

THE PARTIES

4. Petitioner is Volvo Sales & Service Center, Inc., 4375 Lincoln Ave., Lisle, Illinois 60532. Its phone number is (877) 427-1450.

5. Petitioner's attorneys are Fred Marcus, Horwood, Marcus & Berk Chtd., 500 West Madison St., Ste 3700, Chicago, Illinois 60661, (312) 606-3200 and Brian R. Harris, Akerman LLP, 401 East Jackson St., Ste. 1700, Tampa, Florida 33602.

6. Petitioner's tax identification number is 0037-7015.

FACTS

7. Volvo Sales & Service Center, Inc. was engaged in the business of selling and leasing motor vehicles at retail in Illinois.

8. In order to provide financing to its customers and facilitate more sales, Volvo Sales & Service Center, Inc. entered into a lease assignment agreement with Ford Motor Credit Co.

9. The lease assignment agreement provides that Ford Motor Credit Co. will purchase motor vehicles from Volvo Sales & Service Center, Inc. for the purpose of leasing those motor vehicles to Volvo Sales & Service Center, Inc.'s customers.

10. The lease assignment agreement provides that Ford Motor Credit Co. may direct that the motor vehicles that it purchases pursuant to that agreement be titled in the name of any entity that Ford Motor Credit Co. designates.

11. Ford Motor Credit Co. directed that some of the vehicles be titled in the name of its wholly owned subsidiaries, including Volvo Car Finance NA, CAB East, LLC and FCALM, LLC

12. These vehicle leasing transactions would begin with Volvo Sales & Service Center, Inc. entering into a lease directly with one of its customers.

13. Upon the execution of the lease, Volvo Sales & Service Center, Inc. sold the vehicle to Ford Motor Credit Co. and assigned the lease to Ford Motor Credit Co. pursuant to the lease assignment agreement.

14. Under Illinois law, Retailers' Occupation Tax is imposed on the sale of the vehicle from Volvo Sales & Service Center, Inc. to Ford Motor Credit Co. rather than on the lease payments from the lessee to the lessor.

15. Accordingly, after the sale of each vehicle to Ford Motor Credit Co., Volvo Sales & Service Center, Inc. timely submitted a sales tax transaction return ("ST-556") to the Department and paid the tax that was due.

16. In computing the sales price upon which Retailers' Occupation Tax was due, Volvo Sales & Service Center applied certain advance trade credits that Ford Motor Credit Co. possessed as a result of vehicles that it had previously traded in to Volvo Sales & Service Center, Inc. These advance trade in credits are specifically authorized by Illinois law, and they reduce the sale price upon which the retailers' occupation tax or use tax is computed.

17. ILCS § 105/2 and ILCS § 120/1 define "Selling price" as "the consideration for a sale valued in money whether received in money or otherwise, including cash, credits, property other than as hereinafter provided, and services, but not including the value of or credit given for traded-in tangible personal property where the item that is traded-in is of like kind and character as that which is being sold, ..." (emphasis added).

18. The Department has promulgated a regulation that addresses trade in credits. 86 Ill Admin. Code § 130.455. The Department's regulation specifically authorizes two types of

trade-in credits: so-called "contemporaneous" trade-ins (i.e., where a customer trades in a vehicle at the same time that the customer purchases a new vehicle) and "advance" trade-ins (i.e., where a customer trades in a vehicle but does not purchase a new vehicle until a later time).

19. With respect to advance trade-in credits, the regulation provides that:

d) Advance Trade-ins

A transaction may constitute an advance trade-in if, at the time the vehicle is traded to the dealer, *the purchaser becomes contractually obligated to purchase one or more vehicles from the dealer within 9 months after the date of the advanced trade-in transaction.* Advance trade credits not used within the time specified expire and may not be used subsequent to the 9 month credit period. Advance trade credits are non-transferable.

