**Section 2500.50 Audit**

Any person or company who has paid a fee, charge or tax pursuant to this Part may request an audit pursuant to Section 412(1)(a) of the Code for the purpose of determining if the amount paid was in excess of the amount legally chargeable against it.

a) A request for audit shall be in writing and shall include:

1) The name and address of the requester;

2) The contested fee, charge or tax amount;

3) Facts sufficient to support one of the grounds set forth set forth in Section 412 of the Code and subsection (a)(7) of this Section;

4) The Department invoice number, if applicable;

5) The name, address and phone number of a contact person;

6) Any other information and/or documents useful in determining if the amount paid was correct; and

7) The grounds, among the following, on which the requester believes the amount paid is incorrect:

A) A mistake of fact, including, but not limited to:

i) Applying a previous year's income tax overpayment in the current year's corporate and replacement income tax return; or

ii) Using the premium written in the state of incorporation to determine the state of incorporation's basis for retaliatory tax purposes;

B) An error in calculation, including, but not limited to:

i) An incorrect decimal assignment; or

ii) An erroneous sum, result or total arising out of a mathematical function, operation or equation; or

C) An erroneous interpretation of a statute of this or any other state, including, but not limited to:

i) A misapplication of a statute; or

ii) A misunderstanding of an equivocal term or phrase used in a statute.

D) However, an erroneous interpretation of a statute of this or any other state does not include a finding of unconstitutionality of the statute in question. Additionally, a mistake in fact shall not include the assertion that a statute is unconstitutional on its face.

b) The Director shall review the request for audit and all attached information, request additional information as necessary, and send written notification to the requester of the Director's decision. That decision is subject to court review under Section 407 of the Code.

(Source: Amended at 44 Ill. Reg. 3419, effective February 24, 2020)