



# BOA-2 Instructions

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## General Instructions

Use Form BOA-2, Application for Voluntary Disclosure Program, to apply for the voluntary disclosure program. As provided by Illinois law (35 ILCS 735/3-10(c); 86 Ill. Adm. Code 210.126), an applicant may voluntarily disclose tax owed to the Illinois Department of Revenue. The applicant must not be currently under audit or criminal investigation by the Department.

This program includes the following relief:

- the statute of limitations for the tax type on the application will be four years,
- there will be no imposition of civil fraud penalties based on information voluntarily disclosed on the application, and
- a recommendation will be made for no criminal investigation or prosecution against the taxpayer or its officers, directors, or stockholders based on information voluntarily disclosed on the application.

After we receive your completed Form BOA-2 (Steps 1 through 3), we will conduct a review of your account and determine if your application is accepted or rejected.

- If accepted, you will receive a completed, approved copy of this application, and instructions on how to file returns and pay the tax and interest. The information you provide must be accurate and timely.
- If rejected, you will be notified that you do not qualify for voluntary disclosure. Common reasons for rejection, include, but are not limited to:
  - an audit or criminal investigation began prior to the date you sent the application, or
  - you did not volunteer accurate or timely information regarding your tax liability.

If you have questions about this application, call the Problems Resolution Division at **217-557-3758** weekdays between 8:00 a.m. and 4:30 p.m. or email at [REV.PRD@Illinois.gov](mailto:REV.PRD@Illinois.gov).