

Form ICB-2 Instructions

General Information

You should complete and submit Form ICB-2, Offer of Disposition of a Proposed Assessment or Claim Denial, if you are making an offer of disposition to the ICB. You may submit this completed form with your Form ICB-1, Request for Informal Conference Board Review.

The ICB will consider an offer of disposition to settle a tax dispute only in those situations where the ICB determines that it is not in the best interests of the department to issue the assessment, or claim denial.

Your Form ICB-2 may be accepted, rejected, or countered by the ICB. You will be notified in writing of the ICB's decision with regard to your offer.

Note: The statements you make in completing Form ICB-2 are considered to be made in the course of good faith negotiations and will not be admissible against you in any further proceedings with regard to the matter in controversy.

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

Lines 1 and 2 — Write your name and address 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 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 — 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 10 — If someone will represent you during the informal conference process, write the representative's name, daytime phone number, and fax number on the lines provided.

Step 2: Please provide the following information

Line 1 — Write the amount you are offering to settle the tax dispute. This amount must be a specific net dollar amount.

Line 2 — If you are requesting the ICB to consider a waiver of penalty or penalties as part of your offer, write the penalty type(s) and the amount of penalty.

Line 3 — You must identify all issues you propose to be conceded by you or by the department as part of your offer. You also must identify the total dollar amount you were assessed on each of your issues and the specific dollar amount you are offering to settle each issue. If you need more space, you may attach additional sheets of paper.

Line 4 — You must provide an explanation of the reasons why the ICB should accept your offer. Please be as complete and thorough as possible in explaining your reason. Your explanation should include all case law, statutory, regulatory, or other legal bases which support your position that the proposed audit adjustment is incorrect and should be settled by the ICB. Any documentation supporting your rationale should be included and referenced in your explanation. If you need more space, you may attach additional sheets of paper.

Step 3: Taxpayer or taxpayer's representative must sign below

Form ICB-2 must be properly signed and dated by you or your representative. The ICB will not consider any offer of disposition that is not properly signed.

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**.