



# ICB-2 Offer of Disposition of a Proposed Assessment or Claim Denial

## Read this information first

Complete and submit this form if you are making an offer of disposition with the Informal Conference Board (ICB) to settle a tax dispute with the Illinois Department of Revenue (IDOR) for a proposed assessment or claim denial. ICB will consider an offer of disposition to settle a tax dispute when there is legitimate uncertainty based on the facts and applicable law regarding the proposed audit adjustments and it would be in

the best interest of the state of Illinois for the ICB to resolve the matter consistent with a reasonable evaluation of litigation risks and costs.

**Note: Do not** complete this form if you are making an offer in compromise based on the inability to pay. An offer in compromise can only be made to the Board of Appeals after a final assessment of the tax providing protest rights has been issued.

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

All applicants must complete Lines 1 and 2.

Check the box and complete Lines 3 and 4, ☐ if your contact information has changed from your previously filed Form ICB-1, Request for Informal Conference Board.

1 Enter the Audit ID from the notice you received showing the proposed audit results. \_\_\_\_\_

2 Taxpayer's name \_\_\_\_\_

3 Current address \_\_\_\_\_  
Street address

City State Zip

4 Phone numbers and email

a. Daytime phone number (\_\_\_\_) \_\_\_\_\_

b. Cell phone number (\_\_\_\_) \_\_\_\_\_

c. Fax number (\_\_\_\_) \_\_\_\_\_

d. Email address \_\_\_\_\_

## Step 2: Provide the following information

1 Enter the amount of your offer. (This amount must be a specific net dollar amount.) \$ \_\_\_\_\_

2 If you are requesting a reduction of penalties, complete the following:

a. Enter the penalty type(s). \_\_\_\_\_

b. Enter the amount of penalty. \$ \_\_\_\_\_

**Note:** ICB does not have the authority to waive interest.

3 Identify all issues that are being addressed in your settlement offer. Include the total dollar amount associated with each issue and the dollar amount being offered to settle that specific issue. Attach additional sheets, if necessary.

| Issue | Associated Tax Amount | Settlement Offer |
|-------|-----------------------|------------------|
| _____ |                       |                  |
| _____ |                       |                  |
| _____ | \$ _____              | \$ _____         |
| _____ |                       |                  |
| _____ |                       |                  |
| _____ | \$ _____              | \$ _____         |
| _____ |                       |                  |
| _____ |                       |                  |
| _____ | \$ _____              | \$ _____         |
| _____ |                       |                  |
| _____ |                       |                  |
| _____ | \$ _____              | \$ _____         |

- 
- This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

By signing this form, I certify that the information and settlement is presented in good faith. I further certify that I am either the taxpayer, or corporate officer, partner, fiduciary or other representative\* of the taxpayer, and have the authority to execute this request on behalf of the taxpayer.

\*Representative must be duly authorized under valid power of attorney.

**INFORMAL CONFERENCE BOARD  
ILLINOIS DEPARTMENT OF REVENUE  
555 W MONROE  
CHICAGO IL 60661**

**REV.ICB@Illinois.gov**