

IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

RPMG INC.)
)
) Petitioner,)
))
) v.)
))
) THE ILLINOIS DEPARTMENT OF REVENUE,)
))
) Defendant.)

RECEIVED
DEC 12 2014
No. 14 TT 149
BY: _____

PETITIONER’S MOTION FOR LEAVE TO FILE FIRST AMENDED PETITION

Petitioner, RPMG Inc. (“Petitioner”), by its attorneys Horwood Marcus & Berk Chartered, hereby respectfully moves this Tribunal for leave to file instant the attached amended petition for the tax years ending September 2008 and September 2009 (the “Years at Issue”). In support of its motion, Petitioner states the following:

1. The Code of Civil Procedure provides that a pleading may be amended at any time before final judgment. 735 ILCS 5/2-616(a).
2. The Illinois Independent Tax Tribunal Act of 2012 provides that a pleading may be amended with the written consent of the adverse party or with the permission of the Tribunal. 35 ILCS 1010/1-50(c).
3. Petitioner filed its original Petition on August 1, 2014.
4. The Department filed its Answer on September 3, 2014.
5. There is no final judgment in this action.
6. On October 29, 2014, the Department filed a Motion for Partial Summary Judgment.
7. On December 12, 2014, Petitioner filed its Response to petitioner’s Motion for Partial Summary Judgment.

8. Petitioner seeks to amend its original Petition for the purpose of adding two additional counts, each of which are related to Petitioner's initial arguments.
9. Specifically, Petitioner adds a count describing that Petitioner followed the applicable law during the years at issue.
10. Petitioner also adds a count describing how the Department's assessment of income unconstitutionally distorts the income Petitioner earns in Illinois.
11. The amended petition also includes a protest of an additional Notice of Proposed Deficiency for the years ending September 30, 2010 and September 30, 2011.
12. The amended petition will not prejudice Defendants.
13. This is Petitioner's first request for leave to amend its petition for the Years at Issue.
14. This motion is not brought for purposes of delay.

WHEREFORE, Petitioner respectfully requests leave to file instanter the amended petition attached as Exhibit A to this motion.

Respectfully Submitted,
RPMG Inc.
Petitioner

By: _____
One of Petitioner's Attorneys

Fred O. Marcus (fmarcus@hmblaw.com)
Christopher T. Lutz (clutz@hmblaw.com)
Horwood Marcus & Berk Chartered
500 W. Madison Street, Suite 3700
Chicago, IL 60661
(312) 606-3200

EXHIBIT A

IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

RPMG INC.)	
)	
Petitioner,)	
)	
v.)	No. 14 TT 149
)	
THE ILLINOIS DEPARTMENT OF REVENUE,)	
)	
Defendant.)	

FIRST AMENDED PETITION

Petitioner, RPMG Inc. (“Petitioner”), by and through its attorneys, Horwood Marcus & Berk Chartered, complains of the Defendant, the Illinois Department of Revenue (“Department”), and alleges as follows:

PARTIES

1. Petitioner is a Minnesota corporation that is owned by Renewable Products Marketing Group, LLC, a Minnesota limited liability company. Petitioner’s principal business address is 1157 Valley Park Dr. Ste. 100, Shakopee, MN, 55379-1925.

2. Petitioner is represented by Fred Marcus and Christopher Lutz of Horwood Marcus & Berk Chartered, located at 500 West Madison St., Suite 3700, Chicago, Illinois 60661, who can be reached at 312-606-3210 or fmarcus@hmbllaw.com.

3. Petitioner’s FEIN is 26-0465198.

4. Petitioner markets ethanol, distiller’s grain, corn oil, and corn syrup.

5. The Department is an agency of the Executive Department of the State Government and is tasked with the enforcement and administration of Illinois tax laws. 20 ILCS 5/5-15.

JURISDICTION

6. Petitioner brings this action pursuant to the Illinois Independent Tax Tribunal Act (“Tribunal Act”), 35 ILCS 1010/1-1 to 35 ILCS 1010/1-100 and the Illinois Income Tax Act (“Income Tax Act”), 35 ILCS 5/101 et. seq.