1) In order to apply the trade-in credit toward the purchase price of a vehicle, the documents recording the purchaser's contractual obligation to purchase need not specify the name, model or purchase price of a vehicle to be purchased, only that the purchaser is under an obligation to purchase within the specified amount of time.

2) Advance trade-in credit given by the dealer to the purchaser in the amount of the value of or credit given for a traded-in vehicle at the time of the advance trade-in may be in the form of dealer credit or cash, and will not affect the purchaser's ability to apply the advance trade credit toward the purchase of one or more vehicles, so long as the purchaser is contractually obligated to purchase a vehicle from the dealer within the time specified. In completing the transaction, the purchaser may pay the dealer cash or other consideration for the purchase price of a vehicle or vehicles purchased. (Section 1 of the Act)

3) Documentation evidencing an advance trade-in transaction must include the following: the contract establishing the value of or credit given for a traded-in vehicle, the obligation to purchase a vehicle, and the date of expiration of the advance trade-in credit; the bill of sale for the traded in vehicle; and the appropriate sales or use tax return evidencing the purchase of the new or used vehicle and recording the application of the advance trade-in credit. Advance trade-in transactions may not be structured so that the purchaser is not the owner of the automobile offered for trade.

86 Ill. Admin. Code 130.455(d) (emphasis added).

20. That is, to obtain an advance trade credit under the Department's regulation, a person trading in a vehicle must enter into a written contract with the dealer promising to use the credit within nine months of the trade. 86 Ill. Admin. Code § 130.455(d).

21. Ford Motor Credit Co. traded in various vehicles and entered into the required contracts with Volvo Sales & Service Center, Inc. to obtain advance trade in credits, which Ford Motor Credit Co. used when purchasing the vehicles that are the subject of the Department's Notice of Tax Liability.

22. The Department audited Volvo Sales & Service Center, Inc. for the period of July 1, 2006 to June 30, 2009. On January 29, 2014, the Department issued a Notice of Tax Liability asserting an additional Retailers' Occupation Tax Act liability of \$112,185.

23. The Department's proposed tax liability stems from its disallowance of Volvo Sales & Service Center, Inc.'s application of these advance trade credits to reduce the sale price, and therefore the retailers' occupation tax that was due, on various purchases made by Ford Motor Credit Co.

COUNT I
THE DEPARTMENT'S ASSESSMENT IS CONTRARY TO ILLINOIS LAW

24. The Department disallowed Volvo Sales & Service Center, Inc.'s application of the advance trade credits on Ford Motor Credit Co.'s purchases due to the way in which Ford Motor Credit Co. titled the vehicles that it purchased. The Department's disallowance of these advance trade credits is legally erroneous and cannot be sustained.

25. Ford Motor Credit Co. previously titled vehicles that it purchased in its name. Accordingly, the vehicles that Ford Motor Credit Co. traded in to obtain the advance trade in credits were titled in the name of Ford Motor Credit Co.

26. However, during this time Ford Motor Credit Co. began using a titling trust to hold title to its vehicles. As a result of this change, Ford Motor Credit Co. began titling vehicles that it purchased in the name of CAB West, LLC.

27. CAB West, LLC is a wholly owned subsidiary of Ford Motor Credit Co. As a single member limited liability company, it is a disregarded entity for both federal and Illinois income tax purposes.

28. Although Ford Motor Credit Co. changed how it titled the newly purchased vehicles, Ford Motor Credit Co. continued to direct the purchases and administer the leases. Indeed, the only reason that the newly purchased vehicles were even titled in the name of CAB West, LLC was because Ford Motor Credit Co. directed Volvo Sales & Service, LLC to title the vehicles in that manner.

29. All the incidents of ownership continued to rest with Ford Motor Credit Co. Illinois law is clear that the mere name on a title is not determinative of ownership. Under well-settled Illinois law, a “certificate of title is evidence of title, but it is not conclusive and one can own an automobile though the certificate of title is in the name of another.” *Hall v. Country Casualty Ins. Co.*, 204 Ill.App.3d 765, 780 (1990); *Dan Pilson Auto Center, Inc. v. DeMarco*, 156 Ill.App.3d 617, 620-21 (1987) (“Consequently, it is possible that one can own an automobile even though the certificate of title is in the name of another”).

