

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

RUBEN GAYTAN,)	
)	
Petitioner,)	
)	
v.)	16 TT 117
)	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 signed by a Certified Public Accountant. CPA's are not allowed to appear before the Tax Tribunal. Only licensed attorneys or pro-se petitioners may appear before the Tax Tribunal;
2. The petition refers to two individuals, Ruben Gaytan and Margarito Mateos. Each individual taxpayer must file a separate petition with the Tax Tribunal;
3. Authority to file with the Tribunal was granted to Ruben Gaytan by the Department of Revenue's Office of Administrative Hearings. No petition may be filed by Margarito Flores until, and if, she receives permission from OAH;
4. The petition in this matter does not conform to the requirements of a petition. Samples of petitions may be found on the Tribunal website at <http://www.illinois.gov/taxtribunal/forms/Pages/default.aspx> and the website also contains copies of filed petitions;

5. Despite multiple admonitions on the Tax Tribunal's website not to include personal identity information, tax returns or tax return information in filings with the Tax Tribunal, the petition filing in this matter is replete with each of those types of information. Accordingly, the court will only post the petition cover letter to its website, and only after redactions of sensitive information in the cover letter have been made;

6. Two checks for \$250 each were submitted with the petition. Those checks are not accepted by the Tribunal and are being returned with a copy of this Order; and

7. By July 8, 2016:

a. Ruben Gaytan must file a petition pro-se, or have a licensed attorney file a petition on his behalf. The petition must conform to the requirements for a petition that are listed on the Tribunal's website. A filing fee of \$500 must accompany the petition. The petition must contain an email address and phone number to contact the petitioner or his counsel if he is represented. His petition should be filed under this case caption and be titled "Amended Petition."

b. Margarito Mateos must first receive permission from OAH to file a late petition with the Tribunal. Then, she must file a petition pro-se, or have a licensed attorney file a petition on her behalf. The petition must conform to the requirements for a petition that are listed on the Tribunal's website. A filing fee of \$500 must accompany the petition. The petition must contain an email address and phone number to contact the petitioner or her counsel if she is represented.

Failure to comply with this Order will result in this matter being dismissed with prejudice and the two petitioners will be foreclosed from filing petitions with this court.

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

Date: June 3, 2016