7. The Tribunal has jurisdiction over this matter pursuant to Sections 1-15, 1-45, and 1-50 of the Tribunal Act.

NOTICES

8. On June 2, 2014, the Department issued two Notices of Tax Liability to Petitioner for the tax years ending September 30, 2008 and September 30, 2009 in the amount of \$57,510.94. Each Notice exceeds \$15,000.

9. On October 1, 2014, Petitioner received a Notice of Proposed Deficiency for the tax years ending September 30, 2010 and September 30, 2011, in the amount of \$4,183. Petitioner has not received a Notice of Deficiency for the tax year ending September 30, 2011. The three notices (“Notices”) are attached hereto as Exhibit A.

10. The “Years at Issue” in this case involve tax years ending September 30, 2008, September 30, 2009, September 30, 2010, and September 30, 2011.

11. Unless otherwise stated, the allegations in this Petition relate to the Years at Issue.

BACKGROUND

12. Petitioner markets a variety of corn products throughout the United States.

13. Petitioner is a wholly owned subsidiary of Renewable Products Marketing Group, LLC (“Renewable Products”).

14. Petitioner is taxed as a corporation.

15. Renewable Products is taxed as a partnership.

16. Petitioner has nexus with Illinois and pays state corporate income and personal property replacement income tax in Illinois.

17. Renewable Products does not have nexus in Illinois and currently does not pay any Illinois business taxes.

18. Renewable Products has no Illinois locations or destination sales.

19. On its Illinois income tax return, Petitioner calculated its income tax liability without regard to Renewable Products's Illinois apportionment factor or income.

20. On audit, the Department combined Petitioner with Renewable Products after concluding that the two entities were engaged in a unitary business relationship.

21. As a result of the Department's conclusion that the two entities are engaged in a unitary relationship, the Department combined the income of the two entities for purposes of Illinois income tax, resulting in a tax deficiency.

COUNT I

The Notices Should be Withdrawn Because Combining Petitioner With Renewable Products Results in Unconstitutional Double Taxation

22. Petitioner realleges and incorporates by this reference the allegations made in paragraphs 1 through 21, inclusive, hereinabove.

23. Petitioner is taxable as a corporation.

24. Renewable Products is taxable as a partnership.

25. By combining Petitioner's and Renewable Products's income, the Department subjected Renewable Products to income tax twice, once at the entity level, and again at the partner level.

26. Although the mere risk of double taxation does not necessarily invalidate a state tax scheme, double taxation deserves close scrutiny. *Container Corporation of America v. Franchise Tax Board*, 463 US 159 (1983).

27. By forcing the combination of a corporation with its partnership parent, Illinois has guaranteed that the partnership's income will be taxed twice, violating the Commerce Clause of the United States Constitution.

28. If the Department did not combine the corporation with its partnership parent, no double tax would result.

WHEREFORE, Petitioner prays that the Tribunal enter an order that:

- (a) finds and declares that the Department may not combine Petitioner's and Renewable Products's income, as such treatment results in double taxation;
- (b) enters judgment in favor of Petitioner and against the Defendants and orders Defendants to withdraw the Notices of Deficiency;
- (c) grants such further relief as the Tribunal deems appropriate under the circumstances.

COUNT II

The Notices Must be Withdrawn Because Petitioner Complied with the 2008 Schedule UB Instructions When Filing its Income Tax Returns

29. Petitioner realleges and incorporates by this reference the allegations made in paragraphs 1 through 28, inclusive, hereinabove.

30. The 2008 Schedule UB Instructions provide that "Partnerships are not included in Schedule UB. If you have a partnership that is a member of a unitary business group, see the

instructions for the Schedule K-1-P(1).” A copy of the Schedule UB Instructions is attached hereto as Exhibit B.

31. K-1-P(1) does not relate to situations where a partnership is engaged in a unitary relationship with a corporate subsidiary.

32. Because the K-1-P(1) instructions do not relate to the facts involved with Petitioner and its partnership parent, the general rule provided in the 2008 Schedule UB Instructions apply.

33. Petitioner was not required to have included its partnership parent in the Schedule UB when calculating its taxable Illinois income.

34. Petitioner therefore correctly filed its Illinois income tax return without including the income of its parent partnership.

WHEREFORE, Petitioner prays that the Tribunal enter an order that:

- (a) finds and declares that Petitioner correctly calculated its taxable income and apportionment factors for the Years at Issue;
- (b) enters judgment in favor of Petitioner and against the Defendants and orders Defendants to withdraw the Notices of Deficiency;
- (c) grants such further relief as the Tribunal deems appropriate under the circumstances.

