Illinois Department of Revenue

Fast Track Resolution Program Application

Read this information first

By completing and submitting this form, you are requesting to take part in a Fast Track Resolution (FTR) conference in an attempt to reach an expedited agreement with the Illinois Department of Revenue (IDOR) on issues arising from an audit of the tax periods identified below.

- This application must be filed by email within 20 days of the date on your "Fast Track Eligible" notice.
- File your application by email to revenue.fasttrack@illinois.gov.
- Your application will be denied if
  - it was not timely filed;
  - you failed to comply with the auditor's document requests or unduly delayed the audit;
  - resolution requires judicial interpretation or the issues are otherwise reserved for litigation;
  - any period in the audit is under criminal investigation by the State of Illinois; or
  - you seek an offer in compromise based on the ability to pay.
- An FTR conference should be set within 60 days after your application has been filed.
- The FTR facilitator will contact you to schedule the conference.
- Only those documents and issues presented during the audit will be considered during the FTR conference.
- You or your authorized designee must be present at the conference.
- You or your authorized designee must be prepared to sign settlement documents at conference if resolution is reached.
- Collections assistance is available through the FTR process.
- You maintain your statutory protest rights if a resolution cannot be reached during the FTR conference.

Step 1: Identify the Taxpayer

1. Taxpayer's name: _____

2. Current address: _____

Phone Number: _____ Fax Number: _____ E-mail: _____

3. Contact Person: _____

Phone Number: _____ Fax Number: _____ E-mail: _____

4. IBT no. or Account ID: _____ **5.** FIEIN or SSN: _____

Step 2: Identify Your Representative (If applicable)

NOTE: A copy of Form IL-2848, Power of Attorney, that was submitted and approved through REV.POA@illinois.gov must be attached to this application.

6. Representative's name: _____

7. Current address: _____

Phone Number: _____ Fax Number: _____ E-mail: _____

8. ☐ Check this box if you want to authorize IDOR to send duplicate copies of notices to the representative listed above.

Step 3: Audit Information

9. Audit ID: _____ **10.** Tax type (choose one): _____

11. Return Type: _____

12. Fast Track Eligible Liability

Tax: _____

Penalty: _____

Interest: _____

13. Fast Track Eligible Claim Denial

Amount of claim: _____

Amount of proposed denial: _____

Net claim allowed: _____

This form is authorized as outlined by Section 39c-4, of the Civil Administrative Code of Illinois. Disclosure of information is REQUIRED. Failure to provide information could result in rejection of your application. Printed by the authority of the State of Illinois. Web only--one copy

Step 4: Taxpayer's Statement of Issues

NOTE: Please list, below, the specific reasons that you object to the Fast Track Eligible liability or claim denial. Your response should be detailed by issue. For each issue, provide the factual basis and/or legal authority which supports your position and detail any requested recalculation of proposed tax or your settlement offer on that issue.

Issue	Factual and/or Legal Authority Supporting Taxpayer's Position

Requested Recalculation of Proposed Tax or Settlement Offer (if any)

Issue	Factual and/or Legal Authority Supporting Taxpayer's Position

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Step 5: Taxpayer or Taxpayer's Representative Must Sign Below

Taxpayer's signature	Title (if applicable)	Date
Taxpayer's representative's signature*	Title (if applicable)	Date

*Representative must be duly authorized under a valid power of attorney and Form IL-2848 must be attached.

Step 6: Sign the Waiver Below

- The taxpayer understands an FTR conference is not a legal right or entitlement and eligibility for the conference is at the discretion of IDOR as is any resolution or failure to reach a resolution.
- The taxpayer understands and agrees that the conference is part of a good faith settlement negotiation and any discussions, offers, counter-offers or proposed audit adjustments or resolutions shall be treated as confidential settlement discussions and shall not be disclosed nor used as evidence or admissions by either party in any subsequent proceedings at any Informal Conference Board proceeding, administrative hearing, the Independent Tax Tribunal, the courts of Illinois, or any state or federal court.
- The taxpayer further agrees that any violation of this confidentiality agreement constitutes a material breach which may result the voidance of any related FTR resolution and/or disqualification in subsequent participation in the FTR program.
- The taxpayer understands any resolution reached or failure to reach resolution is not a final administrative decision of IDOR and may not be the basis for administrative review in any court. The taxpayer understands any recommended resolution of the conference is subject to review and approval by IDOR’s General Counsel or designee.

Taxpayer's signature	Title (if applicable)	Date
Taxpayer's representative's signature*	Title (if applicable)	Date

*Representative must be duly authorized under a valid power of attorney and Form IL-2848 must be attached.

Step 7: Sign the Waiver Below

In order to allow the taxpayer and IDOR to attempt to reach a resolution through the FTR process, 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 in this application. This waiver shall run from the date this application is filed with IDOR through 120 days after a closing memorandum is issued in this matter.

Taxpayer's signature	Title (if applicable)	Date

Taxpayer's name (type or print) _____

Taxpayer's representative's signature*	Title (if applicable)	Date

*Representative must be duly authorized under a valid power of attorney and Form IL-2848 must be attached.

IDOR Director's Signature	Date

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