**Section 2790.25 Reimbursement of Lien Recording Fee**

Except in instances in which the Department filed its lien in error, and except when an employing unit's liability covered by a lien arose solely under Section 2600 of the Act, the Director shall not issue a release, withdrawal or partial release of his or her lien unless and until the employer reimburses the Director for any recording fees paid with respect to the lien. If a recorded lien covers multiple quarters, recording fees will be attributed to the oldest quarter covered by the lien that is not attributable to liability that arose solely under Section 2600 of the Act.

EXAMPLE: An employer owes contributions, penalties and interest for a quarter totaling $500. The Director has incurred $50 in recording fees with respect to the filing of a lien. The employer sends a payment of $500 to the Department and requests a release of the recorded lien. The Department will not release the recorded lien because the first $50 was applied to reimburse the Director for the lien recording fee under the application of payment provisions at Section 2765.45 and, therefore, the liability that gave rise to the lien has not been paid in full.

(Source: Added at 43 Ill. Reg. 1606, effective January 15, 2019)