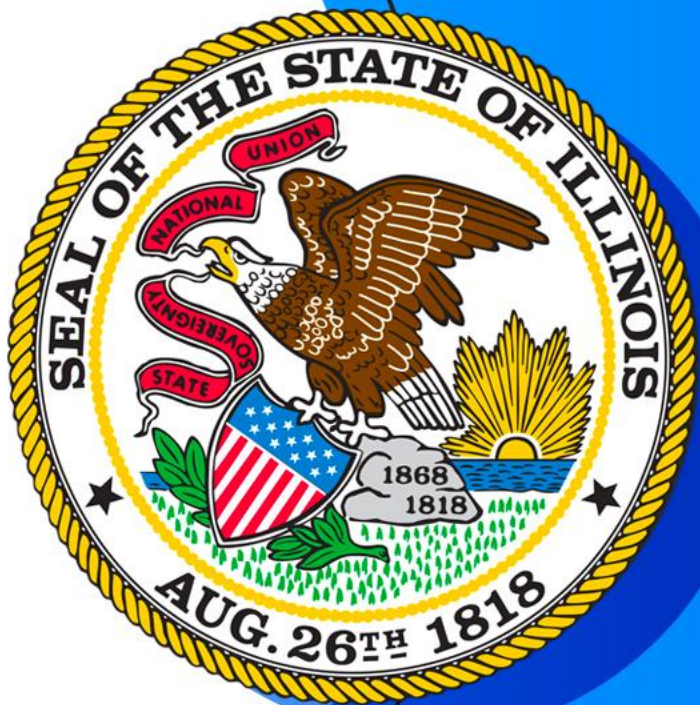


# Disclaimer

This PowerPoint presentation is provided for general informational purposes only. The information contained in this presentation should not be construed as legal advice from the Illinois Department of Revenue or the presenter for any purpose, including but not limited to the Taxpayers' Bill of Rights, nor is it intended to be a substitute for legal counsel on any subject matter. IDOR advises that audience members pursue appropriate legal or other professional advice when seeking guidance, based upon their particular facts and circumstances.