COUNT III

The Notices Must be Withdrawn Because Assessment of Tax Violates Petitioner’s Rights Under the Illinois Taxpayer Bill of Rights

35. Petitioner realleges and incorporates by this reference the allegations made in paragraphs 1 through 34, inclusive, hereinabove.

36. Under the Illinois Taxpayer Bill of Rights, it is the Department's responsibility to give taxpayers "correct and complete information to help [taxpayers] comply with tax laws in Illinois."

37. For the Years in Issue, the Department had promulgated rules which referred to instances in which a partnership is engaged in a unitary business with its corporate partner.

38. The Department provided no guidance with respect to situations where a corporation is engaged in a unitary relationship with its partnership parent.

39. Of all the examples provided in the Department's regulations and the 2007 Schedule UB instructions, as well as the instructions for Schedule K-1-P, there is no guidance indicating that Petitioner should have been combined with Renewable Products.

40. The Illinois partnership forms are clear on their face with respect to how a partnership should calculate its Illinois income, and do not provide that a partnership should calculate its Illinois income on a combined basis with a corporate subsidiary.

41. The Department had not promulgated any such rules because, as described in Count I, such rules would have necessarily resulted in double taxation.

42. On audit, the Department acknowledged that no such guidance existed, and accordingly abated all penalties associated with the under-reporting of tax.

43. The combination of Petitioner with its partnership parent is unsupported by the Department's regulations and instructions.

44. The combination of Petitioner with its partnership parent violates the requirements in the Taxpayer Bill of Rights that taxpayers be provided correct and complete information necessary to help taxpayers comply with tax laws in Illinois.

WHEREFORE, Petitioner prays that the Tribunal enter an order that:

- (a) finds and declares that Petitioner calculated its income correctly under the guidance provided by the Department for the Years in Issue;
- (b) enters judgment in favor of Petitioner and against the Defendants and orders Defendants to cancel the Notices of Deficiency;
- (c) grants such further relief as the Tribunal deems appropriate under the circumstances.

COUNT IV

**The Notices Must be Withdrawn Because the Department's Adjustments Distort
Petitioner's Income Earned in Illinois in Violation of the
Commerce Clause of the United States Constitution**

45. Petitioner realleges and incorporates by this reference the allegations made in paragraphs 1 through 44, inclusive, hereinabove.

46. Renewable Products does not have any taxable presence in Illinois and does not make any sales into Illinois.

47. One hundred percent of Renewable Products's income is taxed at the partner level.

48. By including Renewable Products's income in Petitioner's Illinois income tax returns, the Department inflated Petitioner's Illinois presence despite the fact that Renewable Products does no business and has no sales in Illinois.

49. By including Renewable Products's income in Petitioner's Illinois income tax returns, the Department guaranteed that Renewable Products's income would be taxed twice even though it does no business in Illinois.

50. The Commerce Clause of the United States Constitution requires that income be fairly apportioned among the states. *Complete Auto Transit, Inc. v. Brady*, 430 U.S. 274 (1977).

51. By ensuring double taxation of Renewable Products's income, and consequently inflating Petitioner's Illinois taxable receipts, the Department has not fairly apportioned Petitioner's income, violating the requirements of the Commerce Clause of the United States Constitution.

52. Because the Department's treatment of Petitioner's income results in tax that is not fairly apportioned, the Notices are erroneous.

WHEREFORE, Petitioner prays that the Tribunal enter an order that:

- (a) finds and declares that the Department's adjustments in the Notices distort Petitioner's income earned in Illinois;
- (b) enters judgment in favor of Petitioner and against the Defendants and orders Defendants to cancel the Notices of Deficiency;
- (c) grants such further relief as the Tribunal deems appropriate under the circumstances.

COUNT V

Petitioner is Entitled to Alternative Treatment of Its Income to Fairly Represent its Business in Illinois

53. Petitioner realleges and incorporates by this reference the allegations made in paragraphs 1 through 52, inclusive, hereinabove.

