

Audit Fast Track Resolution Fact Sheet



Program Overview

The Illinois Department of Revenue's (IDOR) Fast Track Resolution (FTR) program provides a forum for the prompt resolution of disputed audit issues while the case is still under the authority of the Audit Bureau. The FTR program consists of a one day conference between the taxpayer or authorized designee, an FTR facilitator, and members of the Audit Bureau who are independent of the unresolved audit. We will notify you of your option to apply for the FTR program after an assessment or claim denial has been proposed but before the Informal Conference Board process and formal protest period have started. Objections to proposed audit liabilities must be factual or supported by Illinois or federal laws or regulations. Offers in compromise based on the inability to pay will not be considered. Acceptance in the FTR program is not a statutory 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 retain your statutory protest rights.

Advantages

- Offers quick resolution of audit issues
- Avoids the formal protest process
- Reduces the costly and long-term effects of litigation
- Allows for withdrawal from the program by written notification
- Retains all traditional protest rights if resolution is not reached through FTR
- Assists with the IDOR pay plan process to satisfy resolved liability

Eligible Cases

The FTR program is available for select sales, miscellaneous, and income tax audits. Taxpayers with an eligible audit will be notified that they qualify for the program.

Excluded Cases

Your FTR application will be denied if

- your application was not timely filed;
- you did not seek review of an audit error that is supported by fact, law, or regulation;
- you failed to substantially comply with the auditor's document requests or otherwise delayed the audit process;
- one or more of the audit issues requires judicial interpretation or is otherwise reserved for litigation and not appropriate for FTR consideration;
- any tax period in the audit is under criminal investigation by the State of Illinois; or
- you seek an offer in compromise based upon an inability to pay.

Role of the Fast Track Resolution Facilitator

An 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 if a resolution is reached the day of the conference or beforehand, will oversee resolution details. The FTR facilitator can also propose resolution possibilities and present collection alternatives such as pay plan options.

Review is Based Upon Established Audit Record

- No new documents will be accepted.
- Only those issues that gave rise to the proposed audit adjustments will be considered.

Time Frame

The entire process should be completed within 60 days from the date that your FTR application was filed.

Application Process

- You must file your FTR application by email within 20 days of the date on your Fast Track Resolution Program's Notice of Eligibility. You will receive one of the following:
 - Notice of Eligible Tax Liability,
 - Notice of Eligible Claim Denial, or
 - Notice of Eligible Tax Liability and Claim Denial.
- Within 15 days of the filing of your application, the FTR facilitator will issue a letter notifying you of your acceptance or denial into the program.
- If your application is approved, we will contact you to schedule your FTR conference. Your conference date is generally scheduled within 60 days of filing your FTR application. You may choose either the Springfield or Chicago office as your preferred meeting location.
- If your application is denied, you will be informed of your rights to file with IDOR's Informal Conference Board, or to take advantage of your statutory protest rights.

Confidentiality Agreement

The FTR application contains a confidentiality agreement that must be signed at the time your application is filed. This agreement states that the following communications are confidential, may not be disclosed, or used in any future proceedings, outside of the FTR conference. Note: Violation of the agreement is a material breach which may result in the repeal of related FTR resolution or the disqualification of future participation in the program.

Communication types:

- Discussions
- Offers and counter-offers
- Proposed audit adjustments
- Resolutions

Future proceedings:

- Informal Conference Board
- Administrative hearings
- Illinois Independent Tax Tribunal
- Illinois courts

Statute of Limitations Waiver

The FTR application also contains a waiver of the statute of limitations that must be signed at the time the application is filed. The waiver is active from the date that the application is filed through 120 days after the issuance of a closing memorandum signifying the conclusion of the FTR process.

Fast Track Resolution Conference

- Our goal is to resolve disputes in one day.
- All parties must be prepared to reach conclusion on the day of the FTR conference.
- You or your authorized designee must be present at the FTR conference. If a resolution is reached, you or your authorized designee must be prepared to sign resolution documents and an amended return (auditor's report) the same day.
- Any recommended resolution is subject to review and approval by IDOR's general counsel or designee.
- Requests for pay plans may be submitted at this conference.

Protest Rights

If resolution is not reached through the FTR process, you retain your statutory protest rights.

Withdrawal

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