



# BOA-1 Board of Appeals Petition

Docket number: \_\_\_\_\_

### Step 1: Identify yourself (and spouse, if applicable)

#### A

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_  
Your Social security number

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_  
Your spouse's Social security number

\_\_\_\_\_  
Your first name and middle initial

\_\_\_\_\_  
Last name

\_\_\_\_\_  
Your spouse's first name and middle initial

\_\_\_\_\_  
Last name

\_\_\_\_\_  
Street address - No PO Box number

\_\_\_\_\_  
Apartment or suite number

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
ZIP

\_\_\_\_\_  
Your email address

(\_\_\_\_\_)\_\_\_\_\_  
Your home phone number

(\_\_\_\_\_)\_\_\_\_\_  
Your work phone number

(\_\_\_\_\_)\_\_\_\_\_  
Your mobile phone number

(\_\_\_\_\_)\_\_\_\_\_  
Your spouse's phone number

### B If business debt, identify your business or organization

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_  
Federal employer identification number (FEIN)

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_  
Illinois account ID

\_\_\_\_\_  
Legal business name:

Doing-business-as (DBA), assumed, or trade name, if different from the legal business name on the line above:  
\_\_\_\_\_

\_\_\_\_\_  
Business mailing address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
ZIP

\_\_\_\_\_  
Contact person

(\_\_\_\_\_)\_\_\_\_\_  
Phone number

\_\_\_\_\_  
Email address

### Step 2: Complete this step if you are being represented by someone else

- 1 Attach a completed Form IL-2848, Power of Attorney, to your completed Form BOA-1.
- 2 Identify each representative you appointed as attorney-in-fact (Step 3 of your Form IL-2848, Power of Attorney).

\_\_\_\_\_  
Name of individual

\_\_\_\_\_  
Name of firm (if applicable)

\_\_\_\_\_  
Name of individual

\_\_\_\_\_  
Name of firm (if applicable)

### Step 3: Provide the following information

- 3 Identify the tax type for which you are requesting relief and specify the liability period(s) for each tax type. Provide your Illinois Account ID number for each tax type. (If the tax type is individual income tax, this is your Social security number.) If there are multiple businesses, complete a separate petition for each active business.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- 4 If the debt is due to an NPL or 1002D personal liability penalty, write the penalty number.

\_\_\_\_\_

- 5 Complete Line a or b to tell us why you are filing this petition and provide requested documentation.

- a  My petition is to request abatement of penalty and/or interest based on reasonable cause (**Reasonable Cause petition**). If the Board of Appeals determines that additional financial information is required, we will notify you.

Write the amount of relief requested. Penalty \$ \_\_\_\_\_ Interest \$ \_\_\_\_\_

- b  My petition is to request a compromise of my liability due to reasons of financial hardship (**Offer in Compromise petition**). You must provide the required documentation (see instructions below).

Write the amount of your best possible offer. \$ \_\_\_\_\_

Attach complete copies of the following: 1) your last three federal income tax returns and all schedules; 2) your last three state income tax returns and schedules; 3) bank statements and brokerage statements from all of your financial institutions summarizing the last six months' activities; and 4) current financial statement(s) - **for individuals**, your last two paycheck stubs and a completed Form BOA-4, Financial Information for Individuals, **or for businesses**, a completed Form BOA-5, Financial Information for Businesses.

**Step 3: (continued from previous page)**

**6** Have all your tax returns been filed?

Yes

No. If no, describe the reason. \_\_\_\_\_

**For this petition to be considered, all required tax returns must be filed.**

**7** Are you requesting a temporary restraining order (TRO) to stop the Illinois Department of Revenue from continuing collection activity for this debt, until a decision has been made about this petition?

Yes     No

*Please note: The issuance of a TRO is not guaranteed, but instead is provided at the discretion of the Chairman of the Board. A TRO does not stop the Department from filing a lien, offsetting refunds or other payments due, assessing personal liability penalty, or taking other actions associated with high-risk indicators on an account. Additional information may be requested.*

**8** Describe the reasons why you think this petition is appropriate and should be decided in your favor. If additional space is needed, include attachments.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**9** If this petition is on behalf of a business, complete the following.

**a** Write the date you began business activity in Illinois.

**a** \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

**b** If this business activity is discontinued, write the date it was discontinued.

**b** \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

**10** Tell us if you are requesting a hearing at the Board of Appeals by checking the applicable box (or boxes) below.

No, I am not requesting a hearing about this petition. Please issue a decision based solely on this written petition and the documentation I have provided.

Yes, please schedule a hearing about this petition. I request that the hearing be conducted

in person at the Chicago office

in person at the Springfield office

by telephone

**Step 4: Taxpayer must sign below**

*Individual debt* This petition must be signed by the taxpayer (**not** a power of attorney or representative of the taxpayer). If the petition is for a joint return, it also must be signed by the spouse.

*Business debt* This petition must be signed by the owner of the business (if a corporation, an officer; or if a partnership, a partner) (**not** a power of attorney or representative of the taxpayer).

I state that I have examined this Form BOA-1 petition and, to the best of my knowledge, it is true, correct, and complete.

\_\_\_\_\_  
Your signature or authorized officer (if officer, write title) Month / Day / Year

\_\_\_\_\_  
Printed name

\_\_\_\_\_  
If applicable, spouse's signature Month / Day / Year

\_\_\_\_\_  
Printed name of the spouse

Mail to: ILLINOIS DEPARTMENT OF REVENUE  
BOARD OF APPEALS  
555 WEST MONROE ST, SUITE 1100  
CHICAGO IL 60661-3605

Questions? Call: **312 814-3004**  
weekdays between 8:30 a.m. and 5:00 p.m.

Email: [Rev.BoardofAppeals@illinois.gov](mailto:Rev.BoardofAppeals@illinois.gov)

Fax to: **312 814-3055**