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

RR-374 Circuit Court — Notice of Payment Under Protest

Read this information first: Submit Form RR-374 only if you intend to file a complaint with the circuit court and waive your protest rights for an administrative hearing with the Illinois Department of Revenue (IDOR) or the Independent Tax Tribunal. Send this form with your payment under protest to the address on the notice showing the liability you wish to contest in circuit court. The complaint must be filed and the preliminary injunction entered and served within 30 days of submitting this payment. Do **not** submit this form if you intend to file a protest with the Independent Tax Tribunal or request an Administrative Hearing with IDOR.

Step 1: Identify yourself (and your business, if applicable)

1 _____
First name Middle Initial Last name

2 _____
Business name

3 _____
Street address

_____
City State ZIP

4 (_____)_____
Daytime phone number

5 ___ ___ ___ - ___ ___ - ___ ___ ___ ___
Social security number

6 __ __ - __ __ __ __ __ __ __
Federal employer identification number

7 _____
Illinois Account ID or Taxpayer ID

8 _____
License number (if applicable)

Step 2: Identify your payment under protest

9 Payment date ___ ___/___ ___/___ ___ ___ ___

10 $_____ of the enclosed or attached remittance in the amount of $_____ for taxes due for the period of _____, penalties thereon, and interest accrued to the date this payment is made under protest as specified in the State Officers and Employees Money Disposition Act, 30 ILCS 230/2a and 2a.1.

11 Enter the total amount of tax, penalty, and interest paid under protest for each tax or fee type. Additional pages may be attached, if necessary.

Column A Reporting or Audit Period	Column B Identify Tax or Fee Type (i.e., individual income tax, sales tax, withholding, etc.)	Column C Amount Paid (include penalty and interest)

12 Add all rows in Column C and enter the result.
This is the total amount paid under protest. 12. _____

Step 3: Identify Circuit Court case information for which the payment is made under protest

13 If you have not filed your petition with the circuit court, check this box and go to Step 4. ☐
All others complete the table in Line 14.

14 Provide the information requested in the table below. Additional pages may be attached, if necessary.

Title of Circuit Court case	This case is filed in the Judicial District	Judicial Circuit	Court city or county location (for multiple cases)	Amount of each payment made under protest	General court number assigned to case

Step 4: Read the statement and sign below

The undersigned is an original (or intervening) party plaintiff in case or cases identified in the attachment in relation to which the payment identified above is made under protest.

_____ _____
Signature of person making payment under protest Authorized officer or agent

RR-374 (R-03/20)

This form is authorized as outlined by the Illinois Income Tax Act, the Retailers' Occupation Tax Act and related occupation tax and fee Acts, and the Excise Tax Acts. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. Printed by the authority of the state of Illinois. Web only — one copy.

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