



# BOA-2 Application for Voluntary Disclosure Program

## Step 1: Identify yourself and the tax you are voluntarily disclosing

Taxpayer's name \_\_\_\_\_ If business, business name \_\_\_\_\_

Street address \_\_\_\_\_ SSN or FEIN \_\_\_\_\_

City, state, ZIP \_\_\_\_\_ Tax period from \_\_\_/\_\_\_/\_\_\_ through \_\_\_/\_\_\_/\_\_\_  
Month Day Year Month Day Year

Phone no. (\_\_\_\_) \_\_\_\_\_ Tax type (check all that apply):

Mobile phone no. (\_\_\_\_) \_\_\_\_\_  IL-1040  IL-1041  IL-1065  IL-1120-ST

Email address \_\_\_\_\_  IL-1120  IL-941  IL-990-T  ST-1/Use

Spouse's name (if applicable) \_\_\_\_\_  Excise tax/Other (identify type) \_\_\_\_\_

## Step 2: Complete this step if you are being represented by someone else

- 1 Attach a completed Form IL-2848, Power of Attorney, to your completed Form BOA-2.
- 2 Identify the representative(s) you appointed as attorney-in-fact (Step 3 of your Form IL-2848, Power of Attorney).

_____ Name of individual	_____ Name of firm (if applicable)
_____ Name of individual	_____ Name of firm (if applicable)

## Step 3: Taxpayer must sign below

I state that prior to making this application for voluntary disclosure of the tax type shown above, the above named taxpayer has not been notified of the initiation of an audit or criminal investigation by the Illinois Department of Revenue.

I state that I have examined this Form BOA-2 application and, to the best of my knowledge, it is true, correct, and complete.

**Individual debt** This application must be signed by the taxpayer (**not** a power of attorney or representative of the taxpayer). If the applicaiton is for a joint return, it also must be signed by the spouse.

**Business debt** This application must be signed by the owner of the business (if a corporation, an officer; or if a partnership, a partner) (**not** a power of attorney or representative of the taxpayer).

\_\_\_\_\_  
Your signature or authorized officer (if officer, write title) \_\_\_/\_\_\_/\_\_\_  
Month Day Year

\_\_\_\_\_  
Printed name

\_\_\_\_\_  
If applicable, spouse's signature \_\_\_/\_\_\_/\_\_\_  
Month Day Year

\_\_\_\_\_  
Printed name of the spouse

## Board of Appeals approval (Department use only)

\_\_\_\_\_  
Board member's signature \_\_\_/\_\_\_/\_\_\_  
Date

Return this completed and signed application using one of the three options below:

Mail to: <b>PROBLEMS RESOLUTION DIVISION - VDP</b>	Email to: <b>REV.PRD@Illinois.gov</b>
<b>ILLINOIS DEPARTMENT OF REVENUE</b>	
<b>PO BOX 19014</b>	
<b>SPRINGFIELD, IL 62704-9014</b>	Fax to: <b>217 785-2643</b>



## General Instructions

Use this form to apply for the voluntary disclosure program. As provided by Illinois law (35 ILCS 735/3-10(c); 86 Ill. Adm. Code 210.126), an applicant may voluntarily disclose tax owed to the Illinois Department of Revenue. The applicant must not be currently under audit or criminal investigation by the Department.

This program includes the following relief:

- the statute of limitations for the tax type on the application will be four years,
- there will be no imposition of civil fraud penalties based on information voluntarily disclosed on the application, and
- a recommendation will be made for no criminal investigation or prosecution against the taxpayer or its officers, directors, or stockholders based on information voluntarily disclosed on the application.

After we receive your completed Form BOA-2 (Steps 1 through 3), we will conduct a review of your account and determine if your application is accepted or rejected.

- If accepted, you will receive a completed, approved copy of this application, and instructions on how to file returns and pay the tax and interest. The information you provide must be accurate and timely.
- If rejected, you will be notified that you do not qualify for voluntary disclosure. Common reasons for rejection, include, but are not limited to:
  - an audit or criminal investigation began prior to the date you sent the application, or
  - you did not volunteer accurate or timely information regarding your tax liability.

If you have questions about this application, please call the Problems Resolution Division at **217 785-7313** weekdays between 8:00 a.m. and 4:30 p.m. or email at [REV.PRD@Illinois.gov](mailto:REV.PRD@Illinois.gov).

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