



Informal Conference Board Review

If you disagree with any portion of the proposed audit adjustments, you have the option to request a review of the unagreed issues by the Informal Conference Board (ICB).

The ICB was established for the purpose of reviewing proposed audit adjustments prior to the issuance of a Notice of Tax Liability, Notice of Deficiency, Notice of Claim Denial, or Notice of Tentative Audit Claim Denial. The ICB has the authority to resolve a taxpayer's unagreed issues with the Department about a proposed liability, deficiency, or claim denial before the Department issues a statutory notice requiring a formal protest. The ICB works to ensure that the Department's proposed audit adjustments are correct in order to resolve disputes at the earliest possible time.

Requesting a Review

To request an ICB review, submit Form ICB-1, Request for Informal Conference Board Review, within 60 days from the date the Notice of Proposed Liability, Notice of Proposed Deficiency, Notice of Proposed Claim Denial, or Notice of Proposed Liability and Claim Denial is issued. You or your representative must properly sign and date Form ICB-1, which also includes a waiver of the statute of limitations to hold open the audit period. If you do not execute this waiver, your request will be denied. Interest may continue to accrue during the review.

For an in-person conference, mark your preferred location on Form ICB-1 (Chicago or Springfield). You may also request a telephone conference. If you do not make a selection, the ICB conferee will contact you regarding your preference.

You also have the option of making an offer of disposition to the ICB to settle a tax dispute with the Department for a proposed assessment or claim denial. The ICB may accept an offer of disposition settling a tax dispute when the ICB finds that there is legitimate uncertainty regarding the proposed audit adjustments in the case and if it would be in the best interest of the State for the ICB to resolve the matter at that time. Submit Form ICB-2, Offer of Disposition of a Proposed Assessment or Claim Denial, along with Form ICB-1. **Note:** Do not complete this form if you are making an offer in compromise based on the inability to pay. If you are seeking relief due to your inability to pay, you should file a petition with the Board of Appeals after the final assessment of the tax has been issued.

You can obtain Forms ICB-1 and ICB-2 from the auditor or visit our website at tax.illinois.gov.

Mail to:

INFORMAL CONFERENCE BOARD
ILLINOIS DEPARTMENT OF REVENUE
100 W RANDOLPH STREET MC-7-286
CHICAGO IL 60601-3274

Review Granted

If your request is granted, the ICB conferee will notify you to schedule a conference. You may have a representative present. Your representative may be an attorney but does not have to be one.

Once the ICB concludes its review, an action decision will be issued. The audit will be finalized in accordance with the action decision.

Informal Conference Board Review

All completed audits (including cases that have been through the ICB review) are subject to review by the Audit Bureau's Technical Review Section to ensure that the audit was completed according to Department standards. This review may result in the audit being returned to the auditor for additional work. Once Technical Review has processed the audit, you will receive an audit closure letter.

Review Denied

Your request for an ICB review may be denied if you fail to submit a timely request, if you do not execute a waiver of the statute of limitations, or if you fail to provide required information on Form ICB-1.

Formal Appeal Rights

The ICB review process does not affect your formal appeal rights after the issuance of the statutory notice. These rights will be outlined on your notice.

Questions?

For more information, call the Informal Conference Board at **312 814-1722** or call the field office nearest your business location.

Illinois Department of Revenue Field Audit Offices

Illinois offices:

Chicago	312 814-3141
Fairview Heights	618 624-6773
Marion	618 993-7650
Rockford	815 987-5210
Springfield	217 785-1695

Office outside Illinois:

Paramus, NJ	201 845-0255
-------------	---------------------