

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

HINCKY DINKS, LTD.,)	
Petitioner,)	
)	
v.)	16 TT 110
)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
Respondent.)	

ORDER

This matter is related to 15 TT 5—Hincky Dinks, Ltd. v IDOR. This matter concerns income tax and the earlier-filed case concerns sales tax. Because of this, Petitioner has requested a fee waiver. While the matters may be consolidated for purposes of proceedings, particularly as both cases may present identical issues, the fee waiver request is denied. The Tribunal can aggregate multiple notices issued for the same year for the same tax under 35 ILCS 1010 1-45, but it does not aggregate notices for different taxes, much less ones issued over a year apart from one another. Moreover, the Tribunal grants fee waivers for hardship and financial reasons to individual taxpayers, but it does not grant waivers for business entities. Hincky Dinks is a corporation and therefore is not eligible for a fee waiver. The Petitioner may mail the fee check to the Tribunal or otherwise present it within two weeks.

The petition in this matter has been accepted by the Tribunal and the Department is to file its answer on or before July 12, 2016. The initial status conference is set for July 21 at 9:00 a.m. by telephone.

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/ James Conway
JAMES M. CONWAY
Chief Administrative
Law Judge

Date: May 31, 2016