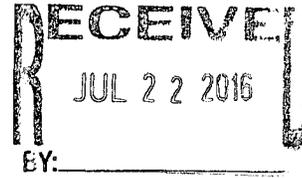


ILLINOIS INDEPENDENT  
TAX TRIBUNAL

MICHAEL C. AND JESSICA SIMON, )  
)  
Petitioners, )  
v. )  
)  
ILLINOIS DEPARTMENT )  
OF REVENUE, )  
)  
Respondent. )

No.



PETITION

The Petitioners, MICHAEL C. AND JESSICA SIMON hereby petition the Illinois Independent Tax Tribunal to review and reverse/and or modify the Notice of Claim Denial (“Notice”) issued by the Illinois Department of Revenue (“Department”), for the reasons stated below:

INTRODUCTION

1. The Notice was issued by the Department on May 24, 2016 denying the adjustment of income set forth in Petitioners’ 2012 Form IL-1040-X. The claimed refund set forth in Petitioners’ 2012 Form IL-1040-X is \$17,380.00. The taxable period is the year 2012. A copy of the Notice dated May 24, 2016 is attached to this petition.

2. Petitioner are individuals who reside at 2437 N. Marshfield Ave., Chicago, IL 60614. Their phone number is (312) 595-6540.

BACKGROUND AND RELEVANT FACTS

3. The Internal Revenue Service transcript regarding Petitioner’s 2012 federal return shows that it has accepted the change in income set forth in the amended return.

APPLICABLE LAW

4. The Illinois Income Tax shall be applied consistent with federal treatment.  
35 ILCS 5/403 and 35 ILCS 5/506.

ERRORS OF FACT OR LAW

5. The Department erroneously denied Petitioners refund set forth in their  
2012 Form IL-1040-X.

CONCLUSION AND RELIEF REQUESTED

WHEREAS, Petitioners request that the Illinois Independent Tax Tribunal find  
that the Notice be cancelled for the reasons contained herein and order that the  
Petitioners, MICHAEL C. AND JESSICA SIMON, receive their claimed refund.

MICHAEL C. AND JESSICA SIMON

By:   
One of the Attorneys Representing Petitioners

Representatives:

Michael C. Whelan, ARDC no. 6195511  
Kevin D. Sprow, ARDC no. 6188209  
Whelan Law, LLC  
2860 S. River Road, Suite 240  
Des Plaines, IL 60018

Phone: (847) 298-9275  
Email: mcwhelan@whelantax.com

# Notice of Claim Denial

Form IL-1040-X, Amended Individual Income Tax Return



#BWNKMGV  
#CNXX XX1X 2394 96X7#  
MICHAEL C. and JESSICA SIMON  
2437 N MARSHFIELD AVE  
CHICAGO IL 60614-1925

May 24, 2016



Letter ID: CNXXX1X239496X7

Account ID: P17527363  
Reporting Period: December 2012



Dear Taxpayer:

We are writing regarding your 2012 Form IL-1040-X, Amended Individual Income Tax Return, dated March 17, 2016.

Based on our review, we denied your claim for refund of overpayment of income tax. This review is not the result of an audit.

We changed Line 1 from \$1,453,348.00 to \$1,800,943.00.

We did not receive

- a complete copy of the federal finalization notification you received from the Internal Revenue Service (IRS), stating they accepted the changes on your U.S. Form 1040-X, Amended U.S. Individual Income Tax Return. This notification could be in the form of a refund check, a "Statement of Account," an agreement, or a judgment. Please send us this notification or a copy of your most recent federal account transcript. If you do not have a copy of this notification, please call the IRS or go to their website at [www.irs.gov](http://www.irs.gov) to request an account transcript.

Please send us this information.

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

If the amount of tax at issue, exclusive of penalty and interest, is more than \$15,000, or if you are not claiming an overpayment of tax 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 that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue. If you file a protest on time, we must reconsider our denial, and if requested, grant you or your authorized representative an administrative hearing. Your protest must be filed by sending us a completed Form EAR-14, Format for Filing a Protest for Income Tax. You should include with your protest all documentation supporting your refund claim, especially any documents requested in this letter. If we do not receive your protest within 60 days, this denial shall become final. A protest of this notice does not preserve your rights under any other notice.

If you do not protest this notice, the denial of your claim shall become final.

If you agree with the amount you owe on the "Form IL-1040-X Financial Details" page, send your payment to "Illinois Department of Revenue." Write your Account ID on your check and mail it to the address at the bottom of this letter. You must pay the total balance due within 30 days of the date of this notice to avoid additional penalty and interest.

If you are currently under the protection of the Federal Bankruptcy Court, please contact us and provide the bankruptcy

number and the bankruptcy court. The bankruptcy "automatic stay" does not relieve your obligation to file tax returns. Please return a copy of this letter with any further correspondence.

If you have questions, please write us or call our Springfield office weekdays between 8:00 a.m. and 4:00 p.m., or visit our web site at [tax.illinois.gov](http://tax.illinois.gov). Our address and telephone number are below.

Casey DeGroot  
Revenue Tax Specialist

INDIVIDUAL PROCESSING DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19023  
SPRINGFIELD IL 62794-9023

(217) 782-6834  
(217) 557-5353 fax

Enclosures: EAR-14, Format for Filing a Protest for Income Tax