

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 100 Section 100.9510 Taxpayer Representation and Practice  
Requirements**

**TITLE 86: REVENUE**

**PART 100  
INCOME TAX**

**Section 100.9510 Taxpayer Representation and Practice Requirements**

The rules pertaining to taxpayer representation at hearings before the Department are found at 86. Ill. Adm. Code 200.

(Source: Amended at 12 Ill. Reg. 14307, effective August 29, 1988)