

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

DAVID C. RICHMOND,)	
Petitioner,)	
)	
v.)	15 TT 178
)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
Respondent.)	

ORDER

The filed petition in this case is captioned “David C. Richmond, Pro Se G.R.M. LUBEPROS INC.” According to the petition, David Richmond received a Notice of Penalty Liability dated June 22, 2015 which arose from the business operation of G.R.M. in Bolingbrook, Illinois.

The filed petition requests that this court make certain findings regarding G.R.M.’s own tax liability. The liability of the corporation is not a matter before the Tribunal. Logically, there will be interplay between the corporation’s tax liability and Mr. Richmond’s liability as a presumed responsible person, but the Tribunal will only make determinations as to Mr. Richmond’s tax liability under the NPL.

Accordingly, the following is ORDERED:

1. The caption for this matter will be “DAVID C. RICHMOND v THE ILLINOIS DEPARTMENT OF REVENUE;”
2. Paragraphs 37 and 39 are stricken from petition;
3. Petitioner’s fee waiver is granted;
4. The Department is to file its answer on or before October 9, 2015; and

5. The initial status conference is set for October 21, 2015 at 9:00 a.m. by telephone. The Tribunal will initiate the call to both parties.

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/ James Conway
JAMES M. CONWAY
Chief Administrative
Law Judge

Date: August 25, 2015