54. Renewable Products does not have any taxable presence in Illinois and does not make any sales into Illinois.

55. One hundred percent of Renewable Products's income is taxed at the partner level.

56. By including Renewable Products's income in Petitioner's Illinois income tax returns, the Department inflated Petitioner's Illinois presence despite the fact that Renewable Products does no business and has no sales in Illinois.

57. By including Renewable Products's income in Petitioner's Illinois income tax returns, the Department guaranteed that Renewable Products's income would be taxed twice even though it does no business in Illinois.

58. If the normal allocation and apportionment provisions do not fairly represent the extent of a person's business activity in Illinois, the taxpayer is entitled to alternative treatment of its income. 35 ILCS 5/304(f).

59. Among the alternative treatments permitted are separate accounting, as well as any other method which effectuates an equitable allocation and apportionment of the person's business income. 35 ILCS 5/304(f)(1) and (4).

60. If Renewable Products's income is removed from Petitioner's calculation of its Illinois income tax liability, Petitioner will be subject to tax that accurately reflects the business it does in Illinois and which does not result in double taxation.

WHEREFORE, Petitioner prays that the Tribunal enter an order that:

- (a) finds and declares that Petitioner is entitled to alternative treatment of its income;
- (b) finds and declares that Renewable Products should be excluded from Petitioner's Illinois income tax calculation;
- (c) enters judgment in favor of Petitioner and against the Defendants and orders Defendants to cancel the Notices of Deficiency;

- (d) grants such further relief as the Tribunal deems appropriate under the circumstances.

COUNT VI

The Department's Imposition of Double Interest to the Taxpayer Pursuant to the Tax Amnesty Act Should be Abated as it is in Essence a Penalty

61. Petitioner realleges and reincorporates the allegations in paragraphs 1 through 60, inclusive, hereinabove.

62. On August 18, 2010, Illinois amended the Tax Delinquency Amnesty Act ("Tax Amnesty law") by enacting Public Law 96-1435. 35 ILCS 745/10.

63. Public Law 96-1435 provides for an additional period for the amnesty program beginning on October 1, 2010 and ending on November 8, 2010 ("2010 amnesty period").

64. Public Law 96-1435 provides that for the 2010 amnesty period, the amnesty program covers all taxes due for any taxable ending after June 30, 2002 and prior to July 1, 2009.

65. Public Law 96-1435 also amends specific provisions of the Uniform Penalty and Interest Act to state that taxpayers that are eligible for amnesty, but that do not elect to take advantage of amnesty, are subject to interest and penalty imposed at twice the statutory rate ("double interest and penalty"). 35 ILCS 735/3-2(g); 35 ILCS 735/3-3(j).

66. Section 10 of the Tax Amnesty law states that "[a]mnesty shall not be granted to taxpayers who are a party to any criminal investigation or to any civil or criminal litigation that is pending in any circuit court or appellate court or the Supreme Court of this state."

67. The Department's emergency rules provide that taxpayers with matters pending in the Department's Office of Administrative Hearings, taxpayers currently under audit, and even taxpayers that have not yet been audited are eligible for amnesty. *See*, 86 Ill. Admin. Code §521.105(e), (f).

68. Under the Tax Amnesty Law, a taxpayer choosing not to participate in the tax amnesty is liable for double interest and penalty (should any penalty be assessed) if the taxpayer is ultimately unsuccessful with its tax position.

69. Plaintiff was eligible to participate in tax amnesty for the Years at Issue.

70. By depriving Plaintiff of its right to challenge the Department's assertion of tax through the statutorily prescribed administrative process without risking the imposition of interest and penalty at twice the statutory rate, the Tax Amnesty law in essence provides for the imposition of two potential penalties: one being double interest and the other being double penalty.

71. Illinois law provides that a penalty shall not apply if the taxpayer shows that its failure to pay tax at the required time was due to reasonable cause. 35 ILCS 735/3-8.

72. The most important factor to be considered in making a determination of whether a taxpayer acted with reasonable cause will be the extent to which the taxpayer made a good faith effort to file and pay the proper tax liability in a timely fashion. Ill. Admin. Code 700.400.

73. Petitioner reasonably calculated its Illinois income tax liability based on the regulations and instructions provided by the Department.

74. The Department has already abated all other penalties based on reasonable cause.

75. Because Petitioner acted with reasonable cause, double interest should be abated as it is equivalent to a penalty for failure to timely pay a tax liability.

