**Section 295.600 Ascertaining the Amount Due and Payable to the Claimant**

a) Upon processing a claim eligible to be remitted, the Comptroller shall, as soon as is practicable, give notice in writing to the payee subject to remittance. The notice shall:

1) state that a claimant has certified amounts delinquent and claims remittance under applicable Sections of the Code against a warrant on funds held by the State Treasurer that is now or that may become payable to the payee subject to remittance;

2) identify the claimant seeking remittance and the reason for the remittance; and

3) inform the payee that, if he or she does not owe any or all of the amount claimed to be due and payable to the claimant, the payee may, within 60 days after the Comptroller gives notice, make a written protest as prescribed in subsection (b). The notice to the payee shall be deemed to have been given if the notice is enclosed in a envelope plainly addressed to the payee, United States postage fully prepaid, and deposited in the United States mail. For purposes of this Section, the date "the Comptroller gives notice" shall mean the date of withholding, as indicated by the date on the written notice sent to the person subject to offset.

b) Persons wishing to make a protest of the claim eligible to be remitted shall, within 60 days after the Comptroller gives notice as prescribed in subsection (a), notify the Comptroller in writing of:

1) the reasons for contesting the claim;

2) the amount, if any, that the payee acknowledges to be due and payable to the claimant; and

3) any other information that will enable the Comptroller to determine the amount, if any, that is due and payable to the claimant.

c) Upon receipt of a timely protest, the Comptroller shall determine the amount due and payable to the claimant. This determination shall be made in light of all information relating to the transaction in the possession of the Comptroller and any other information the Comptroller may reasonably request and obtain from the claimant and the payee subject to remittance.

d) If the Comptroller requests information from the claimant, the claimant shall respond within 90 days after the Comptroller's request. The Comptroller may grant a claimant an additional 90 day extension of time to respond for the following reasons:

1) the claimant is actively pursuing further investigation;

2) the matter is in settlement negotiations; or

3) other good cause shown by the claimant.

e) From the deposit into the State Offset Claim Fund made pursuant to Section 295.500, the Comptroller shall issue a warrant to the claimant for the amount found due and payable to the claimant. Any balance of that deposit shall be returned to the payee subject to remittance.