

**Illinois Department of Revenue
Regulations**

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INCOME TAX

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AUTHORITY: Implementing the Uniform Penalty and Interest Act [35 ILCS 735], and authorized by Section 2505-25 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-25].

SOURCE: Adopted at 18 Ill. Reg. 1561, effective January 13, 1994; amended at 19 Ill. Reg. 1909, effective February 6, 1995; amended at 20 Ill. Reg. 14632, effective October 29, 1996; amended at 25 Ill. Reg. 5038, effective March 19, 2001; amended at 27 Ill. Reg. 9622, effective June 13, 2003; amended at 30 Ill. Reg. 10486, effective May 23, 2006; amended at 43 Ill. Reg. 14342, effective November 26, 2019.