Use your 'Mouse' or the 'Tab' key to move through the fields, except for the "Check Boxes", then you must use the 'Mouse'.

Illinois Department of Revenue

ICB-2 Offer of Disposition of a Proposed Assessment or Claim Denial

Read this information first

You should complete and submit this form if you are making an offer of disposition with the Informal Conference Board (ICB) to settle a tax dispute with the department for a proposed assessment or claim denial. The ICB may accept an offer of disposition settling a tax dispute only where the ICB finds that there is legitimate uncertainty regarding the facts or law in the case and if it would be in the best interests of the State for the ICB to resolve the matter at this time.

Note: Do not complete this form if you are making an offer in compromise based on the inability to pay. If you are seeking relief from your tax liability based only on your inability to pay, you should file a petition with the Board of Appeals after a final assessment of the tax has been issued.

Step 1: Identify yourself, your business, or your organization

1 Taxpayer's name _____

2 Current address _____
Street address

_____
City State ZIP

Daytime phone no. _____

Fax no. _____

3 Contact person _____
(For business or organization)

Daytime phone no. _____

4 SSN ___ ___ ___ ___ ___ ___ ___ ___ ___
Social Security number

5 FEIN ___ ___ ___ ___ ___ ___ ___ ___ ___
Federal employer identification number

6 IBT no. ___ ___ ___ ___ ___ ___ ___ ___
Illinois business tax number

7 Excise Tax no. _____

8 License no. _____

9 Write the track number from the notice you received.
_____

10 If someone will represent you during the informal conference process, complete the following:
Representative's name _____
Daytime phone no. _____ Fax no. _____

Step 2: Please provide the following information

1 Write the amount of your offer. (This amount must be a specific net dollar amount.) $_____

2 Write the penalty type(s)._____ Write the amount of penalty. $_____

3 Identify all issues to be conceded, in whole or in part, by the taxpayer or by the Illinois Department of Revenue. Include the total dollar amount associated with each issue and the dollar amount being offered to settle that specific issue. Attach additional sheets, if necessary.

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4 Explain why the ICB should accept your offer of disposition. Please be as complete and thorough in explaining your reasons as possible. Include all factual and legal basis to support your position and offer of disposition. Attach additional sheets, if necessary.

Step 3: Taxpayer or taxpayer's representative must sign below

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this request on behalf of the taxpayer.

Taxpayer's signature	Title, if applicable	Date	Print taxpayer's name (if corporation, print duly authorized officer's name)
		_____/_____/_____	

Taxpayer's representative's signature*	Title, if applicable	Date
		_____/_____/_____

*Representative must be duly authorized under valid power of attorney.

If you are not submitting this disposition with Form ICB-1, you may send it to:

Informal Conference Board
Illinois Department of Revenue
100 W. Randolph, #7-341
Chicago, IL 60601

Reset Print