**Section 5000.300 General**

a) Scope. This Subpart shall govern all proceedings before the Tribunal.

b) Intent. These standards of practice and procedure shall govern all proceedings brought before the Illinois Independent Tax Tribunal pursuant to the Illinois Tax Tribunal Act of 2012 [35 ILCS 1010]. They are intended to provide the public with a clear, uniform, rapid, inexpensive and just system of resolving controversies with the Illinois Department of Revenue.

c) Hours. The principal offices of the Tribunal shall be open each day for the transaction of business and filing of documents between the hours of 9:00 a.m. and 5:00 p.m., Saturdays, Sundays and legal holidays excepted.

d) The Illinois Supreme Court Rules and the Illinois Code of Civil Procedure [735 ILCS 5] shall apply to proceedings before the Tribunal, except to the extent they conflict or are otherwise inconsistent with the requirements specifically provided in this Part.