

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE  
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**PART 710  
PUBLIC LIST OF DELINQUENT TAXPAYERS**

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**AUTHORITY:** Implementing and authorized by Section 2505-425 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-425].

**SOURCE:** Emergency rules adopted at 23 Ill. Reg. 3521, effective March 4, 1999, for a maximum of 150 days; emergency expired August 1, 1999; adopted at 23 Ill. Reg. 12460, effective September 22, 1999; amended at 25 Ill. Reg. 16289, effective December 10, 2001; amended at 31 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.