WHEREFORE, Petitioner prays that the Tribunal enter an order that:

- (a) finds and declares that the double interest imposed by the Department be abated based on reasonable cause;

(b) grants such further relief as the Tribunal deems appropriate under the circumstances.

Respectfully submitted,

RPMG Inc.
Petitioner

By: 

One of Petitioner's Attorneys

Fred O. Marcus (fmarcus@hmblaw.com)
Christopher T. Lutz (clutz@hmblaw.com)
Horwood Marcus & Berk Chartered
500 W. Madison Street, Suite 3700
Chicago, IL 60661
(312) 606-3200

EXHIBIT A

Notice of Deficiency

for Form IL-1120, Corporation Income and Replacement Tax Return



June 2, 2014



Letter ID: CNXXX12298912967

#BVNKMVG
#CNXX X122 9891 2967#
RPMG INC
RPMG INC

1157 VALLEY PARK DR STE 100

SHAKOPEE MN 55379-1925

Taxpayer ID: 26-0465198
Audit ID: A1398577792
Reporting period: September 2008
Total Deficiency: \$40,171.88
Balance due: \$40,171.88



We have audited your account for the reporting period listed above. The attached statement explains the computation of your deficiency and the balance due. Illinois law requires that we notify you of this deficiency and your rights.

If you agree to this deficiency, pay the total balance due as soon as possible to minimize penalty and interest assessed. Make your check payable to "Illinois Department of Revenue," write your taxpayer ID on your check, and mail a copy of this notice along with your payment.

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

- If the amount of this tax deficiency, exclusive of penalty and interest is more than \$15,000, or if no tax deficiency is assessed 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, file a protest with us, the Illinois Department of Revenue, within 60 days of this notice. If you file a protest on time, we must reconsider the proposed deficiency, and if requested, grant you or your authorized representative an administrative hearing. An administrative hearing is a formal legal proceeding conducted pursuant to rules adopted by the Department and is presided over by an administrative law judge. Submit your protest on Form EAR-14, Format for Filing a Protest for Income Tax, (available on our website at tax.illinois.gov). If we do not receive your protest within 60 days, this deficiency will become final. A protest of this notice does not preserve your rights under any other notice.
- In any case, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total deficiency under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the balance due 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.

If you have questions, call us at the telephone number shown below.

Sincerely,

Brian Hamer
Director

ILLINOIS DEPARTMENT OF REVENUE
AUDIT BUREAU
PO BOX 19012
SPRINGFIELD IL 62794-9012

(217) 558-4960

Notice of Deficiency

for Form IL-1120, Corporation Income and Replacement Tax Return



June 2, 2014



Letter ID: CNXXX18835796169

#BWINKMGV
#CNXX X188 3579 6169#
RPMG INC
RPMG INC
1157 VALLEY PARK DR STE 100
SHAKOPEE MN 55379-1925

Taxpayer ID: 26-0465198
Audit ID: A1398577792
Reporting period: September 2009
Total Deficiency: \$17,339.06
Balance due: \$17,339.06



We have audited your account for the reporting period listed above. The attached statement explains the computation of your deficiency and the balance due. Illinois law requires that we notify you of this deficiency and your rights.

If you agree to this deficiency, pay the total balance due as soon as possible to minimize penalty and interest assessed. Make your check payable to "Illinois Department of Revenue," write your taxpayer ID on your check, and mail a copy of this notice along with your payment.

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

- If the amount of this tax deficiency, exclusive of penalty and interest is more than \$15,000, or if no tax deficiency is assessed 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, file a protest with us, the Illinois Department of Revenue, within 60 days of this notice. If you file a protest on time, we must reconsider the proposed deficiency, and if requested, grant you or your authorized representative an administrative hearing. An administrative hearing is a formal legal proceeding conducted pursuant to rules adopted by the Department and is presided over by an administrative law judge. Submit your protest on Form EAR-14, Format for Filing a Protest for Income Tax, (available on our website at tax.illinois.gov). If we do not receive your protest within 60 days, this deficiency will become final. A protest of this notice does not preserve your rights under any other notice.
- In any case, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total deficiency under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the balance due 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.

If you have questions, call us at the telephone number shown below.

