**Section 2500.130 Cash Refunds**

a) The written request for a cash refund must include the following information in addition to any other appropriate supporting documentation:

1) The company's name, including the company's FEIN;

2) The cash refund amount being requested;

3) A statement of reasons why the overpayment was generated; and

4) A certification of an officer of the company that the provided information in the written request is true and accurate to the best of his/her knowledge.

b) In addition to subsection (a), a cash refund may be available if the overpayment was part of a protested payment under the State Officers and Employees Money Disposition Act [30 ILCS 230], and is allowed by the court having jurisdiction of the protest action.

c) A cash refund will only be provided when the requirements of Section 412(1)(a) of the Code are met.

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