IN THE ILLINOIS INDEPENDENT
TAX TRIBUNAL

Richard K. and Sheila Komarek,	)	
Petitioners,	)	
v.	)	No.
ILLINOIS DEPARTMENT OF REVENUE,	)	
Respondent,	)	

RECEIVED
JUN 09 2016
BY:
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PETITION

The Petitioners, Richard K. and Sheila Komarek, (hereinafter "Petitioners") by their attorneys of record, David Kupiec and Natalie Martin of Kupiec & Martin, LLC, hereby petitions the Illinois Independent Tax Tribunal to review, and withdraw and/or modify the Notices of Tax Deficiency (hereinafter "Notice" or "Notices") issued by the Illinois Department of Revenue (hereinafter "Department") on December 28, 2015, for the reasons set forth below.

INTRODUCTION

1. Petitioners are individual residents of the State of Illinois. The Taxpayer ID associated with Petitioners is XXX-XX-2961.

2. Their residence is Itasca, Illinois and their phone number is (847) 956-0060.

3. The first Notice under dispute was issued by the Department on December 28, 2015, for reporting period ending December 2011, assessing the amount of $72,485.34 in tax, penalties, and interest. A copy of the Notice is attached to this Petition.

4. The Second Notice under dispute was issued by the Department on December 28, 2015, for reporting periods ending December 2012 assessing a total deficiency of $250.69 with a balance due of $524.92 in tax, penalties and interest. A copy of the Notice is attached to this Petition.

JURISDICTION

5. The Tax Tribunal has jurisdiction pursuant to 35 ILCS 1010/1-45(a) because the alleged tax liability in question from the Illinois Income Tax Act in the aggregate exceeds, $15,000, exclusive of penalties and interest, and because Petitioners have remitted the $500 filing fee and filed this Petition within 60 days of the Notice of Deficiency.

6. The Tax Tribunal also has jurisdiction because a late discretionary hearing was granted on April 15, 2016 and this filing allowed a tax protest to be filed within 60 days of this letter. This filing is within that 60 day timeframe. A copy of the Late Discretionary Hearing Order is attached to this Petition.

BACKGROUND AND RELEVANT FACTS

7. Petitioners own an interest in a S Corporation, KR Komarek, Inc. ("Komarek").

8. Komarek was audited for periods ending December 31, 2011 and December 31, 2012.

9. The audit of Komarek resulted in assessments and adjustments made against the Petitioners including but not limited to the disallowance of a 2010 IL-1040 carryover in the amount of $55,748 that represented Research and Development credits properly carried forward from 2006 and 2008.

10. There was also an adjustment for increases to additions to Illinois base income consisting of $18,995 for 2011 for bonus depreciation adjustments as well as $949 of 2011

research and development credits reported on the originally filed return. The $946 was disallowed as a result of the audit of Komarek. This amount is not being disputed.

11. As a result of the aforementioned Komarek entity audit, the individual returns of the Petitioners were impacted and the above referenced notices were sent.

12. The Komarek entity audit and notices that are the basis for the Petitioners notices is also being protested under a separate case.

13. The Department subsequently issued the Notices referenced above to the Petitioners on December 28, 2015. The proposed liability, including tax, interest and penalty, totaled $72,485.34 and $524.92.

APPLICABLE LAW AND CASES

14. Petitioners rely upon the following statutory and regulatory authority to dispute the Department's claim: 20 ILCS 2520; 35 ILCS 5/201; 35 ILCS 735-3/8; 35 ILCS 5/904(a); Ill. Adm. Code Sections 100.2160; and 100.7400.

15. Laws and Regulations Relied Upon

20 ILCS 2520 Taxpayers' Bill of Rights Act

Sec. 1. Short title. This Act shall be known and may be cited as the "Taxpayers' Bill of Rights Act". (Source: P.A. 86-176; 86-189.)

(20 ILCS 2520/2) (from Ch. 120, par. 2302)
Sec. 2. Legislative Declaration. The General Assembly finds and declares that taxes are the most sensitive point of contact between citizens and their government, and that there is a delicate balance between revenue collection and freedom from government oppression. It is the intent of the General

Assembly to place guarantees in Illinois law to ensure that the rights, privacy, and property of Illinois taxpayers are adequately protected during the process of the assessment and collection of taxes.