30. This principle has been widely applied in the area of taxation. *See e.g., People v. Chicago Title and Trust Co.*, 75 Ill.2d 479 (1979) (stating in the context of a revenue statute that “[w]hile title may be a factor in determining ownership it is not decisive.”); *Northern Illinois University Foundation v. Sweet*, 237 Ill.App.3d 28, 35 (1992) (“Control of the property and the

right to its benefits are more significant than legal title alone in determining the liability for real estate taxes.”)

31. It is "the intent of the parties involved, and not such statutory prerequisites which determine ownership." *Dan Pilson Auto Center, Inc.*, 156 Ill.App.3d at 620. *See also Chicago Title and Trust Co.*, 75 Ill.2d at 492 ("Of far greater importance [than who is reflected as the owner on the title] is control of the property and the right to its benefits."); *Northern Illinois University Foundation*, 237 Ill.App.3d at 35 ("The primary incidents of ownership include ... the right to alienate the property at will.”)

32. The Department's regulation does not place any requirement on how vehicles that are purchased with advance trade credits must be titled. 86 Ill. Admin. Code § 130.455. It does, however, contain a provision that provides that: "Advance trade-in transactions may not be structured so that the purchaser is not the owner of the automobile offered for trade." *Id.*

33. In interpreting and applying this provision, the Department casts aside a determination of the ownership of the vehicles and instead replaces this analysis with the sole requirement that the vehicles that were traded in to obtain the advance trade in credits must be titled in the same name as the vehicles that were purchased with those credits.

34. Such a requirement is not present in the plain language of the regulation. Nor is it present in the broad language of the statute, which permits both contemporaneous and advance trade-ins without any regard to ownership or how the vehicles were titled.

35. Therefore, the Department's proposed tax liability is legally erroneous because it is based on an examination of how the vehicles were titled rather than how they were owned and because the facts surrounding the purchases show that Ford Motor Credit Co. owned the vehicles that were purchased using the advance trade credits.

THEREFORE, Volvo Sales & Service, Inc. requests that the Tribunal:

- a) Find that the Department's proposed tax assessment is legally erroneous and that Volvo Sales & Service Center, Inc. correctly applied the advance trade credits when computing the Retailers' Occupation Tax that was due on the vehicles that Ford Motor Credit Co. purchased; and
- b) Order such further relief as the Tribunal deems appropriate.

COUNT II
THE PORTION OF 86 ILL. ADM. CODE 130.455 THAT PURPORTS TO PROHIBIT THE TRANSFER OF ADVANCE TRADE CREDITS IS INVALID

36. Even if the Tribunal were to find that Ford Motor Credit Co. did not own the vehicles that were purchased using the advance trade in credits or that the Department's regulation otherwise prohibits Volvo Sales & Service Center, Inc. from applying the advance trade in credits, the Tribunal should invalidate the portion of the regulation that purports to prohibit the transfer of advance trade credits.

37. Neither the Retailers' Occupation Tax Act or the Use Tax Act differentiates between contemporaneous or advance trade ins. As previously described, "selling price" is defined as "the consideration for a sale valued in money whether received in money or otherwise, including cash, credits, property other than as hereinafter provided, and services, but not including the value of or credit given for traded-in tangible personal property where the item that is traded-in is of like kind and character as that which is being sold, ..." ILCS § 105/2, § 120/1.

38. That is, the statutes only refer to trade-ins. The language of the statutes do not even refer to advance or contemporaneous trade-ins separately, let alone provide any basis for imposing substantively different requirements for these two types of trade-ins. Because there is

no statutory authorization for treating advance trade-ins differently from contemporaneous trade-ins, the Department cannot create this distinction in its regulation.

