**Section 528.65 Accredited Production Certificate**

a) Upon approval of an application, the Department will issue an accredited production certificate certifying that the production is an accredited production that meets the statutory requirements of the Act as well as the corresponding administrative rules within this Part. When the Department issues an accredited production certificate, this certificate does not automatically entitle the applicant to a tax credit. Rather, the tax credit is only awarded after an accredited production has been completed, the applicant submits its request for tax credit certificate, and the applicant successfully demonstrates to the Department that it has complied with its diversity plan or that it has made good-faith efforts to comply with its diversity plan.

b) The accredited production must commence no later than one year following the issuance of the accredited production certificate. The Department has the discretion to extend the one-year period in extenuating circumstances, provided the applicant submits a written request outlining the circumstances for which it needs an extension.

(Source: Amended at 47 Ill. Reg. 3693, effective March 1, 2023)