

**Illinois Department of Revenue
Regulations**

Title 86 Part 700 Section 700.200 Interest Paid and Interest Charged

Section 700.200 Interest Paid and Interest Charged (UPIA Section 3-2)

UPIA Section 3-2 and this Subpart govern interest paid taxpayers and interest charged taxpayers by the Department.

(Source: Amended at 43 Ill. Reg. 14342, effective November 26, 2019)