39. The Department has the authority “to make, promulgate and enforce reasonable rules and regulations relating to the administration and enforcement of the provisions of the Retailers’ Occupation Tax Act.” *Du-Mont Ventilating Co. v. Department of Revenue*, 73 Ill. 2d 243, 247 (1978). However, the Department’s rules “can neither limit nor extend the scope of a statute.” *Id.*

40. In accordance with the broad statutory language regarding trade-ins, the Department's regulation expressly permits the transfer of contemporaneous trade credits. That is, it permits a vehicle owned by one party to be traded in and applied to reduce the taxable "sale price" of a vehicle purchased by a second party so long as the trade is made contemporaneously with the purchase. 86 Ill. Admin. Code § 130.455.

41. However, the Department's regulation purports to limit the transfer of advance trade credits by stating that “[a]dvance trade credits are non-transferable.” 86 Ill. Admin. Code 130.455(d). Since there is no statutory authorization for treating advance trade-ins differently that contemporaneous trade-ins, this portion of the Department's regulation impermissibly limits the scope of the Retailers' Occupation Tax Act and is therefore invalid.

THEREFORE, Volvo Sales & Service, Inc. requests that the Tribunal:

a) Find that if Ford Motor Credit Co.'s titling of the purchased vehicles in the name of CAB West, LLC, its wholly owned subsidiary, constitutes a prohibited transfer of the advance trade-in credits under the Department's regulation, that that portion of the regulation is

invalid and that Volvo Sales & Service, LLC is entitled to apply the advance trade credits when computing the Retailers' Occupation Tax due on the sales; and

- b) Order such further relief as the Tribunal deems appropriate.

COUNT III
ATTORNEYS' FEES AND EXPENSES UNDER 5 ILCS 100/10-55(C)

42. Section 10-55c of the Illinois Administrative Procedure Act, 5 ILCS 100/10-55(c), provides that:

In any case in which a party has any administrative rule invalidated by a court for any reason, including but not limited to the agency's exceeding its statutory authority or the agency's failure to follow statutory procedures in the adoption of the rule, the court shall award the party bringing the action the reasonable expenses of the litigation, including reasonable attorney's fees.

43. This provision of law authorizes a party to recover its attorney's fees if the Tribunal invalidates a regulation because the agency exceeded its statutory authority in promulgating the regulation.

THEREFORE, Volvo Sales & Service, Inc. requests that, if the Tribunal invalidates a portion of the regulation as requested in Count II, that the Tribunal award Volvo Sales & Service, Inc. its reasonable expenses of litigation, including attorney's fees.

COUNT IV
THE TRIBUNAL SHOULD DECLINE
TO FOLLOW THE DEPARTMENT'S REGULATION

44. Even if the Tribunal finds that the Department's regulation is valid and prohibits Volvo Sales & Service, Inc. from applying the advance trade credits to the vehicles that Ford Motor Credit Co. purchased, it should nevertheless decline to follow the regulation and find that Volvo Sales & Service, Inc. is entitled to apply the advance trade credits.

45. Under Illinois law, valid regulations are not binding on the courts. They are, at most, entitled to some deference or respect. *American Stores Co.*, 296 Ill.App.3d at 299-300 (“An agency’s interpretation of a statute it is charged with administering, where based on agency expertise, is entitled to *some deference*.”) (emphasis added); *Du-Mont Ventilating Co.*, 73 Ill.2d at 247 (“The rule merely interprets the scope of the statutory exemption provision, and as such is entitled to *some respect* as an administration interpretation of the statute, but it is not binding on the courts.”) (emphasis added); *Van’s Mat’l Co., Inc. v. Department of Revenue*, 131 Ill. 2d 196, 209-210 (1989) (“Even if the regulations were not determined to be unduly restrictive, we are not bound by the Department’s interpretations of the statute.”)

