

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

ULTIMATE CIGAR, INC.,)	
Petitioner,)	
)	
v.)	15 TT 230
)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
Respondent.)	

ORDER

According to Petitioner’s attorney, he mailed the petition in this matter on or about September 2, 2015. The Tribunal has no record of receiving this case. Furthermore, the filing fee check copy reflects that the check was made payable to the Illinois Department of Revenue. That may have caused the petition to be “lost” as the check should have been made payable to the Tribunal. It will be presumed that the petition was mailed to the Department as opposed to the Tribunal. The Tribunal will accept this petition as if it were filed with the Tribunal as of September 2, 2015. The Petitioner will determine who received the now-negotiated check by requesting the back of the check from its bank. If the Department received the check, the Tribunal will attempt to have the \$500 filing fee transferred from the Department. If the check was negotiated by a third party, the Petitioner will have to pay the filing fee to the Tribunal.

The Department is to file its answer on or before December 30, 2015. The initial status conference is set for January 19, 2016 at 1:30 p.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: November 12, 2015