**Section 130.1001 When Opinions from the Department are Binding**

a) Taxpayers may not rely on verbal opinions from Department employees. For Department rules concerning the binding effect of Private Letter Rulings and General Information Letters, see 2 Ill. Adm. Code 1200.

b) For Department rules concerning the rescission of Private Letter Rulings, see 2 Ill. Adm. Code 1200.

c) As used in this Part, "Regulation" means any Department rule or Regulation of general application, whether called a "Rule", a "Regulation", an "Article", a "Section", a "Part" or something else.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)