

**Illinois Department of Revenue
Regulations**

Title 86 Part 200 Section 200.110 Appearances

TITLE 86: REVENUE

**PART 200
PRACTICE AND PROCEDURE FOR HEARINGS BEFORE
THE ILLINOIS DEPARTMENT OF REVENUE**

Section 200.110 Appearances

- a) At hearings or pre-trial matters before the Department, a party to the proceeding may represent himself or he may be represented by any person who is admitted to practice as an attorney at law by, and is in good standing before, the Supreme Court of Illinois, or who is permitted by a circuit court granting leave to appear pro hac vice to practice law in a case before the Department. A corporation may be represented by an officer, or other authorized employee, in any matter wherein the contested tax liability or claim does not exceed \$2,500.00, exclusive of penalties and interest.

- b) Accountants and others not qualified to practice law in this State may not appear at hearings or pre-trial proceedings in a representative capacity, but such persons may testify at hearings before the Department, and may assist counsel in the preparation of cases for presentation to the Administrative Law Judge at hearings. "Pre-trial proceedings", as used in this Part, do not include status calls or conferences held as part of the informal review process as set forth in Section 200.135 of this Part.

- c) No person shall be allowed to act in a representative capacity in any matter before the Department, nor shall they be entitled to notice of or other information regarding any action or proceeding before the Department, nor to file any papers, documents, pleadings or motions without first filing with the Office of Administrative Hearings, a Power of Attorney on a form provided by the Department. Such Power of Attorney as may be filed, shall be effective only for the particular matters having been protested, unless otherwise consolidated with other proceedings by order of the assigned Administrative Law Judge.

(Source: Amended at 20 Ill. Reg. 888, effective January 1, 1996)