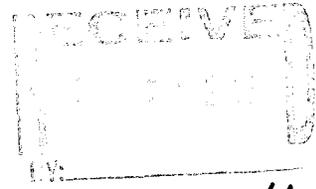


ILLINOIS INDEPENDENT
TAX TRIBUNAL

JOHN C. & MAUREEN OSBORNE,)
 Petitioners,)
)
)
 v.)
)
)
 ILLINOIS DEPARTMENT)
 OF REVENUE,)
 Respondent.)



1/11/10

PETITION

Petitioners, JOHN C. and MAUREEN OSBORNE, by and through his attorneys, THOMAS J. DWYER & ASSOCIATES, LLC, hereby petition for a redetermination of the deficiencies set forth by the ILLINOIS DEPARTMENT OF REVENUE (the “Department”) in the Department’s two Notice of Claim Denial letters dated March 23, 2015 and March 24, 2015, respectively. As the basis for Petitioner’s case, Petitioner alleges as follows:

1. Petitioners are individuals, John C. Osborne and Maureen Osborne, with legal address currently at 1046 Franklin Avenue, River Forest, Illinois 60305, and home phone number (708) 771-6043.
2. A copy of the Notice of Claim Denial dated March 23, 2015 for the tax year ending December 31, 2010 is attached as Exhibit A.
3. A copy of the Notice of Claim Denial dated March 24, 2015 for the tax year ending December 31, 2011 is attached as Exhibit B.

JURISDICTION

4. Pursuant to 35 ILCS 1010/1-45(a), the Illinois Independent Tax Tribunal has “original jurisdiction over all determinations of the Department reflected on a ... Notice of Claim Denial ... issued under the Illinois Income Tax Act” where the aggregate amount at issue exceeds \$15,000, exclusive of penalties and interest. 35 ILCS 1010/1-45(a)
5. The deficiencies, as determined by the Department, are as follows:

Tax Year Ending	Tax Amount at Issue	Type of Tax
12/31/2010	\$60,863	Income
12/31/2011	\$21,416	Income
TOTAL	\$82,279	

6. The entire amount of the deficiency, penalties, and statutory interest thereon are in dispute.
7. The aggregate tax at issue is **\$82,279**. Therefore, the Illinois Independent Tax Tribunal has original jurisdiction in this case.

TIMELINESS

8. The due date for filing this Petition based on the dates of the Notice of Claim Denial in both years at issue is **May 22, 2015**.

ERRORS OF FACT OR LAW MADE BY THE DEPARTMENT

9. The determination of taxes and penalties set forth in the Notice of Claim Denial for the tax year ending December 31, 2010 is based upon the following errors:
 - A. The Department erroneously decreased Petitioners' Credit for Income Tax Paid to Another State While an Illinois Resident for the period ending December 31, 2010 from \$61,347 to \$484.
 - B. The Department erroneously determined that Petitioner is subject to a penalty for the period ending December 31, 2010 in the amount of \$4,755.30.
10. The determination of taxes and penalties set forth in the Notice of Claim Denial for the tax year ending December 31, 2011 is based upon the following errors:
 - A. The Department erroneously decreased Petitioners' Credit for Income Tax Paid to Another State While an Illinois Resident for the period ending December 31, 2011 from \$56,979 to \$35,563.
 - B. The Department erroneously determined that Petitioners are subject to a penalty for the period ending December 31, 2010 in the amount of \$1,282.40.

FACTUAL BACKGROUND

11. The facts upon which Petitioners rely as the basis of their case are as follows:
 - A. During both years at issue, Petitioners were residents of Illinois.
 - B. Petitioner wife began working for Bank One in April 2001.
 - C. Bank One merged with J.P. Morgan Chase in 2004 and Petitioner wife continued to work for J.P. Morgan from 2004 until 2010.
 - D. In January 2010, Petitioner wife was notified that her role was being terminated. Her last day at J.P. Morgan Chase was March 31, 2010.
 - E. During 2010, Petitioner wife worked in New York for six (6) days.

- F. During 2010, Petitioner wife worked only for J.P. Morgan Chase and only in Illinois and New York.
- G. During 2010, Petitioner wife received a Form W-2 showing total taxable wages in the amount of \$3,921,878.94, which was made up of long-term incentive plan dividends, restricted stock payments, stock option exercise, bonus award, final vacation pay, regular base pay, and other compensation.
- H. During 2010, Petitioner wife's wages were allocated between New York and Illinois.
- I. In March 2011, Petitioner wife began working at Ernst & Young. Petitioner wife is still employed with Ernst & Young.
- J. During 2011, Petitioner wife received four Forms W-2: (1) from JPMORGAN CHASE BK NA NQ PL AGENT A/C; (2) JPMORGAN CHASE BANK; (3) Bankruptcy Estate of: MARCHFIRST, INC., et. al; and (4) ERNST & YOUNG US LLP.
- K. During 2011, Petitioner wife worked in Illinois, New York, New Jersey, and other non-taxable jurisdictions (e.g., Florida, abroad).
- L. During 2011, Petitioner wife's wages were allocated between New York, New Jersey, and Illinois.
- M. Petitioners received notification that their New York individual income tax returns were being examined for the tax periods ending December 31, 2010 and December 31, 2011.
- N. Petitioners filed protective claims in Illinois for the periods ending December 31, 2010 and December 31, 2011.
- O. As a result of the examination, Petitioners paid additional taxes to New York State.
- P. As a result of the additional taxes paid to New York, Petitioners filed amended returns in Illinois to reflect the additional taxes paid to other states. Petitioners claimed additional refunds on both amended returns.

RETURNS FILED

- 12. Petitioners timely filed Form IL-1040 for the calendar year ending December 31, 2010. Petitioners have copies of the return which can be produced upon request but which has not been attached pursuant to the Tribunal's rules.
- 13. Following a New York State examination, Petitioners timely filed Form IL-1040-X for the calendar year ending December 31, 2010.

14. Petitioners timely filed Form IL-1040 for the calendar year ending December 31, 2011. Petitioners have copies of the return which can be produced upon request but which has not been attached pursuant to the Tribunal's rules.
15. Following a New York State audit, Petitioners timely filed Form IL-1040-X for the calendar year ending December 31, 2011.

COUNT ONE

ASSERTION THAT PETITIONERS ARE NOT ENTITLED TO CREDIT FOR TAXES PAID TO OTHER STATES

16. Pursuant to 35 ILCS 5/601(a)(3) (the "Statute"), Illinois residents may be entitled to a credit for income taxes paid to other states (the "Credit").
17. Pursuant to the language in the Statute for the years at issue, the amount of the Credit is subject to a limitation. 35 ILCS 5/601(a)(3). Determining the limitation requires the taxpayer to determine what income would be sourced to Illinois if all states used the apportionment rules contained in Article 3 of the Illinois Income Tax Act, 35 ILCS 5/.
18. Article 3 of the Illinois Income Tax Act is the "Allocation and Apportionment of Base Income."
19. Respondent's Notice of Claim Denial indicates that "if your job required you to work in more than one state, your compensation is considered paid in Illinois if your base of operations was in Illinois." This argument refers to 35 ILCS 5/304(a)(2)(B)(i)-(iii) of the statute which determines when "[c]ompensation is paid in this state..."
20. Section 304 speaks to "Business income of persons other than residents." However, based on the argument made in Respondent's Notice of Claim Denial, Respondent's argument is that the reference to "Article 3" is in fact a reference to 35 ILCS 5/304(a)(2)(B)(i)-(iii).
21. 35 ILCS 5/304(a)(2)(B) states in part:

Compensation is paid in this state if:

(i) The individual's service is performed entirely within this State;

(ii) The individual's service is performed both within and without this State, but the service performed without this State is incidental to the individual's service performed within this State; or

(iii) Some of the service is performed within this State and either the base of operations, or if there is no base of operations, the place from which the service is directed or controlled is within this State, or the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is in this State.

