Use your mouse or Tab key to move through the fields. Use your mouse or space bar to enable check boxes.

Illinois Department of Revenue

ICB-2 Offer of Disposition of a Proposed Assessment or Claim Denial

Read this information first

Complete and submit this form if you are making an offer of disposition with the Informal Conference Board (ICB) to settle a tax dispute with the Illinois Department of Revenue (IDOR) for a proposed assessment or claim denial. ICB will consider an offer of disposition to settle a tax dispute when there is legitimate uncertainty based on the facts and applicable law regarding the proposed audit adjustments and it would be in the best interest of the state of Illinois for the ICB to resolve the matter consistent with a reasonable evaluation of litigation risks and costs.

Note: Do not complete this form if you are making an offer in compromise based on the inability to pay. An offer in compromise can only be made to the Board of Appeals after a final assessment of the tax providing protest rights has been issued.

Step 1: Identify yourself, your business or organization

All applicants must complete Lines 1 and 2.

☐ Check the box and complete Lines 3 and 4, if your contact information has changed from your previously filed Form ICB-1, Request for Informal Conference Board.

1 Enter the Audit ID from the notice you received showing the proposed audit results. _____

2 Taxpayer's name _____

3 Current address _____
Street address

_____
City State Zip

4 Phone numbers and email

a. Daytime phone number (_____)_____

b. Cell phone number (_____)_____

c. Fax number (_____)_____

d. Email address _____

Step 2: Provide the following information

1 Enter the amount of your offer. (This amount must be a specific net dollar amount.) $_____

2 If you are requesting a reduction of penalties, complete the following:

a. Enter the penalty type(s). _____

b. Enter the amount of penalty. $_____

Note: ICB does not have the authority to waive interest.

3 Identify all issues that are being addressed in your settlement offer. Include the total dollar amount associated with each issue and the dollar amount being offered to settle that specific issue. Attach additional sheets, if necessary.

Issue	Associated Tax Amount	Settlement Offer
_____	$ _____	$ _____
_____	$ _____	$ _____
_____	$ _____	$ _____
_____	$ _____	$ _____

Disclosure of this information is VOLUNTARY.

4 Explain why the ICB should accept your offer of disposition. Be as complete and thorough as possible in explaining your reasons related to each issue identified in Step 2, Line 3. Include all factual and legal bases to support your position and offer of disposition. For any offer that includes a reduction in penalties, please address the basis to support the reduction proposed. Attach additional sheets, if necessary.

Step 3: Taxpayer or taxpayer's representative must sign below (see instructions)

By signing this form, I certify that the information and settlement is presented in good faith. I further certify that I am either the taxpayer, or corporate officer, partner, fiduciary or other representative* of the taxpayer, and 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) _____

Taxpayer's representative's signature* _____ Title, if applicable _____ Date ____/____/____

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

If you are not submitting this disposition with Form ICB-1, you may send it to:

Informal Conference Board
Illinois Department of Revenue
100 W. Randolph ST, MC 7-286
Chicago, IL 60601-3274

OR

REV.ICB@Illinois.gov

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Form ICB-2 Instructions

General Information

Complete and submit Form ICB-2, Offer of Disposition of a Proposed Assessment or Claim Denial, if you are making an offer of disposition to ICB to settle a tax dispute with the Illinois Department of Revenue for a proposed assessment or claim denial. While not a requirement, you should submit your completed form with your Form ICB-1, Request for Informal Conference Board Review when possible.

ICB will consider an offer of disposition settling a tax dispute when

- a legitimate uncertainty based on the facts and applicable law regarding the proposed audit adjustment exists, and
- resolution by ICB would be in the best interest of the state of Illinois at that time, based on reasonable evaluation of litigation risks and costs.

Your Form ICB-2 may be accepted, rejected, or countered by ICB. You will be notified in writing of ICB's decision with regard to your offer.

Note: The statements you make in completing Form ICB-2 are considered to be made in the course of good faith negotiations and will not be admissible against you in any further proceedings with regard to the matter in controversy.

Do not complete this form if you are making an offer in compromise based on the inability to pay. If you are seeking relief from your tax liability based only on your inability to pay, you should file a petition with the Board of Appeals after a final assessment of the tax has been issued.

Step 1: Identify yourself, your business or organization

Line 1 — Write the audit ID found on the notice you received showing the proposed amounts. These letters include

- Notice of Proposed Deficiency,
- Notice of Proposed Liability,
- Notice of Proposed Claim Denial, and
- Notice of Proposed Liability and Claim Denial.

Line 2 — Enter your name as it appears on your letter showing the proposed adjustments.

Lines 3 and 4 —

- If you are attaching this form to your Form ICB-1 application, stop here and go to Step 2.
- If you previously filed your Form ICB-1 application, but your contact information has changed, complete Lines 3 and 4.

Step 2: Provide the following information

Line 1 — Enter the amount you are offering to settle the tax dispute. This amount must be a specific net dollar amount.

Line 2 — If you are requesting the ICB to consider a waiver of one or more penalties as part of your offer, enter the penalty types and the total amount of the penalties.

Line 3 — For each issue you propose concession by you or the Illinois Department of Revenue,

- provide detail about each issue,
- identify the amount of tax assessed associated with the issue, and
- specify the exact dollar amount you are offering to settle for the issue.

If you need more space, you may attach additional sheets of paper, using the format provided on the ICB-2.

Line 4 — You must provide an explanation of the reasons why ICB should accept your offer. Be as complete and thorough as possible in explaining your reason. Your explanation should include all case law, statutory, regulatory, or other legal basis which support your position that the proposed audit adjustment is incorrect and should be settled. Any documentation supporting your rationale should be included and referenced in your explanation. If you need more space, you may attach additional sheets of paper.

Step 3: Taxpayer or taxpayer's representative must sign below

If you are submitting Form ICB-2 separately from Form ICB-1, the form must be properly signed and dated by you, your spouse, authorized owner, officer, or partner, or your selected authorized representative.

ICB will not consider any offer of disposition that is not properly signed. If Form ICB-2 is signed by an authorized representative, a properly executed Form IL-2848, Power of Attorney, must be on file. If you sent us Form IL-2848 with your Form ICB-1, and your representative is the same, you do not need to submit a new power of attorney.

If your authorized representative has changed since you submitted Form IL-2848, or you have not previously sent Form IL-2848, you must attach a new Form IL-2848 to this Form ICB-2.

Note: Effective September 11, 2020, you may also need to file Forms IL-2848-A, Power of Attorney Additional Information, or IL-2848-B, Power of Attorney Specific Authority Granted.

If you need additional assistance or information

If you need help completing this form or have any questions, contact us at the phone number or email shown below.

Call: 217 785-6587 **Email:** **REV.ICB@illinois.gov**

For more information about ICB, see 86 Ill. Adm. Code Part 215, Informal Conference Board. These regulations are available on our website at **tax.illinois.gov**.