

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE**

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

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AUTHORITY: Implementing Sections 8, 9, 10 and 12 of the Retailers' Occupation Tax Act [35 ILCS 120/8, 9, 10 and 12] and Sections 908, 909, 910, 914, 915, 916 and 918 of the Illinois Income Tax Act [35 ILCS 5/908, 909, 910, 914, 915, 916 and 918] and Sections 17, 18, 19, 21 and 25 of the Cigarette Use Tax Act [35 ILCS 135/16, 17, 18, 21 and 25] and Sections 7, 8, 9a, 9b, 10 and 10a of the Cigarette Tax Act [35 ILCS 130/7, 8, 9a, 9b, 10 and 10a] and Sections 8-5, 8-6, 8-7 and 8-8 of the Liquor Control Act of 1934 [235 ILCS 5/8-5, 8-6, 8-7 and 8-8] and authorized by Section 12 of the Retailers' Occupation Tax Act [35 ILCS 120/12] and Section 1401 of the Illinois Income Tax Act [5 ILCS 5/1401] and Section 21 of the Cigarette Use Tax Act [35 ILCS 135/21] and Section 8 of the Cigarette Tax Act [35 ILCS 130/8] and Section 8-13 of the Liquor Control Act of 1934 [235 ILCS 5/8-13] and Section 39b20.1 of the Civil Administrative Code [20 ILCS 2502/39b20.1].

SOURCE: Retailers' Occupation Tax Hearings adopted December 23, 1937; amended at 6 Ill. Reg. 2856, effective March 3, 1982; codified at 6 Ill. Reg. 15224; Part repealed, new Part adopted at 13 Ill. Reg. 6789, effective April 12, 1989; amended at 15 Ill. Reg. 3518, effective February 21, 1991; amended at 20 Ill. Reg. 888, effective January 1, 1996; amended at 43 Ill. Reg. 14689, effective January 1, 2020.