



# *i*nformational Bulletin

Constance Beard, Director

## Voluntary Disclosure Program Information and Updates

### To: All Illinois taxpayers and tax professionals

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

The Illinois Department of Revenue (IDOR) encourages businesses and individuals who are not in compliance with Illinois tax laws to voluntarily come forward and file an application for our voluntary disclosure program (VDP).

Under IDOR's VDP, eligible taxpayers who owe back taxes and have not filed related returns can avoid monetary penalties and possible criminal charges by

- telling IDOR what taxes they owe;
- paying those taxes; and
- entering into an agreement to pay all future taxes.

The program is only available to those taxpayers not yet registered for the tax type the disclosure application is requesting and for whom no investigations or audit actions have begun. In return for coming forward voluntarily, filing their tax returns, and clearing their tax debts, taxpayers are only responsible for the payment of tax and interest. Penalties for all taxes assessed during the voluntary disclosure period will be waived when the requirements of the VDP have been completed.

The VDP process was revised in August 2018 to change the address to which **Form BOA-2, Application for Voluntary Disclosure**, must be sent. This form now must be sent to the Problems Resolution Division in Springfield rather than the Board of Appeals in Chicago. The application may be submitted electronically to **REV.PRD@Illinois.gov** or by mail to

PROBLEMS RESOLUTION DIVISION - VDP  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19014  
SPRINGFIELD, IL 62794-9014

The Problems Resolution Division will contact the taxpayer or the taxpayer's representative once the application has been received. After the application has been reviewed by IDOR, the disclosure application will either be approved or denied.

#### For information or forms

Visit our website at:  
[tax.illinois.gov](http://tax.illinois.gov)

File your return online at:  
[mytax.illinois.gov](http://mytax.illinois.gov)

Call us at:  
217 785-7313

- If **approved**, the taxpayer will receive a completed, approved copy of the application and instructions on how to file returns and pay the tax for the disclosure period. The information the taxpayer provides must be accurate and timely. The taxpayer must then file all returns and pay the tax due, after which IDOR will issue a notice of assessment (tax, penalty, and/or interest). The taxpayer then must pay any remaining taxes and interest before the penalties will be abated and the disclosure closed. Form BOA-1, Board of Appeals Petition, will no longer be required for approval of an application in the VDP.
- If **denied**, you will be notified that you do not qualify for voluntary disclosure. Common reasons for denial include: an audit or criminal investigation begun prior to the date you sent the application, or not volunteering accurate or timely information regarding your tax liability.