

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

NARINDER SINGH and)	
BALWINDER SRA,)	
Petitioner,)	
)	
v.)	Case No. 14-TT-189
)	
THE ILLINOIS DEPARTMENT)	Chief Judge James M. Conway
OF REVENUE,)	
Respondent.)	

DEPARTMENT’S MOTION TO STAY THE DEPARTMENT’S ANSWER

Now comes the State of Illinois, Department of Revenue (“Department”), by its duly authorized representative, Special Assistant Attorney General, Jonathan M. Pope, and moves the Administrative Law Judge in this matter, pursuant to the Illinois Independent Tax Tribunal Rule 5000.315, to enter an order to stay the Department’s Answer to Petitioner’s Petition, and in support thereof states as follows:

1. The Department issued Singh Properties LLC a Notice of Tax Liability related to a sales and use tax audit for the tax periods January 1, 2010 to October 31, 2012 (see 14-TT-108, Petition, Exhibit 1).
2. Petitioner filed a Petition in this Tribunal with respect to the sales and use tax audit (see generally, 14-TT-108).
3. Based on the sales and use tax audit results, the Department issued Petitioner three (3) Notice of Deficiency letters (“Notices”) for Form IL-1040, Individual Income Tax Return for the tax years 2007, 2008, and 2009 (see 14-TT-189, Petition, Exhibit 1).

4. The Notices are derived from the sales and use tax audit, such that the numbers from the sales and use tax audit flow through, so to speak, generating the income tax deficiency, as perceived by the Department.

5. The Department believes the most efficient course of action for the case at bar is to wait until the sales and use tax case (14-TT-108) pending before this Tribunal is finalized, such that the values, and methodology of obtaining those values, from that case will presumably dictate the values in the present case.

6. Mr. James Dickett, opposing counsel, does not oppose this motion.

7. The Department does not request an oral argument on this motion.

8. WHEREFORE, based on the foregoing, the Department moves this Tribunal to enter an order to stay the Department's Answer to Petitioner's Petition.

Respectfully Submitted,

LISA MADIGAN
Attorney General
State of Illinois

By: /s/ Jonathan M. Pope
Jonathan M. Pope
Special Assistant Attorney General

Jonathan M. Pope
Special Assistant Attorney General
Illinois Department of Revenue
Office of Legal Services
100 W. Randolph St., 7-900
Chicago, IL 60601
Telephone: (312) 814-3185
Facsimile: (312) 814-4344
Email: jonathan.pope@Illinois.gov

Dated: October 15, 2014