**Section 150.305 Financial Data as Support Documentation**

a) Any statement of correction which may result in a refund or adjustment of more than $5,000.00 must be accompanied by a financial statement by a certified public accountant explaining in detail the financial and accounting basis for the petition. This statement must explain when, by whom, and through what process the original error or mistake was made, and the true financial facts at the time of original filing of documents by the corporation.

b) Internal Revenue forms for corporate taxes, state tax forms for corporate taxes, corporate balance sheets, and other corporate financial reports shall be submitted if requested by the Department to show the validity of the statements contained in the petition.

(Source: Section repealed, new Section added at 17 Ill. Reg. 11571, effective July 15, 1993)