

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.9500 Access to Books and Records (IITA Section 913)

TITLE 86: REVENUE

**PART 100
INCOME TAX**

SUBPART Z: INVESTIGATIONS AND HEARINGS

Section 100.9500 Access to Books and Records (IITA Section 913)

All books and records and other papers and documents which are required by the Act to be kept shall, at all times during the business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees.