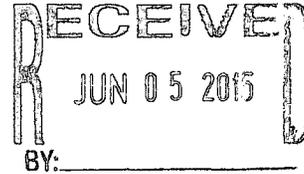


ILLINOIS INDEPENDENT
TAX TRIBUNAL

HOLZHAUER AUTO & TRUCK SALES, INC.,)
)
)
 Petitioner,)
)
 v.)
)
 ILLINOIS DEPARTMENT)
 OF REVENUE,)
)
 Respondent.)



1577113

PETITION

COMES NOW, Petitioner Holzhauser Auto & Truck Sales, Inc. (“Petitioner”), by and through its undersigned counsel, and hereby petitions the Illinois Independent Tax Tribunal to review and reverse the Notice of Tax Liability (the “Notice”) issued by the Illinois Department of Revenue (the “Department”), for the reasons stated below:

INTRODUCTION

1. The Notice was issued by the Department on October 29, 2014 and assessed sales tax liability of \$26,720.00, penalties of \$534.40 and interest of \$50.51 on a single sales transaction. A copy of the Notice is attached to this Petition as **Exhibit A**.
2. Petitioner is a Delaware corporation with its principal place of business in Nashville, Illinois.
3. Petitioner is located at 17933 Holzhauser Automall Dr., Nashville, IL 62263, and its telephone number is (618) 327-8264. Petitioner’s taxpayer account identification number is 0356-2085.

4. The Notice relates to the sale of a 2013 Monterrey Sport Yacht 400 (the “Yacht”) in September of 2014 for delivery to Osage Beach, Missouri. The Yacht was shipped directly from the manufacturer in Florida to Missouri via carrier, never to be used in Illinois. As a result, the transaction is exempt from the Retailers’ Occupation Tax pursuant to the interstate commerce exemption. 35 ILCS 120/2-60.

JURISDICTION

5. This Tribunal has jurisdiction over this matter because Petitioner received a Notice of Tax Liability and the protest exceeds the statutory amount of \$15,000 exclusive of penalties and interest. 35 ILCS 1010/1-45.

BACKGROUND AND RELEVANT FACTS

6. In September of 2014, Petitioner sold the Yacht to Brad Holzhauser (the “Purchaser”) for a sales price of \$427,521.00. A copy of the invoice for the sale of the Yacht is attached to this Petition as **Exhibit B**.

7. At the time of sale, the Yacht was located at the manufacturer in Williston, Florida.

8. At the time of the sale, the Purchaser requested that the Yacht be shipped directly from the Florida manufacturer to 696 Passover Road, Osage Beach, Missouri 65065 for use exclusively in the State of Missouri.

9. Lake Region Partners LLC transported the Yacht from Williston, Florida, to Osage Beach, Missouri. A copy of the straight bill of lading is attached to the Petition as **Exhibit C**.

10. To Petitioner’s knowledge, the Yacht has never been and never will be within the State of Illinois.

11. On September 26, 2014, Petitioner submitted a Sales Tax Transaction Return (Form ST-556) incorrectly indicating that the transaction was exempt due to the “watercraft use tax law 15-10.”

12. On October 29, 2014, the Department issued the Notice.

13. Petitioner twice amended the original Form ST-556. A copy of the original Form ST-556 and two amendments are attached to this Petition as **Exhibit D**.

14. However, Petitioner and the Department were unable to reach an agreement as to the reporting of the sales transaction.

15. As a result, Petitioner requested a late discretionary hearing on the matter by a letter dated April 3, 2015.

16. On April 16, 2015, the Chief Administrative Law Judge at the Office of Administrative Hearings of the Illinois Department of Revenue granted Petitioner’s request for a late discretionary hearing regarding the Notice. A copy of the letter granting the late discretionary hearing is attached to this Petition as **Exhibit E**.

APPLICABLE LAW

17. The Retailers’ Occupation Tax Act, 35 ILCS 120/1 *et seq.*, imposes a tax upon persons engaged in the business of selling tangible personal property at retail in Illinois.

