

**Illinois Department of Revenue
Regulations**

Title 86 Part 205 Section 205.30 Taxpayer Interviews

TITLE 86: REVENUE

**PART 205
TAXPAYER RIGHTS**

Section 205.30 Taxpayer Interviews

- a) The times and places for Department initiated taxpayer interviews concerning civil tax liabilities, will be set as follows:
 - 1) the time of the taxpayer interview will be during the Department of Revenue's regular business hours (8:00 a.m. to 5:00 p.m.) or during the taxpayer's regular business hours or at a time mutually agreeable to the Department and the taxpayer to be interviewed.
 - 2) the place of the taxpayer interview will be at the taxpayer's place of business or, with the agreement of the taxpayer, at the Department of Revenue location closest to the taxpayer's place of business or at a place mutually agreeable to the Department and the taxpayer to be interviewed.

- b) Taxpayer will be permitted to record interviews concerning civil tax liabilities, so long as the recording process does not interfere with the conduct of the interview, i.e., the recording does not require more than one person to record the interview and the recording is done on behalf of and at the direction of the taxpayer, and by the taxpayer or the taxpayer's agent or employee.