

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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<b>MERCEDES-BENZ FINANCIAL</b>	)	
<b>SERVICES USA, LLC,</b>	)	
<b>Petitioner,</b>	)	
<b>v.</b>	)	<b>Docket No. 15-TT-61</b>
<b>ILLINOIS DEPARTMENT</b>	)	<b>Chief Judge James M. Conway</b>
<b>OF REVENUE</b>	)	
<b>Respondent.</b>	)	

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**UNOPPOSED MOTION TO STAY MATTER**

NOW COMES the Illinois Department of Revenue (Department) by and through undersigned counsel, and respectfully requests that this Tribunal enter an Order allowing a ninety day stay and cancelling currently scheduled matters. In support of the Motion, the Department states as follows:

1. On April 2, 2015, the Tribunal ordered the Department to file its Answer in this matter on or before May 8, 2015, and set an initial status conference for May 19, 2015.
2. The Department and the Petitioner have another related matter for the same entity for a previous reporting period (April 2009 through December 2011). That matter is currently on the stay calendar in administrative hearings and involves the same primary issues.
3. In the administrative hearing matter, the Department and the Petitioner have agreed to be bound by the final order of the highest court to which an appeal is taken in the following matters: *Chrysler Financial Services Americas, LLC v. Illinois Department of Revenue*, Docket No. 13 L 050005, currently pending appeal of the decision reached in the Circuit Court of Cook County; and *CitiBank, N.A. v. Illinois Department of Revenue, et al.* Docket No., 1-13-3650, appeal from 13 L 50072, currently pending in the Appellate Court of Illinois, First District.
4. In the current Tribunal matter, there is an additional Departmental procedural issue because, as indicated in the February 9, 2015 letter from the Department (attached as

Exhibit A to this Motion) the Taxpayer filed ST-557 forms for the underlying transactions, as opposed to the required ST-556-X forms.

5. Therefore, the rejection of the claims has not been as a result of a substantive review.
6. In this Motion, the Department is not waiving its right to argue that Exhibit A, the letter upon which the Petitioner bases its refund claim denial, is not a notice that can be protested under the Tribunal's jurisdiction.
7. On April 24, 2015, Petitioner's counsel and counsel for the Department agreed that it would be in the best interest of all parties to currently strike the filing of the Department's Answer and request a 90-day stay from the currently set initial status date so that the Petitioner could assess how to best address the afore-mentioned issues.
8. Although the Department does not currently waive its right to litigate this matter, it is believed that there is a likelihood that if such claims are substantively denied based on the same reasoning as the administrative hearings matter, a settlement may be reached. At the very least, such action would limit any potential discovery and issues before the Tribunal, thereby limiting needless expenditures of time and expenses.
9. The Petitioner does not oppose this motion.
10. This motion is made in good faith reasons and not for purposes of delay.

WHEREFORE, for the reasons stated above, the Illinois Department of Revenue requests that an Order be entered allowing a stay for ninety (90) days from the currently scheduled status date to assess the stance of the matter at that time, cancel currently scheduled matters, and for such other relief as is just and proper.

Respectfully submitted,  
**Illinois Department of Revenue**

By: /s/ Seth Jacob Schriftman  
Seth Jacob Schriftman  
Special Assistant Attorney General

Seth Jacob Schriftman  
Illinois Department of Revenue  
100 West Randolph Street, 7-900  
Chicago, IL 60601  
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Date: April 24, 2015

#BWNKMGV  
#CNXX XX 87 4436 6248#  
MERCEDES-BENZ FINANCIAL SERVICES USA LLC  
ATTN: THOMSON TAX & ACCOUNTING  
3100 CUMBERL BLVD SE STE 900  
ATLANTA GA 30339-5928

February 9, 2015



Letter ID: CNXXXX8744366248

Account ID: 3840-2378

We reviewed the information you sent on form ST-557, regarding your bad debt for the reporting periods 01-01-2012 to 03-31-2014. This review is not the result of an audit. The following information identifies the results of our review.

To file a claim for credit of sales tax paid on a vehicle written off as bad debt, you must complete Form ST-556-X, Amended Sales Tax Transaction Return, filing one form for each transaction for which you are filing a claim. You must provide a copy of your Federal Form 1120.

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The Bankruptcy automatic stay does not change the fact that you are required to file tax returns.

If you have any questions, please write us or call our Springfield office weekdays between 8:00 a.m. and 4:00 p.m. Our address and telephone number are listed below

Alexandria Case  
Revenue Tax Specialist I

SALES TAX PROCESSING DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19013  
SPRINGFIELD IL 62794-9013

(217) 785-6606 ext. 33265  
(217) 785-7852 fax

Enclosures: ST-556-X

EXHIBIT A