

## Administrative:

### Illinois: Amended Rules Address Informal Conference Board Review Requests and Jurisdiction on Audit

*Amended 86 Ill. Adm. Code 215.115; Amended 86 Ill. Adm. Code 215.120, Ill. Dept. of Rev. (7/12/24).* The Illinois Department of Revenue (Department) adopted changes to its administrative rules on the procedures for requesting review by the Informal Conference Board (ICB) and the ICB's review of such requests, including extending the time that must remain on the statute of limitations before ICB rights will be granted from 60 days to 180 days to help ensure that "the Audit Bureau has enough time to complete the internal review process and issue an assessment when taxpayers do not avail themselves of the ICB." The changes also expand ICB jurisdiction to include audit adjustments that result in reductions to net operating losses, rather than just assessments or claim denials, to allow taxpayers "to seek informal review of the audit adjustments without having to wait until the losses have been used completely and a deficiency results." Another change provides that the ICB will neither hold cases nor make adjustments to issues that are related to pending litigation. The amended rules took effect on June 25, 2024. Please contact us with any questions.

**URL:** [https://www.ilsos.gov/departments/index/register/volume48/register\\_volume48\\_28.pdf](https://www.ilsos.gov/departments/index/register/volume48/register_volume48_28.pdf)

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