# Tax Education Webinar Collections

**Michael Sanchez**  
**Illinois Department of Revenue**  
**Technical Advisor – Collections**

# Two Paths To Collections



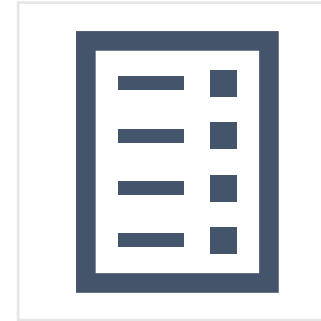
## Balance Due

After debt is finalized and protest deadlines expired

Finalized bill gives deadline to pay before collections

Collection fee is assessed if not resolved by the deadline

This deadline is not extended by a pay plan or sending documentation

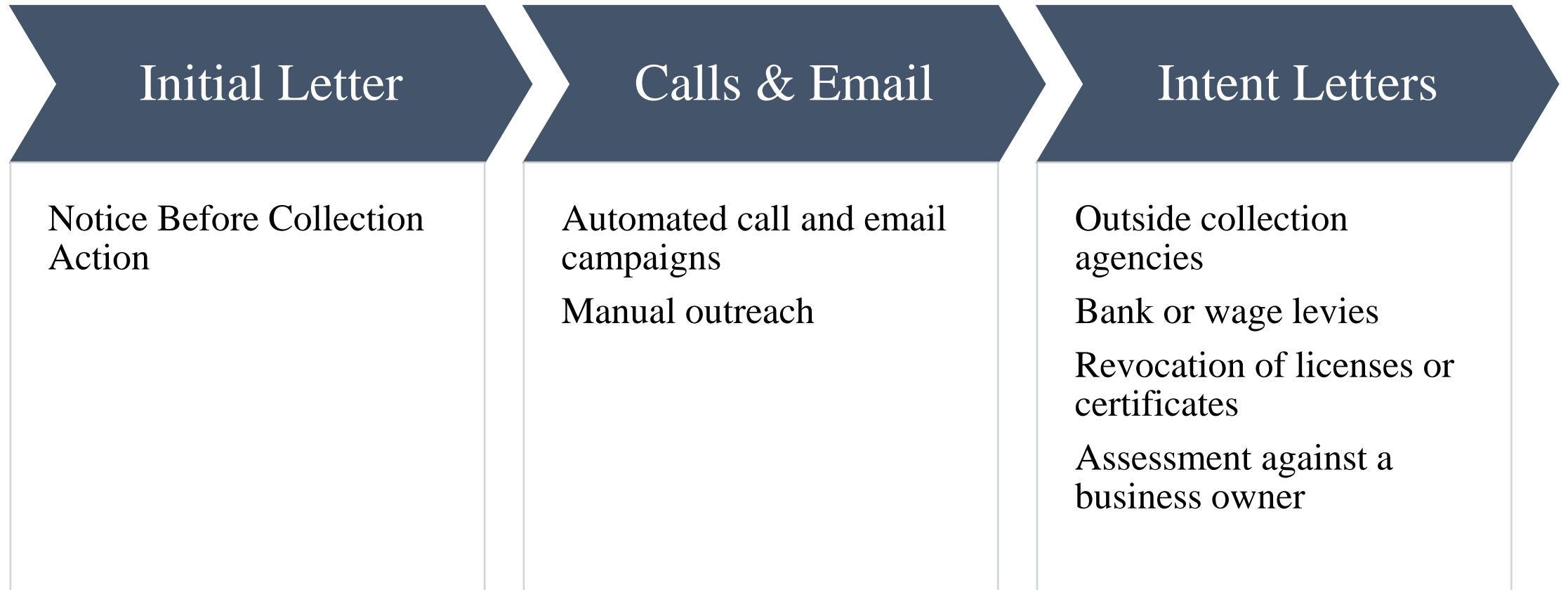


## Unfiled Returns

Some returns must be filed even if there is no activity. (e.g. IL-941, ST-1)

Unfiled returns come straight to collections when they are past due

# Overview of Collections Process



**Some collection  
actions can  
occur  
concurrently  
with those  
listed on the  
previous slide**



US Treasury Offset  
Program (TOP)

IL Comptroller Offset



Internal Credit  
Transfer

Lien



License Renewal Hold  
(e.g. Liquor, Lottery,  
Corporate Charter)

# Outside Collection Agencies (OCA)

OCA's currently under contract with IDOR

While Placed with an OCA

- Assessed an additional fee by the OCA
- Cannot request pay plan with IDOR
- Can request payment options including pay plan, with the OCA
- Liens, offsets, license holds may still occur

Alliance One

Harris and Harris

Harvard  
Collection  
Services

Linebarger Gogan  
Blair & Sampson  
(LGBS)

Transworld  
Systems Inc (TSI)

# Outside Collection Agencies (OCA) (continued 1)

## Who to call?

IDOR OCA Unit  
217-785-5212

- Taxpayer has a concern or complaint about the OCA
- To inquire about a tax return or correct our records
- Anything related to the collection case beyond the OCA placement

Specified Collection  
Agency

- To make payment
- To request a payment plan



An offset is not a payment option. Collection efforts continue while we wait for funds.



Both US Treasury and Illinois Comptroller charge a fee. IDOR cannot refund that fee.



IL Comptroller holds funds for 60-day protest period.



US Treasury Offset Program (TOP) does not notify IDOR that funds are held or sent. We know only after payment posts.

# Offsets



IDOR Collections  
Line  
217-785-2698

- Questions about US Treasury Offset Program (TOP) payments sent to IDOR

IDOR Comptroller  
Offset Unit  
217-785-3731

- Taxpayer wants to protest an Illinois Comptroller offset or wants to prevent future offsets

Illinois Office of  
the Comptroller  
217-782-5897

- Question about refunds or other state payments already issued
- Request a replacement check
- IL Tax refund that was offset to another agency

## Offsets



Who to call?

# Pay Plans

Taxpayer cannot be approved for a payment plan with IDOR when debt is:

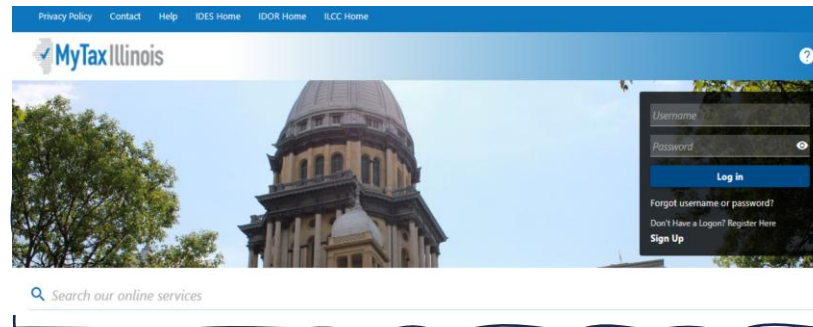
- placed with an OCA
- covered by Bankruptcy
- In an active Wage Levy

Neither requesting nor being accepted for a pay plan guarantees all collection action will be reversed or prevented.

