**Section 130.60 Application Review**

a) The Department will accept applications for each year's tax credits beginning on January 1 of the following year and ending on March 1 of the same year.

b) The Department will only accept applications submitted pursuant to the requirements outlined in Section 130.50.

c) After receiving an application, the Department will confirm receipt of the application in writing.

d) The Department will review all applications received during the acceptance period to verify an employer's status as a qualified employer and the eligibility of each individual for whom a credit is being claimed.

e) The Department may request additional information during the review process if needed to confirm an employer's or an individual's eligibility.

f) The Department will complete its review of all applications by March 31 of each year and determine the credit amount following the process outlined in Section 130.80.

g) The Department is not responsible for any errors or delays in providing an application denial or approval caused by errors in any of the application information provided by the applicant or by any technical problems beyond the Department's control.