

**Illinois Department of Revenue
Regulations**

Title 86 Part 200 Section 200.120 Request For and Setting Hearings; Sufficient Protest

TITLE 86: REVENUE

**PART 200
PRACTICE AND PROCEDURE FOR HEARINGS BEFORE
THE ILLINOIS DEPARTMENT OF REVENUE**

Section 200.120 Request For and Setting Hearings; Sufficient Protest

- a) No hearing, except as may be provided in Section 200.175(a), or as otherwise granted by the Department, may be initiated without the filing of a timely protest requesting such hearing, by an aggrieved person following the issuance by the Department of a Notice of Deficiency, Tax Liability, Penalty Liability, Tentative or actual Denial of Claim, an adverse ruling relating to tax exemption status, licensure, or any other contested matter under the jurisdiction of the Department. For all non-income tax matters, no communication with the Department shall be considered a valid protest unless, at the very least, it is timely, in writing, clearly identifies the particular action (assessment, deficiency, denial of claim, etc.) of the Department that is being protested and specifically requests a hearing thereon.
- b) In matters relating to income taxes, protests, in order to be deemed sufficient as a matter of law, must include the following at a minimum:
 - 1) Taxpayer's identification, i.e., FEIN, Social Security or IBT number;
 - 2) the date of issuance of the Notice of Deficiency or the Notice of Claim Denial which is being contested;
 - 3) the taxable year(s) involved;
 - 4) to the extent possible, the factual and/or legal grounds upon which the objections to the Notice of Deficiency and/or Notice of Claim Denial are based;
 - 5) A certification that the facts stated are true, correct and complete to the best of the affiant's knowledge and belief.
- c) Protests, upon notice to the Department's representative and by leave of the presiding Administrative Law Judge, may be amended to include additional grounds not previously cited at any time prior to the entry of a final pre-trial order which designates the issues to be considered at hearing.
- d) In the event that the Department considers any protest of relating to income tax to be insufficient as a basis for a hearing (or rehearing), it may file a motion in relation thereto seeking to strike or dismiss the protest or any portion thereof. Likewise, any

motion to amend a protest may be opposed by appropriate objection(s) filed as a matter of record and brought before the assigned Administrative Law Judge for consideration.

(Source: Amended at 20 Ill. Reg. 888, effective January 1, 1996)