The General Assembly further finds that the Illinois tax system is based largely on self-assessment, and the development of understandable tax laws and taxpayers informed of those laws will both improve self-assessment and the relationship between taxpayers and government. It is the further intent of the General Assembly to promote improved taxpayer self-assessment by improving the clarity of tax laws and efforts to inform the public of the proper application of those laws.
(Source: P.A. 86-176; 86-189.)

(20 ILCS 2520/4) (from Ch. 120, par. 2304)

Sec. 4. Department responsibilities. The Department of Revenue shall have the following powers and duties to protect the rights of taxpayers:

(a) To furnish each taxpayer with a written statement of rights whenever such taxpayer receives a protestable notice, a bill, a claim denial or reduction regarding any tax. Such statement shall explain the rights of such person and the obligations of the Department during the audit, appeals, refund and collections processes.

(b) To include on all tax notices an explanation of tax liabilities and penalties.

(c) To abate taxes and penalties assessed based upon erroneous written information or advice given by the Department.

(d) To not cancel any installment contracts unless the taxpayer fails to provide accurate financial information, fails to pay any tax or does not respond to any Department request for additional financial information.

(e) To place non-perishable property seized for taxes in escrow for safekeeping for a period of 20 days to permit the taxpayer to correct any Department error. If seized property is of a perishable nature and in danger of immediate waste or decay, such property need not be placed in escrow prior to sale.

(f) To place seized taxpayer bank accounts in escrow with the bank for 20 days to permit the taxpayer to correct any Department error.

(g) To adopt regulations setting standards for setting times and places for taxpayer interviews and to permit any taxpayer to record such interviews.

(h) To pay interest to taxpayers who have made overpayments at the same rate as interest charged on underpayments.

(i) To grant automatic extensions to taxpayers in filing income tax returns when such taxpayer has been granted an extension in filing a federal tax return.

(j) To annually perform a systematic identification of areas of recurrent taxpayer non-compliances with rules or guidelines and to report its findings and recommendations concerning such non-compliance to the General Assembly in an annual report.

(k) In the case of an audit, if no violations are found, the Department shall provide the taxpayer a closing letter acknowledging this and thanking the taxpayer for his, her, or its cooperation. If there are changes, the auditor is required to provide in writing to the taxpayer (i) the audit findings and (ii), unless the taxpayer declines, the audit methods and procedures (but not information concerning audit selection methods). The auditor must, at the request of the taxpayer, provide written information as to what records constitute the minimum requirements for record-keeping. If the auditor recommends changes in the record-keeping process, these recommendations must be provided in writing to the taxpayer.
(Source: P.A. 93-951, eff. 1-1-05.)

(20 ILCS 2520/5) (from Ch. 120, par. 2305)
Sec. 5. Taxpayer's suits. Taxpayers have the right to sue the Department of Revenue if such Department intentionally or recklessly disregards tax laws or regulations in collecting taxes. The maximum recovery for damages in such a suit shall be $100,000. If a taxpayer's suit is determined by the court to be frivolous the court may impose a penalty on the taxpayer not to exceed $10,000 to be collected as a tax.
(Source: P.A. 86-176; 86-189.)

(20 ILCS 2520/6) (from Ch. 120, par. 2306)
Sec. 6. Review of liens. The Department of Revenue shall establish an internal review process concerning liens against taxpayers and if the lien is determined to be improper the Department shall publicly disclose this fact and correct the taxpayer's credit record.
(Source: P.A. 86-176; 86-189.)

(20 ILCS 2520/7) (from Ch. 120, par. 2307)
Sec. 7. Costs. The fees for an attorney or accountant to aid a taxpayer in an administrative hearing relating to the tax liability or in court shall be recoverable against the Department of Revenue if the taxpayer prevails in an action under the Administrative Review Law and the Department has made an assessment or denied a claim without reasonable cause.
(Source: P.A. 86-176; 86-189.)

