

**Illinois Department of Revenue
Regulations**

Title 86 Part 710 Section 710.30 Notification of Delinquent Taxpayers

TITLE 86: REVENUE

**PART 710
PUBLIC LIST OF DELINQUENT TAXPAYERS**

Section 710.30 Notification of Delinquent Taxpayers

At least 90 days prior to disclosure of a delinquent taxpayer appearing on the Notice List, the Department will mail a written notice to the delinquent taxpayer.

- a) The notice will be sent by certified mail to the taxpayer's last known address, based on the most current information available in the records maintained by the Department.
- b) If any notice is returned to the Department as undeliverable, or the Department determines that a letter is unclaimed by reason of being incorrectly addressed, the Department will use reasonable diligence to determine the current address.
- c) The notice will detail the amount and nature of the delinquency and the intended disclosure of the delinquency.
- d) The notice will inform the taxpayer of the methods to avoid disclosure set forth in Section 710.40 of this Part.