

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 520 Section 520</b>	<b>Table of Contents</b>
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**TITLE 86: REVENUE**

**PART 520  
AMNESTY REGULATIONS**

Section

- 520.101      Amnesty Program In General
- 520.105      Amnesty Program Requirements

**AUTHORITY:** Implementing and authorized by the Illinois Tax Delinquency Amnesty Act [35 ILCS 745].

**SOURCE:** Emergency Rules adopted at 34 Ill. Reg. 15515, effective September 24, 2010, for a maximum of 150 days; adopted at 35 Ill. Reg. 4248, effective February 25, 2011.