Sincerely,

Brian Hamer
Director

ILLINOIS DEPARTMENT OF REVENUE
AUDIT BUREAU
PO BOX 19012
SPRINGFIELD IL 62794-9012

(217) 558-4960

Notice of Proposed Deficiency



October 1, 2014



Letter ID: L0788431840

RPMG INC
RPMG INC
1157 VALLEY PARK DR STE 100
SHAKOPEE MN 55379-1925

Taxpayer ID: 26-0465198
Account ID: 18944-81312
Audit ID: A1371672576
Return type: IL-1120
Audit periods: 10/2009 - 09/2011



We have audited your account and have determined that there is additional liability due.

Tax	\$3,637.00
Penalty	\$546.00
Total	<u>\$4,183.00</u>

Our calculations, periods covered, and other explanations resulting in the determination are attached for your review.

If you agree with the figures as shown, respond to us using the contact information listed below. We will send you Form IL-870, Waiver of Restrictions, showing the same tax and penalty amounts as above. When you receive Form IL-870, you must sign the form and return it to us along with any payment due within 30 days of the "Date of Issuance" shown on Form IL-870. Unless different instructions are provided, mail Form IL-870 and your payment to:

AUDIT PERFECTION SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

Please note, if you sign the IL-870 or pay the amount shown due, you waive the right to seek review by the Informal Conference Board.

If you do not agree with the figures shown above, you may request a review of this proposed liability by the Informal Conference Board (Section 2505-510). To do this, you must complete Form ICB-1, Request for Informal Conference Board Review, within 60 days from the date of this notice and mail it along with the auditor's work papers and a copy of this notice to:

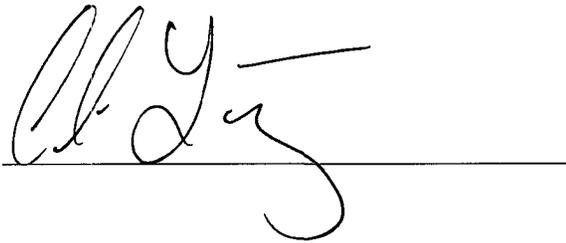
INFORMAL CONFERENCE BOARD
100 W RANDOLPH SUITE 7-286
CHICAGO IL 60601

If you do not request an ICB review within 60 days from the date of this notice, we will send you a Form IL-870 showing the amount of tax due, plus applicable penalties.

CERTIFICATE OF SERVICE

Undersigned counsel of record hereby certifies that she caused a copy of the foregoing present **Petitioner's Motion for Leave to File its Amended Petition** to be served on other counsel of record by electronic mail and also by enclosing the same in an envelope, properly addressed, first-class postage prepaid and deposited in the U.S. Mail at 500 W. Madison Street, Chicago, Illinois 60661, before the hour of 5:00 p.m. on the 12th day of December, 2014, addressed as follows:

Sean Cullinan, Esq.
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 read 'S. Cullinan', is written over a horizontal line. The signature is stylized and cursive.

IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

RPMG INC.)
)
) Petitioner,)
))
) v.) No. 14 TT 149
))
) THE ILLINOIS DEPARTMENT OF REVENUE,)
))
) Defendant.)

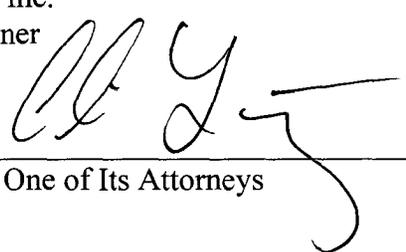
NOTICE OF FILING

TO: See attached Certificate of Service.

PLEASE TAKE NOTICE THAT on December 12, 2014, Petitioner, RPMG Inc., filed with the Illinois Independent Tax Tribunal, 160 N. LaSalle Street, Room N506, Chicago, Illinois, a copy of the **PETITIONER'S MOTION FOR LEAVE TO FILE FIRST AMENDED PETITION**, a copy of which is attached and served upon you herewith.

Respectfully submitted,

RPMG Inc.
Petitioner

By: 
One of Its Attorneys

Fred O. Marcus (fmarcus@hmblaw.com)
Christopher T. Lutz (clutz@hmblaw.com)
Horwood Marcus & Berk Chartered
500 W. Madison Street, Suite 3700
Chicago, IL 60661
(312) 606-3200