

**Illinois Department of Revenue
Regulations**

Title 86 Part 200 Section 200.190 Withdrawal of Representation

TITLE 86: REVENUE

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

Section 200.190 Withdrawal of Representation

- a) No representative party, once having filed a Power of Attorney in any matter before the Office of Administrative Hearings of the Department of Revenue, shall be allowed to withdraw from that representation without first having served notice of intent upon all parties to the cause, making the reasons for such withdrawal known of record and securing leave of the presiding officer on the case to so withdraw.

- b) No representative party who is intending to substitute for or replace another representative party who has already filed a Power of Attorney shall have the right to do so unless the provisions of subsection (a), above, have been fulfilled, and any such filing in violation of this Section shall be deemed a nullity.

- c) Once a matter has been set or otherwise noticed for hearing, leave to withdraw or substitute as counsel for a taxpayer may be denied by the presiding Administrative Law Judge if granting such request would act to delay the hearing.

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