35 ILCS 5/201 Tax Imposed
....
(k) Research and development credit.
For tax years ending after July 1, 1990 and prior to December 31, 2003, and beginning again for tax years ending on or after December 31, 2004, and ending prior to January 1, 2016, a taxpayer shall be allowed a credit against the tax imposed by subsections (a) and (b) of this Section for increasing research activities in this State. The credit allowed against the tax imposed by subsections (a) and (b) shall be equal to 6 1/2% of the qualifying expenditures for increasing research activities in this State. For partners, shareholders of subchapter S corporations, and owners of limited liability companies, if the liability company is treated as a partnership for purposes of federal and State income taxation, there shall be allowed a credit under this subsection to be determined in accordance with the determination of income and distributive share of income under Sections 702 and 704 and subchapter S of the Internal Revenue Code. For purposes of this subsection, "qualifying expenditures" means the qualifying expenditures as defined for the federal credit for increasing research activities which would be allowable under Section 41 of the Internal Revenue Code and which are conducted in this State, "qualifying expenditures for increasing research activities in this State" means the excess of qualifying expenditures for the taxable year in which incurred over qualifying expenditures for the base period, "qualifying expenditures for the base period" means the average of the qualifying expenditures for each year in the base period, and "base period" means the 3 taxable years

immediately preceding the taxable year for which the determination is being made.
Any credit in excess of the tax liability for the taxable year may be carried forward. A taxpayer may elect to have the unused credit shown on its final completed return carried over as a credit against the tax liability for the following 5 taxable years or until it has been fully used, whichever occurs first; provided that no credit earned in a tax year ending prior to December 31, 2003 may be carried forward to any year ending on or after December 31, 2003.

If an unused credit is carried forward to a given year from 2 or more earlier years, that credit arising in the earliest year will be applied first against the tax liability for the given year. If a tax liability for the given year still remains, the credit from the next earliest year will then be applied, and so on, until all credits have been used or no tax liability for the given year remains. Any remaining unused credit or credits then will be carried forward to the next following year in which a tax liability is incurred, except that no credit can be carried forward to a year which is more than 5 years after the year in which the expense for which the credit is given was incurred. No inference shall be drawn from this amendatory Act of the 91st General Assembly in construing this Section for taxable years beginning before January 1, 1999.

35 ILCS 5/904 Deficiencies and Overpayments

(a) Examination of return. As soon as practicable after a return is filed, the Department shall examine it to determine the correct amount of tax. If the Department finds that the amount of tax shown on the return is less than the correct amount, it shall issue a notice of deficiency to the taxpayer which shall set forth the amount of tax and penalties proposed to be assessed. If the Department finds that the tax paid is more than the correct amount, it shall credit or refund the overpayment as provided by Section 909. The findings of the Department under this subsection shall be prima facie correct and shall be prima facie evidence of the correctness of the amount of tax and penalties due.

35 ILCS 735-3/8 Uniform Penalty and Interest Act

Sec. 3-8. No penalties if reasonable cause exists. The penalties imposed under the provisions of Sections 3-3, 3-4, 3-5, and 3-7.5 of this Act shall not apply if the taxpayer shows that his failure to file a return or pay tax at the required time was due to reasonable cause. Reasonable cause shall be determined in each situation in accordance with the rules and regulations promulgated by the Department. A taxpayer may protest the imposition of a penalty under Section 3-3, 3-4, 3-5, or 3-7.5 on the basis of reasonable cause without protesting the underlying tax liability.

86 Ill. Adm. Code Section 100.2160: Research and Development Credit

f) *Any credit in excess of the tax liability for the taxable year may be carried forward to offset the income tax liability of the taxpayer for the next 5 years or until it has been fully utilized, whichever occurs first* (IITA Section 201(k)), provided that no credit earned in a tax year ending prior to December 31, 2003 may be carried forward to any year ending on or after December 31, 2003. If an unused credit is carried forward to a given year from 2 or more earlier years, that credit arising in the earliest year is applied first. If a tax liability for the given year remains, the credit from the next earliest year is applied. Any remaining unused credit or credits can be carried forward to the next following year in which a tax liability exists. However, the credit can only be carried forward 5 years from the year in which the taxpayer incurred the expense for which the credit was given. Any unused credit is then forfeited.

