

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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|-----------------------------|---|-----------------------------|
| HALANICK ENTERPRISES, INC., | ) |                             |
| Petitioner,                 | ) |                             |
|                             | ) |                             |
| v.                          | ) | 16 TT 8                     |
|                             | ) | Chief Judge James M. Conway |
| ILLINOIS DEPARTMENT         | ) |                             |
| OF REVENUE,                 | ) |                             |
| Respondent.                 | ) |                             |

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**ORDER**

The petition in this matter is not accepted by the Tribunal.

The petition claims that two notices of tax liability were issued by the Department in November of 2014. The notices were not attached to the petition. Moreover, taxpayers have 60 days from the issuance of notices to petition the Tribunal. If the notices were issued in 2014, and not 2015, the petition is untimely.

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. Admin. Code § 5000.310(a)(5).

If on the other hand, the notice dates are typographical errors and the notices were issued in November of 2015, the Petitioner has until January 27, 2016 to submit the relevant notices to the Tribunal and to the Department.

Finally, the corporation has filed a financial statement requesting a fee waiver. That request is denied. Whether the corporation requests and is granted a late discretionary hearing in order to file a petition or whether it submits notices dated November, 2015, either filing must be accompanied with a check for \$500 made payable to the Tribunal.

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

Date: January 13, 2016