

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 200 Section 200.200 Filing Procedures**

**TITLE 86: REVENUE**

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

**Section 200.200 Filing Procedures**

- a) The Office of the Administrative Clerk is hereby established for the purpose of receiving, registering and maintaining all documents which are or may become part of the administrative record of proceedings before the Department. Pleadings, papers, memoranda, motions and other matters not otherwise received into evidence during a hearing shall be filed with the Clerk and be stamped as having been duly registered. No document not otherwise having been admitted into evidence during a hearing shall become part of the administrative record without the stamp of the Clerk affixed thereto as proof of filing.
  
- b) With the exception of the initial protest, requests for rehearing and matters admitted into evidence during a hearing or pre-trial proceeding, all papers, pleadings, motions and other documents filed with the Department by a party in reference to any pending action shall bear the name of the proceeding as designated by the Department and the docket number assigned. Unless obvious on their face, such documents shall further be titled within the caption to disclose the nature of what is being filed (e.g., Motion to Dismiss; Proposed Findings of Fact and Conclusions of Law; Notice of Deposition; Post-Trial Supporting Memorandum; etc.). Documents which are not titled in the manner required shall not be accepted by the Clerk and shall not be part of the administrative record.
  
- c) All documents filed with the Administrative Clerk must be done in person, by process of United States mail, or other private courier service. Filings by facsimile transmission will not be accepted. The filing date of any document delivered by United States Mail or courier service shall be as of the postmark or transmittal date appearing on the envelope or delivery packet. Taxpayers and/or their representatives who wish to be furnished with registered copies of any documents submitted to the Clerk through the mail or courier service must include a stamped, self-addressed envelope with the filing.

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