

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

STEPHEN KANNAKA,)	
Petitioner,)	
)	
v.)	16 TT 128
)	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,” which is a letter addressed to the Tribunal, is not in the form required by the Tribunal. The requirements for a petition, along with other information relating to the other listed deficiencies below, can be found on the Tax Tribunal website at <http://www.illinois.gov/taxtribunal/Pages/default.aspx>;
2. There is no Notice of Liability attached to the Petition;
3. According to the petition, the time to appeal any notice to the Tax Tribunal has expired. The Petitioner admits he failed to respond timely to the Department in 2011;
4. According to the petition, the deficiency is now being collected. The Tax Tribunal does not have jurisdiction over Department of Revenue collection matters; and

5. The petition does not contain any approval from the Department of Revenue's Office of Administrative Hearings for a late discretionary hearing. Even with approval, the petitioner would have to demonstrate that the Tax Tribunal has jurisdiction to hear this matter which is not evident from the petition; and

6. The Petitioner failed to provide the statutory filing fee to the Tax Tribunal.

Without approval for a late discretionary hearing, a properly filed petition and a showing that the Tax Tribunal has jurisdiction to hear this matter, it is ORDERED that the Petition in this matter is dismissed without prejudice.

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

Date: June 21, 2016