86 Ill. Adm. Code Section 700.400: Reasonable Cause

a) *The penalties imposed under the provisions of Sections 3-3, 3-4, 3-5, and 3-7.5 of the Act shall not apply if the taxpayer shows that his failure to file a return or pay tax at the required time was due to reasonable cause. Reasonable cause shall be determined in each situation in accordance with this Section.* (Section 3-8 of the Act)
b) The determination of whether a taxpayer acted with reasonable cause shall be made on a case by case basis taking into account all pertinent facts and circumstances. The most important factor to be considered in making a determination to abate a penalty will be the extent to which the taxpayer made a good faith effort to determine his proper tax liability and to file and pay his proper liability in a timely fashion.
c) A taxpayer will be considered to have made a good faith effort to determine and file and pay his proper tax liability if he exercised ordinary business care and prudence in doing so. A determination of whether a taxpayer exercised ordinary business care and prudence is dependent upon the clarity of the law or its interpretation and the taxpayer's experience, knowledge, and education. Accordingly, reliance on the advice of a professional does not necessarily establish that a taxpayer exercised ordinary business care and prudence, nor does reliance on incorrect facts such as an erroneous information return.
d) The Department will also consider a taxpayer's filing history in determining whether the taxpayer acted in good faith in determining and paying his tax liability. Isolated computational or transcriptional errors will not generally indicate a lack of good faith in the preparation of a taxpayer's return. .....

ERROR I – THERE IS NO BASIS FOR DISALLOWING THE USE OF THE FIVE YEAR RESEARCH AND DEVELOPMENT CREDITS FROM 2006 AND 2008

16. Petitioners reallege and reincorporate paragraphs 1-15 of the Petition herein.

17. Komarek was audited for periods December 31, 2011 and December 31, 2012.

18. The Petitioners personal Illinois income tax returns were adjusted by virtue of their ownership in Komarek, and additional tax, penalty and interest was assessed.

19. During the Department's audit of the Komarek 2011 and 2012 tax years, the 2011 and 2012 Research and Development Credits were audited and some adjustments were included for the credits earned during 2011 and 2012. No Department audit was performed on the Komarek entity's 2006 or 2008 tax years.

20. During the Department's Audit, the Petitioners and Department auditor agreed to the changes made affecting only the Komarek entity Research and Development credits earned during 2011 and 2012.

21. The Notices at issue should be withdrawn or cancelled as the Department auditor subsequently disallowed the Research and Development credits earned in 2006 and 2008 and carried forward into 2011 without auditing such credits and without providing any verbal or written notice to the Taxpayer during the audit of the 2011 and 2012 tax years as required under Section 904(a) of the Illinois Income Tax Act and Section k of the Illinois Taxpayers' Bill of Rights Act

22. There was no basis for disallowing these credits as they were not audited.

ERROR II – ABATEMENT OF PENALTIES

23. Petitioners realleges and reincorporates paragraphs 1- 15 of the Petition herein.

24. For the period covering ending December 31, 2011, Petitioners contend that the Department erred in assessing Petitioners $11,339.40 in late payment penalty and $4,481.56 in interest.

25. The Petitioners filed returns timely. They were not audited but Komarek was audited for periods ending December 31, 2011 and December 31, 2012.

26. Petitioners contend that the 2006 and 2008 Research and Development Credits were not audited and therefore, no deficiency or penalties should apply.

27. The Department's regulation on reasonable cause looks to whether the taxpayer "made a good faith effort" and exercised "ordinary business care in prudence". 86 Illinois Admin. Code Section 700.400. (35 ILCS 735-3/8.) Here, Petitioners made every effort to comply with the tax rules that apply. Further, Petitioners reasonably relied upon the Law and Regulations in carrying forward the 2006 and 2008 Research and Development Credits.

CONCLUSION AND RELIEF REQUESTED

THEREFORE, the Department is required to withdraw and cancel or adjust the Notices of Deficiency dated December 28, 2015 for tax periods ending December 31, 2011 and December 31, 2012. Further, the applied penalties and interest as set forth in the aforementioned Notices of Tax Deficiency should be abated, as Petitioners acted in good faith and with reason under the circumstances. We respectfully request that the Tax Tribunal Rule in favor of Petitioners.

Respectfully Submitted,
RICHARD K. AND SHEILA KOMAREK

By: _____
One of the Petitioners' Attorneys

David J. Kupiec
Kupiec & Martin, LLC
600 W. Van Buren #202
Chicago, IL 60607
(312) 632-1022
dkupiec@kupiecandmartin.com
Attorney No. 58817

Notice of Deficiency

for Form IL-1040, Individual Income Tax Return

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

December 28, 2015

[redacted]

Letter ID: CNXXXX9573X75366

#BWNKMGV
#CNXX XX95 73X7 5366#
RICHARD K. and SHEILA KOWAREK
1417 SPYGLASS CT
ITASCA IL 60143-1971

Taxpayer ID:	XXX-XX-2581
Audit ID:	A1764050944
Reporting period:	December 2011
Total Deficiency:	$72,485.34
Balance due:	$72,485.34

We have audited your account for the reporting period listed above. The attached statement explains the computation of your deficiency and the balance due. Illinois law requires that we notify you of this deficiency and your rights.

