

**Illinois Department of Revenue  
Regulations**

**Title 2 Part 1201 Section 1201.410 Appeal of a Denial**

**TITLE 2: GOVERNMENTAL ORGANIZATION  
SUBTITLE D: CODE DEPARTMENTS - REVENUE**

**PART 1201  
FREEDOM OF INFORMATION**

**SUBPART D: PROCEDURES FOR APPEAL OF A DENIAL**

**Section 1201.410 Appeal of a Denial**

- a) A requestor whose request has been denied by the Freedom of Information Officer may appeal the denial to the Director of the Department. The notice of appeal shall be made in writing and sent to:

Director of the Department of Revenue  
101 West Jefferson  
P.O. Box 19014  
Springfield, Illinois 62794-9014  
ATTENTION: FOIA Appeal

- b) The notice of appeal shall include a copy of the original request, a copy of the denial received by the requestor, and a statement of the reasons why the appeal should be granted.