

1 TITLE 68: PROFESSIONS AND OCCUPATIONS
2 CHAPTER VII: DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
3 SUBCHAPTER a: ADMINISTRATIVE RULES
4

5 PART 1100
6 DEPARTMENT RULES OF PRACTICE IN ADMINISTRATIVE HEARINGS (REPEALED)
7

8 Section
9 1100.560 Tax Default; Repayment
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11 AUTHORITY: Implementing Section 5-10(a)(i) of the Illinois Administrative Procedure Act [5
12 ILCS 100/5-10(a)(i)] and authorized by Section 2105-15(7) of the Civil Administrative Code of
13 Illinois [20 ILCS 2105/2105-15(7)].
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15 SOURCE: Adopted at 31 Ill. Reg. 7633, effective May 16, 2007; repealed at 48 Ill. Reg.
16 _____, effective _____.
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18 **Section 1100.560 Tax Default; Repayment**
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- 20 a) Upon notice from the Illinois Department of Revenue that a person has failed to
21 file a return, or to pay the tax, penalty, or interest shown in a filed return, or to pay
22 any final assessment of tax, penalty, or interest, as required by any tax Act
23 administered by the Illinois Department of Revenue, the Division of Professional
24 Regulation (DFPR-DPR) shall:
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26 1) issue an Order refusing to renew the license of the person; or
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28 2) issue an Order denying the application for licensure of the person; or
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30 3) issue an Order suspending the license of the person.
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32 b) DFPR-DPR may take any of the actions set forth in subsection (a) upon
33 notification from the Illinois Department of Revenue that includes a certification,
34 signed by its Director or designee, attesting to the following:
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36 1) the amount of any unpaid tax liability; and/or
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38 2) the years for which a return was not filed.
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40 c) Notification received from the Department of Revenue including items set forth in
41 subsection (b) shall be considered prima facie evidence of a licensee's or
42 applicant's failure to comply with any of the tax laws administered by the Illinois
43 Department of Revenue.

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- d) DFPR-DPR, pursuant to 20 ILCS 2105/2105-15(g), shall not be required to hold a hearing prior to or following taking any of the actions set forth in subsection (a).
- e) DFPR-DPR shall forward Notice of any Order entered pursuant to this Section to the licensee or applicant by mailing a copy of its Order via certified and regular mail to the person's last known address as registered with the Division. The Notice shall include the following information:
 - that the suspension shall be stayed for a period of 60 days from the date of the Order and the stay shall not be extended unless the licensee or applicant files a request for a hearing with the Division in accordance with the Department's Rules of Practice in Administrative Hearings (68 Ill. Adm. Code 1110) to dispute the matters contained in the Order.
- f) An Order immediately suspending a license per 68 Ill. Adm. Code 1110.260 shall be immediately stayed for a period of 60 days. After the expiration of the 60 day period, DFPR-DPR may change the license status to Suspended.
- g) DFPR-DPR shall restore or renew the license of a licensee that was suspended or refused renewal, or issue the license of an applicant that was denied issuance pursuant to this Section, if the licensee or applicant has provided proof of a satisfactory repayment record with the Illinois Department of Revenue and if all other requirements of the Act and rules governing the profession for which the license was issued or sought have been met.
- h) "Satisfactory Repayment Record" as used in this Section and in 20 ILCS 2105/2105-15(g) shall mean submission of the following by the Illinois Department of Revenue to DFPR-DPR:
 - 1) documentation from the Illinois Department of Revenue that the applicant or licensee who has been denied license issuance or renewal or whose license has been suspended based upon 20 ILCS 2105/2105-15(g) has paid in full the final assessment of any tax, penalty, or interest, as required by any tax Act administered by the Illinois Department of Revenue; or
 - 2) documentation from the Illinois Department of Revenue that the applicant or licensee who has been denied license issuance or renewal or whose license has been suspended based upon 20 ILCS 2105/2105-15(g) has entered into and is in compliance with a payment plan that has been accepted by the Illinois Department of Revenue.