If you agree to this deficiency, pay the total balance due as soon as possible to minimize penalty and interest assessed. Make your check payable to the "Illinois Department of Revenue", write your taxpayer ID on your check, and mail a copy of this notice along with your payment.

If you do not agree, you may contest this notice by following the instructions listed below.

- **If the amount of this tax deficiency, exclusive of penalty and interest is more than $15,000, or if no tax deficiency is assessed, but the total penalties and interest is more than $15,000,** file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- In all other cases, file a protest with us, the Illinois Department of Revenue, within 60 days of the date of this notice. If you file a protest on time, we must reconsider the proposed deficiency, and if requested, grant you or your authorized representative and administrative hearing. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. Submit your protest on Form EAR-14, Format for Filing a Protest for Income Tax, (available on our website at **tax.illinois.gov**). If we do not receive your protest within **60 days**, this deficiency will become final. A protest of this notice does not preserve your rights under any other notice.
- In any case, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the assessment total in full, we may take collection action against you for the balance due which, may include levy of your wages and bank accounts, filing of a tax lien, or other action.

If you have questions, call us at the telephone number shown below.

Sincerely,

Constance Beard

Constance Beard
Director

ILLINOIS DEPARTMENT OF REVENUE
AUDIT BUREAU
PO BOX 19012
SPRINGFIELD IL 62794-9012

(217) 785-6711

IDR-393 (R-05/14)

P-000001

Explanation of Audit Adjustments

Income Tax

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

December 28, 2015

SBWNKMGV
#CNXX X2X4 3946 7687#
RICHARD K. and SHEILA KOLMAREK
1417 SPYGLASS CT
ITASCA IL 60143-1971

Letter ID: CNXXX2X43946768#

Taxpayer ID:	XXX-XX-2981
Account ID:	P08595774
Audit ID:	A1764050944
Reporting period:	December 2011

Explanation of adjustments for tax period ending 12/31/2011	Income change	Tax impact
We adjusted your addition modifications to reflect the correct add back of the income tax add back for Illinois. [35 ILCS 5/203(b)(2)(B)]	$0.00	$0.00
We disallowed your research and development credit because of the adjustment made to the company where you are a partner. [35 ILCS 5/201(k)]	$0.00	$0.00

Notice of Deficiency

for Form IL-1040, Individual Income Tax Return

December 28, 2015

Letter ID: CNXXX14618867368

#BWNKMGV
#CNXX X146 1886 7368#
RICHARD K. and SHEILA KOMAREK
1417 SPYGLASS CT
ITASCA IL 60143-1971

Taxpayer ID:	XXX-XX-2961
Audit ID:	A1764050944
Reporting period:	December 2012
Total Deficiency:	$250.69
Balance due:	$524.92

We have audited your account for the reporting period listed above. The attached statement explains the computation of your deficiency and the balance due. Illinois law requires that we notify you of this deficiency and your rights.

If you agree to this deficiency, pay the total balance due as soon as possible to minimize penalty and interest assessed. Make your check payable to the "Illinois Department of Revenue", write your taxpayer ID on your check, and mail a copy of this notice along with your payment.

If you do not agree, you may contest this notice by following the instructions listed below.

- If the amount of this tax deficiency, exclusive of penalty and interest is more than $15,000, or if no tax deficiency is assessed, but the total penalties and interest is more than $15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- In all other cases, file a protest with us, the Illinois Department of Revenue, within 60 days of the date of this notice. If you file a protest on time, we must reconsider the proposed deficiency, and if requested, grant you or your authorized representative and administrative hearing. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. Submit your protest on Form EAR-14, Format for Filing a Protest for Income Tax, (available on our website at **tax.illinois.gov**). If we do not receive your protest within 60 days, this deficiency will become final. A protest of this notice does not preserve your rights under any other notice.
- In any case, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the assessment total in full, we may take collection action against you for the balance due which, may include levy of your wages and bank accounts, filing of a tax lien, or other action.

