

AR-14 Format for Filing a Protest for Income Tax

Do not use this form for hearing requests that are under the jurisdiction of the Independent Tax Tribunal.

Read this information first

Use this form to file an official protest and request an administrative hearing in response to any of the following notices that offer protest rights:

- · Notice of Deficiency, or
- Notice of Claim Denial of a claim for refund of Illinois Income Tax.

Note: A Notice of Claim Denial may also be known as a Notice of Amended Status, Notice of Claim Status, or Tentative Denial of Claims.

Do not use this form for hearing requests if

- the liability falls under the jurisdiction of the Independent Tax Tribunal;
- the notice does not provide you with the right to an administrative hearing (a notice and demand for payment cannot be protested);
- the liability or claim denial is for Sales, Use, or Excise taxes. Use Form AH-4, Protest and Request for Administrative Hearings.

Step 1: Provide the following information

In order for your request for protest or administrative hearing to be accepted, your written protest **must**

- clearly outline and define the grounds upon which your protest is based.
- include all information presented in this form, as outlined in the Illinois Income Tax Act, Sections 908 and 910.
- be filed within the time period specified on the notice or your right to a hearing will be forfeited, and the proposed assessment or claim denial will be final. (See IITA, Sections 903(a)(2), 904(d), and 909(f).)

You *must* include copies of all notices you are protesting.

You cannot protest a notice that does not provide you with the right to an administrative hearing.

Note: An administrative hearing is a formal proceeding presided over by an administrative law judge, and conducted in a manner defined by the rules adopted by the Illinois Department of Revenue (IDOR). An attorney representing IDOR will be present. You may represent yourself or have your own attorney there to represent you.

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	Tax Year Ending (mm/dd/vvvv)	Date Return or Claim was Filled (mm/dd/vvvv)		Amount of Deficiency	Amount of Claim Denial
2	Enter the details as applicable to	your protest.			
	Notice of Deficiency / Month Day	/ Notice of Claim D)enia	al//	
1	Enter the date the Notice of Defi	ciency or Notice of Claim Denial wa	as is	sued.	
No	ote: Use of this form ensures tha Attach additional sheets if	t you provide all required information if necessary.	n an	d expedites the process of mana	ging unagreed income tax cases.
S	tep 2: Provide the requ	uired information for you	r p	rotest	
	City	State Zip Code		If taxpayer is a business, provide the na	me and title of contact person.
	, , , , , , , , , , , , , , , , , , ,		8		
	P.O. Box (if applicable)		7	Taxpayer's phone number	
_	Street Address			Email address	
3			6		
2	Taxpayer's name		5	Spouse's name (if applicable)	
_	identification number (i Eliv of Golv)		_	opouse a dorv (ii applicable)	
•	Identification number (FEIN or SSN)		_	Spouse's SSN (if applicable)	

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Total:

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3 What adjustments or issues are being protested?

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	Provide the facts of the situation that you believe sup		
5	Provide the laws that you believe support your protes	st.	
6	What documents or attachments that support your p	protest are attached to this request?	
7	Provide any closing remarks you would like to make	regarding this matter.	
8	Are you requesting an administrative hearing in the r Yes No (If "No", see note below.)		
	Note: If you select "No," you waive your right to an acreviewed based on the information submitted with this	_	
No	reviewed based on the information submitted with this Step 3: Sign below — Execution and Cert Iote: If a taxpayer's representative signs this form, Form Form IL-2848 is available on IDOR's website at taxpayer's certification	tificate of Taxpayer(s) or Taxpayer's Represent m IL-2848, Power of Attorney, must accompany the filinax.illinois.gov.	ng of this protest.
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Tax Tax	Step 3: Sign below — Execution and Cert lote: If a taxpayer's representative signs this form, Form Form IL-2848 is available on IDOR's website at ta laxpayer's certification Under penalties of perjury, I hereby certify and dec knowledge, the facts stated are true, correct, and corrects signature laxpayer's signature laxpayer's representatives' certification Under penalties of perjury, I hereby certify and dec stated herein and all attachments are true, correct or is enclosed.	tificate of Taxpayer(s) or Taxpayer's Represent m IL-2848, Power of Attorney, must accompany the filinax.illinois.gov. clare that I have examined this protest and any attachmomplete. Date Date Clare that I have prepared this protest and, to the best of the total complete. A Power of Attorney (Form IL-2848) have	ng of this protest. nents and, to the best of my of my knowledge, the facts as been previously provided

Form EAR-14 to that address. Otherwise, mail or deliver completed Form EAR-14 to the address below.

Note: Form EAR-14 must be filed on or before the date specified on the notice you are protesting. If you do not file a protest within the time allowed, you will waive your right to a hearing, and IDOR's determination will be final.

TO: ILLINOIS DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS MC 5-550
101 W. JEFFERSON STREET
PO BOX 19014
SPRINGFIELD IL 62794-9014