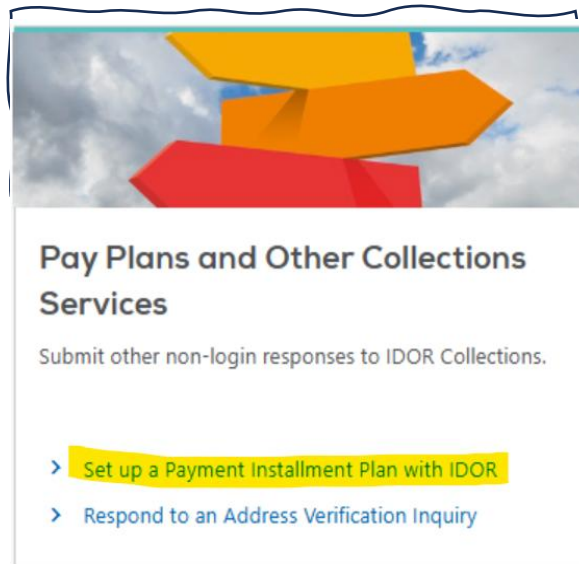
- Speak to a Collections agent about your specific case
- File and pay all returns timely going forward

# Pay Plan Options

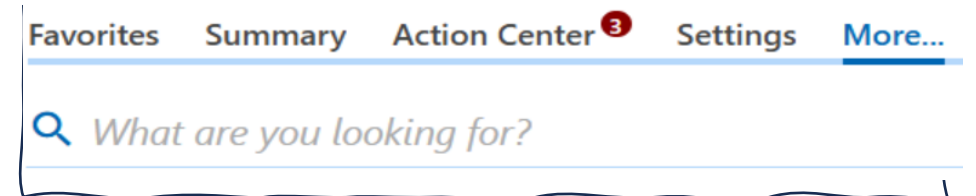
## Non-Login Method



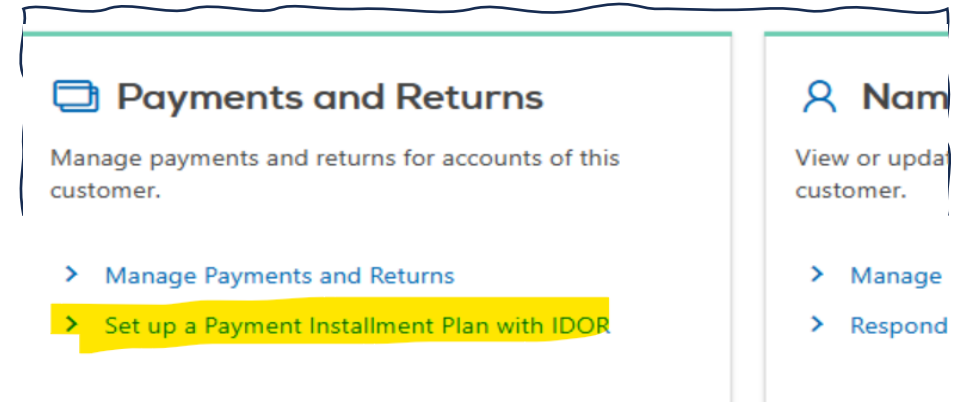
Scroll down to



## Login Method



Scroll down to



# Pay Plans Options

## Requisite

Must have an active Collection case

All collections eligible for single payment (pay in full)

Other options will be given based on case status

## Pre-Approved

Terms range from 3 month to 2 years

Instant approval

First payment must be within 15 days

If none of the offered terms work, use login option to submit a plan that works for you

## Request for Review

Propose payment amount and frequency (default is 1 year, monthly)

May require additional documentation or down payment

Approved/Denied upon review

For more details, go to [tax.Illinois.gov](http://tax.Illinois.gov) and enter “Payment Plan” into the search box.

# Liens and Lien Registry

## Lien Payoff

- All inquiries go to [rev.lien@illinois.gov](mailto:rev.lien@illinois.gov), 217-785-5299
  - Get payoff amount from IDOR before making payment for lien release
- Immediate release requires payment by guaranteed remittance (cash, cashiers check, USPS money order)

## Lien Registry

- Liens filed in Registry, not with each county
- No additional (lien filing and release) fees
- Subscription available of Lien Registry data
  - Does not provide data on property tax liens or sale data.

# Certificate of Registration Hearings – Taxpayers Have a Choice

Participate in hearing

Request Consent Order – 45-day Stay

- Shorten and simplifies the hearing process
- Provides 45 days to comply before revocation
  - File all returns and pay in full
  - Approved payment agreement
- Contact IDOR prior to your hearing if you intend to take this option

Skip hearing, certificate revoked by default

Illegal to operate without a valid certificate.

- Signs posted at businesses that have expired or revoked certificates.
- Report offenders at 1-800-CHEAT11

# The Illinois Tax Delinquency Amnesty

Amnesty provides the opportunity for taxpayers to pay outstanding eligible tax liabilities and to have eligible *penalties and interest forgiven*.

