

ILLINOIS INDEPENDENT
TAX TRIBUNAL

John E. and Frances L. Rogers,)	
)	
Petitioners,)	
)	14 TT 153
v.)	
)	
ILLINOIS DEPARTMENT)	Judge Brian F. Barov
OF REVENUE,)	
)	
Respondent.)	

PETITIONERS' STATUS REPORT

Petitioners, John E. Rogers and Frances L. Rogers, husband and wife, hereby file this status report. In support thereof petitioners state:

1. The Tax Court has dismissed petitioners' 2002 petition because petitioners had not received a final notice of determination from the IRS.
2. The IRS has initiated a collection due process hearing at IRS appeals which will enable petitioners to contest the 2002 assessment on the merits and will result in a final notice of determination to support Tax Court jurisdiction at the close of the appeals hearing.

CONCLUSIONS AND PRAYER FOR RELIEF

Petitioners respectfully state that these developments at the federal level support their motion that this honorable court stay all proceedings in this case pending a final determination of petitioners 2002 adjusted gross income by the federal courts and deny the department's objection to petitioners' motion to stay these proceedings.

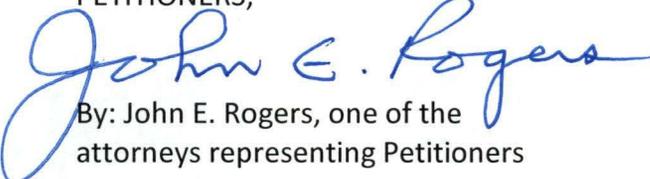
THE UNIVERSITY OF
MICHIGAN

John F. Kennedy

For the foregoing reasons Petitioners also respectfully request that this honorable court deny the department's motion for summary judgment as well as the department's motion for bond at this time and defer any further action.

01-12-15

RESPECTFULLY SUBMITTED,
JOHN E. AND FRANCES L. ROGERS,
PETITIONERS,


By: John E. Rogers, one of the
attorneys representing Petitioners

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Internal Revenue Service

Appeals Office
P.O. Box 24018
Fresno, CA 93779-4018

Date: December 22, 2014

JOHN E & FRANCES L ROGERS
162 ABINGDON AVE
KENILWORTH IL 60043

Department of the Treasury**Person to Contact:**

Monica L Garcia
Employee ID Number: 1000158382
Tel: (559) 456-5750
Fax: (855) 248-3520
Contact Hours: 7:00am -2:30pm

Refer Reply to:

AP:FW:FRC:MLG

In Re:

Collection Due Process - Levy
**Social Security or Employer
Identification Number:**

xxx-xx-8779

Tax Period(s) Ended:

12/2002

Appeals Received Your Request for a Collection Due Process Hearing

Dear Mr. & Mrs. Rogers:

Appeals received your request for a Collection Due Process (CDP) Hearing in March of 2012. Your case was previously assigned to prior Settlement Officers who are no longer a part of our office. I have been assigned to your case. Please accept my apologies for the significant delay in your case. There has been a prior review of your account by the Service, which may have affected the Appeal; therefore, your case was being monitored by the prior Settlement Officers.

I have scheduled a telephone conference call for you both on February 9, 2015 at 8:30 a.m. Pacific Time. This call will be your primary opportunity to discuss with me the reasons you disagree with the collection action and/or to discuss alternatives to the collection action.

I will call you at (847) 853-9646 as indicated on your CDP request.

If this time is not convenient for you, the phone number has changed, or you would prefer your conference to be held by face-to face at the Appeals office closest to your current residence, the school you attend or your place of employment or if you are a business, your business address, or by correspondence, please let me know by January 12, 2015. I will discuss with you **eligibility requirements** and if there are any offices that may be more convenient for you (e.g., Appeals office nearest place of employment or school) when you contact me.

Your CDP hearing request regarding proposed levy action on the following tax period was timely: Form 1040, for tax period December 31, 2002. During your hearing, and until any appeals become final for these tax periods, the legal collection period is suspended and no levy action may be taken.

Our office is separate from, and independent of, the IRS office taking the action that you disagree with. We review and resolve disputes in a fair and impartial manner by weighing the facts according to the law and judicial decisions.

During the hearing, I must consider:

- Whether the IRS met all the requirements of any applicable law or administrative procedure
- Any legitimate issue(s) you wish to discuss. These can include:
 1. Collection alternatives to levy such as full payment of the liability, installment agreement, offer in compromise or temporary suspension of collection action if the action imposes a hardship condition. Although they may not be considered an "alternative" to a notice of lien filing, these collection options may also be discussed at a lien hearing.
 2. Challenges to the appropriateness of collection action. If this is a lien hearing, you may ask us to determine if the notice of lien filing was appropriate and if you qualify for a lien withdrawal or other lien options.
 3. Spousal defenses, when applicable.
 4. Whether you owe the amount due, but only if you did not receive a statutory notice of deficiency or have not otherwise had an opportunity to dispute your liability with Appeals.

In considering your case, I will balance the IRS' need for efficient tax collection and your legitimate concern that the collection action be no more intrusive than necessary

You are entitled to have your conference with an Appeals employee who has had no **prior involvement** with the tax periods at issue (other than a prior CDP hearing), either in Appeals or in the Compliance (Collection or Examination) division. I do not recall any previous involvement with these tax periods; however, if you believe I have had previous involvement, please call me immediately to discuss. If I have been involved but you would still like me to conduct your hearing, you may waive your right to have another Appeals employee consider your case.

Regarding the liability you are raising:

You may not be able to dispute the liability because pursuant to IRC § 6330(c)(2)(B) if you received a Statutory Notice of Deficiency or otherwise had an opportunity to dispute the liability, you may not raise as an issue the amount or existence of the underlying assessment. Based on my review of your account, you signed a waiver or agreement consenting to the assessment. I have requested the administrative file for further review.

Collection Alternative

Although you did not request a collection alternative, discussion of such will be addressed during the hearing if needed. In addition, you must have filed all federal tax returns to date. Please complete the following form in order to be considered for a collection alternative:

- A signed, completed Collection Information Statement (Form 433-A for individuals) **and all required attachments to substantiate your income and expenses** such as the last 3 months of current bank statements (showing all activity), earning statements, current

Profit/Loss statement, proof of expenses, etc. Please refer to Publication 1854 for instructions at www.irs.gov.

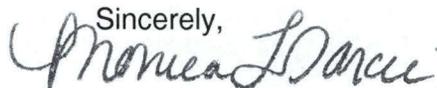
Please send me the items **requested** above by **January 12, 2015**. I cannot consider collection alternatives at your conference **without this information**. I am enclosing the applicable forms and a return envelope for your convenience.

At the conclusion of the hearing, we will issue a **determination letter** as required by law **for the tax periods for which your CDP hearing request was received timely**. If you do not agree with our determination you may appeal the case to the appropriate court. We will provide information about the appropriate court in your determination letter.

The Office of Appeals may ask the Collection function to review, verify and provide their opinion on any new information you submit. You will receive any comments, and you will have an opportunity to respond

If you do not participate in the conference or respond to this letter, the determination letter that we issue will be based on your CDP request, any information you previously provided to this office about the applicable tax periods, and the Service's administrative file and records.

Please contact me with any questions or concerns you have regarding this letter or the CDP procedures. My telephone number is listed above.

Sincerely,


Monica L Garcia
Settlement Officer

Enclosures:
Form 433-A
Envelope

The following information was obtained from the records of the Department of Health and Human Services, Office of the Inspector General, regarding the activities of the [redacted] during the period from [redacted] to [redacted].

[redacted]

[redacted]