STATE OF ILLINOIS
INDEPENDENT TAX TRIBUNAL

RICHARD S. HYDE S.C.	)	
	)	
Petitioner,	)	
	)	Case No:
v.	)	
	)	
THE DEPARTMENT OF REVENUE	)	
OF THE STATE OF ILLINOIS	)	
	)	
Respondent	)	

RECEIVED
JUN 27 2014
BY:

14TT 107

PETITION

NOW COMES the Petitioner, RICHARD S. HYDE S.C., (hereinafter "Petitioner"), by and through its attorneys, LOHMAN, NESCHIS & TOLITANO, and hereby Petitions this court for a redetermination of retail occupation tax assessments contained in the Notices of Tax Liability issued by the ILLINOIS DEPARTMENT OF REVENUE ("Department") on May 16, 2013 for tax periods January 2006 through January 2013, and as the basis for Petitioner's case alleges as follows:

JURISDICTION

1. Jurisdiction of the claims in this matter is granted on this Court pursuant to the Illinois Tax Tribunal Act of 2012, 35 ILCS 1010/1-45.

FACTS

2. At all relevant times hereto, the Petitioner, HYDE, was and is an Illinois corporation registered and doing business in Illinois.

3. The Petitioner is located at 416 E. Roosevelt Road, Suite 108, Wheaton, IL 60187, phone (630) 665-0788.

4. The Petitioner's employer identification number is 36-4424019.

5. The Petitioner is engaged in the business of providing chiropractic services.

6. The Petitioner also occasionally sells chiropractic equipment to its patients including but not limited to weights, fractions and physioballs.

7. The Petitioner only sells chiropractic equipment if its chiropractor determines after a full evaluation and diagnosis that its patient might benefit from the use of the equipment. In all cases, the Petitioner sells this equipment pursuant to the sale of its services.

8. The revenue derived from the sales of the chiropractic equipment are nominal.

9. Sometime during 2012, the Department audited the Petitioner for retail occupation tax for the periods January 2006 through January 2013 (hereafter "audit period"). Sales tax returns had not been filed for any of those periods.

10. During the audit, the Department did not receive or review any of the Petitioner's books and records. Thus, the Department estimated and assessed retail occupation tax by imposing the ROT tax rate on the Petitioner's total gross income as reported on its federal corporate income tax returns for 2006 through 2012.

11. Upon conclusion of the audit, the Department issued the following Notices of Tax Liability (a) Letter ID: CNXXX11XX54512XO, (b) Letter ID: CNXXX17X4274X163, (c) Letter ID: CNXXXX63X5321928, (d) CNXXXX543X475848, (e) CNXXX11674X31X41, (f) CNXXXXX9366128X8, (g) CNXXX2X398183366, (h) CNXXXXX268X32963, (i) CNXXXXX966X765126, (j) CNXXX15X29474241, (k) CNXXX21239552964, (l), CNXXX1X5X2134721, (m) CNXXX1X799184964, (n) CNXXX142161776X1. See Exhibit A attached hereto.

12. The Petitioner did not file a Protest in connection with any of the Notices of Tax Liability.

13. On January 31, 2014, the Petitioner requested a discretionary hearing from the Department's Office of Administrative Hearings. On April 29, 2014, the Office of Administrative Hearings granted that request. See Exhibit B attached hereto.

COUNT I

1-13. Petitioner restates and incorporates herein paragraphs 1-13 above as paragraphs 1-13 of Count I.

14. The Department erred in imposing retailer's occupation tax on any of the Petitioner's income.

15. The Petitioner is a service provider deriving almost all of its revenue from the sale of its chiropractic services.

16. The Petitioner only sells chiropractic equipment to patients in those instances where its chiropractor performs a full evaluation and diagnosis and determines the equipment to be the appropriate treatment. The Petitioner's annual revenue from these sales is minimal.

17. The transfer and sale of the chiropractic equipment is strictly sold incident to the sale of its chiropractic service.