If you have questions, call us at the telephone number shown below.

Sincerely,

Constance Beard

Constance Beard
Director

ILLINOIS DEPARTMENT OF REVENUE
AUDIT BUREAU
PO BOX 19012
SPRINGFIELD IL 62794-9012

(217) 785-6711

IDR-393 (R-05/14)

P-000004

Explanation of Audit Adjustments

Income Tax

December 28, 2015

#BWNKMGV
#CNXX X184 5252 7525#
RICHARD K. and SHEILA KOMAREK
1417 SPYGLASS CT
ITASCA IL 60143-1971

Letter ID: CNXXX18452527525

Taxpayer ID:	XXX-XX-2961
Account ID:	P08595774
Audit ID:	A1764050944
Reporting period:	December 2012

Explanation of adjustments for tax period ending 12/01/2012	Income change	Tax impact
We adjusted your addition modifications to reflect the correct add back of the income tax add back for Illinois [35 ILCS 5/203(b)(2)(B)]	$0.00	$0.00

Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS
Willard Ice Building
101 West Jefferson Street – Level 5SW
Springfield, IL 62702
(217)782-6995

April 15, 2016

David Kupiec
Kupiec & Martin LLC
600 W. Van Buren, #202
Chicago, IL 60607

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**
Richard K. and Sheila Komarek
(2) Notices of Deficiency Letter dated December 28, 2015
Letter ID: CNXXXX9573X75366
CNXXX14618867368

Dear Mr. Kupiec:

The Office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing for Richard K. and Sheila Komarek regarding the above Notices. I believe that it is appropriate to grant your request for a late discretionary hearing.

The amount of liability at issue for this protest exceeds the statutory amount ($15,000, exclusive of penalties and interest or $15,000 for notices that involve only penalties and interest) for which the Department has jurisdiction for late discretionary hearings that are granted on or after January 1, 2014. For late discretionary hearings that are granted on or after January 1, 2014 and that exceed the statutory amount, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.*

The Tax Tribunal's website (www.illinois.gov/taxtribunal) contains rules that include guidance on filing requirements and contact information for the Tax Tribunal. **The Tax Tribunal's rules provide that, when a late discretionary hearing is granted and the protest meets the statutory amount, the taxpayer shall file a petition with the Tax Tribunal within 60 days and shall attach a copy of the letter granting the late discretionary hearing.** See Subsection (a)(5) of Section 5000.310 of the Tax Tribunal's

rules. Please note that the Tax Tribunal has different requirements than the Department for filing protests, including the payment of filing fees and the filing of a petition in the form required by the Tax Tribunal.

I recommend that you review the information provided on the Tax Tribunal's website and contact them if you have any questions.

Sincerely,

Terry D. Charlton
Chief Administrative Law Judge
Illinois Department of Revenue

TDC:vs

IN THE INDEPENDENT TAX TRIBUNAL

Richard K. and Sheila Komarek	)	**Doc.**
Petitioner	)	
Vs.	)	
THE ILLINOIS DEPARTMENT OF	)	
REVENUE	)	
Defendant	)	

NOTICE OF FILING

TO:

Illinois Department of Revenue
100 W. Randolph St.
SUITE 7-900
Chicago, IL 60601

Please take note that on June 9, 2016, the undersigned representative for Richard K. and Sheila Komarek., filed with the Illinois Independent Tax Tribunal, 160 N. LaSalle St. Room 506, Chicago, IL 60601 a Petition, a copy of which is attached and served on you.

Date: June 9, 2016

Respectfully Submitted,
Richard K. and Sheila Komarek

By: _____
One of its attorneys

David J. Kupiec
Kupiec & Martin, LLC
600 West Van Buren Street, Ste 202
Chicago, Illinois 60607

CERTIFICATE OF SERVICE

Undersigned counsel of record hereby certifies that he caused a copy of the foregoing **Petition** to be served upon other counsel of record herein by causing the same to be delivered in person before the hour of 5:00p.m. on the 9th day of June, 2016.

Illinois Department of Revenue
Office of Legal Services
100 W. Randolph St., 7-900
Chicago, IL 60601

By: _____
One of its attorneys

David J. Kupiec
Kupiec & Martin, LLC
600 West Van Buren Street, Ste 202
Chicago, Illinois 60607