

ILLINOIS INDEPENDENT TAX TRIBUNAL

CANDICE P. MCNEIL,

Petitioner,

v.

ILLINOIS DEPARTMENT OF REVENUE,

Respondent,

RECEIVED
AUG 06 2018
BY: _____

187781

PETITION

The Petitioner, Candice P. McNeil, hereby petitions the Illinois Independent Tax Tribunal to review and reverse the Notice of Deficiency (“Notice”) issued by the Illinois Department of Revenue (“Department”), for the reasons stated below:

INTRODUCTION

1. The “Notice” was issued by the Department on June 19, 2018 assessing a deficiency in the amount of \$22,000 in tax and \$2,790 in interest for taxable period ending December 31, 2013. A Copy of the “Notice” is attached to this Petition.
2. Petitioner is an individual with its principal place of business in Cypress, TX.
3. It is located at 18710 Luby Creek Dr. Cypress, TX 77433-4835, and its telephone number is (617) 413-0663. [REDACTED]

BACKGROUND AND RELEVANT FACTS

4. Petitioner did not file a return for taxable period ending December 31, 2013. The reason for this was Petitioner had no affiliation with the State of Illinois in 2013 or any year preceding 2013.
5. Petitioner began living part-time in Chicago, Illinois in 2014 while maintaining a condo in Dallas, Texas and working full-time exclusively in Texas. An official move occurred in 2015.
6. Petitioner has already received a Notice of Audit Cancellation for audit periods 01/2013-12/2014 on Petitioner’s PLLC – CANDICE P MCNEIL MD PLLC (27-1017969) for return type IL-1120-ST.
7. The Petitioner’s only income for 2013 was from CANDICE P MCNEIL MD PLLC, which has already been cleared for affiliation with the State of Illinois. This Notice of Audit Cancellation is included.
8. Additional evidence herein provided includes:
 - a. Illinois DEA (allowing physicians to prescribe narcotics) issued to Petitioner in 2015 when Petitioner began working in Illinois
 - b. S Corporation effective date of 2013 with Texas address
 - c. Texas certifications required to practice emergency medicine in Texas for 2013 and 2014
 - d. TXU utility bills dating back to 2014 on Petitioner’s permanent residence in Texas

APPLICABLE LAW

8. TITLE 86: REVENUE; CHAPTER 1: DEPARTMENT OF REVENUE; SECTION 100.3020 Resident (IITA Section 301) states the General definition of the term “resident” whereby the Petitioner does not meet any of the conditions expressed for 2013 or 2014.

ERROR 1

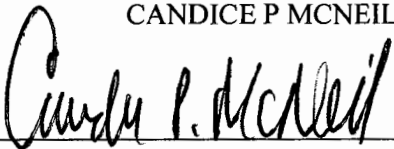
9. The Department has assessed a deficiency in tax for Petitioner in the total amount of \$24,790 for a reporting period for which the Petitioner had no affiliation, residency or work, in the State of Illinois.

CONCLUSION AND RELIEF REQUESTED

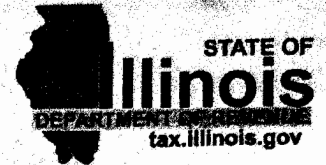
10. The documents included should provide sufficient evidence to “Notice” being non-applicable to Petitioner.

WHEREAS, Petitioner requests that the “Notice” be canceled for the reasons contain herein.

CANDICE P MCNEIL

By: 

Notice of Deficiency for Individual Income Tax Return



#BWNKMGV
#CNXX XX91 77X1 68X1#
CANDICE MCNEIL
18710 LUBY CREEK DR
CYPRESS TX 77433-4835

June 19, 2018



Letter ID: CNXXXX9177X168X1

Taxpayer ID:	XXX-XX-6198
Reporting period:	December 31, 2013
Deficiency:	\$22,000.00
Interest:	\$2,790.00
Total amount due:	\$24,790.00
Amount to be paid:	\$24,790.00

Based on information we received from the Internal Revenue Service, under authorization of the Internal Revenue Code, Section 6103(d), we are proposing the deficiency identified in this notice for the reporting period listed above. The attached EDA-131, Examiner's Report, shows the computation of your deficiency and the "amount to be paid." Illinois law requires that we notify you of this deficiency and your rights.

If you agree to this deficiency, you must pay the total balance due as soon as possible to minimize penalty and interest assessed. You can make your check payable to the "Illinois Department of Revenue," write your Social Security number on your check, and mail a copy of this notice along with your payment or pay the tax, penalties, and interest by bank debit online by registering and logging in at our website mytax.illinois.gov. You may verify the payment has processed in 7 to 10 working days. You may also pay the tax, penalties, and interest due by using your Visa, MasterCard, Discover, or American Express. The credit card service provider will assess a convenience fee. Have your credit card ready and visit our website at tax.illinois.gov or call one of the following below.

- Official Payments Corporation at 1 800 2PAYTAX (1 800 272-9829). You will need a Jurisdiction Code, which is 2300.
- Value Payments Systems at 1 888 9-PAY-ILS (1 888 972-9457)
- Link2Gov/FIS at 1 877-57-TAXES (1 877 578-2937).

