

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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<b>CABELA’S RETAIL IL, INC.,</b>	)	
	)	
<b>Petitioner,</b>	)	
<b>v.</b>	)	<b>No. 14 TT 181</b>
	)	<b>Chief Judge James Conway</b>
<b>ILLINOIS DEPARTMENT OF</b>	)	
<b>REVENUE,</b>	)	
	)	
<b>Respondent.</b>	)	

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**DEPARTMENT OF REVENUE’S UNOPPOSED MOTION  
FOR EXTENSION OF TIME TO FILE ANSWER OR OTHERWISE PLEAD**

The Illinois Department of Revenue, (the “Department”) by and through its attorney, Michael Coveny, Special Assistant Attorney General, respectfully requests that this Court enter an order extending the date to answer Taxpayer’s Petition filed in this Tribunal and in support states as follows:

- 1) Taxpayer filed its Petition in this Tribunal on October 3, 2014.
- 2) On December 4, the Department was granted a two week extension to file its answer by December 18, 2014.
- 3) In preparing its answer, the Department’s attorney discovered that because the Department issued a 60 day demand for books and records pursuant to § 7 of the Retailers’ Occupation Tax Act, a significant portion of the liability may be subject to a Motion to Dismiss as arguably final and conclusive as a matter of law and hence outside of the Tribunal’s jurisdiction.
- 4) As to that portion of the liability, the Department intends to file a motion to dismiss under § 2-619(a)(9). The Department would file an answer to the allegations involving the remaining portion of the liability. Due to the complexity of the audit, the Department needs additional time to determine exactly which portion of the audit liability pertains to the 60 day demand letter it issued and which part is not subject to its demand for books and records.
- 5) Taxpayer’s attorney has represented that she does not oppose this request.

For the foregoing reasons, the Department requests that this Tribunal grant an extension of time to file its answer and/or otherwise plead until January 9, 2015.



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Michael Coveny

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