

**AH-4 Protest and Request for Administrative Hearing**

(for all sales, use, and excise taxes)

**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 Tax Liability (NTL)
- Notice of Personal Liability (NPL)
- Claim Denial

**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.

**Do not use** this form for hearing requests if

- the liability falls under the Independent Tax Tribunal jurisdiction;
- the notice does not provide you with the right to an administrative hearing;
- the liability or claim denial is for personal or business income taxes. For income taxes, use Form EAR-14, Format for Filing a Protest for Income Tax.

**Step 1: Provide the following information**

**1** \_\_\_\_\_  
Taxpayer(s) Name(s)

**2** \_\_\_\_\_  
Street address Apartment or suite number

**3** \_\_\_\_\_  
PO Box, if applicable

**4** \_\_\_\_\_  
City State ZIP

**5** \_\_\_\_\_  
Email address (if any)

**6** \_\_\_\_\_  
Phone

**7** \_\_\_\_\_  
Account ID or Taxpayer ID

**8** \_\_\_\_\_  
Letter ID

**9** \_\_\_\_\_  
Date issued

**10** \_\_\_\_\_  
Liability period

**11** \$ \_\_\_\_\_  
Amount shown due on notice, if applicable

**12** If you are protesting the **denial of a claim for credit**, provide the following information:

Date claim was filed	Liability period	Date claim was denied	Amount of claim denied
____/____/____	_____	____/____/____	\$ _____
____/____/____	_____	____/____/____	\$ _____

**Step 2 – Signature verification** (required)

I (we) hereby protest the notice(s) as indicated above and specifically request an administrative hearing to show the claim denial or liability indicated by IDOR is wrong. I (we) fully understand the nature of this proceeding and the legal responsibilities required.

\_\_\_\_\_  
Taxpayer(s) Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of taxpayer's representative(s)

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**Note:** If a taxpayer representative signs this form, a Form IL-2848, Power of Attorney, must accompany the filing of this protest. Form IL-2848 is available on IDOR's website at [tax.illinois.gov](http://tax.illinois.gov).

**Step 3 – File your protest**

Review the notice you are protesting. If the notice you are protesting directs you to mail your protest to the address on the notice, return Form AH-4 to that address. Otherwise, mail or deliver completed Form AH-4 to the address below.

**Note:** Form AH-4 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

**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.**