

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

PREM AND SUSHMA KHOSLA,)	
Petitioners,)	
)	
)	
v.)	16 TT 94
)	Judge Brian F. Barov
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
Respondent.)	

ORDER

The petition in this matter is accepted in part and is dismissed in part.

The Petitioners are husband and wife challenging Notices of Penalty Liability issued against each in their capacity as an individual corporate officer and separately responsible party of a corporation. The Notices were not issued against the Petitioners as married persons.

The two separate taxpayers must file separate petitions with the Tribunal. A single petitioner can aggregate Notices for the same tax year or audit period, 35 ILCS 1010 1/45(a), and married persons challenging a single Notice against both as joint filers may file a single petition, but multiple petitioners cannot aggregate their petitions from separate Notices into one pleading.

Further, the only matter over which the Tribunal can exercise jurisdiction at this time is over the October 23, 2015 Notice Penalty Liability issued to Prem Khosla, by virtue of the April 7, 2016, notice of late discretionary hearing granted by Chief Administrative Law Judge Terry Charlton. The Tribunal has no jurisdiction over the October 23, 2015, Notice of Penalty Liability issued to Sushma Khosla, as more than 60 days have elapsed since that notice was issued and no late discretionary hearing has been granted. In the event that a notice of late discretionary hearing is granted on behalf of Sushma Khosla, she will have to file a separate petition and tender a separate filing fee.

It is thus ORDERED:

1. The petition in this case No. 16 TT 94 is accepted as correctly filed for Prem Khosla, and the Department's answer is due on or before June 20, 2016.
2. The petition of Sushma Khosla is dismissed.
3. A status conference is set for July 7, 2016, at 10:00 a.m., by telephone. The Tribunal will initiate the telephone call.
4. At the initial status conference, the parties should be prepared to discuss: 1) the nature of the case; 2) factual and legal issues; 3) settlement potential and discussions to date; 4) anticipated discovery; and 5) potential motions to be filed.

s/ Brian Barov
BRIAN F. BAROV
Administrative Law Judge

Date: May 13, 2016