

**Illinois Department of Revenue
Regulations**

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**TITLE 86: REVENUE
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AUTHORITY: Implementing and authorized by Sections 2505-505 and 2505-250 of the Civil Administrative Code of Illinois [20 ILCS 2505] and Section 3-10 of the Uniform Penalty and Interest Act [35 ILCS 735].

SOURCE: Adopted at 5 Ill. Reg. 5348, effective April 30, 1981; codified at 6 Ill. Reg. 801, effective January 5, 1982; amended at 13 Ill. Reg. 6782, effective April 12, 1989; emergency amendment at 17 Ill. Reg. 665, effective January 1, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 8860, effective June 2, 1993; emergency amendment at 24 Ill. Reg. 14793, effective September 25, 2000, for a maximum of 150 days; amended at 25 Ill. Reg. 182, effective December 26, 2000; amended at 43 Ill. Reg. 5315, effective April 24, 2019.