

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

LITTLE FELLERS, LLC. et al.,)	
Petitioner,)	
)	
v.)	16 TT 78
)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
Respondent.)	

ORDER

The petition in this matter is not accepted by the Tribunal for the following reasons:

1. The petition is captioned Little Fellers, LLC; Edward Roberts; and Michelle Roberts. The Tribunal requires a separate petition as to each taxpayer;
2. The petition is not signed by an attorney. Corporations must be represented by an attorney before the Tribunal. Individuals must be represented by an attorney or appear pro-se;
3. Attachments to the petition (which have been removed from the scanned copy of the petition on the Tribunal's public website) contained personal identifying information. Personal identifiers are not to be included as part of any filing with the Tribunal;
4. Little Fellers, LLC-- A collection notice is attached to the petition dated March 11, 2015 that demands payment and advises that a levy will be sought by the Department. The Tribunal does not have jurisdiction over collection matters.

Furthermore, the notice is over a year old. Even if the Tribunal had jurisdiction over the subject matter, the petition would be untimely as the time to file a petition with the Tribunal is 60 days from receipt of a notice of liability;

5. Edward Roberts-- A Notice of Personal Liability is attached dated May 13, 2015. That notice is almost one year old. The time to file a petition with the Tribunal expired on July 13, 2015;

6. Michelle Roberts-- A Notice of Liability is attached dated May 13, 2015. That notice is almost one year old. The time to file a petition with the Tribunal expired on July 13, 2015; and

7. The Tribunal requires a petitioner to pay a \$500 filing fee. There were no fees provided with the petition. A fee waiver request, which will not be ruled on as there is no case before the Tribunal, was made on behalf Michelle Roberts.

The Tribunal has set out its rules and provides information on what is required to file a petition with the Tribunal on its website at <http://www.illinois.gov/taxtribunal/Pages/default.aspx> .

Neither the Illinois Independent Tribunal Act nor the Tribunal's rules provide a mechanism for accepting untimely petitions. The Petitioners 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).

For the foregoing reasons, the petition in this matter is dismissed without prejudice.

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

Date: April 22, 2016