18. The Retailers’ Occupation Tax is not imposed “upon the privilege of engaging in a business in interstate commerce or otherwise, when the business may not, under the Constitution and statutes of the United States, be made subject of taxation by this State.” 35 ILCS 120/2-60.

19. The interstate commerce exemption states that the Retailers’ Occupation Tax “does not extend to gross receipts from sales in which the seller is obligated, under the terms of his or her agreement with the purchaser, to make physical delivery of the goods from a point in

[Illinois] to a point outside [Illinois], not to be returned to a point with [Illinois], provided that delivery is actually made.” 86 Ill. Adm. Code 130.605(c).

20. Where tangible personal property is located in Illinois at the time of sale, the place at which the contract of sale is negotiated and executed, the place at which title to the property passes to the purchaser, and the place at which the purchaser resides are immaterial. 86 Ill. Adm. Code 130.605(a)(3).

ERROR

21. The Department incorrectly assessed the Retailers’ Occupation Tax on the sale of the Yacht where the sale was in interstate commerce.

22. The interstate commerce exemption to the Retailers’ Occupation Tax applies because the Yacht was never within the State of Illinois.

23. Illinois law explicitly does not impose the Retailers’ Occupation Tax on sales of tangible personal property which is located within the State of Illinois at the time of sale and is delivered outside of Illinois in connection with the sale. See 86 Ill. Adm. Code 130.605(c).

24. It follows that Illinois law would not tax the sale of tangible personal property where, as here, the property being sold never physically entered Illinois and was delivered outside of Illinois.

25. The Department has stated that the “interstate commerce exemption applies to sales made from Illinois businesses that are delivered outside Illinois and are not returned to Illinois for use.” Illinois Department of Revenue, *Publication 104 Common Sales Tax and E911 Surcharge Exemptions*, November 2011, at page 3, also available online at <http://tax.illinois.gov/publications/pubs/pub-104.pdf>.

26. Accordingly, the Retailers' Occupation Tax does not apply to the sale of the Yacht and the tax, penalties and interest set forth in the Notice should be canceled in their entirety.

CONCLUSION AND RELIEF REQUESTED

27. The interstate commerce exemption to the Retailers' Occupation Tax applies to the sale of the Yacht; therefore, the Retailers' Occupation Tax should not be assessed on the sale of the Yacht.

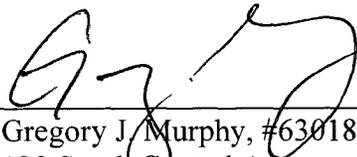
28. As a result, the assessment of tax, penalties and interest in the Notice should be canceled in full.

WHEREFORE, for the reasons contained herein, Petitioner prays that the Notice be canceled in its entirety such that no tax is due, and that the Tribunal orders such other relief as it deems just and proper.

Respectfully submitted,

CARMODY MacDONALD P.C.

By: _____

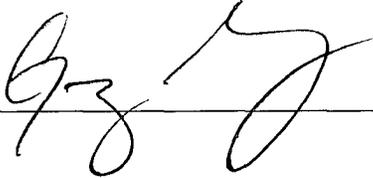

Gregory J. Murphy, #6301885
120 South Central Avenue, Suite 1800
St. Louis, MO 63105
Telephone (314) 854-8600
Facsimile (314) 854-8660
gjm@carmodymacdonald.com

*Attorney for Petitioner
Holzhauer Auto & Truck Sales, Inc.*

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on June 4, 2015, a true and accurate copy of the foregoing document was sent via U.S. mail:

Illinois Department of Revenue
Office of Legal Services
100 W. Randolph St., 7-900
Chicago, IL 60601



A handwritten signature in black ink, appearing to be "G. J.", is written over a horizontal line.

Notice of Tax Liability
 for Form ST-556, Sales Tax Transaction Return



October 29, 2014 TDD 1 800 544-5304



Letter ID: CNXXXX85955816X9

#BWNKMGV
 #CNXX XX85 9558 16X9#
 HOLZHAUER AUTO & TRUCK SALES INC
 17933 HOLZHAUER AUTOMALL DR
 NASHVILLE IL 62263-3413

Account ID: 0356-2085
 Date of delivery: Sep 16, 2014

ST-556 tax return no.: 566705802
 Hull ID: RGFYB134B213



We have processed your Form ST-556 return identified above.
 Additional information can be found on the following pages.