46. It is unclear why the Department would permit the transfer of contemporaneous trade credits but not advance trade credits. Whatever rationale might underlie this distinction, that perceived harm is most certainly not present in this case where the alleged "transfer" is merely between Ford Motor Credit Co.'s decision to title the vehicle in the name of a wholly owned subsidiary that is a disregarded entity for tax purposes and where Ford Motor Credit Co. otherwise continues to direct the purchases of the vehicles and administer the leases. Thus, there is no reason for the Tribunal to apply the regulation in this case.

THEREFORE, Volvo Sales & Service, Inc. requests that, if the Tribunal finds that the Department's regulation is valid and prohibits Volvo Sales & Service, Inc. from applying the trade credits in computing the tax that is due on the vehicles that Ford Motor Credit Co. purchased, that the Tribunal nevertheless decline to follow the Department's regulation and hold that Volvo Sales & Service, Inc. is entitled to apply the advance trade credits when computing the Retailers' Occupation Tax due on the sales.

COUNT V
ABATEMENT OF LATE PENALTIES

47. Department imposed late penalties against Volvo Sales & Service, Inc. pursuant to 35 ILCS 735/3-3.

48. Late payment penalties may be abated where a taxpayer shows that its failure to pay the tax at the required time was due to reasonable cause. 35 ILCS 735/3-8. Reasonable cause is shown by a good faith effort to determine the proper tax liability.

49. As discussed herein, Volvo Sales & Service, Inc. computed the tax, filed tax returns and paid the tax on these transactions. Volvo Sales & Service, Inc. had a good faith belief that it was entitled to apply the advance trade credits when computing the tax.

THEREFORE, Volvo Sales & Service, Inc. requests that, if the Tribunal sustains the Department's proposed tax assessment, that it nevertheless find that it acted with good faith in determining its tax liability and that it therefore abate all the late payment penalties imposed under 35 ILCS 735/3-3.

Respectfully submitted,

VOLVO SALES & SERVICE CENTER, INC.



Fred O. Marcus

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(312) 606-3200

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Akerman LLP
401 East Jackson St., Ste. 1700
Tampa, Florida 33602
(813) 209-5011

7 Copies of notices and other written communications addressed to the taxpayer in proceedings involving the matters listed on the front of this form should be sent to the following:

| | | |
|--------------------------------------|---|----------------------|
| Peter O. Larsen - Akerman LLP | Joseph P. Roznai, CPA - MS&Co. | |
| Name | Name | Name |
| 50 N. Laura St. Ste 3100 | 5750 Old Orchard Road, Ste 200 | |
| Street address | Street address | Street address |
| Jacksonville FL 32202 | Skokie IL 60077 | |
| City State ZIP | City State ZIP | City State ZIP |
| () | () | () |
| Daytime phone number | Daytime phone number | Daytime phone number |

Step 3: Taxpayer's signature

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

[Signature] Title, if applicable: PRES. Date: 3/5/14

Spouse's signature: _____ Title, if applicable: _____ Date: _____

If corporation or partnership, signature of officer or partner: _____ Title, if applicable: _____ Date: _____

Step 4: Complete the following if the power of attorney is granted to an attorney, a certified public accountant, or an enrolled agent

- I declare that I am not currently under suspension or disbarment and that I am
 - a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
 - duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
 - enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

| | | | |
|--|-------------------------------|--------------------|----------|
| Attorney | FL-0849146 | <i>[Signature]</i> | 3-7-14 |
| Designation (attorney, C.P.A., enrolled agent) | Jurisdiction (state(s), etc.) | Signature | Date |
| Attorney | FL-0302560; [redacted] | <i>[Signature]</i> | 3/7/2014 |
| Designation (attorney, C.P.A., enrolled agent) | Jurisdiction (state(s), etc.) | Signature | Date |
| Attorney | IL- | <i>[Signature]</i> | 3/11/14 |
| Designation (attorney, C.P.A., enrolled agent) | Jurisdiction (state(s), etc.) | Signature | Date |

Step 5: Complete the following if the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following:

Any person signing as or for the taxpayer _____ is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here:

Signature of witness _____ Date _____

Signature of witness _____ Date _____

_____ appeared this day before a notary public and acknowledged this power of attorney as his or her voluntary act and deed.

