

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

STANLEY E. KOWALSKI &)	
CATHERINE KOWALSKI,)	
Petitioners,)	
)	
)	
v.)	15 TT 95
)	Judge Brian F. Barov
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
Respondent.)	

ORDER

The petition in this matter is accepted in part and is dismissed in part.

The Petitioners are husband and wife challenging Notices of Penalty Liability. But the Notices were issued against each individual Petitioner in their capacity as an individual corporate officer and separately responsible party of a now dissolved corporation. The Notices were not issued against the Petitioners as married persons.

The two separate taxpayers must file separate petitions with the Tribunal. A single petitioner can aggregate Notices for the same tax year or audit period, 35 ILCS 1010 1/45(a), and married persons challenging a single Notice against both as joint filers may file a single petition, but multiple petitioners cannot aggregate their petitions from separate Notices into one pleading.

It is thus ORDERED:

1. Because Stanley Kowalski is noted as the sender/drawer on the filing fee check, the petition in this case No. 15 TT 98 will be accepted as a correctly filed petition for him. The Department's answer to the petition in 15 TT 98 is due by June 25, 2015.

2. Catherine Kowalski has until June 25, 2015 to file a separate petition with a separate filing fee.

3. A status conference is set for July 9, 2015, at 9:30 a.m., by telephone. The Tribunal will initiate the telephone call.

4. At the initial status conference, the parties should be prepared to discuss: 1) the nature of the case; 2) factual and legal issues; 3) settlement potential and discussions to date; 4) anticipated discovery; and 5) potential motions to be filed.

s/ *Brian Barov*
BRIAN F. BAROV
Administrative Law Judge

Date: May 14, 2015