- Eligible tax periods ending after June 30, 2018, and prior to July 1, 2024.
- Tax must be paid in full between October 1, 2025 and November 17, 2025
- For details, see our Informational Bulletin, FY 2026-01, 2025 Illinois Tax Delinquency Amnesty Act

## Collection Specific Details

- Pay Plans won't extend amnesty deadline
- Amnesty applies per tax period. Pay off as many as you can.
- Unfiled returns can be filed and paid under amnesty
- It is automatic, no need to call and request it.

# Communicating with Collections

Collections can help to resolve many issues without going to Admin Hearings/Board of Appeals

- Respond to contact on letter received or MyTax Alert



Collection may contact taxpayers by mail, phone, email and/or in-person visit

- Keep contact information updated with IDOR.

# Collections Initiatives to Ease Communication

## MyTax Illinois Levy Responses

- Login and non-login options
- Send response or make payment
- View the current balance for levies issued to your employees (login only)

## QR Codes

- Rolling out gradually
- QR code will take you to appropriate webpage for more information or to take an action (e.g. make a payment)

# Contacts

## Main Collections Line

- 217-785-2698
- [rev.collectionnotice@illinois.gov](mailto:rev.collectionnotice@illinois.gov)

## Collections Pay-by-Phone (24/7)

- 866-490-2061

## Fax

- 217-557-5757
- 217-785-2635

## Bank and Wage Levy

- 217-557-9472
- [rev.levy@illinois.gov](mailto:rev.levy@illinois.gov)

## Payment Plans

- 217-785-8556
- [rev.payplan@illinois.gov](mailto:rev.payplan@illinois.gov)

## Bankruptcy

- 217-557-9474
- [rev.bankruptcy@illinois.gov](mailto:rev.bankruptcy@illinois.gov)

## Contacts, continued 1

### Outside Collection Agency/Professional License

- 217-785-5212
- rev.outsidecollection@illinois.gov

### Denied Registration and Lien Payoff

- 217-785-5299
- rev.lien@illinois.gov

### Comptroller Offset

- 217-785-3731
- rev.comptrolleroffset@illinois.gov

### Revocations and Holds

- 217-524-4796
- rev.revocations@illinois.gov

### 100% Penalty and Bulk Sales

- 217-782-9904
- rev.bulksales@illinois.gov

### Delinquency Unit

- 217-782-9924
- rev.delinquency@illinois.gov



# Office of Administrative Hearings

**Melanie Patrick Neely**  
**Illinois Department of Revenue**  
**Chief Administrative Law Judge**

# What is an administrative hearing?

- An administrative hearing is a formal quasi-legal judicial proceeding conducted in a manner defined by the administrative procedure rules adopted by the Illinois Department of Revenue (IDOR) and is presided over by an administrative law judge. All phases of the proceedings up to and including the administrative hearing are presided over by an administrative law judge and governed by the Illinois Rules of Civil Procedure and Rules of Evidence much like matters in circuit court.
- The practice and procedure for hearings before the Illinois Department of Revenue is governed by Title 86, Chapter I, Part 200 of the Administrative Code. The process and procedure for requesting an administrative hearing with IDOR is set forth in 86 IL Admin Code § 200.120.

# What is an administrative hearing? (continued, 1)

- The mission of the IDOR Office of Administrative Hearings (OAH) is to timely, fairly and equitably preside over disputes (protests) involving the determination of final tax liability in accordance with the applicable laws and administrative procedures.
- Administrative hearings are presided over by one of five administrative law judges. The Chief Administrative Law Judge oversees the operations and staff of the OAH and is responsible to assign a judge to each case that is scheduled for initial status conference.

# What types of cases are heard by the IDOR administrative law judges?

- Pursuant to statute, IDOR's jurisdiction is limited to protests of final notices of tax liability issued to the taxpayer. These include, but are not limited to, Notices of Deficiency, Tax Liability, Penalty Liability, Claim Denial, an adverse decision relating to sales or property tax exemption status, licensure, and other contested matters that fall solely under the jurisdiction of IDOR.
- IDOR has jurisdiction over cases and controversies where the tax liability excluding penalty and interest is less than \$15,000, or protests of registration denials.

# What types of cases are heard by the IDOR administrative law judges? (continued, 1)

- IDOR administrative law judges also preside over other agency hearings, such as those arising from the Illinois Gaming Board, Illinois Lottery, and Illinois Racing Board. Those requests for hearing are submitted directly to the agency, and are governed by the rules of each agency, which are available on their respective webpages.
  - [Illinois Gaming Board](#)
  - [Illinois Lottery](#)
  - [Illinois Racing Board](#)

# What types of cases are heard by the IDOR administrative law judges? (continued, 2)

- IDOR administrative law judges also hear Retailers Occupation Tax (ROT) and liquor license revocation cases arising from unpaid tax liability that is being handled by our Collections unit. Liquor license regulation and other related matters are governed by the Illinois Liquor Control Commission.
  - [Illinois Liquor Control Commission](#)

# Are there any cases OAH does not hear?

Yes.