If you agree

- to the amount due for the return identified above, please use the voucher on the following page to make your payment.
- to the entire account balance, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment 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.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	26,720.00	0.00	26,720.00
Late-Payment Penalty	534.40	0.00	534.40
Interest	50.51	0.00	50.51
Assessment Total	\$27,304.91	\$0.00	\$27,304.91

For questions, visit our website or call the number above.



Letter ID: CNXXXX85955816X9

Account ID: 0356-2085
Date of delivery: Sep 16, 2014

ST-556 tax return no.: 566705802
Hull ID: RGFYB134B213

Notice of Tax Liability (continued from Page 1)

Reasons for Notice:

- We have calculated tax due because we have disallowed the exemption that you claimed.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result we have assessed the amount shown on the previous page.

Please use the voucher below to make payment on this assessment.

IDOR-2P (R-06/14)

To make a payment for the Form ST-556 tax return identified above, return bottom portion.
Retain top portion for your records.
Fold and detach on perforation.

Bill Voucher

(R-12/08) (136)



Letter ID: CNXXXX85955816X9
HOLZHAUER AUTO & TRUCK SALES INC

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19006
SPRINGFIELD IL 62794-9006

Total amount due: \$27,304.91
Write the amount you are paying below.

\$ _____
Write your Account ID on your check.

VEHICLE INVOICE								
			17933 Holzhauer Automall Drive Nashville, Illinois 62263 Phone: (618) 327-8264			POSTED		
SOLD TO: ERIC HOLZHAUER ADDRESS: 6057 LAKE ROAD NASHVILLE, TN 37204			DATE: 05/10/14 SALESMAN: ROUSE					
MAKE	YEAR	MODEL	BODY STYLE	COLOR	NEW OR USED	KEY NO.	V.I.N./SERIAL NO.	
MONTEREY	2013	4PRC CROBAT	HT		NEW		RGFYB104B713	
INSURANCE COVERAGE INCLUDES								
<input type="checkbox"/> FIRE AND THEFT <input type="checkbox"/> COLLISION - AMT. DEDUCT.				<input type="checkbox"/> PUBLIC LIABILITY - AMT. <input type="checkbox"/> PROPERTY DAMAGE - AMT.				
OPTIONAL EQUIPMENT AND ACCESSORIES								
GROUP	DESCRIPTION					PRICE		
								427,521.00
PRICE OF VEHICLE								
OPTIONAL EQUIP. & ACCESS.								
SALES TAX								
LICENSE AND TITLE								
TOTAL CASH PRICE								
FINANCING INSURANCE								
TOTAL TIME PRICE								
SETTLEMENT:								
DEPOSIT								
CASH ON DELIVERY								
TRADE-IN								
LESS LIEN								
YEAR		MAKE		MODEL		BODY		
PAYMENTS: 70,000.00								
AT \$								
AT \$								
TOTAL								
370,000.00								
NAME OF FINANCE COMPANY:								

STRAIGHT BILL OF LADING

ORIGINAL - NOT NEGOTIABLE

Shipper No. 9420

Carrier No. _____

LAKE REGION PARTNERS LLC

Date 9-9-2014

(Name of Carrier)

TO: Consignee <u>ALL ABOUT BOATS</u>		FROM: Shipper <u>MONTREMY BOATS</u>	
Street <u>696 PASSOVER RD</u>		Street <u>1579 SW 18TH ST</u>	
Destination <u>OSAGE BEACH MO</u>		Origin <u>WILLYSTER FL</u>	
Route _____		Emergency Response Phone No. _____	Vehicle Number <u>629-1</u>

HM#	Kind of Packaging, Description of Articles, Special Marks and Exceptions	Weight (subject to correction)	Rate	CHARGES
	<u>BOAT R6FYB134B213</u>	<u>23,000</u>		

When transporting hazardous materials which fall under the provisions of the U.S. Department of Transportation's Hazardous Materials Regulations, the shipper must complete and file a Department of Transportation Hazardous Materials Manifest with the carrier in accordance with the applicable regulations.