If you do not agree, you may protest this notice by following the instructions listed on the second page of this notice within specific time periods.

If you do not protest this notice or pay the balance due in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following page of this notice for additional information and instructions.

If you have questions, call us weekdays between 8 a.m. and 5 p.m. Our contact information is listed below.

Sincerely,

Constance Beard
Director

FEDERAL STATE EXCHANGE UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19026
SPRINGFIELD IL 62794-9026

Enclosures: EDA-131, Examiner's Report
Return Envelope

217 782-7962
217 785-6003 fax

Notice of Audit Cancellation



#BWNKMGV
#CNXX X111 7293 9X49#
CANDICE P MCNEIL MD PLLC
ATTN: SCOTT WISNIEWSKI
5005 LYNDON B JOHNSON FWY STE 335
DALLAS TX 75244-6100

March 21, 2017



Letter ID: CNXXX11172939X49

Taxpayer ID: 27-1017969
Account ID: 06331-15584
Audit ID: A1903937536
Return type: IL-1120-ST
Audit periods: 01/2013 - 12/2014

This letter is to notify you that this IL Business Income Tax audit for the period beginning January 2013 through December 2014, on CANDICE P MCNEIL MD PLLC, under the identification number shown above, has been canceled.

This cancellation does not prevent the department from reopening an audit on these periods or years for the listed tax type if additional information is received that indicates that an audit should be performed.

If you have any questions, contact us using the information listed below.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Ford".

Michael Ford
Revenue Auditor

AUDIT BUREAU
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19020
SPRINGFIELD IL 62794-9020

217 524-1189

michael.ford@illinois.gov

DEA REGISTRATION NUMBER	THIS REGISTRATION EXPIRES	FEE PAID
FM3021918	01-31-2018	\$731
SCHEDULES	BUSINESS ACTIVITY	DATE ISSUED
2,2N,3 3N,4,5	PRACTITIONER	01-30-2015
MCNEIL, CANDICE P NORWEGIAN AMERICAN HOSPITAL 1044 NORTH FRANCISCO AVE CHICAGO, IL 60622		

CONTROLLED SUBSTANCE REGISTRATION CERTIFICATE
 UNITED STATES DEPARTMENT OF JUSTICE
 DRUG ENFORCEMENT ADMINISTRATION
 WASHINGTON, D.C. 20537

Sections 304 and 1008 (21 U.S.C. 824 and 958) of the Controlled Substances Act of 1970, as amended, provide that the Attorney General may revoke or suspend a registration to manufacture, distribute, dispense, import or export a controlled substance.

THIS CERTIFICATE IS NOT TRANSFERABLE ON CHANGE OF OWNERSHIP, CONTROL, LOCATION, OR BUSINESS ACTIVITY, AND IS NOT VALID AFTER THE EXPIRATION DATE.

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Form DEA-223 (05/04)

ACLS Provider



PEEL
HERE

Candice McNeil

This card certifies that the above individual has successfully completed the cognitive and skills evaluations in accordance with the curriculum of the American Heart Association Advanced Cardiovascular Life Support (ACLS) Program.

FEB 20 2013

Issue Date

FEB 20 2015

Recommended Renewal Date

Training Center Name College Station Medical Center TC ID # 05286

TC Info College Station TX 77845 979-764-5100

Course Location The Woodlands TX

Instructor Name Myles Matherne CFRN 0112318950

Holder's Signature Candice McNeil

© 2011 American Heart Association Tampering with this card will alter its appearance. 90-1806

This card contains unique security features to protect against forgery.

90-1806 9/11

PEDIATRIC ADVANCED LIFE SUPPORT



American Academy of Pediatrics



PEEL
HERE

PALS Provider

Candice McNeil

This card certifies that the above individual has successfully completed the cognitive and skills evaluations in accordance with the curriculum of the American Heart Association Pediatric Advanced Life Support (PALS) Program.

01/09/2014

Issue Date

01/2016

Recommended Renewal Date

PEDIATRIC ADVANCED LIFE SUPPORT

Training Center Name RC Health Services, TX20795 TC ID #

TC Info 1143 Andover Dr. Pearland, TX 77584

Course Location RC Health Services 281-416-5939

Instructor Name David Williamson ID#05120096741 Inst. ID #

Holder's Signature Candice McNeil

© 2011 American Heart Association Tampering with this card will alter its appearance. 90-1818

This card contains unique security features to protect against forgery.