22. These provisions apply to taxpayers who are not “professional athletes.” A different set of rules apply to professional athletes. 35 ILCS 5/304(a)(2)(B)(iv).
23. Based on the statute, Respondent argues that Petitioner’s Credit for both years should be decreased.
24. The Statute relied on by Respondent violates the United States Constitution. Comptroller of the Treasury of Maryland v. Wynne et ux, 575 U.S. ____ (2015).
25. On May 18, 2015, the United States Supreme Court handed down a decision in Comptroller of the Treasury of Maryland v. Wynne et ux, Id. The Court in Wynne was asked to determine the constitutionality of an “unusual” Maryland tax statute that “[did] not offer its residents a full credit against the income taxes that they pay to other States.” Id. at p.1 (all references throughout are to electronic PDF of Court’s opinion). The Court determined that “this feature of the State’s tax scheme violates the Federal Constitution” based on the dormant Commerce Clause. Id. at 1-2. The dormant Commerce Clause “precludes States from ‘discriminat[ing] between transactions on the basis of some interstate element.’” Id. at 5-6.
26. The Illinois statute at issue results in the double taxation of some Illinois residents who work in more than one state. Therefore, the statute creates a difference between Illinois taxpayers who work interstate versus intrastate.
27. The Court in Wynne used the four-part “internal consistency” test established in Complete Auto Transit, Inc. v. Brady, 430 U.S. 274 (1977). This test “helps courts identify tax schemes that discriminate against interstate commerce ... [and] [b]y hypothetically assuming that every State has the same tax structure, the internal consistency test allows courts to isolate the effect of a defendant State’s tax scheme.” Wynne at 3-4.
28. The internal consistency test “asks whether a ‘tax is applied to an activity with a substantial nexus with the taxing State, is fairly apportioned, does not discriminate against interstate commerce, and is fairly related to the services provided by the State.’” Id. The Court found that Maryland’s “income tax scheme” failed the internal consistency test because it “is inherently discriminatory and operates as a tariff.” Id. at 22.
29. The Illinois statute is also “inherently discriminatory” in the way it taxes taxpayers who work interstate. Taxpayers who work only in Illinois are subject to tax only in Illinois; taxpayers who work in Illinois and State X may be subject to tax in Illinois (with no Credit given) and to tax in State X.
30. The Court in Wynne offered a solution for the deficiency in Maryland’s law: “To be sure, Maryland could remedy the infirmity in its tax scheme by offering, as most States do, a credit against income taxes paid to other States. ... If it did, Maryland’s tax scheme would survive the internal consistency test and would not be inherently discriminatory.” Id. at 25.

31. The Statute imposes different methods for determining the limitation on the credit based on the year at issue. In the past (and for years ending prior to December 31, 2009), as the Court in Wynne suggested above, Illinois did give a credit for taxes paid to other states. The credit was not limited by the “base of operations” test in Article 3 of the Illinois Income Tax Act, but was limited by the ratio of the “taxpayer’s base income subject to tax both by such other state or states and by this State bears to his total base income subject to tax by this State for the taxable year.” 35 ILCS 5/301(b)(3).
32. During 2010, some of Petitioner wife’s wages were taxable in two places: Illinois and New York. Petitioners paid income tax on the compensation that was subject to tax in two states. Therefore, they are entitled to a credit for taxes paid to other states as calculated on the amended return.
33. During 2011, some of Petitioner wife’s wages were taxable in three places: Illinois, New York, and New Jersey. Petitioners paid income tax on the compensation that was subject to tax in two states. Therefore, they are entitled to a credit for taxes paid to other states as calculated on the amended return.

COUNT TWO
ASSERTION OF PETITIONERS’ LIABILITY FOR PENALTIES

34. Petitioners timely filed all income tax returns required to be filed. Therefore, no failure to timely file penalties should be assessed.
35. Petitioners timely filed paid all income taxes for which they are liable. Therefore, no failure to pay penalties should be assessed.

PRAYER FOR RELIEF

WHEREFORE, Petitioner prays that this Court hear this case and determine that:

- (1) The Illinois statute which provides a credit for state taxes paid (35 ILCS 5/601(a)(3)) is unconstitutional under Wynne;
- (2) Petitioners are entitled to a credit for taxes paid to other states for the tax year ending December 31, 2010 in the amount of \$61,347;
- (3) Petitioners are entitled to a credit for taxes paid to other states for the tax year ending December 31, 2011 in the amount of \$56,979;
- (4) Petitioners are not liable for penalties for the tax year ending December 31, 2010;
- (5) Petitioners are not liable for penalties for the tax year ending December 31, 2011;
- (6) Petitioners are not liable for the tax, penalties, or interest shown on the Notice of Claim Denial dated March 23, 2015;

(7) Petitioners are not liable for the tax, penalties, or interest shown on the Notice of Claim Denial dated March 24, 2015; and

give such other and further relief as the Court may deem fit and proper.