Signature of notary _____ Date _____

Notary seal



7 Copies of notices and other written communications addressed to the taxpayer in proceedings involving the matters listed on the front of this form should be sent to the following:

| | | |
|--------------------------------------|---|----------------------|
| Peter O. Larsen - Akerman LLP | Joseph P. Roznal, CPA - MS&Co. | |
| Name | Name | Name |
| 50 N. Laura St. Ste 3100 | 5750 Old Orchard Road, Ste 200 | |
| Street address | Street address | Street address |
| Jacksonville FL 32202 | Skokie IL 60077 | |
| City State ZIP | City State ZIP | City State ZIP |
| () | (847) 213-2105 | () |
| Daytime phone number | Daytime phone number | Daytime phone number |

Step 3: Taxpayer's signature

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

| | | |
|----------------------|----------------------|-----------------|
| <i>J. Roznal</i> | <i>J. Roznal</i> | <i>03/05/14</i> |
| Taxpayer's signature | Title, if applicable | Date |
| | | |
| | | |
| | | |

Step 4: Complete the following if the power of attorney is granted to an attorney, a certified public accountant, or an enrolled agent

- I declare that I am not currently under suspension or disbarment and that I am
 - a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
 - fully qualified to practice as a certified public accountant in the jurisdiction indicated below; or
 - enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

| | | | |
|--|-------------------------------|--------------------|------------|
| C.P.A. | IL-065-015637 | <i>[Signature]</i> | 11/21/2013 |
| Designation (attorney, C.P.A., enrolled agent) | Jurisdiction (state(s), etc.) | Signature | Date |
| Attorney | FL-0512001/IL-0216539 | <i>[Signature]</i> | 03/07/14 |
| Designation (attorney, C.P.A., enrolled agent) | Jurisdiction (state(s), etc.) | Signature | Date |
| | | | |

Step 5: Complete the following if the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following:

Any person signing as or for the taxpayer

is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here.

Signature of witness _____ Date _____

Signature of witness _____ Date _____

appeared this day before a notary public and acknowledged the power of attorney as his or her voluntary act and deed.

Signature of notary _____ Date _____

Notary seal

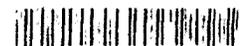


EXHIBIT A

Notice of Tax Liability
for Form EDA-556, Sales Tax Transaction Audit Report



#BWNKMGV
#CNXX X124 29812169#
VOLVO SALES & SERVICE CENTER INC

ATTN: ATTN ELLEN
4375 LINCOLN AVE

LISLE IL 60532-1211

January 29, 2014



Letter ID: CNXXX12429812169

Account ID: 0037-7015



We have audited your account for the reporting period 01-Jul-2008 through 30-Jun-2009. As a result, we have assessed the amounts shown below.

| | <u>Liability</u> | <u>Payments/Credit</u> | <u>Unpaid Balance</u> |
|-------------------------------|---------------------|------------------------|-----------------------|
| Tax | 112,185.00 | 0.00 | 112,185.00 |
| Late Payment Penalty Increase | 44,874.00 | 0.00 | 44,874.00 |
| Interest | 42,045.43 | 0.00 | 42,045.43 |
| Assessment Total | \$199,104.43 | \$0.00 | \$199,104.43 |

If you do not agree, you may contest this notice by following the instructions listed below.

- If the amount of this tax liability, exclusive of penalty and interest is more than \$15,000 or if no tax liability is assessed but the total penalties and interest is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, et seq.).
- In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of the date of this notice, which is March 30, 2014. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at tax.illinois.gov). Mail Form AH-4 along with a copy of this notice to the address on the form. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the assessment total in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012
217 785-8579