- Any case that falls under the jurisdiction of the Board of Appeals:
  - Offers in Compromise (“OIC”), whereby the taxpayer seeks to reduce the amount owed based on financial, medical or other demonstrable hardship; and,
  - Requests for Penalty or Interest Relief based on Reasonable Cause (“RC”)
- Cases where the tax liability, excluding penalty and interest, is over \$15,000.
  - To request a hearing for this tax dispute, you must file a petition with the Illinois Independent Tax Tribunal (Tribunal) within the applicable deadline. The Tribunal operates separately and independently of IDOR and is governed by Illinois statute - 35 ILCS § 1-45.

# Are there any cases OAH does not hear?

## (continued, 1)

- Protests and requests for hearing that are made after the statutory deadline contained in the Notice are considered untimely and cannot be heard by OAH. The exception is a late discretionary hearing (LDH). An LDH can be requested for protests that exceed the statutory deadline and will be granted or denied at the sole discretion of the Chief Administrative Law Judge. The exception to the exception is for claim denials, registration denials, reasonable cause denials, property tax exemption denials, and any other tax actions by the Department not otherwise covered by statute. Simply put, as the Chief Administrative Law Judge, I have limited discretion to grant a LDH, and I exercise that discretion judiciously. My authority is provided pursuant to statute – 86 IL Admin Code Ch. I, §200.175.

# How do I request an administrative hearing with IDOR?

- Three Ways:
  - **ACCEPTED** - Mail copies of all required documents to: Illinois Department of Revenue, Administrative Hearings, MC 5-550, 101 West Jefferson Street, P.O. Box 19014, Springfield, IL 62794-9014.
  - **PREFERRED** – Electronic mail all required documents via PDF to [REV.AdminHrgs@Illinois.gov](mailto:REV.AdminHrgs@Illinois.gov). We strongly encourage taxpayers & practitioners to use this option as it enables our administrative staff to reduce processing timeframes and more efficiently docket protests and schedule for Initial Status Conference.
  - **HAND-DELIVERY** – Documents can also be dropped off at the Springfield IDOR location or 555 West Monroe, Suite 1100, Chicago, IL. This option is strongly discouraged because it will take much longer to route to the proper location.

# How do I request an administrative hearing with IDOR? (continued, 1)

- Once the OAH receives the complete submission, it will review all documents and if the request is timely and properly submitted, it will open the case and schedule it for Initial Status Conference, notice of which is mailed to the protesting taxpayer or authorized representative/Power of Attorney (POA).
- If the OAH requires additional documents or information to determine whether to open a case for jurisdictional purposes, it will provide the taxpayer and/or authorized representative with appropriate notice. If the protest is untimely, the taxpayer and/or representative will be notified and informed of their right to request a late discretionary hearing (as explained in the previous slide).

# What documents do I need to submit with my request for hearing?

- All protests should be submitted using the AH-4 (non-income tax) or EAR-14 (income tax) Protest and Request for Hearing form. The form should be completed in its entirety and signed by the taxpayer. These forms can be downloaded and are available on the IDOR webpage – [www.tax.illinois.gov](http://www.tax.illinois.gov).
- Along with the protest should be the Notice that is in dispute, relevant account information, and any relevant financial documentation (including tax returns) to support the reason for the dispute.

# What documents do I need to submit with my request for hearing? (continued, 1)

- Once the case is opened and scheduled for an initial status conference, which is the first step in the proceeding, a litigator (attorney) representing IDOR may also contact the taxpayer to request additional documentation.
- If the taxpayer wishes to have a representative act on the taxpayer's behalf, the taxpayer's submission must contain a duly executed Power of Attorney Form, which must be e-mailed to IDOR's POA Unit. This form can be found here: [Power of Attorney Forms](#).
- **PLEASE NOTE, IDOR DOES NOT ACCEPT THE FEDERAL POA FORM.**

# The OAH has opened my case – what are the next steps?

- Once the OAH has decided your request for hearing was properly submitted and a case can be opened, a docket number is assigned. Once the case has a docket number, a judge and litigator will be assigned to the case. The litigator represents the interests of IDOR. Litigator assignments are made by the Legal Services staff.
- After the case is staffed with judge and litigator, an initial status conference is scheduled by OAH and Notice is issued to the taxpayer or their authorized representative. The Initial Status Conference usually occurs approximately three to four weeks after the case is assigned to judge and litigator. This is the first opportunity for the protesting taxpayer to appear before the judge. Post-pandemic, status conferences and hearings are held almost exclusively by telephone or WebEx. However, if the taxpayer wishes to appear in person, OAH personnel will make every effort to accommodate the taxpayer's request.