5-21-15
Date

Respectfully submitted,



Attorney for Petitioner

Thomas J. Dwyer, Attorney at Law
Thomas J. Dwyer & Associates, LLC
401 South LaSalle Street, Suite 606
Chicago, IL 60605
(312) 786-5959
tjdwyer@tjdwyerlaw.com

Exhibit A

Notice of Claim Denial

Form IL-1040-X, Amended Individual Income Tax Return



March 23, 2015



Letter ID: CNXXXX2584583848

Account ID: P08715554

Reporting Period: December 2010



#BWNKMGV
#CNXX XX25 8458 3848#
JOHN C. and MAUREEN OSBORNE
1046 FRANKLIN AVE
RIVER FOREST IL 60305-1340

Dear Taxpayer:

We are writing regarding your 2010 Form IL-1040-X, Amended Individual Income Tax Return, dated March 06, 2015.

Based on our review, we denied your claim for refund of overpayment of income tax. This review is not the result of an audit.

We changed Line 17 from \$61,347.00 to \$484.00.

You may not include compensation paid in Illinois in Column B of your Schedule CR. If the wages were reported to Illinois in error, send us a statement from your employer, on company letterhead, stating the correct amount of wages sourced to Illinois along with your protest. We will not accept a letter from a tax preparer. In general, if your job required you to work in more than one state, your compensation is considered paid in Illinois if your base of operations was in Illinois. Your base of operations is the office or business location where you usually report for work, and does not change when you are on a temporary assignment to another location. See Publication 130, Who is Required to Withhold Illinois Income Tax, for more information and examples of compensation paid in Illinois.

If you do not agree with our determination, you may contest this notice by following the instructions listed below.

If the amount of tax at issue, exclusive of penalty and interest, is more than \$15,000, or if you are not claiming an overpayment of tax but the total penalties and interest is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, et seq.).

In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue. If you file a protest on time, we must reconsider our denial, and if requested, grant you or your authorized representative an administrative hearing. Your protest must be filed by sending us a completed Form EAR-14, Format for Filing a Protest for Income Tax. You should include with your protest all documentation supporting your refund claim, especially any documents requested in this letter. If we do not receive your protest within 60 days, this denial shall become final. A protest of this notice does not preserve your rights under any other notice.

If you do not protest this notice, the denial of your claim shall become final.

If you agree with the amount you owe on the "Form IL-1040-X Financial Details" page, send your payment to "Illinois Department of Revenue." Write your Account ID on your check and mail it to the address at the bottom of this letter. You must pay the total balance due within 30 days of the date of this notice to avoid additional penalty and interest.

If you are currently under the protection of the Federal Bankruptcy Court, please contact us and provide the bankruptcy

number and the bankruptcy court. The bankruptcy "automatic stay" does not relieve your obligation to file tax returns. Please return a copy of this letter with any further correspondence.

If you have questions, please write us or call our Springfield office weekdays between 8:00 a.m. and 4:00 p.m., or visit our web site at tax.Illinois.gov. Our address and telephone number are below.

Jason Huber
Revenue Tax Specialist III

INDIVIDUAL PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19023
SPRINGFIELD IL 62794-9023

(217) 557-3563
(217) 557-5353 fax

Enclosures: EAR-14, Format for Filing a Protest for Income Tax

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to department notices by asking questions, paying the amount due, or providing proof to refute the department's findings.
- You have the right to appeal department decisions, in many instances, within specified time periods, by asking for department review, or by taking the issue to court.
- If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) of that overpayment.
- For more information about these rights and other department procedures, you may contact us. Our contact information is on the front of this notice.



EAR-14 Format for Filing a Protest for Income Tax

General information

You may file a written protest against our

- Notice of Deficiency, or
- Notice of Claim Denial of a claim for refund of Illinois income tax.

You may also request a hearing.

