Illinois Department of Revenue

Informal Conference Board Review

What is the Informal Conference Board?

The Informal Conference Board (ICB) was established for the purpose of reviewing unagreed proposed audit adjustments before the issuance of any statutory notice that would require a formal administrative hearing, circuit court review, or petition to the Illinois Independent Tax Tribunal to resolve these issues. ICB's primary goal is to ensure that the Illinois Department of Revenue's (IDOR's) proposed audit adjustments are correct in order to resolve disputes at the earliest possible time.

What are the statutory citations for the Information Conference Board?

For legal information about ICB, see

- 20 ILCS 2505/2505-510, Informal assessment review, and
- 86 Ill. Adm. Code Part 215, Informal Conference Board.

Do I qualify for ICB review?

You qualify for the right to request a review by ICB if the auditor has issued a notice showing proposed adjustments and you disagree with any of those adjustments. Notices that show proposed audit adjustments and offer the option of review by ICB include:

- Notice of Proposed Liability
- Notice of Proposed Deficiency
- Notice of Proposed Claim Denial
- Notice of Proposed Liability and Claim Denial
- Notice of Proposed Net Loss or Credit Reduction

What if I did not receive a notice with proposed audit results?

IDOR will not issue any notice that offers rights to a review by ICB if a taxpayer

- agrees to an audit by making full payment of tax deemed assessed,
- agrees to an audit by signing any Auditor's Report, Waiver of Restrictions, or Acceptance of Revised Claim for Refund, or
- refuses to extend the statute of limitations and those statutes will expire in less than 180 days of the date of the audit completion.

Note: If you have not received a notice showing proposed audit adjustments but believe that you should have, contact your IDOR auditor for more information.

How do I request a review with ICB?

To request an ICB review, submit Form ICB-1, Request for Informal Conference Board Review, and any required information, within 60 days from the date of issuance of one of the notices listed above. You or your representative must sign and date Form ICB-1, Step 5, which also includes a waiver of the statute of limitations to hold open the audit period. ***If you do not complete Step 5, your request will be denied.*** Interest may continue to accrue during the review.

Conference

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.

Offer of Disposition

You also have the option of making an offer of disposition to ICB to settle a tax dispute with IDOR for a proposed assessment or claim denial. ICB may accept an offer of disposition settling a tax dispute when ICB finds that there is legitimate uncertainty regarding the proposed audit adjustments based on the facts and applicable law and if it would be in the best interest of the state of Illinois for ICB to resolve the matter at that time. To make an offer of disposition, submit Form ICB-2, Offer of Disposition of a Proposed Assessment or Claim Denial, with Form ICB-1 and any required attachments. If Form ICB-2 is not submitted, the assigned ICB conferee may also offer the possibility for settlement. You may also submit a Form ICB-2 at any time during the ICB process.

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***A note about offers in compromise*:** Do not complete Forms ICB-1 or ICB-2 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 tax has been issued.

You can obtain Forms ICB-1 and ICB-2 from the auditor who performed the audit or on our website at **tax.illinois.gov.** These forms and any required attachments can be submitted to ICB by mail or email, using the addresses shown below.

Mail:
INFORMAL CONFERENCE BOARD
ILLINOIS DEPARTMENT OF REVENUE
555 W MONROE SUITE 1100
CHICAGO IL 60661-3274

Email:
REV.ICB@Illinois.gov

What happens if my review is granted by ICB?

If your request is granted, you will receive an acceptance letter. The case will be assigned to an ICB conferee who will contact you to discuss your ICB submission and schedule a conference. You may represent yourself or you may be represented by a person of your choice during the informal conference process. Your chosen representative need not be an attorney. For example, your representative may be your accountant, wealth advisor, or someone else of your choosing.

Note: Any person or entity acting as a taxpayer's representative must complete and submit Form IL-2848, Power of Attorney.

After your request is granted, you may submit additional information or documentation regarding your case. ICB may also request that you respond to information requests related to the unagreed issues. If there are unanswered Information Document Requests from the audit that are related to the issue, ICB may request that you submit any missing information or any documentation explaining why the information is not available. Once ICB concludes its review, an action decision will be issued. The audit will be finalized in accordance with the action decision. A final review occurs before you receive an audit closure letter to ensure the audit was finalized following the action decision.

- Prior to 2019, any audit granted ICB rights was considered to be an audit "in process" at the time of ICB acceptance. These audits are subject to review by the Audit Bureau's Technical Review section to ensure that the audit was completed according to IDOR standards ***after*** an action decision is issued by ICB. This review may result in the audit being returned to the auditor for additional work. During the ICB process, the ICB conferee ***may*** attempt to address any potential issues that could result from the technical review.
- Effective January 2019, all audits that are issued ICB rights have been reviewed by the Audit Bureau's Technical Review section prior to scheduling the ICB conference. As a result, no additional issues should arise during the ICB process or after the ICB process concludes. ICB's review of these audits will be limited to the issues identified in the taxpayer's Form ICB-1 submission relating to the proposed audit adjustments.

Why was my review denied?

Your request for an ICB review may be denied for any of the following reasons:

- you fail to submit a timely request,
- you do not execute a waiver of the statute of limitations, or
- you fail to provide required information on Form ICB-1.

Does review by ICB affect my formal protest rights?

The ICB review process does not affect your formal protest rights outlined in any statutory notice we issue to you. Statutory notices include:

- Notice of Tax Liability
- Notice of Deficiency
- Notice of Claim Denial
- Notice of Tentative Audit Claim Denial

Questions?

For more information, call the Informal Conference Board at **217 785-6587** or email us at **REV.ICB@Illinois.gov.**