90-1818 9/11



July 27, 2018

TXU Energy Account History

AB 01 002601 84733 B 5 A



CANDICE MCNEIL
18710 LUBY CREEK DR
CYPRESS TX 77433-4835

Service Address
3550 COUNTRY SQUARE DR
CARROLLTON TX 75006-6725

Account Status: Moved Out Finalized
Product: Freedom Plan

Account Number: 900014372094

Alert Information	Payment History		Last Invoice Amount	\$ 38.67
	Payment Date	Payment Date		
Disconnect for Non Pay	03/23/2015	\$ 30.65 CR	Amount Past Due	\$ 0.00
	02/27/2015	\$ 38.67 CR	Total Amount Now Due	\$ 0.00
	01/27/2015	\$ 21.27 CR	Disconnect Notice Amount	
	12/29/2014	\$ 21.58 CR	Disconnect Date	
	12/01/2014	\$ 24.03 CR	Next Billing Date	
	10/31/2014	\$ 26.04 CR		

Usage History

Invoice Date	Transaction	Days Billed	kWh	Amount
02/19/2015	Consumption Charges	6	12	\$ 6.41
	Gross Receipts Tax Reimbursemt			\$ 0.16
	TDU Delivery Charges			\$ 1.45
	Total Amount			\$ 8.02
02/13/2015	Consumption Charges	30	131	\$ 20.47
	Gross Receipts Tax Reimbursemt			\$ 0.59
	TDU Delivery Charges			\$ 9.59
	Total Amount			\$ 30.65
01/14/2015	Consumption Charges	32	70	\$ 13.29
	Gross Receipts Tax Reimbursemt			\$ 0.41
	TDU Delivery Charges			\$ 7.57
	Total Amount			\$ 21.27
12/13/2014	Consumption Charges	30	72	\$ 13.53
	Gross Receipts Tax Reimbursemt			\$ 0.42
	TDU Delivery Charges			\$ 7.63

	Total Amount			\$ 99.83
02/13/2014	Consumption Charges	29	1363	\$ 140.15
	Gross Receipts Tax Reimbursemt			\$ 3.72
	Late Payment Penalty			\$ 5.97
	TDU Delivery Charges			\$ 50.53
	Total Amount			\$ 200.37
01/15/2014	Consumption Charges	32	788	\$ 85.24
	Gross Receipts Tax Reimbursemt			\$ 2.29
	TDU Delivery Charges			\$ 31.94
	Total Amount			\$ 119.47

	Total Amount			\$ 21.58
11/13/2014	Consumption Charges	29	88	\$ 15.40
	Gross Receipts Tax Reimbursemt			\$ 0.46
	TDU Delivery Charges			\$ 8.17
	Total Amount			\$ 24.03
10/15/2014	Consumption Charges	29	101	\$ 16.94
	Gross Receipts Tax Reimbursemt			\$ 0.50
	TDU Delivery Charges			\$ 8.60
	Total Amount			\$ 26.04
09/16/2014	Consumption Charges	32	119	\$ 19.05
	Gross Receipts Tax Reimbursemt			\$ 0.55
	TDU Delivery Charges			\$ 9.20
	Total Amount			\$ 28.8
08/15/2014	Consumption Charges	29	106	\$ 17.53
	Gross Receipts Tax Reimbursemt			\$ 0.51
	TDU Delivery Charges			\$ 8.67
	Total Amount			\$ 26.71
07/17/2014	Consumption Charges	30	106	\$ 17.53
	Gross Receipts Tax Reimbursemt			\$ 0.51
	TDU Delivery Charges			\$ 8.67
	Total Amount			\$ 26.71
06/17/2014	Consumption Charges	33	226	\$ 31.64
	Gross Receipts Tax Reimbursemt			\$ 0.86
	TDU Delivery Charges			\$ 12.53
	Total Amount			\$ 45.03
05/15/2014	Consumption Charges	30	204	\$ 24.87
	Gross Receipts Tax Reimbursemt			\$ 0.72
	TDU Delivery Charges			\$ 11.82
	Total Amount			\$ 37.41
04/15/2014	Consumption Charges	32	446	\$ 50.78
	Gross Receipts Tax Reimbursemt			\$ 1.38
	TDU Delivery Charges			\$ 19.63
	Total Amount			\$ 71.79
03/14/2014	Consumption Charges	29	575	\$ 64.59
	Gross Receipts Tax Reimbursemt			\$ 1.73
	Late Payment Penalty			\$ 9.72
	TDU Delivery Charges			\$ 23.79

Texas USA
TX

DRIVER LICENSE

4a DL **27848055** 4b Class **C**
4a Iss **11/29/2011** 4b Exp **03/02/2015**
3 DOB **03/02/1979**
1 **MCNEIL**
2 **CANDICE PAULA**
4 3550 COUNTRY SQ DR 111
WARRULLTON TX 76090-0000
12 Restrictions **A** 9a End **NONE**
10 Hgt **5-07** 11 Sex **F** 10 Eyes **BRO**
8 ID **16110181110259575748**

Candice McNeil

The Texas Medical Board
Hereby Authorizes and Licenses
CANDICE PAULA MCNEIL, MD

N0266

To practice Medicine in the State of Texas.

Given under the hands and seal of
The Texas Medical Board
This 27th day of June AD 2008

Bonita M. Karpus MD

President

Larry Price, D.O.

Vice President

Timothy J. Turner

Secretary

Guanzhuo Khan MD

Jose M. Hernandez, M.D., F.A.C.P.

Christelle Southard

John K. Atchey

Annette P. Laggett

Melinda C. McMichael MD

Lawrence H. Hudson MD

Man O. Jones, MD, MS

Charles Overaker

Michael

Melinda S. Friedrichs

[Signature]

Erin Fisher, MD

Leticia S. Shackelford

[Signature]

Alan Smith