# The OAH has opened my case – what are the next steps? (continued, 1)

- Multiple status conferences will likely be required before a hearing and/or final decision is issued by the judge.
- Litigated cases are generally resolved through settlement by agreement of the parties or proceed to full evidentiary hearing.

# The OAH has opened my case – what are the next steps? (continued, 2)

- If the case is decided by hearing, a Recommendation for Disposition is issued by the judge, reviewed by the Chief Administrative Law Judge and submitted to the Director of Revenue for final approval. If the case is decided by agreement of the parties (settlement), a final order is issued by the judge and reviewed by the Chief Administrative Law Judge before it is issued to the taxpayer. This entire process can take anywhere from one month to two years, depending on the nature and complexity of the case. All final orders and decisions on the merits are subject to judicial review under the Administrative Review Law.
- Importantly, if you have any questions about the process of your case, we are here to assist. Please contact our knowledgeable staff at [Rev.AdminHrgs@illinois.gov](mailto:Rev.AdminHrgs@illinois.gov).



# Tax Education Webinar Board of Appeals

**Rebecca L. Kulekowskis**  
**Illinois Department of Revenue**  
**Chairwoman of the Board of Appeals**

# What is the Board of Appeals?

- The Board of Appeals (“BOA”) is created and operates pursuant to the terms of its Enabling Statute, 20 ILCS 2505/2505-505 which can be found at 20 ILCS 2505/2505-1, *et seq*, [20 ILCS 2505/ Civil Administrative Code of Illinois](#).
- The BOA’s mission is to provide Taxpayers with a forum to resolve final tax liability by a showing of **reasonable cause** to reduce or abate penalties or **financial hardship** to compromise the amounts owed to the State.

# What is the Board of Appeals? (continued, 1)

- Under terms of its enabling statute, the BOA consists of 3 members, all of which are appointed by the Director of Revenue. One member, the Chair, is responsible for overseeing its daily business affairs, inclusive of policy-related matters, resolution of cases, and case management. The two other members directly participate in the Board's decision-making process by reviewing case files and assisting the Chair as needed.
- The current Chair is Rebecca L. Kulekowskis; the two other Board members are Steven Hayes (Collections Program Administrator) and Alexis Overstreet (Deputy General Counsel for Sales & Excise Tax Policy).

# What types of cases does the BOA hear?

- Pursuant to the terms of its enabling statute, the BOA's jurisdiction is (for all practical purposes) strictly limited to final assessments.
  - Such assessments are those that can no longer be challenged on the merits because: (a) the applicable protest periods have expired; or (b) the merits have been adjudicated via some sort of final judgment or administrative decision.
- The only time the BOA's jurisdiction does **not** extend to final assessments is in *the extremely rare circumstance* where either:
  - the Director of Revenue expressly orders it to assume jurisdiction; or
  - all three BOA members concur in a special finding indicating that interests of justice and administrative efficiency require it to do so because the case raises highly unique questions of that cannot be resolved in any other forum IDOR provides.

# What types of cases does the BOA hear? (continued, 1)

- Subject to the Final Assessment Rule, the BOA hears two types of cases:
  - Offers in Compromise (“OIC”), whereby the taxpayer seeks to reduce the amount owed based on financial, medical or other demonstrable hardship; and
  - Requests for Penalty or Interest Relief based on Reasonable Cause (“RC”)
- **Caveat on OICs:** Section 2505/2505-250 of the Civil Administrative Code of Illinois (Department of Revenue Law) expressly states that *only* the Director of Revenue is authorized to compromise debts due the State of Illinois following review by the Board of Appeals. As such, it is the Director, and not the Board, that has the final say on these matters.

# What types of cases does the BOA hear? (continued, 2)

- **Caveat on RCs**: The Illinois Reasonable Cause statute, 35 ILCS 735/3-8, [35 ILCS 735/ Uniform Penalty and Interest Act](#)) only applies to penalty. The Board tends to read this provision very strictly. Therefore, it will not afford interest relief unless, for example, IDOR was directly responsible for the act or omission that caused interest to accrue.

# What types of cases does the BOA hear? (continued, 3)

- **Caveat on All Cases and Timeframes:** The Board does work on cases on a first in first out basis, however, with an annual case load that reaches over 1,200, a quick turn around is difficult.
  - Therefore, the BOA makes every effort to review and resolve all cases in the most efficient manner possible, we have only an approximation to offer as to how long a case will be pending at the BOA.
  - However, if there is some circumstance that warrants emergency consideration (serious illness, imminent threat of foreclosure, etc.) please let us know as soon as you are able so that we can expedite the case best we are able.
  - Due to the exigencies that prevail at any given time, the Board cannot guarantee that we will be able to resolve any given case according to a specific timetable.

