

**REVIEWED** By Chris Tighe at 1:40 pm, Aug 04, 2017

## 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 27, 2017 for purposes of federal tax administration only. Expense information for use in bankruptcy calculations can be found on the website for the <u>U.S. Trustee Program</u>.

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 Mo	nthly 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	1,253	1,320	1,472	1,496
Alexander County	957	1,124	1,184	1,320	1,341
Bond County	1,164	1,368	1,441	1,607	1,633
Boone County	1,425	1,674	1,764	1,967	1,999
Brown County	1,000	1,175	1,238	1,380	1,403
Bureau County	1,149	1,349	1,422	1,586	1,611
Calhoun County	1,238	1,454	1,532	1,708	1,736
Carroll County	1,122	1,318	1,389	1,549	1,574
Cass County	1,016	1,193	1,257	1,402	1,424
Champaign County	1,328	1,559	1,643	1,832	1,862
Christian County	1,012	1,189	1,253	1,397	1,420
Clark County	1,061	1,246	1,313	1,464	1,488
Clay County	932	1,095	1,154	1,287	1,307
Clinton County	1,291	1,517	1,598	1,782	1,811
Coles County	1,052	1,236	1,302	1,452	1,475
Cook County	1,781	2,092	2,204	2,457	2,497
Crawford County	941	1,106	1,165	1,299	1,320
Cumberland County	1,053	1,237	1,303	1,453	1,476

## Maximum Monthly Allowance

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De Witt 1,106 1,299

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De Witt County	1,106	1,299	1,369	1,526	1,551
DeKalb County	1,579	1,854	1,954	2,179	2,214
Douglas County	1,105	1,298	1,368	1,525	1,550
DuPage County	1,942	2,281	2,404	2,680	2,724
Edgar County	1,008	1,184	1,248	1,392	1,414
Edwards County	924	1,086	1,144	1,276	1,296
Effingham County	1,132	1,330	1,401	1,562	1,587
Fayette County	987	1,160	1,222	1,363	1,385
Ford County	1,088	1,277	1,346	1,501	1,525
Franklin County	945	1,109	1,169	1,303	1,324
Fulton County	1,030	1,210	1,275	1,422	1,445
Gallatin County	933	1,096	1,155	1,288	1,309
Greene County	983	1,154	1,216	1,356	1,378
Grundy County	1,583	1,859	1,959	2,184	2,220
Hamilton County	989	1,162	1,224	1,365	1,387
Hancock County	1,000	1,175	1,238	1,380	1,403
Hardin County	963	1,131	1,192	1,329	1,351
Henderson County	985	1,157	1,219	1,359	1,381
Henry County	1,155	1,357	1,430	1,594	1,620
Iroquois County	1,134	1,332	1,404	1,565	1,591
Jackson County	1,153	1,354	1,427	1,591	1,617
Jasper County	1,018	1,196	1,260	1,405	1,428
Jefferson County	1,085	1,275	1,343	1,497	1,522
Jersey County	1,185	1,392	1,467	1,636	1,662
Jo Daviess County	1,256	1,476	1,555	1,734	1,762
Johnson County	1,145	1,345	1,417	1,580	1,605
Kane County	1,787	2,099	2,212	2,466	2,506
Kankakee County	1,367	1,606	1,692	1,887	1,917
Kendall County	1,875	2,203	2,321	2,588	2,630
Knox County	1,009	1,185	1,249	1,393	1,415
La Salle County	1,266	1,487	1,567	1,747	1,775
Lake County	2,002	2,352	2,478	2,763	2,808

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Lawrence 1,069 1,126 1,255 1,276 County Lee County 1,172 1,377 1,451 1,618 1,644 1,166 1,369 1,443 1,609 1,635 Livingston County Logan 1,056 1,240 1,307 1,457 1,481 County 1,359 1,098 1,290 1,515 1,540 Macon County 1,093 1,284 1,353 1,509 1,533 Macoupin County 1,248 1,466 1,545 1,723 1,750 Madison County Marion 968 1,137 1,198 1,336 1,357 County Marshall 1,171 1,375 1,449 1,616 1,642 County 1,044 1,226 1,292 1,441 Mason 1,464 County Massac 1,094 1,285 1,354 1,510 1,534 County McDonough 1,250 1,064 1,317 1,468 1,492 County McHenry 1,799 2,112 2,226 2,482 2,522 County 1,405 1,739 McLean 1,650 1,939 1,970 County 1,215 Menard 1,427 1,504 1,677 1,704 County Mercer 1,113 1,307 1,377 1,535 1,560 County 1,567 1,840 1,939 2,162 2,197 Monroe County Montgomery 982 1,153 1,215 1,355 1,377 County Morgan 1,281 1,350 1,505 1,530 1,091 County 1,091 1,281 1,350 1,505 1,530 Moultrie County Ogle County 1,338 1,572 1,656 1,846 1,876 Peoria 1,214 1,426 1,503 1,676 1,703 County Perry County 1,012 1,188 1,252 1,396 1,419 1,458 Piatt County 1,241 1,536 1,713 1,740 Pike County 932 1,095 1,154 1,287 1,307 Pope County 1,033 1,214 1,279 1,426 1,449 Pulaski 976 1,146 1,208 1,347 1,369 County Putnam 1,175 1,380 1,454 1,621 1,647 County Randolph 1,100 1,292 1,361 1,518 1,542 County 1,001 1,176 1,239 1,381 1,404 Richland County 1,175 1,380 1,454 1,621 1,647 Rock Island County 987 1,159 1,221 1,361 1,383 Saline

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County

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Sangamon County	1,241	1,458	1,536	1,713	1,740
Schuyler County	972	1,142	1,203	1,341	1,363
Scott County	1,016	1,194	1,258	1,403	1,425
Shelby County	1,012	1,188	1,252	1,396	1,419
St. Clair County	1,361	1,598	1,684	1,878	1,908
Stark County	1,054	1,237	1,304	1,454	1,477
Stephenson County	1,120	1,315	1,386	1,545	1,570
Tazewell County	1,211	1,423	1,499	1,671	1,698
Union County	1,068	1,255	1,322	1,474	1,498
Vermilion County	1,027	1,206	1,271	1,417	1,440
Wabash County	1,041	1,222	1,288	1,436	1,459
Warren County	1,007	1,182	1,246	1,389	1,412
Washington County	1,203	1,413	1,489	1,660	1,687
Wayne County	966	1,134	1,195	1,332	1,354
White County	963	1,131	1,192	1,329	1,351
Whiteside County	1,089	1,279	1,348	1,503	1,527
Will County	1,802	2,116	2,230	2,486	2,527
Williamson County	1,084	1,274	1,342	1,496	1,520
Winnebago County	1,259	1,479	1,558	1,737	1,765
Woodford County	1,407	1,652	1,741	1,941	1,973

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