



Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS
Willard Ice Building
101 West Jefferson Street – Level 5SW
Springfield, IL 62702
(217)782-6995

March 10, 2015

Michael J. Logan
Law Office of Michael J. Logan, LTD
2055 W. Iles Ave., Suite A
Springfield, IL 62704

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**
Richard Van Dyke
Taxpayer ID: XXX-XX-0217
(2) Collection Actions, Assessments and Notices of Intent,
dated, August 21, 2014
1002(d) Penalty ID: 2640540, Letter ID: L 0667171856
NPL Penalty ID: 820700, Letter ID: L1226415840

Dear Mr. Logan:

The Office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing for Richard Van Dyke regarding the above Penalty Notices. Based on the information provided in your request, I believe that it is appropriate to grant your request for a late discretionary hearing for Richard Van Dyke for the above Penalty Notices.

The amount of liability at issue for the protests for this taxpayer exceed the statutory amount (\$15,000, exclusive of penalties and interest) or (\$15,000 for notices that involve only penalties and interest) for which the Department has jurisdiction for late discretionary hearings that are granted on or after January 1, 2014. For late discretionary hearings that are granted on or after January 1, 2014 and that exceed the statutory amount, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.*

The Tax Tribunal's website (www.illinois.gov/taxtribunal) contains rules that include guidance on filing requirements and contact information for the Tax Tribunal. **The Tax Tribunal's rules provide that, when a late discretionary hearing is granted and the protest meets the statutory amount, the taxpayer shall file a petition with the**

Tax Tribunal within 60 days and shall attach a copy of the letter granting the late discretionary hearing. See Subsection (a)(5) of Section 5000.310 of the Tax Tribunal's rules. Please note that the Tax Tribunal has different requirements than the Department for filing protests, including the payment of filing fees and the filing of a petition in the form required by the Tax Tribunal.

I recommend that you review the information provided on the Tax Tribunal's website and contact them if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Terry Charlton". The signature is written in a cursive style with a large initial "T".

Terry D. Charlton
Chief Administrative Law Judge
Illinois Department of Revenue

TDC