


REVIEWED

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Illinois - Local Standards: Housing and Utilities

Disclaimer: IRS Collection Financial Standards are intended for use in calculating repayment of delinquent taxes. These Standards are effective on March 30, 2015 for purposes of federal tax administration only. Expense information for use in bankruptcy calculations can be found on the website for the [U.S. Trustee Program](#).

The housing and utilities standards are derived from U.S. Census Bureau, American Community Survey and Bureau of Labor Statistics data, and are provided by state down to the county level. The standard for a particular county and family size includes both housing and utilities allowed for a taxpayer's primary place of residence. Generally, the total number of persons allowed for determining family size should be the same as those allowed as exemptions on the taxpayer's most recent year income tax return.

Housing and utilities standards include mortgage or rent, property taxes, interest, insurance, maintenance, repairs, gas, electric, water, heating oil, garbage collection, residential telephone service, cell phone service, cable television, and internet service. The tables include five categories for one, two, three, four, and five or more persons in a household.

The taxpayer is allowed the standard amount, or the amount actually spent on housing and utilities, whichever is less. If the amount claimed is more than the total allowed by the housing and utilities standards, the taxpayer must provide documentation to substantiate those expenses are necessary living expenses.

Maximum Monthly Allowance

County	Housing and Utilities for a Family of 1	Housing and Utilities for a Family of 2	Housing and Utilities for a Family of 3	Housing and Utilities for a Family of 4	Housing and Utilities for a Family of 5 or more
Adams County	1,067	1,254	1,321	1,473	1,497
Alexander County	997	1,171	1,234	1,376	1,398
Bond County	1,161	1,364	1,437	1,602	1,628
Boone County	1,595	1,874	1,974	2,201	2,237
Brown County	947	1,112	1,172	1,307	1,328
Bureau County	1,138	1,336	1,408	1,570	1,595
Calhoun County	1,194	1,403	1,478	1,648	1,675
Carroll County	1,122	1,318	1,389	1,549	1,574
Cass County	1,028	1,207	1,272	1,418	1,441
Champaign County	1,328	1,559	1,643	1,832	1,862
Christian County	1,012	1,188	1,252	1,396	1,419
Clark County	1,095	1,286	1,355	1,511	1,535
Clay County	964	1,132	1,193	1,330	1,352
Clinton County	1,293	1,518	1,600	1,784	1,813
Coles County	1,070	1,257	1,324	1,477	1,501
Cook County	1,824	2,142	2,257	2,517	2,557
Crawford County	914	1,073	1,131	1,261	1,281
Cumberland County	1,011	1,187	1,251	1,395	1,417

DeKalb County	1,648	1,936	2,040	2,275	2,311
De Witt County	1,130	1,328	1,399	1,560	1,585
Douglas County	1,138	1,336	1,408	1,570	1,595
DuPage County	2,003	2,353	2,479	2,764	2,809
Edgar County	1,022	1,200	1,265	1,410	1,433
Edwards County	899	1,056	1,113	1,241	1,261
Effingham County	1,093	1,284	1,353	1,509	1,533
Fayette County	998	1,172	1,235	1,377	1,400
Ford County	1,117	1,312	1,383	1,542	1,567
Franklin County	923	1,084	1,142	1,273	1,294
Fulton County	1,042	1,224	1,290	1,438	1,462
Gallatin County	895	1,051	1,108	1,235	1,255
Greene County	944	1,108	1,168	1,302	1,323
Grundy County	1,627	1,910	2,013	2,244	2,281
Hamilton County	1,025	1,203	1,268	1,414	1,437
Hancock County	972	1,142	1,203	1,341	1,363
Hardin County	908	1,067	1,124	1,253	1,273
Henderson County	1,054	1,238	1,305	1,455	1,479
Henry County	1,151	1,352	1,425	1,589	1,615
Iroquois County	1,147	1,347	1,419	1,582	1,608
Jackson County	1,113	1,307	1,377	1,535	1,560
Jasper County	968	1,137	1,198	1,336	1,357
Jefferson County	1,063	1,249	1,316	1,467	1,491
Jersey County	1,227	1,442	1,519	1,694	1,721
Jo Daviess County	1,223	1,436	1,513	1,687	1,714
Johnson County	1,076	1,264	1,332	1,485	1,509
Kane County	1,863	2,188	2,306	2,571	2,613
Kankakee County	1,395	1,638	1,726	1,924	1,956
Kendall County	1,959	2,301	2,425	2,704	2,748
Knox County	1,018	1,196	1,260	1,405	1,428
Lake County	2,073	2,435	2,566	2,861	2,907
La Salle County	1,300	1,526	1,608	1,793	1,822