REMIT C.O.D. TO: ADDRESS:	COO Amt: \$	C.O.D. FEE: PREPAID <input checked="" type="checkbox"/> COLLECT <input type="checkbox"/>
---------------------------	--------------------	------------------------------------------------------------------------------------------

NOTE - Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property. The agreed or declared value of the property is hereby specifically stated by the shipper to be not exceeding \$ _____ per _____.

This is to certify that the above named materials are properly classified, described, packaged, marked, and labeled, and are in proper condition for transportation according to applicable regulations of the Department of Transportation.

Subject to Section 7 of the conditions of this shipment to be delivered to the consignee without recourse to the carrier, the carrier shall for the following statement: The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.

Signature of Shipper: [Signature] Signature of Carrier: _____

TOTAL CHARGES: \$ 9064.00

FREIGHT CHARGES: FREIGHT PREPAID COLLECT CREST 55% of charges are to be collected

RECEIVED, subject to the classifications and in full effect on the date of the issue of this Bill of Lading, the property described above in apparent good order, except as noted in contents and conditions of contents of packages (unknown), marked, consigned and destined as indicated above which said carrier, the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract, agrees to carry to its usual place of delivery at said destination if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to each carrier of all or any of said property over all or any portion of said route to destination and as to each party at any time interested in all or any said property, that every service to be performed hereunder shall be subject to all the Bill of Lading terms and conditions in the governing classification on the date of shipment.

Shipper hereby certifies that he is familiar with all the Bill of Lading terms and conditions in the governing classification and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.

NOTICE: Freight moving under this Bill of Lading is subject to the classifications and lawfully filed tariffs in effect on the date of this Bill of Lading. This notice supersedes and negates any claimed, alleged or asserted oral or written contract, promise, understanding or understanding between the carrier with respect to this freight, except to the extent of any written contract which establishes its own contract carriage and is signed by authorized representatives of both parties to the contract.

SHIPPER <u>ALL ABOUT BOATS</u>	CARRIER <u>ALL ABOUT BOATS</u>
PER <u>[Signature]</u>	PER <u>[Signature]</u>
DATE <u>9-9-2014</u>	

IN PORTLAND, MAINE: HAZARDOUS MATERIALS REGULATIONS ARE REFERENCED IN OCT 4, 1990

Confirmation Number: 1-717-023-872

Date Submitted: 09/26/2014

Date Printed: 09/26/2014



Illinois Department of Revenue

ST-556 Sales Tax Transaction Return

(R-9/10)

(For Vehicles, Watercraft, Aircraft, Trailers, and Mobile Homes)

Legal Name: HOLZHAUER AUTO & TRUCK SA

DBA Name:

Account ID: 0356-2085

Filing Period: 09/16/2014

Due Date: 10/06/2014

Tax return no: 566705802
Taxable locallon no: 095-0001-4-002
Taxable location name: Nashville
Dealer's license no: DL6173
Rev: 05
Form: 016

17933 HOLZHAUER
AUTOMALL DR NASHVILLE,
IL 62263

1 Enter the buyer's name and address

Name(s) BRAD HOLZHAUER
Street 6057 LAKE ROAD City NASHVILLE State IL ZIP 62263

2 Describe the item sold

A Vehicle X B Watercraft C Aircraft
D Trailer E Mobile Home F

X New Used

Identification no: RGFYB134B213

Year 2013 Make MONTEREY

Body style and model SPORT YACHT 400

3 Enter the date of delivery 09/16/2014

(This return is due no later than 20 days after the date of delivery)

4 Describe the trade-in, if any

Item traded in

Identification no

Year Make

Body style and model

5 Exempt or sale to a nonresident

If so, check the correct box below

A Nonresident buyer (NOT an out-of-state dealer)
drive-away permit no./lic. plate no. state

B Sold for resale to a DEALER
(Write either the Illinois dealer's Account ID or "Out-of-state dealer")

C Exempt organization (government, school, religious, or charitable)
tax-exempt no. E-

D Sold to an interstate carrier for hire for use as rolling stock
Certificate of authority no.

