

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

5 PART 1110
6 RULES OF PRACTICE IN ADMINISTRATIVE HEARINGS
7

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42	1110.APPENDIX A	Caption for a Case Filed by the Division
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44 1110.APPENDIX C Caption for an Application for Licensure

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 46 AUTHORITY: Implementing Section 5-10(a)(i) of the Illinois Administrative Procedure Act [5
 47 ILCS 100] and authorized by Section 2105-15(7) of the DFPR Law [20 ILCS 2105].

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 49 SOURCE: Rules of Practice in Administrative Hearings in the Department of Registration and
 50 Education and before committees of said Department, effective February 5, 1975; codified at 5
 51 Ill. Reg. 11019; emergency amendment at 6 Ill. Reg. 2270, effective January 29, 1982, for a
 52 maximum of 150 days; amended at 6 Ill. Reg. 8214, effective June 28, 1982; Part repealed new
 53 Part adopted at 9 Ill. Reg. 1110, effective January 9, 1985; transferred from Chapter I, 68 Ill.
 54 Adm. Code 110 (Department of Registration and Education) to Chapter VII, 68 Ill. Adm. Code
 55 1110 (Department of Professional Regulation) pursuant to P.A. 85-225, effective January 1,
 56 1988, at 12 Ill. Reg. 2964; amended at 28 Ill. Reg. 7642, effective May 21, 2004; amended at 43
 57 Ill. Reg. 9969, effective September 13, 2019; emergency amendment at 44 Ill. Reg. 19537,
 58 effective December 2, 2020, for a maximum of 150 days; amended at 45 Ill. Reg. 4476, effective
 59 March 24, 2021; amended at 48 Ill. Reg. _____, effective _____.

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 61 **Section 1110.125 Tax Default; Repayment**

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 63 a) Upon notice from the Illinois Department of Revenue that a person has failed to
 64 file a return, or to pay the tax, penalty, or interest, as required by any tax Act
 65 administered by the Illinois Department of Revenue, the Division of Professional
 66 Regulation or the Division of Real Estate of the Department of Financial and
 67 Professional Regulation shall:

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 69 1) issue an Order refusing to renew the license of the person; or
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 71 2) issue an Order denying the application for licensure of the person; or
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 73 3) issue an Order suspending the license of the person.

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 75 b) The Division shall take one of the actions set forth in subsection (a) upon
 76 notification from the Illinois Department of Revenue of a certification, signed by
 77 its Director or designee, attesting to the following:

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 79 1) the amount of any unpaid tax liability; and/or
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 81 2) the years for which a return was not filed.

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 83 c) Notification received from the Department of Revenue including items set forth in
 84 subsection (b) shall be considered prima facie evidence of a licensee's or
 85 applicant's failure to comply with any of the tax laws administered by the Illinois
 86 Department of Revenue.

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- d) The Division, 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), except as provided in subsection (f).
 - e) The Division shall forward Notice of any Order entered pursuant to this Section to the licensee or applicant by mailing or emailing a copy of its Order to the person's address of record or email address of record with the Division, as defined by 20 ILCS 2105/2105-5. The Notice shall include the following information:
 - that the Order shall be stayed for a period of 60 days from the date signed and the stay shall not be extended unless the licensee or applicant files a request for a hearing with the Division in accordance with this Part to dispute the matters contained in the Order.
 - f) An Order suspending or denying a license under subsection (a) shall be immediately stayed for a period of 60 days. After the expiration of the 60-day period, the Division shall change the license status to suspended or not renewed or application denied, unless the licensee/applicant has filed a request for hearing prior to the expiration of the 60-day period. The purpose of the hearing is to afford the licensee/applicant an opportunity to contest the Order on the basis that the licensee/applicant is in compliance with the tax laws administered by the Illinois Department of Revenue or that the tax matter has been resolved with the Illinois Department of Revenue. The Division does not have the jurisdiction to determine the validity of the tax matter or the amount of any tax, penalty, or interest assessment as these issues can only be addressed by the Illinois Department of Revenue. If the contest of the Order is denied or dismissed, the suspension, refuse to renew, or denial of licensure shall become effective.
 - g) The Division 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 the Division:
 - 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

130 in full the final assessment of any tax, penalty, or interest, as required by
131 any tax Act administered by the Illinois Department of Revenue; or

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133 2) documentation from the Illinois Department of Revenue that the applicant
134 or licensee who has been denied license issuance or renewal or whose
135 license has been suspended based upon 20 ILCS 2105/2105-15(g) has
136 entered into and is in compliance with a payment plan that has been
137 accepted by the Illinois Department of Revenue.

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139 (Source: Added at 48 Ill. Reg. _____, effective _____)