

**Illinois Department of Revenue
Regulations**

Title 86 Part 215 Section 215.130 In-Person Conferences

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 215
INFORMAL CONFERENCE BOARD**

Section 215.130 In-Person Conferences

- a) Taxpayers shall be given an in-person conference if requested in the taxpayer's initial application for review with ICB. The ICB may also request an in-person conference. There is no requirement that an in-person conference be held, except as requested by the taxpayer. However, failure of a taxpayer to agree to an ICB requested in-person conference may result in denial of the relief sought due to a lack of sufficient information having been supplied to the ICB.
- b) The purpose of the in-person conference is to allow the ICB members or their representatives and the taxpayer or taxpayer's representative to explore the issues raised by the proposed audit adjustment, develop the factual basis of the request, and consider information relevant to the determination of the request.
- c) The ICB shall mail a written notice of the time, date and location of the in-person conference to the taxpayer or taxpayer's representative, at the address provided on the request to the ICB. The address provided in the original request shall be presumed to be the correct address for all purposes unless the taxpayer or taxpayer's representative notifies the ICB of a change of address in writing. Failure to notify the ICB of a change in address is grounds for dismissal of the taxpayer's request for review by the ICB.
- d) An in-person conference will be scheduled within 45 days after receipt of the request from the taxpayer whenever possible, and may be established by mutual agreement of the taxpayer, the taxpayer's representative and the ICB members or staff representatives conducting the conference. Failure of the taxpayer or the taxpayer's representative to cooperate with setting a conference date constitutes grounds for denial of an in-person conference. At least 2 of the 3 ICB panel members or their representatives shall participate in the in-person conference. In cases in which the amount of proposed liability, deficiency or claim denial at issue is \$5,000 or less, then only one ICB member or his or her representative is required to participate in the in-person conference.
- e) A taxpayer or a taxpayer's representative who does not appear at the scheduled conference shall be deemed to have waived his or her right to an in-person conference unless good cause for failing to attend can be shown. Good cause shall include, but not be limited to, illness of the taxpayer or his or her representative or weather conditions or catastrophes, natural or otherwise, that preclude attendance by any party to the conference.

- f) Formal rules of evidence do not apply at an in-person conference.
- g) Upon conclusion of the in-person conference, the ICB panel will issue a final Action Decision to the taxpayer and/or the taxpayer's representative and to the Audit Bureau, where the terms of the final Action Decision shall be implemented.

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