**Section 285.1106 Ascertaining the Amount Due and Payable to the State**

a) Upon processing a claim under Section 10.05 of the Act, the Comptroller shall, as soon as is practicable, give notice in writing to the person subject to the offset. The notice shall:

1) state that a request has been made pursuant to Section 10.05 of the State Comptroller Act to make an offset against any warrant on funds held by the State Treasurer that is now or that may become payable to that person;

2) identify the State agency submitting the offset request and the reason for the request; and

3) inform the person that, if he or she does not owe any or all of the amount claimed to be due and payable to the State, the person may, within 60 days after the Comptroller gives notice, make a written protest as prescribed in subsection (b). The notice to the person subject to the offset required by this subsection (a) shall be deemed to have been given if the notice is enclosed in an envelope plainly addressed to the person, United States postage fully prepaid, and deposited in the United States mail. For purposes of this Section, the date "the Comptroller gives notice" shall mean the date of withholding, as inidicated by the date on the written notice sent to the person subject to offset.

b) Persons wishing to make a protest to the Section 10.05 offset shall, within 60 days after the Comptroller gives notice as prescribed in subsection (a), notify the Comptroller in writing of:

1) the reasons for contesting the claim of the State;

2) the amount, if any, that the person acknowledges to be due and payable to the State; and

3) any other information that will enable the Comptroller to determine the amount, if any, that is due and payable to the State.

c) Upon receipt of a timely protest, the Comptroller shall determine the amount due and payable to the State. This determination shall be made in light of all information relating to the transaction in the possession of the Comptroller and any other information the Comptroller may reasonably request and obtain from the State agency and the person subject to the offset.

d) If the Comptroller requests information from the State agency relating to the offset, the State agency shall respond within 90 days after the Comptroller's request. The Comptroller may grant a State agency an additional 90 day extension of time to respond for the following reasons:

1) the State agency is actively pursuing further investigation;

2) the matter is in active settlement negotiations; or

3) other good cause shown by the State agency.

e) From the deposit into the State Offset Claim Fund made pursuant to Section 285.1104(c), the Comptroller shall issue a warrant to the appropriate fund to the credit of the entitled State agency for the amount found due and payable to the State. Any balance of that deposit shall be returned to the person subject to the offset.

(Source: Amended at 37 Ill. Reg. 15376, effective September 9, 2013)