**Section 130.70 Application Approval or Denial**

a) Applicants will be notified in writing of the Department's approval or denial of all completed applications.

b) If the Department denies the application for a credit, it will specify the reasons for the denial.

c) If the Department approves the application for a credit, it will issue a certificate of tax credit to the qualified employer following the procedures in Section 130.90.

d) Applicants have the right to appeal a denial. The applicant must submit a written notice for an appeal to the Department. This notice must be received by the Department within 30 calendar days after the applicant receives the notice of denial. The appeal must contain a clear statement disputing the reasons for the denial. The notice of appeal should be mailed to:

Recovery and Mental Health Tax Credit Coordinator

Illinois Department of Human Services, Division of Mental Health

401 S Clinton St.

Chicago, IL 60607

e) The Department will convene an appeal hearing within 30 days of receiving the notice of appeal. The appeal hearing committee will consist of the Recovery and Mental Health Tax Credit Coordinator or their designee, the Division of Mental Health Deputy Director of Wellness and Recovery Services or their designee, and the Division of Substance Use Prevention and Recovery Behavioral Health Advisor or their designee.

f) The applicant will be notified of the hearing by phone and mail. The applicant will have an opportunity to be present and to provide written or verbal objections to the denial at the time of the hearing. The applicant may choose to be represented by an attorney but is not required to have representation.

g) The Department will issue its written final decision to the applicant within five working days after the appeal hearing. All final decisions shall specify that they are final and subject to the Illinois Administrative Review Law [735 ILCS 5/Art. III]. The final decision shall be served on parties, or their agents appointed to receive service of process, either personally or by registered or certified mail. [5 ILCS 100/10-50].