

**Illinois Department of Revenue
Regulations**

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**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 520
AMNESTY REGULATIONS**

Section

520.101	Amnesty Program In General
520.105	Amnesty Program Requirements

AUTHORITY: Implementing and authorized by the Illinois Tax Delinquency Amnesty Act [35 ILCS 745].

SOURCE: Emergency Rules adopted at 34 Ill. Reg. 15515, effective September 24, 2010, for a maximum of 150 days; emergency expired February 20, 2011; adopted at 35 Ill. Reg. 4248, effective February 25, 2011; amended at 44 Ill. Reg. 13714, effective August 6, 2020.