**Section 2110.440 Forfeiture of Accounts**

a) The amount credited to a Participant's dependent care assistance account for any Plan Year shall be used:

1) only to reimburse the Participant for Dependent Care Expenses incurred during the applicable Plan Year, and

2) only if the Participant applies for Reimbursement on or before September 30 of the next Plan Year.

b) If any balance remains in the Participant's dependent care assistance account for any Plan Year after all Reimbursements have been made, the balance shall not be carried over to reimburse the Participant for Dependent Care Expenses incurred during a subsequent Plan Year, and shall not be available to the Participant in any other form or manner.

c) Any remaining balance in the fund shall be distributed to the 202 Fund.

(Source: Amended at 31 Ill. Reg. 352, effective December 28, 2006)