

Form ICB-1 Instructions

Step 1: Identify yourself, your business or organization

Line 1 — Write your name as it appears on the notice you received showing proposed audit results:

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

Line 2 — Enter your current mailing address. Unless you designate otherwise in Step 2, all correspondence from the Informal Conference Board (ICB) will be mailed to this address.

Line 3 — Enter the applicable phone numbers and email address where you can be easily contacted.

Line 4 — Enter the taxpayer ID from the notice showing your proposed audit results. If this request for review is for Illinois Individual Income Tax, and your filing status is Married, Filing Jointly, enter both spouses' taxpayer ID numbers from the notice.

Line 5 — If you are a business or an organization, enter the name of the contact person, a daytime phone number, and fax number.

Line 6a and 6b — Write the name and FEIN of the designated agent from Schedule UB on the appropriate lines **if** you are a corporation **and**

- you filed as a member of a unitary group, **or**
- you did not file as a member of a unitary group but your audit resulted in the determination that you should have done so for the audit period.

Step 2: Identify your representative

Lines 1 through 3 — Complete all the information requested if someone will represent you during the informal conference process. You may be represented by any person of your choice during the informal conference process. Your representative need not be an attorney.

Note: Your representative must attach a properly executed Form IL-2848, Power of Attorney. You may also need to file Forms [IL-2848-A](#), Power of Attorney Additional Information, or [IL-2848-B](#), Power of Attorney Specific Authority Granted.

Line 4 — Check the box if you would like all correspondence to be directed to your representative's address. If you do not check the box, all correspondence from ICB will be mailed to the address provided in Step 1.

Step 3: Provide the following audit or examination information

Complete the information in the table as noted in the column headings. Most information is available on the notice showing the proposed results.

Column A —

Audit ID — Enter the Audit ID from your notice in the space below the heading.

Column B — Enter the issue date on your letter or the postmark date from notice's envelope. If you are using the envelope date, you must attach a legible copy of the face of the envelope showing the date.

Column C — Tax Type — Enter the type of tax that is the subject of the audit or examination (e.g., Retailers' Occupation Tax, Income Tax, Withholding).

Columns D and E — Enter the total amount of the proposed assessment (Column D) or claim denial (Column E), as shown on your notice.

Note: You must attach a copy of the notice and any attachments you received from us.

Step 4: Provide the grounds for your request

Line 1 — Use this space to

- provide specific reasons for your disagreement with the proposed assessment or claim denial.
- identify and outline each of the specific issues in the proposal with which you disagree.
- provide, in detail, your arguments and any legal authority to support your position that the proposed amounts contained in the notice from IDOR are wrong for each of the issues you have identified.
- explain why you believe the calculation of any tax proposed to be assessed is incorrect.

Attach additional sheets if you need more space. Any additional information or documentation supporting your position must be included with this request and referenced in your explanation.

Note: Do not include any issues to which you have already agreed or made payment in response to the Notice of Proposed letter. However, if you made a partial payment, you may seek review for any amount that is unpaid (i.e., unagreed).

Line 2 — ICB will decide your case based on your written request and supporting documentation. An in-person conference is not required. However, if you wish to have an "in-person" or "telephone conference," select your preference by checking the "yes" box to either "in-person" or "telephone conference."

If you check yes to an in-person conference, indicate if you prefer Springfield or Chicago for the meeting location. ICB will mail a written notice of the time, date, and location of the in-person conference to you or your representative.

Line 3 — If you will be submitting a formal request to settle your tax dispute with IDOR, you must

- check "Yes" on this line.
- complete and attach [Form ICB-2](#), Offer of Disposition of a Proposed Assessment or Claim Denial. See Form ICB-2 and instructions for more information.

Step 5: Sign the waiver of statute of limitations

Complete this step by following the instructions on the form.

If you need additional assistance or information

If you need help completing this form or have any questions, contact us at the phone number or email shown below.

Call: 217 785-6587

Email: REV.ICB@illinois.gov

For more information about ICB, see 86 Ill. Adm. Code [Part 215](#), Informal Conference Board. These regulations are available on our website at tax.illinois.gov.