

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

TODD R. DENENBERG,)	
Petitioner,)	
)	
v.)	15 TT 270
)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
Respondent.)	

ORDER

The Petition in this matter is not accepted.

1. The Petition references a Notice of Tax Liability dated September 29, 2015 for approximately \$68,000 and states that it is attached to the Petition as Exhibit A. Exhibit A is not a Notice dated September 29, 2015 but is Collection Action Notice dated May 6, 2015.

2. Even if the Petition included a proper Notice that was dated September 29, 2015, it would be rejected by the Tribunal as not being timely filed as the Petition was not filed with the Tribunal within 60 days. Unfortunately, neither the Illinois Independent Tribunal Act nor the Tribunal's rules provide a mechanism for accepting untimely petitions. The Petition is therefore DISMISSED without prejudice. The Petitioner may, however, apply to the Illinois Department of Revenue for a discretionary late hearing under Tribunal Rule 5000.310(a)(5), 86 Ill. Adm. Code § 5000.310(a)(5).

3. There are other errors with the Petition.

a. Despite admonitions on the Tribunal's website, the Petition contains personal identifiers-Social Security Numbers. Any future filing with the Tribunal should have that type of information redacted.

b. The filing fee, which will be returned along with a copy of this Order, was made payable to the Dept. of Revenue as opposed to the Illinois Independent Tax Tribunal.

c. A Power of Attorney, which listed an SSN, was included with the Petition. POAs do not need to be filed with the Tribunal.

d. Following the signature of the attorney and the inclusion of his office information and his Illinois ARDC number, he provided a statement that he has complied with the *pro hac vice* rules (for attorneys not licensed in Illinois) and that he was attaching an order to that effect (no order was attached). Of course, no order was required anyway as the *proc hac vice* attestation was unnecessary and confusing as the attorney is licensed to practice in Illinois.

e. The Petition was mailed to the Department of Revenue instead of the Tax Tribunal.

4. The Petitioner will be given until February 9, 2016 to file an amended petition consistent with this Order along with a filing fee assuming he receives permission from OAH for a late hearing.

s/ James Conway
JAMES M.CONWAY
Chief Administrative
Law Judge

Date: December 30, 2015