E Sold for rental use
buyer's account ID no.

X F Other (describe) WATERCRAFT USE TAX LAW
15-10

6 Enter the price, and figure the tax

Table with 2 columns: Description and Amount. Rows include: 1 Total price (include accessories, federal excise taxes, freight and labor, dealer preparation, documentary fees, and dealer-reimbursed rebates or incentives) 427,521.00; 2 Total trade-in credit or value 0.00; 3 Amount subject to tax [Line 1 - Line 2] 427,521.00; 4 Tax [Line 3 X 0] 0.00; 5 Use tax for certain districts; 6 Total tax [Line 4 + Line 5] 0.00; 7 Retailer's allowance if filed on time [Line 6 X 0.0175] 0.00; 8 Net tax due [Line 6 - Line 7] 0.00; 9 Prior overpayment 0.00; 10 Credit for previously paid tax 0.00; 11 Excess tax collected 0.00; 12 Total tax due [Line 8 - Line 9 - Line 10 + Line 11] 0.00; 13 Credit memorandum 0.00; 14 Amount due [Line 12 - Line 13] 0.00.

Under penalties of perjury, we state that we have examined this return, including any schedules and statements, and to the best of our knowledge, it is true, correct, and complete. If the seller has taken a qualified trade-in, we also state that the buyer has properly assigned and surrendered the title of the trade-in to the seller.

Signature of buyer(s) Date

Signature of Seller Date

Filed 1/31/17



Illinois Department of Revenue

ST-556-X Amended Sales Tax Transaction Return

(For Vehicles, Watercraft, Aircraft, Trailers, and Mobile Homes)

REV 04 FORM 017 Station 312
ES _____
NS CA DP RC TL EC _____

Read this information first

Do not write above this line.

Everyone must complete Steps 1, 2, and 4.

- You must also complete Step 3 if you are changing financial information.

Amount you are paying: \$ _____
Make your check payable to "Illinois Department of Revenue."

- If you are claiming an overpayment on this return and you collected the overpaid tax from your customer(s), you must refund the tax to your customer(s) before filing this return. When you complete this return, you must state, under penalties of perjury, in Step 4, that you unconditionally refunded the overpaid tax to your customer(s).

Step 1: Identify your business

- 1 Account ID no. 0356-2085 3 Business name HOLZHAUER AUTO & TRUCK SALES
Illinois account ID number
- 2 Original tax return no. 566705802

Step 2: Mark the reason why you are filing an amended return

- 1 _____ I put the incorrect date of delivery. The correct date is _____/_____/_____.
- 2 _____ I made a computational error on Lines 3 through 14 of my original return.
- 3 _____ The buyer returned the vehicle and cancelled the deal.
- 4 I should have reported this sale as:
- a _____ Sold to a nonresident buyer (see instructions)
Drive-away permit no. _____
lic. plate no. _____ state _____
 - b _____ Sold for resale to a Dealer (see instructions)

 - c _____ Sold to an exempt organization
(Tax-exempt no. E - _____)
 - d _____ Sold to an interstate carrier for hire for use as rolling stock
(Certificate of authority no. _____)
 - e _____ Sold for rental use
Buyer's account ID no. _____
 - f _____ CDF Sales tax exemption (transactions on or after July 1, 2003 through June 30, 2005 only).
 - g Other. Please explain. Delivered Out-of-State

- 5 The buyer's name or address, the vehicle description, or the trade-in description was incorrect. The correct information is
Buyer's name _____
Buyer's address 208 EAGLE DRIVE FOUR SEASONS, MO
Vehicle description _____ 65049
Trade-in description _____
- 6 _____ The taxable location name was incorrect. The correct name is _____.
- 7 _____ I am claiming credit for tax that was previously paid to an Illinois retailer on Form ST-556 or directly to the department on Form RUT-25 for an item that was purchased for leasing purposes and then sold at retail because I did not claim a credit on the ST-556 when the sale was made. The tax return number of the ST-556 or RUT-25 is _____.
- 8 _____ Other. Please explain. _____

Please turn this page over to complete Steps 3 and 4.