Lawrence County	955	1,122	1,182	1,318	1,339
Lee County	1,184	1,391	1,465	1,634	1,660
Livingston County	1,198	1,407	1,483	1,654	1,680
Logan County	1,075	1,262	1,330	1,483	1,507
McDonough County	1,041	1,222	1,288	1,436	1,459
McHenry County	1,892	2,222	2,341	2,610	2,652
McLean County	1,397	1,641	1,729	1,928	1,959
Macon County	1,088	1,278	1,347	1,502	1,526
Macoupin County	1,112	1,306	1,376	1,535	1,559
Madison County	1,274	1,497	1,577	1,758	1,787
Marion County	1,015	1,192	1,256	1,400	1,423
Marshall County	1,169	1,373	1,447	1,613	1,639
Mason County	1,037	1,218	1,283	1,431	1,454
Massac County	1,047	1,230	1,296	1,445	1,468
Menard County	1,222	1,435	1,512	1,686	1,713
Mercer County	1,118	1,313	1,384	1,543	1,568
Monroe County	1,581	1,857	1,957	2,182	2,217
Montgomery County	1,020	1,198	1,262	1,407	1,430
Morgan County	1,096	1,287	1,356	1,512	1,536
Moultrie County	1,086	1,275	1,344	1,499	1,523
Ogle County	1,397	1,641	1,729	1,928	1,959
Peoria County	1,214	1,426	1,503	1,676	1,703
Perry County	989	1,162	1,224	1,365	1,387
Platt County	1,235	1,451	1,529	1,705	1,732
Pike County	962	1,130	1,191	1,328	1,349
Pope County	1,087	1,277	1,345	1,500	1,524
Pulaski County	970	1,139	1,200	1,338	1,360
Putnam County	1,265	1,485	1,565	1,745	1,773
Randolph County	1,054	1,238	1,305	1,455	1,479
Richland County	1,047	1,230	1,296	1,445	1,468
Rock Island County	1,164	1,368	1,441	1,607	1,633
St. Clair County	1,378	1,619	1,706	1,902	1,933

Saline County	961	1,128	1,189	1,326	1,347
Sangamon County	1,231	1,446	1,524	1,699	1,727
Schuyler County	976	1,146	1,208	1,347	1,369
Scott County	1,014	1,191	1,255	1,399	1,422
Shelby County	1,007	1,182	1,246	1,389	1,412
Stark County	1,079	1,268	1,336	1,490	1,514
Stephenson County	1,164	1,368	1,441	1,607	1,633
Tazewell County	1,209	1,420	1,496	1,668	1,695
Union County	1,057	1,241	1,308	1,458	1,482
Vermilion County	1,002	1,177	1,240	1,383	1,405
Wabash County	1,025	1,203	1,268	1,414	1,437
Warren County	1,025	1,204	1,269	1,415	1,438
Washington County	1,208	1,419	1,495	1,667	1,694
Wayne County	936	1,100	1,159	1,292	1,313
White County	941	1,106	1,165	1,299	1,320
Whiteside County	1,102	1,294	1,364	1,521	1,545
Will County	1,866	2,192	2,310	2,576	2,617
Williamson County	1,044	1,226	1,292	1,441	1,464
Winnebago County	1,287	1,512	1,593	1,776	1,805
Woodford County	1,409	1,655	1,744	1,945	1,976

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