

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 200 Section 200.150 Stipulations**

**TITLE 86: REVENUE**

**PART 200  
PRACTICE AND PROCEDURE FOR HEARINGS BEFORE  
THE ILLINOIS DEPARTMENT OF REVENUE**

**Section 200.150 Stipulations**

- a) The parties may stipulate to the extent complete or qualified agreement can be reached on all matters not privileged which are relevant to the pending case, whether such matters involve fact or opinion or the application of law or fact. Included in matters which may be stipulated to are facts, documents, public records and papers or contents or aspects thereof, and evidence which is not in dispute. Where the truth or authenticity of facts, records or evidence claimed to be relevant by one party is not disputed, it is not necessary for the parties to stipulate to the materiality or relevance of that evidence, nor to attach those documents or evidence as part of the record. Documents or papers or other exhibits annexed to or filed with the stipulation will be considered part of the stipulation.
  
- b) An executed stipulation prepared pursuant to this rule, and any related exhibits, shall be filed by the parties at the time directed by the Administrative Law Judge, prior to or at the commencement of the hearing. The stipulation shall be in writing and be clear and concise. Separate items shall be stated in separate paragraphs and shall be appropriately numbered. A stipulation shall be treated, to the extent of its terms, as a conclusive admission by the parties to the facts stipulated

(Source: Amended at 20 Ill. Reg. 888, effective January 1, 1996)