

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.2525 Application Review

TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.2525 Application Review

- a) The Department shall review all applications to determine compliance with qualification requirements. The review of applications shall be conducted in a timely manner so that applicants receive notification of authorization, denial or request for additional information within 90 days after the date the Department receives the application.
- b) If additional documentation is required, the Department shall make a written request to the applicant prior to the end of the 90-day period.

(Source: Added at 26 Ill. Reg. 5946, effective April 15, 2002)