule of charges in Section 106.Table A of this Part.

1) Unemployment;

2) Provable reduction in income;

3) Additional dependents;

4) Medical and related costs over the amounts covered by insurance;

5) Unforeseen catastrophic expenses.

6) Undue hardship created by excessive increase in liability is limited to 100% prior year assessment applicable only to those assessed prior to July 1, 1984.

b) All individuals requesting allowance due to subsection (a) of this Section must furnish proof of the unusual and/or exceptional circumstances.

(Source: Amended at 12 Ill. Reg. 18158, effective October 31, 1988)