

Form ICB-2 Instructions

General Information

Complete and submit Form ICB-2, Offer of Disposition of a Proposed Assessment or Claim Denial, if you are making an offer of disposition to ICB to settle a tax dispute with the Illinois Department of Revenue for a proposed assessment or claim denial. While not a requirement, you should submit your completed form with your [Form ICB-1](#), Request for Informal Conference Board Review when possible.

ICB will consider an offer of disposition settling a tax dispute when

- a legitimate uncertainty based on the facts and applicable law regarding the proposed audit adjustment exists, and
- resolution by ICB would be in the best interest of the state of Illinois at that time, based on reasonable evaluation of litigation risks and costs.

Your Form ICB-2 may be accepted, rejected, or countered by ICB. You will be notified in writing of ICB's decision with regard to your offer.

Note: The statements you make in completing Form ICB-2 are considered to be made in the course of good faith negotiations and will not be admissible against you in any further proceedings with regard to the matter in controversy.

Do not complete this form if you are making an offer in compromise based on the inability to pay. If you are seeking relief from your tax liability based only on your inability to pay, you should file a petition with the Board of Appeals after a final assessment of the tax has been issued.

Step 1: Identify yourself, your business or organization

Line 1 — Write the audit ID found on the notice you received showing the proposed amounts. These letters include

- Notice of Proposed Deficiency,
- Notice of Proposed Liability,
- Notice of Proposed Claim Denial, and
- Notice of Proposed Liability and Claim Denial.

Line 2 — Enter your name as it appears on your letter showing the proposed adjustments.

Lines 3 and 4 —

- If you are attaching this form to your Form ICB-1 application, stop here and go to Step 2.
- If you previously filed your Form ICB-1 application, but your contact information has changed, complete Lines 3 and 4.

Step 2: Provide the following information

Line 1 — Enter the amount you are offering to settle the tax dispute. This amount must be a specific net dollar amount.

Line 2 — If you are requesting the ICB to consider a waiver of one or more penalties as part of your offer, enter the penalty types and the total amount of the penalties.

Line 3 — For each issue you propose concession by you or the Illinois Department of Revenue,

- provide detail about each issue,
- identify the amount of tax assessed associated with the issue, and
- specify the exact dollar amount you are offering to settle for the issue.

If you need more space, you may attach additional sheets of paper, using the format provided on the ICB-2.

Line 4 — You must provide an explanation of the reasons why ICB should accept your offer. Be as complete and thorough as possible in explaining your reason. Your explanation should include all case law, statutory, regulatory, or other legal basis which support your position that the proposed audit adjustment is incorrect and should be settled. Any documentation supporting your rationale should be included and referenced in your explanation. If you need more space, you may attach additional sheets of paper.

Step 3: Taxpayer or taxpayer's representative must sign below

If you are submitting Form ICB-2 separately from Form ICB-1, the form must be properly signed and dated by you, your spouse, authorized owner, officer, or partner, or your selected authorized representative.

ICB will not consider any offer of disposition that is not properly signed. If Form ICB-2 is signed by an authorized representative, a properly executed Form [IL-2848](#), Power of Attorney, must be on file. If you sent us Form IL-2848 with your Form ICB-1, and your representative is the same, you do not need to submit a new power of attorney.

If your authorized representative has changed since you submitted Form IL-2848, or you have not previously sent Form IL-2848, you must attach a new Form IL-2848 to this Form ICB-2.

Note: Effective September 11, 2020, 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.

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.