**Section 950.350 Refunds**

a) *An employer who has overpaid a penalty assessed under* Section 85 of the Act *may file a claim for refund with the Department. A claim shall be in writing and shall state the specific grounds upon which it is founded. As soon as practicable after a claim for refund is filed, the Department shall examine it and either issue a refund or issue a notice of denial. A denial of a claim for refund becomes final 120 days after the date of issuance of the notice of the denial except for such amounts denied as to which the employer has filed a protest with the Department.* (Section 85(e) of the Act) A protest must be in writing and must include the following at a minimum:

1) The employer’s name, address and federal employer identification number;

2) The date of issuance of the notice of denial which is being contested;

3) The calendar years involved;

4) To the extent possible, the factual and legal grounds upon which the objections to the notice of denial are based;

5) A certification that the facts stated are true, correct and complete to the best of the affiant's knowledge and belief.

b) *If a protest is filed* within 120 days*, the Department shall reconsider the denial and grant the employer a hearing. As soon as practicable after the reconsideration and hearing, the Department shall issue a notice of decision to the employer. The notice shall set forth briefly the Department's findings of fact and the basis of decision in each case decided in whole or in part adversely to the employer.* (Section 85(e) of the Act) *If a protest has been timely filed, the decision of the Department shall become final:*

1) *if no action for review of the decision is commenced under the Administrative Review Law, on the date on which the time for commencement of such review has expired;* (Section 85(e)(1) of the Act) or

2) *if a timely action for review of the decision is commenced under the Administrative Review Law, on the date all proceedings in court for the review of the assessment have terminated or the time for the taking the action for review has expired without proceedings being instituted.* (Section 85(e)(2) of the Act)