18. Under 35 ILCS 115, when property is sold incident to the sale of services, a service occupation tax rather than the retailer's occupation tax is imposed on the sale. Thus, the Petitioner's sales are not subject to the retailer's occupation tax.

WHEREFORE, the Petitioner prays this Honorable Court determine that it is not subject to or liable for any of the retail occupation taxes, interest or penalties assessed for the audit period, and for any other relief as this Court deems just and proper.

COUNT II

1-18. Petitioner restates and incorporates herein paragraphs 1-18 above as paragraphs 1-18 of Count II.

19. The Department erred in imposing retail occupation tax on the total gross income as reported on the Petitioner's federal corporate income tax returns during the audit period.

20. Almost all of the gross income as reported on the Petitioner's federal income tax returns for the audit period was derived from the its sale of its services with only a nominal portion from the sale of its equipment.

21. Under 35 ILCS 120, the retailer's occupation tax is only imposed on the sale of property and not on the sales of services. Thus, Petitioner's service income should not have been subjected to retailer's occupation tax.

WHEREFORE, the Petitioner prays this Honorable Court redetermine the tax to exclude the service income and redetermine the interest and penalties accordingly, and for any other relief this court deems just and proper.

Respectfully Submitted,

LOHMAN, NESCHIS & TOLITANO

Tami Tolitano
One of the Attorneys for Taxpayer

Lohman, Neschis & Tolitano
2400 E. Devon, Suite 284
Des Plaines, IL 60018
Phone: (847) 635-7877
Fax: (847) 635-8777
TTOLITANO@LNT-LAW.COM

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

#BWNKMGV
#CNXX X11X X545 12X0#
RICHARD S HYDE S C
COMPLETE CHIROPRACTIC
416 E ROOSEVELT RD STE 108
WHEATON IL 60187-5589

May 16, 2013

Letter ID: CNXXX11XX54512X0

Account ID: 3325-8600

We have audited your account for the reporting periods January 01, 2006, through June 30, 2009. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	71,380.00	0.00	71,380.00
Late Payment Penalty Increase	28,552.00	0.00	28,552.00
Late Filing Penalty Increase	2,855.00	0.00	2,855.00
Interest	28,823.54	0.00	28,823.54
Assessment Total	$131,610.54	$0.00	**$131,610.54**

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is **July 15, 2013**. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

If you have questions, please write us or call our Springfield office weekdays between 8:00 a.m. and 4:00 p.m. Our address and telephone number are listed below.

BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Blumberg No. 5118 EXHIBIT A

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

#BWNKMGV
#CNXX X17X 4274 X163#
RICHARD S HYDE S C
COMPLETE CHIROPRACTIC
416 E ROOSEVELT RD STE 108
WHEATON IL 60187-5589

May 16, 2013

Letter ID: CNXXX17X4274X163

Account ID: 3325-8600

We have audited your account for the reporting periods July 01, 2009, through January 31, 2012. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	46,816.00	0.00	46,816.00
Late Payment Penalty Increase	9,363.00	0.00	9,363.00
Late Filing Penalty Increase	936.00	0.00	936.00
Interest	2,467.19	0.00	2,467.19
Assessment Total	$59,582.19	$0.00	**$59,582.19**

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is **July 15, 2013**. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

#BWNKMGV
#CNXX XX63 X532 1928#
RICHARD S HYDE S C
COMPLETE CHIROPRACTIC
416 E ROOSEVELT RD STE 108
WHEATON IL 60187-5589

May 16, 2013

Letter ID: CNXXXX63X5321928

Account ID: 3325-8600

We have audited your account for the reporting periods February 01, 2012, through February 29, 2012. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	1,510.00	0.00	1,510.00
Late Payment Penalty Increase	302.00	0.00	302.00
Late Filing Penalty Increase	30.00	0.00	30.00
Interest	7.07	0.00	7.07
Assessment Total	$1,849.07	$0.00	**$1,849.07**

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is **July 15, 2013**. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

