**Section 527.50 Application Review**

a) Prior to substantive evaluation of an application, the Department shall screen all applications to determine that all requirements of the application package have been addressed. Applicants will be notified of deficiencies in applications and given an opportunity to correct those deficiencies through submission of additional documentation.

b) The Department shall evaluate applications in accordance with the policies adopted by the Department or its Director. In evaluating applications, the Department shall determine that all of the following conditions exist:

1) *the Applicant's Project intends to make the required investment in the State and intends to hire the required number of New Employees* and, when applicable, to maintain the required number of Retained Employees *in Illinois as a result of that Project.*

2) *the Applicant's Project is economically sound and will benefit the people of the State of Illinois by increasing opportunities for employment and strengthen the economy of Illinois.*

3) *that, if not for the Credit, the Project would not occur in Illinois, which may be demonstrated by evidence that receipt of the Credit is essential to the Applicant's decision to create new jobs in the State, such as the magnitude of the cost differential between Illinois and a competing state. In the event that the Applicant is seeking an increase in the amount of the Credit for Retained Employees, the Applicant must provide documentation evidencing that the Applicant has multi-state location options and could reasonably and efficiently locate outside of the State, or demonstrating that at least one other state is being considered for the Project.*

4) *a cost differential is identified, using best available data, in the projected costs for the Applicant's Project compared to the costs in the competing state, including the impact of the competing state's incentive programs. The competing state's incentive programs shall include state, local, private, and federal funds available.*

5) *the political subdivisions affected by the Project have committed local incentives with respect to the Project, considering local ability to assist.*

6) *awarding the Credit will result in an overall positive fiscal impact to the State, as certified by the Committee, using the best available data.* [35 ILCS 10/5-25(b)]

7) if appropriate, an Applicant that has moved its operations from one political subdivision in the State to another political subdivision (and that has been determined by the Department to be an eligible Applicant) has demonstrated that it is not claiming a tax credit with respect to any jobs that the Taxpayer relocates from one site in Illinois to another site in Illinois.

c) *The Department shall notify each Applicant during the application review process regarding whether its project is also eligible for a New Construction EDGE Credit.* [35 ILCS 10/5-51(b)]

d) An Applicant may not enter into more than one Agreement with the Department with respect to the same location or address for the same period of time. This provision does not preclude the Applicant from entering into an additional Agreement after the expiration of an earlier Agreement to the extent the Taxpayer's application otherwise satisfies the terms and conditions of the Act and is approved by the Department.

e) The Department reserves the right to request the Committee *to convene, make inquiries, and conduct studies in the manner and by the methods it deems desirable, review information with respect to Applicants, and make recommendations on Projects to benefit the State. Recommendations that an Applicant's application for Credit should or should not be accepted shall occur within a reasonable time frame as determined by the nature of the application.* [35 ILCS 10/5-25(b)]

(Source: Amended at 46 Ill. Reg. 1846, effective January 11, 2022)