# What types of cases does the BOA NOT hear?

- BOA does not hear cases seeking any of the following types of relief:
  - Release of lien – Proper forum is IDOR's Lien Unit, which can be reached at 217-785-5299.
  - Reversal of a revocation order - Proper forum is Administrative Review
  - Seizure of a Federal or State tax refund - IDOR issues refunds *if and only if* taxpayer has no outstanding debt; Otherwise, IDOR is acting within its rights to seize any federal or State refunds and apply the proceeds therefrom to any such outstanding debt.

# What types of cases does the BOA NOT hear? (continued, 1)

- BOA does not hear cases seeking any of the following types of relief:
  - Stop enforcement action until funds become available – really no way to do this, as IDOR has no reliable assurance as to when (if ever) funds will actually become available.
  - If a Late Discretionary hearing is available, refunds that would have been issued if the taxpayer's claim had not been barred by an applicable Statute of Limitation. However, if such a re-hearing is not available, and the Petition raises facts indicating that the taxpayer's claim fell outside the Statute for reasons beyond the taxpayer's ability to control, the BOA will review the possibility of accepting such claims on a case-by-case basis. Nevertheless, historically speaking, the BOA has actually accepted only a relative handful of cases raising such claims.

# What documents do I need to submit for the BOA to consider my case?

- All cases must be submitted using Form BOA-1. This can be downloaded [BOA-1, Board of Appeals Petition](#).
- OICs also require the filing of a financial disclosure statement. The appropriate form for individuals, BOA-4, can be downloaded at [BOA-4](#); that for active businesses, BOA-5, can be downloaded at [BOA-5](#).
- All OIC filings must also be accompanied by appropriate supporting documents, which include (but are necessarily limited to) the following:
  - Federal and State tax returns for three most recent filing years;
  - 6 months worth of bank statements for all accounts listed on BOA-4;
  - two most recent paystubs (if applicable) or most recent 1099; and
  - information establishing current status of any federal OIC (if applicable)

# What documents do I need to submit for the BOA to consider my case? (continued, 1)

- The BOA may also require additional documentation, depending on circumstance (e.g. medical statements to support claims for medically-related hardship and the like). If the BOA requires such documentation, it will provide the affected taxpayer with appropriate written notice. Failure to respond to that notice in a timely manner can and will serve as grounds for dismissal without the necessity for further notice.
- If the taxpayer wishes to have a representative act on the taxpayer's behalf, the taxpayer's submission must contain a duly executed Power of Attorney Form, which must be e-mailed to IDOR's POA Unit. This form can be found here: [Power of Attorney Forms](#).

# How to file a case with the Board

- **Three Ways:**

- Email pdf formats of all required documents to [REV.BoardofAppeals@Illinois.gov](mailto:REV.BoardofAppeals@Illinois.gov). We strongly encourage taxpayers & practitioners alike to use this option because recent upgrades to our technological capacities will enable us to reduce processing timeframes.
- You can also fax all required documents to **312 814-3055**. These documents are sent directly to the [REV.BoardofAppeals@Illinois.gov](mailto:REV.BoardofAppeals@Illinois.gov) mailbox.
- IF YOU MUST (highly discouraged), you can mail all required documents to:  
Illinois Department of Revenue, Board of Appeals  
555 West Monroe, 11<sup>th</sup> Floor  
Chicago, IL 60661

# How to file a case with the Board (continued, 1)

- Once the Board Receives the submission and the Petition is docketed, a Notice of Receipt is mailed to the taxpayer or its duly authorized representative. This Notice acknowledges receipt of the taxpayer's submission and advises that the Board will process the Petition and its contents in due course.
- If the Board requires additional documents before it accepts a case for jurisdictional purposes, it will provide the impacted taxpayer with appropriate written notice, as described in the previous slide.
- Unlike the IRS, the BOA does **NOT** require anything to be submitted in triplicate. Therefore, **ONLY One copy** of each document will do unless BOA personnel specifically instruct otherwise.
- **WORD OF CAUTION**: To the extent applicable, please make sure that the Petition form and any other documents are signed before submitting them. Board personnel will send any unsigned documents back to the taxpayer, thus creating further processing delays.

# Temporary Restraining Orders

All BOA-1 forms contain a section that allows taxpayers to *request* that the Chair issue a Temporary Restraining Order (TRO). If granted, this TRO pauses many forms of collection activity (wage & bank levies primary among them) while the taxpayer's case is under review at the BOA. **However, please be mindful of the following:**

- The decision to grant a TRO, and under what terms and conditions, are within the sole and sound discretion of the Chair, whose word on all such matters is final. Therefore, there is no guarantee or right to a TRO. There also nothing prohibiting issuance of a TRO from being conditioned on the taxpayer's making: (a) a lump sum payment towards the underlying tax liability before it is issued; and/or (b) monthly installment payments in a prescribed amount in order to keep it in effect. No two cases are alike in this respect. However, the taxpayer's overall compliance record and the circumstances that gave rise to the debt at issue often determine if the Chair elects to issue a TRO and under what conditions.