#BWNKMGV
#CNXX XX54 3X47 5848#
RICHARD S HYDE S C
COMPLETE CHIROPRACTIC
416 E ROOSEVELT RD STE 108
WHEATON IL 60187-5589

May 16, 2013

Letter ID: CNXXXX543X475848

Account ID: 3325-8600

We have audited your account for the reporting periods March 01, 2012, through March 31, 2012. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	1,510.00	0.00	1,510.00
Late Payment Penalty Increase	302.00	0.00	302.00
Late Filing Penalty Increase	30.00	0.00	30.00
Interest	3.23	0.00	3.23
Assessment Total	$1,845.23	$0.00	**$1,845.23**

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is **July 15, 2013**. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
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PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

#BWNKMGV
#CNXX X116 74X3 1X41#
RICHARD S HYDE S C
COMPLETE CHIROPRACTIC
416 E ROOSEVELT RD STE 108
WHEATON IL 60187-5589

May 16, 2013

Letter ID: CNXXX11674X31X41

Account ID: 3325-8600

We have audited your account for the reporting periods April 01, 2012, through April 30, 2012. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	1,510.00	0.00	1,510.00
Late Payment Penalty Increase	302.00	0.00	302.00
Late Filing Penalty Increase	30.00	0.00	30.00
Assessment Total	$1,842.00	$0.00	**$1,842.00**

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is **July 15, 2013**. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

#BWNKMGV
#CNXX XXX9 3661 28X8#
RICHARD S HYDE S C
COMPLETE CHIROPRACTIC
416 E ROOSEVELT RD STE 108
WHEATON IL 60187-5589

May 16, 2013

Letter ID: CNXXXXX9366128X8

Account ID: 3325-8600

We have audited your account for the reporting periods May 01, 2012, through May 31, 2012. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	1,510.00	0.00	1,510.00
Late Payment Penalty Increase	302.00	0.00	302.00
Late Filing Penalty Increase	30.00	0.00	30.00
Assessment Total	$1,842.00	$0.00	**$1,842.00**

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is **July 15, 2013**. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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BUREAU OF AUDITS
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PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

#BWNKMGV
#CNXX X2X3 9818 3366#
RICHARD S HYDE S C
COMPLETE CHIROPRACTIC
416 E ROOSEVELT RD STE 108
WHEATON IL 60187-5589

May 16, 2013

Letter ID: CNXXX2X398183366

Account ID: 3325-8600

We have audited your account for the reporting periods June 01, 2012, through June 30, 2012. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	1,510.00	0.00	1,510.00
Late Payment Penalty Increase	302.00	0.00	302.00
Late Filing Penalty Increase	30.00	0.00	30.00
Assessment Total	$1,842.00	$0.00	**$1,842.00**

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is **July 15, 2013**. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

#BWNKMGV
#CNXX XXX2 68X3 2963#
RICHARD S HYDE S C
COMPLETE CHIROPRACTIC
416 E ROOSEVELT RD STE 108
WHEATON IL 60187-5589

May 16, 2013

Letter ID: CNXXXXX268X32963

Account ID: 3325-8600

We have audited your account for the reporting periods July 01, 2012, through July 31, 2012. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	1,510.00	0.00	1,510.00
Late Payment Penalty Increase	302.00	0.00	302.00
Late Filing Penalty Increase	30.00	0.00	30.00
Assessment Total	$1,842.00	$0.00	**$1,842.00**

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is **July 15, 2013**. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

#BWNKMGV
#CNXX XX96 6X76 5126#
RICHARD S HYDE S C
COMPLETE CHIROPRACTIC
416 E ROOSEVELT RD STE 108
WHEATON IL 60187-5589

May 16, 2013

Letter ID: CNXXXX966X765126

Account ID: 3325-8600

We have audited your account for the reporting periods August 01, 2012, through August 31, 2012. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	1,510.00	0.00	1,510.00
Late Payment Penalty Increase	302.00	0.00	302.00
Late Filing Penalty Increase	30.00	0.00	30.00
Assessment Total	$1,842.00	$0.00	**$1,842.00**

