

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 215 Section 215.115 Procedure for Requesting Review by the Informal Conference Board</b>
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**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 215  
INFORMAL CONFERENCE BOARD**

**Section 215.115 Procedure for Requesting Review by the Informal Conference Board**

- a) Notice of Proposed Audit Adjustments. Once the auditor has conducted the audit and made an examination of the taxpayer's books and records provided during the audit process, the Department shall issue a written notice to the taxpayer in cases in which a liability or deficiency is asserted or a refund claimed is denied in whole or in part as a result of the audit. Such letter shall be referred to as a Notice of Proposed Liability, Notice of Proposed Deficiency, or Notice of Proposed Claim Denial. The notice shall state the amount of the proposed liability, deficiency or claim denial and inform the taxpayer of his or her right to an informal review by the Informal Conference Board. The taxpayer shall have 60 days after the date the Notice of Proposed Liability, Notice of Proposed Deficiency, or Notice of Proposed Claim Denial is issued to file a request with the Informal Conference Board for review of the proposed audit adjustment. The 60-day period for filing a request commences with the date the notice is hand delivered to the taxpayer, or with the mailing date of the notice. The mailing date is the date that appears on the face of the notice or the postmark date, if later than the date shown on the notice. A request for review shall be deemed to be timely filed if it is either received by the ICB or is postmarked within the 60-day period.
  
- b) Situations When the Taxpayer Will Not Be Issued a Notice of Proposed Audit Adjustment. The Department will not issue a Notice of Proposed Liability, Notice of Proposed Deficiency or Notice of Proposed Claim Denial when a taxpayer has agreed to an audit by signing the EDA-105 or IL-870, or by making a payment of tax deemed assessed under ITA Section 903(a)(4). By signing the EDA-105 or IL-870, or making such a payment, the taxpayer has waived his or her right to seek review by the Informal Conference Board. The Department will also not issue a Notice of Proposed Liability, Notice of Proposed Deficiency, or Notice of Proposed Claim Denial when the taxpayer refuses to extend the statute of limitations when those statutes will expire prior to the expiration of the 60-day period for seeking Informal Conference Board review.
  
- c) Requirements of a Request for Review. A written request to the ICB will commence the informal review process. The ICB will examine the basis for the proposed audit adjustments that are being disputed and review the reasons why the taxpayer disagrees with the proposed adjustments, along with all supporting documentation and any additional information that the taxpayer may wish to submit in support of his or her position. The request to the ICB for review of the proposed audit adjustments shall be on a form

prescribed by the Department. The form shall include at least the following information:

- 1) The name of the taxpayer or taxpayers;
  - 2) the taxpayer's identifying numbers (Social Security number of individuals or the Illinois Business Tax number issued by the Department for registration purposes, or federal identification number for entities, such as corporations, estates and trusts, or partnerships);
  - 3) the current address of the taxpayer and the taxpayer's representative to which correspondence concerning the request should be directed;
  - 4) the amount of the proposed liability, deficiency or claim denial that is the subject of the request;
  - 5) the audit period at issue to which the request is directed; and
  - 6) the identifying numbers that appear on the Notice of Proposed Liability, Notice of Proposed Deficiency or Notice of Proposed Claim Denial. The request must be dated and signed by the taxpayer or by an authorized representative of the taxpayer. If the taxpayer fails, unless for good cause shown, to provide all information required by the Department's form and instructions, the Board may refuse to take jurisdiction of the request or dismiss the request.
- d) In-Person Conference Request. An in-person conference with the ICB panel members or their representatives must be requested at the time that the request for review is filed with the ICB. See Section 215.130 for additional detail relating to in-person conferences.
- e) Grounds for Request. A request to the ICB must raise objections to the proposed audit adjustments. The request may be supplemented up until 30 days before the in-person conference, if one is requested, or within 30 days after the filing of the request if an in-person conference is not requested. The request shall state the taxpayer's specific reasons for the disagreement with the proposed adjustments and show why the Department's proposed tax adjustment is incorrect. The request should reference any information relied upon by the taxpayer.
- f) The filing of a Request for Review by a taxpayer or authorized representative under this Part shall act as a waiver of the applicable statute of limitation that would otherwise prevent the Department from the issuance of a Notice of Tax Liability, Notice of Deficiency, or Notice of Claim Denial following the completion of an audit. In such instance, any applicable limitations period shall be tolled from the date the Request for Review is accepted by the ICB up to and including 180 days following the date of the final decision or memorandum issued by the ICB. Furthermore, should the ICB matter impact future audit periods, the taxpayer will execute all necessary waivers for later audit periods when requested to do so by the Audit Bureau while the matter is pending at the ICB. If the ICB matter impacts later audit periods and the taxpayer fails to execute all necessary waivers for later audit periods when requested to do so by the Audit Bureau, the Audit Bureau will notify the ICB of the non-compliance and the ICB may dismiss the taxpayer's case. For purposes of this Part, an impact on future audit periods includes, but is not limited to, the following situations: the same issues are involved in both audit periods; the subsequent

audit period is a mandatory audit due to the amount of liability proposed in the ICB matter; or the amounts shown on a return subject to review by the ICB may be carried to a subsequent year's return.

- g) **Proposals for Disposition.** A taxpayer may submit a formal request to settle the tax dispute with the Department as a part of the initial request to the ICB or at any point during ICB review prior to the issuance of an Action Decision. Procedures for proposals are outlined in Section 215.125.
- h) **Offers in Compromise.** The ICB will not accept or negotiate offers in compromise. If a taxpayer is only seeking relief from the further obligation to pay an undisputed tax liability based on an inability to pay, the taxpayer should contact the Department's Board of Appeals after a final assessment of the tax.

(Source: Amended at 31 Ill. Reg. 8535, effective June 1, 2007)