**Section 210.1050 Final Determination of Penalties and Punitive Damages**

If the Director finds no merit to a properly filed "Exception of Underpayment, Penalties, and Punitive Damages", or if no payment is forthcoming on either an uncontested or modified finding of underpayment, penalties, and punitive damages, a final determination on the amount of penalties and punitive damages shall be made in an administrative hearing pursuant to the provisions of the Illinois Administrative Procedure Act [5 ILCS 100] and 56 Ill. Adm. Code 120.

(Source: Amended at 25 Ill. Reg. 869, effective January 1, 2001)