



# *i*nformational Bulletin

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## Audit Fast Track Resolution (FTR) Pilot Program

### To: All Illinois taxpayers and tax professionals

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

The Fast Track Resolution (FTR) program is a pilot project created by the Illinois Department of Revenue (IDOR) to provide a forum for the prompt resolution of disputed audit issues while the case is still under the jurisdiction of the Audit Bureau.

An FTR Conference, held with an FTR facilitator, allows the taxpayer the option to settle or mediate issues prior to the issuance of a notice of proposed liability from IDOR's Audit Bureau. An FTR conference is not a right but is granted at the discretion of IDOR. If a resolution cannot be reached between the taxpayer and IDOR through the FTR conference, the taxpayer will still retain statutory review, protest, or appeal rights.

#### For information or forms

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[tax.illinois.gov](http://tax.illinois.gov)

File your return online at:  
[mytax.illinois.gov](http://mytax.illinois.gov)

Email us at:  
[revenue.fasttrack@illinois.gov](mailto:revenue.fasttrack@illinois.gov)

### FTR Eligibility

The FTR pilot program is available for certain "cash businesses" that are under audit and that fall under a select category of business types identified by their Standard Industrial Classification (SIC) and North American Industry Classification System (NAICS) codes.

### FTR Advantages

- Quick resolution of audit issues
- Avoidance of formal protest
- Consideration of the hazards of litigation
- If necessary, easy withdrawal from the process
- Retention of all traditional protest rights if resolution is not reached through FTR
- Collections assistance

### FTR Process

- A letter of FTR eligibility is issued to taxpayer at the end of the audit.
- The taxpayer has 20 days to complete and file the FTR application.
- If the application is approved, the FTR facilitator will contact the taxpayer within 15 days to set up an FTR conference in either Chicago or Springfield.
- If the application is denied, the FTR facilitator will notify the taxpayer within 15 days after receipt of the FTR application.
- The entire process should be completed within 60 days of the date that the FTR application is received by IDOR.

### **Role of the FTR Facilitator**

An FTR facilitator will serve as a neutral party to facilitate an agreement between the taxpayer and IDOR. The FTR facilitator will schedule the FTR conference. The FTR facilitator can also propose settlement possibilities and present collection alternatives, such as pay plan options.

### **FTR Conference**

- The goal is for the dispute to be resolved in one day.
- Only the issues and documents considered during the audit will be addressed at the FTR conference.
- All parties must be prepared to resolve the issues on the day of the FTR conference.
- The taxpayer or a designee with the authority to accept a resolution must be present at the FTR conference.
- Taxpayers or their designees must be willing to negotiate in good faith and to commit themselves to resolve the issues.
- If a resolution is reached, audit staff will prepare any necessary adjustment documents.
- Any recommended resolution is subject to review and approval by IDOR's General Counsel or a designee.
- Pay plan documents may also be submitted at the conference.

### **Statutory Rights**

If resolution is not reached through the FTR process, the taxpayer still retains statutory review, protest, or appeal rights.

### **Withdrawal**

The FTR program is optional. The taxpayer may withdraw from the process by providing email notice to the FTR facilitator.