



# ICB-1 Request for Informal Conference Board Review

## Read this information first

By completing and filing this form, you are requesting that the Informal Conference Board (ICB) conduct an informal review to examine the basis for a Notice of Proposed Deficiency, Notice of Proposed Liability, Notice of Proposed Claim Denial, or Notice of Proposed Liability and Claim Denial issued by the Illinois Department of Revenue. If you did not receive one of these notices, **do not file this form.**

**Note: Do not** complete this form if you are requesting a review of an offer in compromise based on an inability to pay an undisputed tax liability. These offers must be made by filing a petition with the Board of Appeals after a final assessment of the tax has been issued.

- ✓ You must complete Steps 1, 3, 4, 5, and 6. Complete Step 2 if someone will represent you during the informal conference process.
- ✓ If you are requesting an in-person conference with the ICB, you must make the request in Step 4.
- ✓ Complete and attach Form ICB-2, Offer of Disposition of a Proposed Assessment or Claim Denial, if you are making an offer of disposition as part of this review request.
- ✓ You must file this request within **60 days** of the date of the Notice of Proposed Deficiency, Notice of Proposed Liability, Notice of Proposed Claim Denial, or Notice of Proposed Liability and Claim Denial. This date is the later of the date appearing on the face of the notice or the postmark date.

## Step 1: Identify yourself, your business, or your organization

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| <p><b>1</b> Taxpayer's name _____</p> <p><b>2</b> Current address _____<br/>Street address<br/>City _____ State _____ ZIP _____</p> <p>Daytime phone no. (____) _____</p> <p>Fax no. (____) _____</p> <p><b>3</b> Contact person _____<br/>(For business or organization)</p> <p>Daytime phone no. (____) _____</p> | <p><b>4</b> SSN _____<br/>Social Security number</p> <p><b>5</b> FEIN _____<br/>Federal employer identification number</p> <p><b>6</b> Account ID _____</p> <p><b>7</b> License no. _____</p> <p><b>8 Corporate income tax audits only:</b> complete the following information if you filed as a member of a unitary group or the auditor proposed that you should be a member of a unitary group.</p> <p><b>a</b> Sch. UB filer name _____</p> <p><b>b</b> Sch. UB filer FEIN _____ - _____</p> |
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## Step 2: Identify your representative

Complete all the information requested in this step if someone will represent you during the informal conference process.

**Note:** Your representative **must** attach a properly executed Form IL-2848, Power of Attorney.

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| <p><b>1</b> Representative's name _____</p> <p><b>2</b> Representative's address _____<br/>Street address<br/>City _____ State _____ ZIP _____</p> <p><b>3</b> Daytime phone no. (____) _____</p> <p>Fax no. (____) _____</p> | <p><b>4</b> Check this box if all correspondence should be sent to your representative's address. → <input type="checkbox"/></p> <p>If you checked the box, all correspondence from the ICB will be mailed to this address.</p> <p>If you did not check the box, all correspondence from the ICB will be mailed to the address provided in Step 1.</p> |
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## Step 3: Provide the following audit or examination information

**Note:** You must attach a copy of the Notice of Proposed Deficiency, Notice of Proposed Liability, Notice of Proposed Claim Denial, or Notice of Proposed Liability and Claim Denial and any attachments you received from us.

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| <p><b>1</b> Write the audit ID or track number from the notice you received. _____</p> <p><b>2</b> Write the tax type. _____</p> | <p><b>3</b> Write the audit period and the amount of the proposed assessment or claim denial.</p> <p>Audit period: _____</p> <p>Amount: _____</p> |
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# Form ICB-1 Instructions

## Step 1: Identify yourself, your business, or your organization

**Line 1** — Write your name as it appears on your Notice of Proposed Deficiency, Notice of Proposed Liability, Notice of Proposed Claim Denial, or Notice of Proposed Liability and Claim Denial.

**Line 2** — Write your current address. Unless you designate otherwise in Step 2, Line 4, all correspondence from the ICB will be mailed to this address.

**Line 3** — If you are a business or an organization, please write the name of the contact person and a daytime phone number.

**Lines 4 through 8** — Write all identification numbers applicable to you.

**Line 9** — If you are a corporation and you filed as a member of a unitary group, or you did not file as a member of a unitary group but in the audit it was determined that you should, write the name and FEIN of the Schedule UB filer on the appropriate lines.

## Step 2: Identify your representative

**Lines 1 through 3** — Complete all the information requested if someone will represent you during the informal conference process. You may be represented by any person of your choice during the informal conference process. Your representative need not be an attorney.

**Note: Your representative must attach a properly executed Form IL-2848, Power of Attorney.**

**Line 4** — Check the box if you would like all correspondence to be directed to your representative's address. If you do not check the box, all correspondence from the ICB will be mailed to the address provided in Step 1, Line 2.

## Step 3: Provide the following audit or examination information

**Line 1** — Write the audit ID or track number that appears on the face of your Notice of Proposed Deficiency, Notice of Proposed Liability, Notice of Proposed Claim Denial, or Notice of Proposed Liability and Claim Denial.

**Line 2** — Write the type of tax that is the subject of the audit or examination, *e.g.*, Retailers' Occupation Tax, Income Tax, Withholding.

**Line 3** — Write the audit period and the amount of the assessment or claim denial being proposed as shown on your Notice of Proposed Deficiency, Notice of Proposed Liability, Notice of Proposed Claim Denial, or Notice of Proposed Liability and Claim Denial.

**Note: You must attach a copy of the Notice of Proposed Deficiency, Notice of Proposed Liability, Notice of Proposed Claim Denial, or Notice of Proposed Liability and Claim Denial and any attachments you received from us.**

## Step 4: Provide the grounds for your request

**Line 1** — Use this space to write the specific reasons for your disagreement with the proposed assessment or claim denial. Identify and set out each of the specific issues in the proposal with which you disagree and provide, in detail, your arguments and legal authority to support your position that the department is wrong on each of the issues you have identified. If you disagree with the calculation of the tax proposed to be assessed, you must also use this space to show why the calculation is incorrect. If the space provided is inadequate, you may attach additional sheets of paper. Any additional information or documentation supporting your position may be included with this request and should be referenced in your explanation.

**Line 2** — The ICB will decide your case based on your written request and supporting documentation. An in-person conference is not mandatory, but upon your request the ICB will provide you with an in-person conference. Check "yes" if you wish to request an in-person conference with the ICB to review and discuss your issues related to the proposed assessment or claim denial. Check "Chicago" or "Springfield" to indicate where you wish to have your conference. If you have indicated you wish an in-person conference, the ICB will mail a written notice of the time, date, and location of the in-person conference to you or your representative.

**Line 3** — If you will be submitting with your Form ICB-1 a formal request to settle your tax dispute with the department, check "yes." You must then complete and attach Form ICB-2, Offer of Disposition of a Proposed Assessment or Claim Denial. Please refer to Form ICB-2 and instructions for a further explanation.

## Steps 5 and 6: Taxpayer or taxpayer's representative must sign

Form ICB-1 must be properly signed and dated by you or your representative in both Steps 5 and 6. The ICB will **not** commence the informal review process without a properly signed Form ICB-1.

## If you need additional assistance or information

If you need assistance in completing this form or have any questions, you may call the ICB at **312 814-1722**.

For additional information about the ICB, please refer to 86 Ill. Adm. Code Part 215, Informal Conference Board. A copy of these regulations may be found by visiting our web site at **tax.illinois.gov**.