Note: A notice and demand for payment cannot be protested.

Your written protest must clearly outline and define the grounds upon which your protest is based. You must file your written protest within 60 days of the date of our notice. If you file

an acceptable protest on time, we must reconsider the proposed assessment or claim denial, and if requested, grant you or your authorized representative a hearing as required under Sections 908 and 910 of the Illinois Income Tax Act. To assist you in filing your protest, we have prepared this form for your convenience. You must use this form in order to ensure all the necessary information is provided, thus expediting the process for handling unagreed income tax cases.

Note: If you do not respond on time, the deficiency will become a Final Assessment as authorized under Sections 903 (a)(2) and 904(d), or (if applicable) the denial of your claim for refund will become final under Section 909(f).

Step 1: Provide the following information

1 _____
Identification number FEIN or SSN

2 _____
Taxpayer's name

3 _____
Street address

P.O. Box (if applicable)

City State Zip Code

4 _____
Taxpayer's phone number

Taxpayer's representative's phone number (if applicable)

5 _____
Spouse's SSN (if applicable)

Note: If the address on the return or claim is different, you must also provide that address.

6 _____
Street address

P.O. Box (if applicable)

City State Zip Code

Step 2: Complete the following

You must provide the following information in order for us to process your protest/request for a hearing.

Note: For a protest to be valid, you must set forth the grounds on which such protest is based. [ITA Sections 908(a)/910(a) and 86 Ill. Adm. Code Sec. 200.120]

1 Write the date the Notice of Deficiency or the Notice of Claim Denial was issued.

Notice of Deficiency / / Notice of Claim Denial / /
 Month Day Year Month Day Year

2 Complete the following (as applicable) to your protest.

Tax year ended	Date return or claim was filed	Amount of deficiency	Amount of claim disallowed
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Totals:		_____	_____

3 Do you want a hearing in the matter you have outlined in your written protest?

Yes _____ No _____ (If "no," see note below.)

Note: If you fail to request a hearing within the 60 day protest period afforded to you in our notice, your right to a hearing will be forfeited.

4 What adjustments or issues are being protested?

5 What facts are you relying on in making your protest?

6 What law(s) are you relying on in making your protest?

7 What documentation or attachments are being submitted with your protest?

8 Please provide any closing remarks you would like to make regarding this matter.

Note: If additional space is needed to answer any of these questions, you may attach additional sheets using the same format.

Step 3: Sign below

The taxpayer must provide a written signature certifying that the contents and facts stated are true, correct, and complete. If the protest is being prepared by a representative for the taxpayer, the preparer must also provide a written signature certifying the contents. In addition, the taxpayer's representative must have previously provided a Form IL-2848, Power of Attorney, or must submit one with the protest.

Execution and Certificate of Taxpayer(s) or Taxpayer's Representative

By Taxpayer(s):

Under penalties of perjury, I hereby certify and declare under the penalties of perjury that I have examined this protest and any attachments and that to the best of my knowledge the facts stated are true, correct and complete.

Taxpayer's signature

Date

Taxpayer's signature

Date

By Taxpayer's Representative:

Under penalties of perjury, I hereby certify and declare that I have prepared the protest and that to the best of my knowledge the facts stated herein and all attachments are true, correct and complete. A Power of Attorney (Form IL-2848) has been previously provided or is enclosed.

Taxpayer's representative's signature

Date

Taxpayer's representative's signature

Date

Taxpayer's representative's signature

Date

Step 4: Mail to Illinois Department of Revenue

Address and mail your written protest/request for hearing to us using the return address printed on the Notice of Deficiency or Notice of Claim Denial you are protesting. Be sure to use the complete address including any unit name and P.O. Box number.

Exhibit B

Notice of Claim Denial

Form IL-1040-X, Amended Individual Income Tax Return



March 24, 2015



Letter ID: CNXXXXX696581281

Account ID: P08715554
Reporting Period: December 2011

_____ #BWVKMGV
_____ #CNXX XXX6 9658 1281#
_____ JOHN C. and MAUREEN OSBORNE
_____ 1046 FRANKLIN AVE
_____ RIVER FOREST IL 60305-1340



Dear Taxpayer:

We are writing regarding your 2011 Form IL-1040-X, Amended Individual Income Tax Return, dated March 11, 2015.

