**Section 529.40 Eligibility Determination**

a) In order to qualify for credits under the Act, an applicant must adhere to the requirements established by the Department. The Department shall require that any application must be submitted via the Department's web-based application process.

b) An applicant that has hired a new employee during the incentive period may apply via the Department's web-based application process for the credit with respect to that position on or after the date of hire of the new employee. The date of hire shall be the first day on which the employee begins providing services for basic wage compensation.

c) *An applicant may apply for the credit for more than one new employee on or after the date of hire of each qualifying new employee.* [35 ILCS 25/20(b)]

d) *Although an application* for a tax credit certificate *may be filed at any time after the conclusion of the 12-month period after a new employee was hired, an application filed more than 90 days after the earliest date on which it could have been filed shall not be awarded any credit if, prior to the date it is filed, the Department has received applications under this Section for credit totaling more than $50,000,000.* [35 ILCS 25/35(b)]