

**Illinois Department of Revenue
Regulations**

Title 86 Part 200 Section 200.145 Attendance of Witnesses
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TITLE 86: REVENUE

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

Section 200.145 Attendance of Witnesses

- a) An Administrative Law Judge, at his/her own instance, or on the timely written request of a taxpayer who is a party to the proceedings, or the litigator may issue subpoenas requiring the attendance of witnesses and the giving of testimony and may issue subpoenas duces tecum requiring the production of books, papers, records or memoranda.

Such subpoena shall be issued and enforced in accordance with the applicable provisions of the Act under which the hearing is authorized. However, no subpoena as may be issued pursuant to this rule shall be valid or enforceable without the signature of the presiding Administrative Law Judge and the affixation of the Department's seal.

- b) A taxpayer or his legal representative may require the attendance at hearing of a relevant and necessary witness who is a departmental employee by the timely issuance of a notice to appear in the same manner as provided by Supreme Court Rule 237. The Department may also use such notice to require the attendance of a taxpayer or any employee, officer, director or partner thereof.

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