Based on our review, we denied your claim for refund of overpayment of income tax. This review is not the result of an audit.

We changed Line 17 from \$56,979.00 to \$35,563.00.

You may not include compensation paid in Illinois in Column B of your Schedule CR. If the wages were reported to Illinois in error, send us a statement from your employer, on company letterhead, stating that your wages were not sourced to Illinois. See Publication 130, Who is Required to Withhold Illinois Income Tax, for examples of compensation paid in Illinois. We will not accept a letter from a tax preparer.

We changed Line 30 from \$18,995.00 to \$18,932.00.

We changed the amount of payments to the amount shown in our records.

If you do not agree with our determination, you may contest this notice by following the instructions listed below.

If the amount of tax at issue, exclusive of penalty and interest, is more than \$15,000, or if you are not claiming an overpayment of tax but the total penalties and interest is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, et seq.).

In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue. If you file a protest on time, we must reconsider our denial, and if requested, grant you or your authorized representative an administrative hearing. Your protest must be filed by sending us a completed Form EAR-14, Format for Filing a Protest for Income Tax. You should include with your protest all documentation supporting your refund claim, especially any documents requested in this letter. If we do not receive your protest within 60 days, this denial shall become final. A protest of this notice does not preserve your rights under any other notice.

If you do not protest this notice, the denial of your claim shall become final.

If you agree with the amount you owe on the "Form IL-1040-X Financial Details" page, send your payment to "Illinois Department of Revenue." Write your Account ID on your check and mail it to the address at the bottom of this letter. You must pay the total balance due within 30 days of the date of this notice to avoid additional penalty and interest.

If you are currently under the protection of the Federal Bankruptcy Court, please contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy "automatic stay" does not relieve your obligation to file tax returns. Please return a copy of this letter with any further correspondence.

If you have questions, please write us or call our Springfield office weekdays between 8:00 a.m. and 4:00 p.m., or visit our web site at tax.illinois.gov. Our address and telephone number are below.

Wenqian Xu
Revenue Tax Specialist I

INDIVIDUAL PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19023
SPRINGFIELD IL 62794-9023

(217) 785-6673
(217) 557-5353 fax

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- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to department notices by asking questions, paying the amount due, or providing proof to refute the department's findings.
- You have the right to appeal department decisions, in many instances, within specified time periods, by asking for department review, or by taking the issue to court.
- If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) of that overpayment.
- For more information about these rights and other department procedures, you may contact us. Our contact information is on the front of this notice.

4 What adjustments or issues are being protested?

5 What facts are you relying on in making your protest?

6 What law(s) are you relying on in making your protest?

7 What documentation or attachments are being submitted with your protest?

8 Please provide any closing remarks you would like to make regarding this matter.

Note: If additional space is needed to answer any of these questions, you may attach additional sheets using the same format.

Step 3: Sign below

The taxpayer must provide a written signature certifying that the contents and facts stated are true, correct, and complete. If the protest is being prepared by a representative for the taxpayer, the preparer must also provide a written signature certifying the contents. In addition, the taxpayer's representative must have previously provided a Form IL-2848, Power of Attorney, or must submit one with the protest.

Execution and Certificate of Taxpayer(s) or Taxpayer's Representative

By Taxpayer(s):

Under penalties of perjury, I hereby certify and declare under the penalties of perjury that I have examined this protest and any attachments and that to the best of my knowledge the facts stated are true, correct and complete.

Taxpayer's signature Date

Taxpayer's signature Date

By Taxpayer's Representative:

Under penalties of perjury, I hereby certify and declare that I have prepared the protest and that to the best of my knowledge the facts stated herein and all attachments are true, correct and complete. A Power of Attorney (Form IL-2848) has been previously provided or is enclosed.

Taxpayer's representative's signature Date

Taxpayer's representative's signature Date

Taxpayer's representative's signature Date

Step 4: Mail to Illinois Department of Revenue

Address and mail your written protest/request for hearing to us using the return address printed on the Notice of Deficiency or Notice of Claim Denial you are protesting. Be sure to use the complete address including any unit name and P.O. Box number.