Read this information first

By completing and filing this form, you are requesting that the Informal Conference Board (ICB) conduct an informal review to examine the basis for a Notice of Proposed Deficiency, Notice of Proposed Liability, Notice of Proposed Claim Denial, or Notice of Proposed Liability and Claim Denial issued by the Illinois Department of Revenue. If you did not receive one of these notices, **do not file this form.**

Note: Do not complete this form if you are requesting a review of an offer in compromise based on an inability to pay an undisputed tax liability. These offers must be made by filing a petition with the Board of Appeals after a final assessment of the tax has been issued.

- $\sqrt{}$ You must complete Steps 1, 3, 4, 5, and 6. Complete Step 2 if someone will represent you during the informal conference process.
- $\sqrt{}$ If you are requesting an in-person conference with the ICB, you must make the request in Step 4.
- $\sqrt{}$ Complete and attach Form ICB-2, Offer of Disposition of a Proposed Assessment or Claim Denial, if you are making an offer of disposition as part of this review request.
- $\sqrt{}$ You must file this request within **60 days** of the date of the Notice of Proposed Deficiency, Notice of Proposed Liability, Notice of Proposed Claim Denial, or Notice of Proposed Liability and Claim Denial. This date is the later of the date appearing on the face of the notice or the postmark date.

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

1	Taxpayer's name				4	SSN	Social Security number	
2	Current address	Street addr	ess		5	FEIN	Federal employer identification number	
		City	State	ZIP	6	Account ID		
	Daytime phone no.	()			7	License no.		
	Fax no.	()			8		come tax audits only: complete the following	
3	Contact person	(For business or organization)				information if you filed as a member of a unitary group or the auditor proposed that you should be a member of a unitary group.		
	Davtime phone no.	()				a Sch. UB file	r name	
		(/				b Sch. UB file	r FEIN	

Step 2: Identify your representative

Complete all the information requested in this step if someone will represent you during the informal conference process. **Note**: Your representative **must** attach a properly executed Form IL-2848, Power of Attorney.

1	Representative's name				 4 Check this box if all correspondence should be sent to your representative's address. → 		
2	Representative's address	Street address			_ If you checked the box, all correspondence from the ICB will be mailed to this address.		
		City	State	ZIP	If you did not check the box, all correspondence from the ICB will		
3	Daytime phone no. ()				be mailed to the address provided in Step 1.		
	Fax no. (_)					

Step 3: Provide the following audit or examination information

Note: You must attach a copy of the Notice of Proposed Deficiency, Notice of Proposed Liability, Notice of Proposed Claim Denial, or Notice of Proposed Liability and Claim Denial and any attachments you received from us.

1 Write the audit ID or track number from the notice you received.	3 Write the audit period and the amount of the proposed assessment or claim denial.
2 Write the tax type.	Audit period: Amount:

Step 4: Provide the grounds for your request

1 Please state below the specific reasons for your objection to the proposed assessment or denial of claim for refund (additional sheets may be attached, if necessary). Please describe the specific issue(s) in the audit with which you disagree and provide in detail the legal authority which supports your position. If you are disputing the calculation of a tax proposed to be assessed, you also must show why this calculation is incorrect. Attach any additional information or documentation in support of your position.

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2	2 The ICB will decide your case based on your written request and supporting docum	nentation. The ICB also will grant you a conference to
	discuss your case if you so desire.	
	Are you requesting an in-person conference with the ICB?	🗆 yes 🛛 no
	If you answered "yes," indicate where you are requesting the conference be held.	📙 Chicago 📙 Springfield
	Are you requesting a telephone conference?	🗆 yes 🏾 🗋 no

3 Are you submitting an offer to settle the tax dispute? If you answered "yes," you must complete and attach Form ICB-2, Offer of Disposition of a Proposed Assessment or Claim Denial.

Step 5: Taxpayer or taxpayer's representative must sign below

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this request on behalf of the taxpayer.

Taxpayer's signature	Title, if applicable	/_ Date	/	Print taxpayer's name (if corporation, print duly authorized officer's name)
laxpayer s signature	Title, il applicable	Dale		Finit taxpayer's name (in corporation, print duty authorized oncer's name)
		/	/	
Taxpayer's representative's signature*	Title, if applicable	Date		
* Representative must be duly auth	norized under a valid	power of at	torney. (Form	2848, Power of Attorney, must be attached.)

Step 6: 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 the 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 the ICB through 180 days after the 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	// Date
Taxpayer's representative's signature*	Title, if applicable	// Date
Director of Revenue	//	

* Representative must be duly authorized under a valid power of attorney.

Please send this form and all supporting documentation (including Form IL-2848, Power of Attorney, and Form ICB-2, Offer of Disposition of a Proposed Assessment or Claim Denial, if applicable) to:

Informal Conference Board Illinois Department of Revenue 100 W. Randolph, #7-341 Chicago, IL 60601