

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.9330 Further Notices of Deficiency Restricted (IITA Section 906)

TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.9330 Further Notices of Deficiency Restricted (IITA Section 906)

- a) No further notice after final department decision or prior notice. The Department shall not issue a further or additional notice of deficiency for any taxable year for which a notice of deficiency previously was issued under IITA Section 904, a protest thereto was filed under Sections 908(a) or 910(a), and the Department's decision on such protest has become final under IITA Sections 908(d) or 910(d), except in the case of fraud (see IITA Section 1002(b)), mathematical error (see IITA Section 903(a)(1) and (2)), or federal change (see IITA Sections 905(d), (e), or (g)).

- b) Separate notices to be issued for each return required for the taxable year. With respect to liability for tax imposed by the Act for which the taxpayer is required under IITA Section 501 et seq., to file more than one return, a separate notice of deficiency may be issued for each such return for the taxable year. For example, for a particular taxable year, if a taxpayer is required to file both the Individual Income Tax Return Form IL-1040, and the Employer's Quarterly Illinois Withholding Tax Return Form IL-941, such returns may be examined separately at different times and if adjustments and a Revenue Auditor's Report result which are not agreed to a notice of deficiency may be issued with respect to each such return. The above notwithstanding, the Department to the extent it deems feasible shall encourage the making of comprehensive audits, i.e., the examination at one time of all or as many as practicable of a taxpayer's Illinois tax returns required respecting liability for any particular taxable year under all taxing statutes administered by the Department.

(Source: Amended at 12 Ill. Reg. 14307, effective August 29, 1988)