

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 200 Section 200.220 Equal Application of Regulations</b>
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**TITLE 86: REVENUE**

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

**Section 200.220 Equal Application of Regulations**

It is the intent of this Part to be applied equally to all parties to hearings before the Department. With the exception of requirements for the filing of Powers of Attorney, all rights, restrictions, prohibitions, duties and responsibilities imposed by this Part shall have equal import upon the Department and its legal representatives as they do upon taxpayers or their representatives. Any Section herein which may be fairly read to state otherwise shall be construed consistent with this declaration unless otherwise provided by law.

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