**Section 2725.105 Application for Review of Rate Determination**

a) An Application for Review of Rate Determination should be filed online using MyTax Illinois (mytax.illinois.gov) or at the address on the Notice of Contribution Rate Determination. An application must be signed and filed within 15 days after the mailing of the Notice of Contribution Rate Determination to the employer. If an application has been timely filed, an employer may file additional information to be considered as part of its application within 30 days after the period for filing an application has ended.

b) A sufficient application shall set forth the following:

1) If the rate determination is based in whole or in part on erroneous benefit charges, the application must allege:

A) The employer was not served with a Statement of Benefit Charges containing the benefit charges used in the calculation of the employer's contribution rate; or

B) The employer has received an order or decision allowing an adjustment of the benefit charges used in calculating the employer's contribution rate. A copy of the order or decision must be attached to the application.

2) If a determination or decision allowing the payment of benefits has finally been reversed or modified and the benefit charges resulting from the benefit payment were not revised in accordance with the provisions of Section 706 of the Act, the employer shall provide a copy of the final reconsidered finding, reconsidered determination or decision.

3) If the Department has made a mathematical error, the employer shall provide a detailed, clear statement showing the correct calculations.

4) If the employer alleges that the provisions of Section 1507 of the Act have been erroneously applied, the employer must show that it complied with 56 Ill. Adm. Code 2760.105(b), if applicable, and shall provide a statement of whether the employer has succeeded to substantially all or to a distinct severable portion of the employing enterprises of a predecessor, or whether a successor has succeeded to substantially all or a distinct severable portion of the employer's employing enterprises, and the factual basis for those statements.

5) If an employer alleges that the provisions of Section 1507.1 of the Act have been erroneously applied, the employer must show that it complied with 56 Ill. Adm. Code 2760.105(b), if applicable, and shall provide a statement of whether the employer is a transferee of trade or business and whether there is common ownership, management or control, and the factual basis for those statements.

6) If the employer alleges an incorrect North American Industry Classification System (NAICS) code, a statement of the employer's primary activity and the factual basis for that statement must be provided.

7) If the employer alleges that it has not been credited with the full amount of wages for insured work subject to the payment of contributions that it reported, it shall state the exact amount of the wages and the quarters for which the wages were reported and shall provide a copy of its Employer's Contribution and Wage Report (see 56 Ill. Adm. Code 2760.25) and any forms, Social Security Number Correction and Name Change Notice used to report additional wages for the same quarters (see 56 Ill. Adm. Code 2760.145).

c) An application that does not specify the factual basis for relief sought, or does not contain the information required by the applicable Section of this Part, shall be ruled insufficient. The ruling shall be final and conclusive unless the employer files, within 10 days after the date of mailing of the ruling, a written objection or revised application specifically responding to the reasons the original application was ruled insufficient. If a written objection or revised application has been timely filed, an employer may file additional information to be considered as part of its objection or revised application within 30 days after the period for filing a written objection or revised application has ended. The written objection or revised application shall be reviewed and an order allowing or denying relief issued.

d) If the application is sufficient, the Department shall investigate the allegations in the application based on agency records and any documents supplied by the employer. The Department shall issue a written order with reasons for denying the application or allowing the application in whole or in part.

e) An employer disagreeing with the order may appeal to a Director's representative under Subpart C.

f) If the basis for review of the rate determination is a pending benefit charge matter, the matter is not a basis for relief under this Section, but rather the employer's remedy is pursuant to Section 1508 of the Act and Section 2725.100. If the benefit charges are modified or cancelled, as appropriate, through the operation of Section 2725.100, appropriate relief will be granted through the operation of Sections 1508 and 1509 of the Act.

EXAMPLE: While review of a benefit charge matter is pending, the employer receives a Notice of Contribution Rate Determination based on the contested benefit charges. This employer's pending Application for Revision of Statement of Benefit Charges shall be deemed to be an Application for Review of that portion of its rate based on the contested Statement. If the employer prevails on the application , its benefit ratio shall be modified accordingly and, if this results in a change to its rate, a revised Notice of Contribution Rate Determination will be issued.

(Source: Amended at 43 Ill. Reg. 1537, effective January 15, 2019)