# Temporary Restraining Orders (continued, 2)

- TROs do **NOT** toll the Statutes of Limitation that require IDOR to file liens, responsible officer penalty notices and other documents within prescribed periods. Therefore, TROs **DO NOT & WILL NOT** bar IDOR from filing liens or anything else subject to a statute of limitations.
- TROs also do not prevent IDOR from taking certain types of refund-related enforcement action. IDOR issues refunds **if and only if** there are no outstanding balances in the taxpayer's account at the time the refund becomes due. Therefore, by reverse implication, IDOR will not issue a refund if there are any outstanding balances in the taxpayer's account at that time. Rather, IDOR will offset that refund (whether State, Federal or both) and apply the proceeds to the existing balance.

# Temporary Restraining Orders (continued, 3)

- More often than not, a TRO will not automatically reverse or overturn any liens, levies, revocations, offset programs, or 100% penalty on corporate officers that are in place at the time the petition is submitted. The BOA will, however, work with a taxpayer and the various units in the Department in these situations to determine if there is any way to resolve any immediate problems.
- Regardless of whether a TRO is conditional (payment required) or unconditional (no payment required), the taxpayer **MUST** stay current on all its legal obligations to IDOR in order for the TRO to remain in effect. Failure to do so can and will cause the TRO to be revoked, whereupon the taxpayer will be immediately subject to appropriate enforcement action. Depending on the nature and extent of non-compliance, the Board also reserves the right to dismiss the Petitioner's case without further notice. However, the Board will afford the taxpayer due notice and opportunity for cure prior to effectuating any such dismissal.

# The BOA has accepted my case. Now what?

- All BOA-1 Petition forms have a section that allows the taxpayer or its duly authorized representative to the option of:
  - Requesting a hearing; or
  - Waiving a hearing and allowing the Board to decide the case strictly on the evidence presented in the Petition and any other information to which the Board may have access.
- If the taxpayer elects to request a hearing, the file will be transmitted to a BOA Attorney/Hearing Officer with instructions to schedule one. Prior to the Pandemic, the BOA conducted many hearings in person. However, due to the availability of WebEx technology, it conducts hearings by telephone or WebEx. However, if the taxpayer wishes to appear in person, BOA personnel will accommodate the taxpayer's request.

# The BOA has accepted my case. Now what? (continued, 1)

- More than one hearing session may be required, depending on the complexity of the case. If it is, then any needed subsequent sessions will be scheduled by mutual agreement.
- If no subsequent sessions are needed, or when the actual hearing process is completed, the Hearing Officer will review the file and prepare a written case summary and proposed result for the Board to review. Once the Board completes its review, then (if the case is an OIC file), the Chair will submit all necessary materials to the Director of Revenue for review & decision in accordance with Section 2505-250 of the Civil Administrative Code of Illinois (Department of Revenue Law).
- If that decision is based on RC, the Chair will submit the completed Order to the Board's administrative staff for processing & issuance. However, regardless of whether that decision is an OIC or RC, Section 2505-505 of the Civil Administrative Code of Illinois (Department of Revenue Law) provides that all Board decisions are not subject to judicial review under the Administrative Review Law.

# A final note – what the Board can and cannot do

The BOA has fairly broad powers to effectuate relief in cases falling under its jurisdiction. However, it cannot do any of the following:

- Re-determine a finalized audit liability – Appropriate remedy is to seek a late discretionary rehearing in accordance with Regulations found at 86 IL Code, Ch. 1, Section 200.175.
- Extend or waive protest periods or other time-based limitations that apply to Departmentally-issued Notices.
- Interfere with the Federal/State offset program.

# A final note – what the Board can and cannot do (continued, 1)

The BOA has fairly broad powers to effectuate relief in cases falling under its jurisdiction. However, it cannot do any of the following:

- Overturn a taxpayer's criminal conviction.
- Grant relief of a taxpayer's attorney's fees or fees IDOR is contractually obligated to pay to Outside Collections Agencies.
- Grant a taxpayer a discretionary administrative rehearing after the time to file a protest with the Administrative Hearings Division or Tax Tribunal has expired.
- Review or re-hear a prior Board decision without additional information and/or appropriate evidence establishing a substantial change in circumstance relative to the last case.

# Our Next Tax Education Webinar

2026 Illinois Tax Changes  
& Updates

Friday, December 5, 2025

