**Section 325.235 Refunds**

a) No fee remitted to the Agency under this Part shall be refunded in whole or in part at any time or for any reason except as provided in Section 12.5(l) of the Act for certain payments made for the period July 1, 2004 through June 30, 2005 under Sections 12.5(e)(1)(i) and (ii) of the Act and except for those circumstances provided for in subsection (c) of this Section.

b) Overpayments received by the Agency under this Part will be automatically credited to the fees due for the permit holder at the affected facility in the following fiscal year, unless a refund is requested in writing pursuant to subsection (c). When no future fees are due for that facility or when the amount of the overpayment exceeds the amount due for the following fiscal year, the permit holder may request in writing that the overpayment be credited to fees due to the Agency for another facility under this Part or for fees due to the Agency for the affected facility under a different Part.

c) Pursuant to this Section, as authorized by Section 12.5(k) of the Act, the Agency may issue refunds when a written request containing the applicable permit number, FEIN or SSN and refund amount requested is received from the permittee or applicant and one of the following circumstances are present:

1) the payment received is greater than the amount billed on the invoice for existing permits or indicated on the notice of fee due for new permits and no past due amounts are outstanding;

2) the amount billed is determined to be incorrect; or

3) a refund is required by order of the Pollution Control Board, by a court order or at the direction of the Comptroller's Office.