



# *informational*

## *Bulletin*

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## Expanded Audit Fast Track Resolution (FTR) Program now available

### 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 Audit Fast Track Resolution (FTR) program is now available for all sales and miscellaneous tax audits except for Motor Fuel Use Tax ("IFTA"). The FTR program was established 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.

After completing the [application](#) process, which is outlined below, the program will include an FTR Conference, held with an FTR facilitator, allowing you 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 you and IDOR through the FTR conference, you will still retain statutory review, protest, or appeal rights.

#### For information or forms

Visit our website at:  
[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)

### What are the advantages of participating in the Audit FTR program?

- Quick resolution of audit issues.
- Avoidance of formal protest.
- Consideration of the hazards of litigation.
- May withdraw from the process.
- Retention of all traditional protest rights if resolution is not reached through FTR.
- Collections assistance.

### How do I apply?

1. A letter of FTR eligibility will be issued to you at the end of the audit. You have 20 days to complete and file the [FTR application](#).
2. If approved, the FTR facilitator will issue an approval letter within 15 days after the filing date of your application and will later contact you to schedule the FTR conference, which is anticipated to be held within 60 days from filing. You have the choice to meet at IDOR's office in either Chicago or Springfield. **NOTE:** Due to COVID-19 restrictions, all conferences are currently being held via web conference.
3. If the application is denied, the FTR facilitator will issue a denial letter within 15 days after the filing date of the FTR application.

### What is the role of the FTR facilitator?

The FTR facilitator will serve as a neutral party to facilitate an agreement between you and IDOR. The FTR facilitator will schedule the FTR conference and oversee settlement details agreed to during the conference or when resolution is reached through pre-conference negotiations.

The FTR facilitator can also propose settlement possibilities and present collection alternatives such as pay plan options.

### What will the FTR Conference include?

- The goal is for the dispute to be resolved in one day.
- All parties must be prepared to resolve the issues on the day of the FTR conference.
- You or your designee with the authority to accept a resolution must be present at the FTR conference.
- You or your designee must be willing to negotiate in good faith and commit 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 designee.
- Pay plan documents may also be submitted at the conference.

**NOTE:** The FTR review is based upon the established audit record. No new documents will be accepted and only those issues that gave rise to the proposed audit issues will be considered.

### Will I retain my statutory rights?

Yes. If a resolution is not reached through the Audit FTR process, you will retain statutory review, protest, or appeal rights.

### Can I withdraw from the FTR process at any point?

Yes. The Audit FTR program is optional. You may withdraw from the process by providing email notice to your FTR facilitator.

For additional information regarding the FTR program, see our [Audit Fast Track Resolution Fact Sheet](#).