

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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ANGEL CUNNINGHAM,	)	
Petitioner,	)	
	)	
v.	)	14 TT 206
	)	Judge Brian F. Barov
ILLINOIS DEPARTMENT	)	
OF REVENUE,	)	
Respondent.	)	

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**ORDER**

The Petitioner has filed a Petition from a Notice of Penalty Liability issued on August 29, 2014, along with a net worth statement seeking waiver of the \$500 filing fee.

The Petition is untimely, as the period for filing expired on October 28, 2014. Unfortunately, neither the Illinois Independent Tribunal Act nor the Tribunal's rules provide a vehicle for accepting untimely petitions. The Petition is therefore DISMISSED.

The Petitioner may, however, apply to the Illinois Department of Revenue for a discretionary late hearing under Tribunal Rule 5000.310(a)(5), 86 Ill. Admin. Code § 5000.310(a)(5).

Due to the disposition of this case, the Tribunal will not rule on the application for waiver of the filing fee at this time.

s/ Brian Barov  
BRIAN F. BAROV  
Administrative Law Judge

Date: October 31, 2014