



# ICB-1 Request for Informal Conference Board Review

## Read this information first

Use this form to request that the Informal Conference Board (ICB) conduct an informal review of the proposed adjustments you received from the Illinois Department of Revenue's (IDOR) Audit Bureau, before a statutory notice is issued.

### Do not use this form if

- you **did not** receive one of the following proposed audit result notices, informing you of the option to request a review by ICB.
  - ◆ Notice of Proposed Deficiency
  - ◆ Notice of Proposed Tax Liability and Claim Denial
  - ◆ Notice of Proposed Tax Liability
  - ◆ Notice of Proposed Net Loss or Credit Reduction
  - ◆ Notice of Proposed Claim Denial
- you **did receive** one of the above notices, but you either paid the tax shown due on the notice **or** signed the auditor's report, an ICB Waiver, or Waiver of Restrictions, indicating that you agreed with the audit. (See instructions for partial payments.)
- you want to request an offer in compromise based on an inability to pay an undisputed tax liability. An offer in compromise must be made by filing a petition with the Board of Appeals after a final determination of tax has been issued.

In order for your request for ICB review to be considered, you **must** complete this form and attach any required documents or forms with this application, as stated below, **within 60 days** of the "date of issuance" shown on the notice you received.

- ✓ **Steps 1, 3, 4, and 5 of this ICB-1 must be completed.**
- ✓ **Step 2** must be completed and Form IL-2848, Power of Attorney, must be attached if someone will represent you during the informal conference process.
- ✓ **In Step 4**, you must indicate if you are requesting an in-person or telephone conference with ICB.
- ✓ Complete and attach Form ICB-2, Offer of Disposition of a Proposed Assessment or Claim Denial, if you are making an offer to settle the tax dispute.

◆ **You must attach copies of all notices you want ICB to review.**

◆ **You cannot request ICB review for any notice that does not offer your rights to ICB.**

◆ **You cannot request ICB review for any portion of an audit to which you have already agreed.**

**Note:** This is not an offer in compromise.

## Step 1: Identify yourself, your business or organization

- 1 Taxpayer's name \_\_\_\_\_
- 2 Current mailing address \_\_\_\_\_  
City, State, and Zip \_\_\_\_\_
- 3 **All taxpayers - Phone numbers and email**
  - a Daytime phone number (\_\_\_\_) \_\_\_\_\_
  - b Cell phone number (\_\_\_\_) \_\_\_\_\_
  - c Fax number (\_\_\_\_) \_\_\_\_\_
  - d Email address \_\_\_\_\_
- 4 Enter the taxpayer ID shown on the notice you received (i.e., FEIN, Illinois Business Tax number (IBT), Social Security number).  
\_\_\_\_\_
- 5 **Businesses or organizations, only:** Enter the name of the person we should contact within your organization, even if you intend to be represented by a third party, as indicated in Step 2.
  - a Contact person \_\_\_\_\_
- 6 **Corporate income tax audits only:** Complete the following information if you filed as a member of a unitary group or the auditor proposed that you should have been a member of a unitary group.
  - a Enter the designated agent's name from Schedule UB, Combined Apportionment for Unitary Business Group.  
\_\_\_\_\_
  - b Enter the designated agent's FEIN from Schedule UB.  
\_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_

## Step 2: Provide your representative's contact information and preferences

Complete all information requested in this step if someone will represent you during the informal conference process.

**Note:** A properly executed Form IL-2848, Power of Attorney, must be attached.

- 1 Representative's name \_\_\_\_\_
- 2 Rep's business name \_\_\_\_\_
- 3 Rep's mailing address \_\_\_\_\_  
City, State, and Zip \_\_\_\_\_
- 4 **Phone numbers and email**
  - a Daytime phone number (\_\_\_\_) \_\_\_\_\_
  - b Cell phone number (\_\_\_\_) \_\_\_\_\_
  - c Fax number (\_\_\_\_) \_\_\_\_\_
  - d Email address \_\_\_\_\_
- 5  Check this box if all correspondence from ICB should be sent to your representative's address.
- 6  Check this box if correspondence from ICB should be sent electronically to all email addresses provided on this form.

**Note:** If you check the box, all correspondence from ICB will be mailed to this address. If you did not check the box, all correspondence from ICB will be mailed only to the address provided in Step 1.

### Step 3: Provide the following audit or examination information

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

Use the information from your notice with proposed adjustments to provide the following information.

A	B	C	D	E
Audit ID	Date of Issuance on your notice (mm/dd/yyyy)	Tax Type	Total Amount of Deficiency	Total Amount of Claim Denial

### Step 4: Provide the grounds for your request

**1** State the specific reasons for your objection to the proposed assessment or denial of claim for refund (attach additional sheets, if necessary). Describe the specific issues contained in the audit with which you disagree. Provide in detail the legal authority which supports your position. If you are disputing the calculation of a tax proposed to be assessed, you must show why this calculation is incorrect. Attach any additional information or documentation that supports your position.

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**2** ICB decides the outcome of your case based on the information contained and provided with this application. However, you may also request either an "in-person" or "telephone" conference with ICB. If you wish to have a conference with ICB, mark the appropriate box.

- a. Are you requesting an in-person conference with the ICB?  Yes  No
- b. If you answered "yes," select your preferred location for the conference.  Chicago  Springfield
- c. If you answered "no," are you requesting a telephone conference?  Yes  No

**3** Are you submitting an offer to settle the tax dispute?  Yes  No

**NOTE: If yes, you must complete and attach Form ICB-2, Offer of Disposition of a Proposed Assessment or Claim Denial.**

### Step 5: Sign the waiver of statute of limitations

The following waiver of statute of limitations must be signed by the taxpayer, a duly authorized corporate officer, partner, or fiduciary of the taxpayer, or by the taxpayer's representative under a valid power of attorney.

In order to allow ICB time to review this proposed assessment or claim denial, the undersigned expressly agrees to extend the running of any and all statutes of limitations regarding the assessment of any tax, penalty, or interest, or claims for refund for the tax periods at issue to which the request is directed. This waiver shall run from the date this request for review is received and accepted by ICB through 180 days after ICB issues its action decision or memorandum in the matter. This waiver applies only to the tax periods at issue and has no effect on closed tax periods or tax periods for which assessments have been issued and for which the liability is final.

_____ Taxpayer's signature	_____ Title, if applicable	_____ Spouse's signature (if married, filing jointly)	_____ Date / /
_____ Taxpayer's representative's signature*	_____ Title, if applicable	_____ Date / /	<p><i>*Representative must be duly authorized under a valid power of attorney.</i></p>
_____ Director of Revenue	_____ Date / /		

Send this form and all supporting documents to:

**Mail:**  
**INFORMAL CONFERENCE BOARD**  
**ILLINOIS DEPARTMENT OF REVENUE**  
**555 W MONROE**  
**CHICAGO IL 60661**

**Email: REV.ICB@illinois.gov**



**You must include copies of**

- All proposed audit result notices;
- Documents to support your argument;
- Completed and signed Form IL-2848 if you have a representative acting on your behalf; and
- Form ICB-2, if you intend to offer to settle the tax dispute.

# 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](mailto: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](http://tax.illinois.gov).