

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

CARESTREAM HEALTH, INC.,)	
Petitioner,)	
)	
v.)	14 TT 100
)	Judge Brian F. Barov
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
Respondent.)	

ORDER

The petition received in this matter cannot be accepted in its present form, as it does not comply with the rules of the Illinois Independent Tax Tribunal. Although the petition must be dismissed, the Petitioner may amend and refile the petition by July 21, 2014. The reasons for the dismissal and the required corrections are set out below:

First, the Petitioner states that it sought a late discretionary hearing from the Illinois Department of Revenue. Rule 5000.310(a)(5) requires the Petitioner to attach to the petition a copy of the letter showing that the request for a late discretionary hearing was granted. It is this grant of a late discretionary hearing that begins the 60-day period for filing the petition. Because there is no indication that the late discretionary hearing request was granted, whether the petition is premature or timely filed is not clear.

Second, the Petitioner is a corporation. Under sections 5000.305(a)(2) and (3) of the Tribunal’s Rules corporations are required to be represented by an attorney authorized to practice law in the State of Illinois or by an attorney who has followed the procedures to appear *pro hac vice* in Illinois. It does not appear from the face of the petition that the Petitioner’s representative meets either of these qualifications.

Under Rule 5000.310(a)(4), Petitioner is allowed to file an Amended Petition. The Amended Petition must be filed by an attorney licensed or permitted to practice in the State of Illinois and must show the date that the request for a late discretionary hearing was granted. As stated, the Amended Petition's due date is July 21, 2014.

Finally, when filing the Amended Petition, please refer to section 5000.300(d) of the Tribunal's rules, which provides that petitions should conform to the pleading requirements of the Illinois Code of Civil Procedure and be styled similar to Circuit Court complaints, with an appropriate caption, numbered counts and factual allegations. The Petitioner is directed to the Petitions page on the Tribunal's website for further guidance on the preparation of a Petition. The additional information can be found at: <http://www.illinois.gov/taxtribunal/petitions/Pages/default.aspx>.

s/ Brian Barov

BRIAN F. BAROV
Administrative Law Judge

Date: June 20, 2014