

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 475 Section 175</b>	<b>Penalties and Interest; Hearings</b>
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TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE

PART 475  
ILLINOIS HYDRAULIC FRACTURING TAX ACT

**Section 475.175 Penalties and Interest; Hearings**

- a) All provisions of the Uniform Penalty and Interest Act [35 ILCS 735] that are not inconsistent with the Tax Act shall apply. *Any officer or employee of any taxpayer subject to the provisions of the Tax Act who has the control, supervision or responsibility of filing returns and making payment of the amount of any trust tax imposed in accordance with the Tax Act and who willfully fails to file the return or make the payment to the Department or willfully attempts in any other manner to evade or defeat the tax shall be personally liable for a penalty equal to the total amount of tax unpaid by the taxpayer, including interest and penalties.* [35 ILCS 735/3-7]
  
- b) The criminal penalties contained in Section 13 of the Retailers' Occupation Tax Act [35 ILCS 120] that are not inconsistent with the Tax Act shall apply.
  
- c) Any person aggrieved by any decision of the Department under this Part may, within 60 days after notice of the decision, protest and request a hearing. After receipt of the request for a hearing, the Department shall give notice to the person of the time and place fixed for the hearing, shall hold a hearing, and shall issue its final administrative decision in the matter to the person. In the absence of a protest within 60 days, the Department's decision shall become final without any further determination being made or notice given