**Section 2525.45 Calculation of the 6-Year Period Limitation**

a) The 6-year limitation period set forth in this Part and Section 412 of the Code [215 ILCS 5/412] shall be calculated by counting backwards 6 calendar years from the date of the discovery of the mistake of fact, error in calculation, or erroneous interpretation of a statute of this or any other state. For purposes of this Section the "date of the discovery" of the mistake of fact, error in calculation, or erroneous interpretation of a statute of this or any other state is the date when an amended tax return is filed with the Department pursuant to subsection (b) of this Section, or when a written detailed description as required in subsection (b) of this Section is filed with the Department concerning a fee or charge.

b) A discovery of a mistake of fact, error in calculation, or erroneous interpretation of a statute of this or any other state shall be reported by the filing of an amended tax return pursuant to Section 2525.70 of this Part. In case of a fee or charge a written detailed description of the fee calculation stating the differences between the Department's and company's calculation shall be filed with the Department. Such description shall be in writing and sent to the attention of the Tax and Fiscal Services Section, Illinois Department of Insurance, 320 West Washington Street, Springfield, Illinois 62767-0001.

c) The mistake of fact, error in calculation, or erroneous interpretation of a statute of this or any other state must have occurred within the 6-year calendar period regardless of whether it affects a final tax return that was filed within the 6-year calendar period. For example, if the date of discovery is January 1, 2000 the 6-year calendar period would include the 1993 final tax return filed on March 15, 1994, but would not include any of calendar year 1993 and therefore would not include any mistake of fact, error in calculation, or erroneous interpretation of a statute of this or any other state that occurred in the 1993 calendar year.

(Source: Added at 24 Ill. Reg. 10235, effective July 1, 2000)