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is **July 15, 2013**. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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BUREAU OF AUDITS
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ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

#BWNKMGV
#CNXX X15X 2947 4241#
RICHARD S HYDE S C
COMPLETE CHIROPRACTIC
416 E ROOSEVELT RD STE 108
WHEATON IL 60187-5589

May 16, 2013

Letter ID: CNXXX15X29474241

Account ID: 3325-8600

We have audited your account for the reporting periods September 01, 2012, through September 30, 2012. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	1,510.00	0.00	1,510.00
Late Payment Penalty Increase	302.00	0.00	302.00
Late Filing Penalty Increase	30.00	0.00	30.00
Assessment Total	$1,842.00	$0.00	**$1,842.00**

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is **July 15, 2013**. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

#BWNKMGV
#CNXX X212 3955 2964#
RICHARD S HYDE S C
COMPLETE CHIROPRACTIC
416 E ROOSEVELT RD STE 108
WHEATON IL 60187-5589

May 16, 2013

Letter ID: CNXXX21239552964

Account ID: 3325-8600

We have audited your account for the reporting periods October 01, 2012, through October 31, 2012. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	1,510.00	0.00	1,510.00
Late Payment Penalty Increase	302.00	0.00	302.00
Late Filing Penalty Increase	30.00	0.00	30.00
Assessment Total	$1,842.00	$0.00	**$1,842.00**

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is **July 15, 2013**. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

#BWNKMGV
#CNXX X1X5 X213 4721#
RICHARD S HYDE S C
COMPLETE CHIROPRACTIC
416 E ROOSEVELT RD STE 108
WHEATON IL 60187-5589

May 16, 2013

Letter ID: CNXXX1X5X2134721

Account ID: 3325-8600

We have audited your account for the reporting periods November 01, 2012, through November 30, 2012. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	1,510.00	0.00	1,510.00
Late Payment Penalty Increase	302.00	0.00	302.00
Late Filing Penalty Increase	30.00	0.00	30.00
Assessment Total	$1,842.00	$0.00	**$1,842.00**

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is **July 15, 2013**. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

#BWNKMGV
#CNXX X1X7 9918 4964#
RICHARD S HYDE S C
COMPLETE CHIROPRACTIC
416 E ROOSEVELT RD STE 108
WHEATON IL 60187-5589

May 16, 2013

Letter ID: CNXXX1X799184964

Account ID: 3325-8600

We have audited your account for the reporting periods December 01, 2012, through December 31, 2012. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	1,510.00	0.00	1,510.00
Late Payment Penalty Increase	302.00	0.00	302.00
Late Filing Penalty Increase	30.00	0.00	30.00
Assessment Total	$1,842.00	$0.00	**$1,842.00**

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is **July 15, 2013**. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability

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STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

#BWNKMGV
#CNXX X142 1617 76X1#
RICHARD S HYDE S C
COMPLETE CHIROPRACTIC
416 E ROOSEVELT RD STE 108
WHEATON IL 60187-5589

May 16, 2013

Letter ID: CNXXX142161776X1

Account ID: 3325-8600

We have audited your account for the reporting periods January 01, 2013, through January 31, 2013. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	1,510.00	0.00	1,510.00
Late Payment Penalty Increase	302.00	0.00	302.00
Late Filing Penalty Increase	30.00	0.00	30.00
Assessment Total	$1,842.00	$0.00	**$1,842.00**

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is **July 15, 2013**. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

If you have questions, please write us or call our Springfield office weekdays between 8:00 a.m. and 4:00 p.m. Our address and telephone number are listed below.

BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS
Willard Ice Building
101 West Jefferson Street – Level 5SW
Springfield, IL 62702
(217)782-6995

April 29, 2014

Tami Tolitano
Lohman, Neschis & Tolitano, LLC
O'Hare Lake Plaza
2400 E. Devon Avenue, Suite 284
Des Plaines, IL 60018

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**
Richard S. Hyde
Account ID: 36-4424019
12 Notices of Tax Liability ("NTLs")
Letter ID: CNXXX11XX54512X0, dated May 16, 2013
Letter ID: CNXXX17X4274X163, dated May 16, 2013
Letter ID: CNXXXX63X5321928, dated May 16, 2013
Letter ID: CNXXXX543X475848, dated May 16, 2013
Letter ID: CNXXX11674X31X41, dated May 16, 2013
Letter ID: CNXXXXX9366128X8, dated May 16, 2013
Letter ID: CNXXX2X398183366 dated May 16, 2013
Letter ID: CNXXXXX268X32963, dated May 16, 2013
Letter ID: CNXXXXX966X765126, dated May 16, 2013
Letter ID: CNXXX15X29474241, dated May 16, 2013
Letter ID: CNXXX21239552964, dated May 16, 2013
Letter ID: CNXXX1X5X2134721, dated May 16, 2013
Letter ID: CNXXX1X799184964, dated May 16, 2013
Letter ID: CNXXX142161776X1, dated May 16, 2013

Dear Ms. Tolitano:

The Office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing for Mr. Richard S. Hyde regarding the above NTLs. Based on the information provided in your request, I believe that it is appropriate to grant Mr. Richard S. Hyde a late discretionary hearing for the above NTLs. I understand that your client's petition with the Department's Board of Appeals will be dismissed by the Board since he has sought a discretionary hearing.

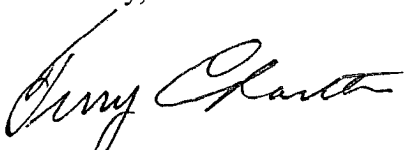
Blumberg No. 5118
EXHIBIT
B

The amount of liability at issue for the protest exceeds the statutory amount ($15,000, exclusive of penalties and interest) or ($15,000 for notices that involve only penalties and interest) for which the Department has jurisdiction for late discretionary hearings that are granted on or after January 1, 2014. For late discretionary hearings that are granted on or after January 1, 2014 and that exceed the statutory amount, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.*

The Tax Tribunal's website (www.illinois.gov/taxtribunal) contains rules that include guidance on filing requirements and contact information for the Tax Tribunal. **The Tax Tribunal's rules provide that, when a late discretionary hearing is granted and the protest meets the statutory amount, the taxpayer shall file a petition with the Tax Tribunal within 60 days and shall attach a copy of the letter granting the late discretionary hearing.** See Subsection (a)(5) of Section 5000.310 of the Tax Tribunal's rules. Please note that the Tax Tribunal has different requirements than the Department for filing protests, including the payment of filing fees and the filing of a petition in the form required by the Tax Tribunal.

I recommend that you review the information provided on the Tax Tribunal's website and contact them if you have any questions.

Sincerely,



Terry D. Charlton
Chief Administrative Law Judge
Illinois Department of Revenue

TDC

STATE OF ILLINOIS
INDEPENDENT TAX TRIBUNAL

RICHARD S. HYDE S.C.	)	
	)	
Petitioner,	)	
	)	Case No:
v.	)	
	)	
THE DEPARTMENT OF REVENUE	)	
OF THE STATE OF ILLINOIS	)	
	)	
Respondent	)	

CERTIFICATE OF SERVICE

Illinois Department of Revenue
Office of Legal Services
100 W. Randolph St., 7-900 (7th Floor Thompson Center)
Chicago, IL 60601

I, Tami Tolitano, an attorney, certify under penalty of perjury, that on June 25, 2014, I caused a copy of the Petition, to be served on the above-named party by depositing the same in the U.S. Mail at 2400 E. Devon Ave., Des Plaines, IL 60018, with proper postage prepaid, addressed to the above-named party.

By: _____
Tami Tolitano, Attorney for Petitioner

Tami Tolitano
Lohman Neschis & Tolitano, LLC
2400 E. Devon Ave., Suite 284
Des Plaines, IL 60018
Phone: (847) 635-7877
Fax: (847) 635-8777
TTOLITANO@LNT-LAW.COM