**Section 2725.110 Protest of Determination and Assessment**

a) A protest of a Determination and Assessment must be filed in the form of a petition and should be filed online using MyTax Illinois (mytax.illinois.gov) or at the address shown on the Determination and Assessment. A protest must be signed and filed within 20 days after service. If a protest has been timely filed, an employer may file additional information to be considered as part of its protest within 30 days after the period for filing a protest has ended.

b) A sufficient Petition shall set forth the specific part of the Determination and Assessment with which the employing unit disagrees and the specific legal and factual basis for the disagreement and, in the specific situations described in this subsection (b), will state the following:

1) If the employing unit alleges that it has paid all or part of the amount assessed, the exact amount of the contributions, penalties and interest paid, if any, the date paid and the quarter to which the payment relates;

2) If the employing unit alleges that the Determination and Assessment is erroneous because of clerical error, the specific nature of the clerical error;

3) If the employing unit claims one or more persons whose wages are the basis of the Determination and Assessment were not in employment, the names, addresses and Social Security account numbers of those persons, the nature of the services performed, if any, and the reasons the person or persons are not considered in employment; or

4) If the employing unit alleges that it is not an employer subject to the Act, the reasons for that allegation and supporting facts.

c) An employing unit that files a petition that does not contain the information required by subsection (b) shall be notified of the insufficiency and given 20 days after the date of mailing of that notice to revise the petition or file objections to the notice. A revised petition or objections to the notice must be signed and should be filed online using MyTax Illinois or at the address shown on the notice of insufficiency. If a revised petition or objections to the notice of insufficiency have 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 a petition has ended. If a revised petition or objections responding to the notice are filed within 20 days after the date of mailing of the notice and the petition or revised petition is still determined to be insufficient, the revised petition or original petition and objections, as the case may be, shall be adjudicated under Subpart C. If no further documents are filed or corrections made, electronically or by mail, within 20 days after the date of mailing of the notice of insufficiency, the petition shall be ruled insufficient and the ruling, notice of which shall be provided to the employing unit, shall be final and subject to review under the State's Administrative Review Law [735 ILCS 5/Art. III].

d) An employing unit that files a petition, but not within the time prescribed, shall be notified of its untimeliness and given 20 days after the date of mailing of the notice to submit further information or objections to the notice of untimeliness. Objections to the Notice of Untimeliness must be signed and should be filed online using MyTax Illinois or at the address shown on the notice of untimeliness. If further information or objections to the notice of untimeliness has been timely filed, an employer may file additional information to be considered as part of its submission within 30 days after the period for submitting further information or objections has ended. If, within 20 days after the date of mailing of the Notice of Untimeliness, information or objections are filed but do not sufficiently respond to the notice of untimeliness, the petition shall be adjudicated under Subpart C. If, within 20 days after the date of mailing of the notice of untimeliness, no information or objections are filed, the petition shall be ruled untimely and the ruling, notice of which shall be provided to the employing unit, shall be final and subject to review under the Administrative Review Law.

e) Except as provided in subsection (f), if the petition is sufficient and timely, the Department will investigate the allegations in the petition based upon Department records and any documents supplied by the employing unit. If the Department determines that the petition should be allowed, the Department shall cancel the Determination and Assessment by written order. If the Department determines that the petition should be allowed in part and denied in part, the Department shall modify the Determination and Assessment by written order, with reasons for the partial denial. An employing unit disagreeing with the Order to Modify the Determination and Assessment may file a petition to the Modified Determination and Assessment as provided in subsections (a) and (b). If the Department determines that the Determination and Assessment should be affirmed, the petition shall be adjudicated under Subpart C.

f) If an employing unit files a timely and sufficient petition in response to a Modified Determination and Assessment issued under subsection (e) or a Determination and Assessment that is issued as a result of an audit, the petition shall be adjudicated under Subpart C.

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