

**Illinois Department of Revenue
Regulations**

Title 86 Part 500 Section 500.355 IFTA Protest Procedures

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 500
MOTOR FUEL TAX**

SUBPART C: MOTOR FUEL USE TAX

Section 500.355 IFTA Protest Procedures

- a) An IFTA licensee or applicant may protest license denials or revocations, or any action of the Department for which a notice of tax liability, notice of tentative denial of claim, or penalty assessment under Section 13a.6 of the Law has been issued. Department actions may be protested by submitting a written request for a hearing within 30 days after notification of the license denial or revocation, or notification of tax liability, denial of claim or penalty assessment. If the hearing is not requested within 30 days, the Department's action becomes final. Notices of additional tax due as provided in Section 4 of the Retailers' Occupation Tax Act [35 ILCS 120], or admitted liabilities, are not protestable. Abatement of penalties based upon reasonable cause shall be governed by Section 3-8 of the Uniform Penalty and Interest Act [35 ILCS 735/3-8].
- b) In the case of an audit, if the licensee is in disagreement with the original audit finding of the Department, it may request any or every jurisdiction to audit the licensee's records. Each jurisdiction to which a request is made may elect to accept or deny the request. Each jurisdiction electing to audit the licensee's records will audit only for its own portion of the licensee's operations. The licensee shall make records available at the office of the jurisdiction or at a place designated by the jurisdiction or pay reasonable per diem and travel expenses associated with conducting an audit at the licensee's place of business.
- c) Hearings that have been timely requested will be scheduled by the Department. The Department will provide written notice of the date, time, and place of the hearing at least 20 days prior to the hearing date.
- d) Hearings shall be conducted in accordance with the provisions of the Illinois Administrative Procedure Act [5 ILCS 100] and regulations promulgated thereunder found at 86 Ill. Adm. Code 200.101 through 200.225.
- e) The Department shall notify the licensee of the findings of fact and ruling on the hearing. If, within 35 days from the date the licensee receives notice of the decision, proceedings for review thereof are not instituted in the manner provided by the Administrative Review Law [735 ILCS 5/Art. III], the decision shall become final.
- f) For IFTA licensees only, the Department shall participate in the hearing on behalf of all member jurisdictions.

(Source: Amended at 36 Ill. Reg. 6677, effective April 12, 2012)