This form is authorized by the Illinois tax laws and the Illinois Vehicle Code. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-2737



Step 3: Correct your financial information

Complete this section only if you are changing financial information.

Penalty and interest information

If you were assessed penalty and interest on the original Form ST-556 that you filed, we will take those figures into account when we compute your amended return. Do not include penalty or interest in the figures you write on any of the lines in Column A or Column B below.

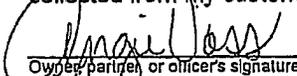
Please round to the nearest whole dollar.

	Column A Most recent figures filed	Column B Figures as they should have been filed
1 Write the total price (include accessories, federal excise tax, freight and labor, dealer preparation, and documentary fees).	1 _____	1 _____
2 Total trade-in credit or value	2 _____	2 _____
3 Amount subject to tax - Subtract Line 2 from Line 1.	3 _____	3 _____
4 Tax - Multiply Line 3 by the correct tax rate. (_____)	4 _____	4 _____
5 Use tax for certain districts - (see instructions) Write the name of the:	- NO CHANGE -	
a County _____	5 _____	5 _____
b City _____		
c Township _____	6 _____	6 _____
6 Total tax - Line 4 plus Line 5	7 _____	7 _____
7 Retailer's allowance (See instructions.)	7a _____	7a _____
7a MED fee (See instructions)	8 _____	8 _____
8 Net tax due - Line 6 minus Line 7 plus Line 7a	9 _____	9 _____
9 Prior overpayment	10 _____	10 _____
10 Credit for previously paid tax (See instructions.)	11 _____	11 _____
11 Excess tax collected	12 _____	12 _____
12 Total tax due - Line 8 minus Line 9 minus Line 10 plus Line 11.	13 _____	13 _____
13 Credit memorandum	14 _____	14 _____
14 Net total due - Subtract Line 13 from Line 12.	15 _____	15 _____
15 Write the total amount you have paid. Compare Line 14, Column B, and Line 15. • If Line 15 is greater than Line 14, Column B, write the difference on Line 16. • If Line 15 is less than Line 14, Column B, write the difference on Line 17.		
16 Overpayment — This is the amount you have overpaid. Go to Step 4 and sign this return.		16 _____
17 Underpayment — This is the amount you have underpaid. Please pay this amount. Go to Step 4 and sign this return.		17 _____

Make your check payable to "Illinois Department of Revenue."

Step 4: Sign below

Under penalties of perjury, I state that I have examined this return, and to the best of my knowledge, it is true, correct, and complete. Under penalties of perjury, I state that I have unconditionally refunded to my customer(s) any overpaid sales tax that I collected from my customer(s) and am claiming as an overpayment on this return.


AGENT
618-327-8264
1/30/15

Owner, partner, or officer's signature
Title
Phone
Date

Paid preparer's signature
Title
Phone
Date

Mail to: ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Note Please write the amount you are paying on the line provided in the "Read this information first" section on the front of this return.



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

April 16, 2015

Cole Wolf
Holzhauer Auto & Truck Sales Inc.
17933 Holzhauer Automall Dr.
Nashville, IL 62263

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**
Holzhauer Auto & Truck Sales Inc.
Notice of Tax Liability (NTL)
Account ID: 0356-2085
Letter ID: CNXXXX85955816X9, dated October 29, 2014.

Dear Mr. Wolf:

The Office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing for Holzhauer Auto & Truck Sales Inc. regarding the above NTL. Based on the information provided in your request, I believe that it is appropriate to grant your request for a late discretionary hearing for Holzhauer Auto & Truck Sales Inc. regarding the above NTL.

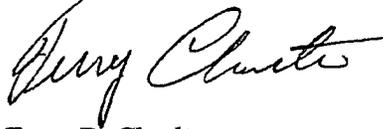
The amount of liability at issue for this protest exceeds the statutory amount (\$15,000, exclusive of penalties and interest) or (\$15,000 for notices that involve only penalties and interest) for which the Department has jurisdiction for late discretionary hearings that are granted on or after January 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,

A handwritten signature in black ink, appearing to read "Terry Charlton". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

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

TDC