



4 Provide the facts of the situation that you believe support your protest.

5 Provide the laws that you believe support your protest.

6 What documents or attachments that support your protest are attached to this request?

7 Provide any closing remarks you would like to make regarding this matter.

8 Are you requesting an administrative hearing in the matter you have outlined in your written protest?

Yes \_\_\_\_\_ No \_\_\_\_\_ (If "No", see note below.)

**Note:** If you select "No," you waive your right to an administrative hearing, and our determination will be reviewed based on the information submitted with this form.

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### Step 3: Sign below — Execution and Certificate of Taxpayer(s) or Taxpayer's Representative (Required)

**Note:** If a taxpayer's representative signs this form, Form IL-2848, Power of Attorney, must accompany the filing of this protest. Form IL-2848 is available on IDOR's website at [tax.illinois.gov](http://tax.illinois.gov).

#### Taxpayer's certification

Under penalties of perjury, I hereby certify and declare that I have examined this protest and any attachments and, to the best of my knowledge, the facts stated are true, correct, and complete.

\_\_\_\_\_  
Taxpayer's signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Taxpayer's signature

\_\_\_\_\_  
Date

#### Taxpayer's representatives' certification

Under penalties of perjury, I hereby certify and declare that I have prepared this protest and, to the best of my knowledge, the facts stated herein and all attachments are true, correct, and complete. A Power of Attorney (Form IL-2848) has been previously provided or is enclosed.

\_\_\_\_\_  
Taxpayer's representative (print name)

\_\_\_\_\_  
Taxpayer's representative signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Taxpayer's representative (print name)

\_\_\_\_\_  
Taxpayer's representative signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Taxpayer's representative (print name)

\_\_\_\_\_  
Taxpayer's representative signature

\_\_\_\_\_  
Date

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### Step 4: File your protest

Review the notice you are protesting. If the notice you are protesting directs you to mail your protest to the address on the notice, return Form EAR-14 to that address. Otherwise, mail or deliver completed Form EAR-14 to the address below.

**Note:** Form EAR-14 must be filed on or before the date specified on the notice you are protesting. If you do not file a protest within the time allowed, you will waive your right to a hearing, and IDOR's determination will be final.

**TO:** ILLINOIS DEPARTMENT OF REVENUE  
OFFICE OF ADMINISTRATIVE HEARINGS MC 5-550  
101 W. JEFFERSON STREET  
PO BOX 19014  
SPRINGFIELD IL 62794-9014



**You *must* include copies of all notices you are protesting.**