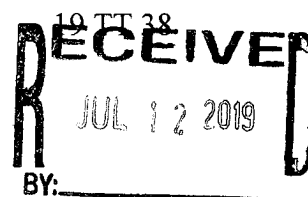


IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

NISSAN AUTO RECEIVABLES CORPORATION II)
)
Petitioner,)
v.)
THE ILLINOIS DEPARTMENT OF REVENUE,)
)
Defendant.)

No. 17 TT 187



PETITIONER’S MOTION FOR LEAVE TO FILE FIRST AMENDED PETITION

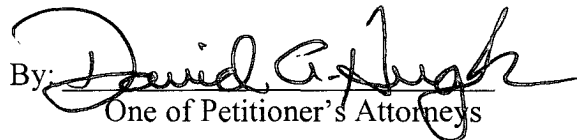
Petitioner, Nissan Auto Receivables Corporation II (“Petitioner”), by its attorneys Horwood Marcus & Berk Chartered, hereby respectfully moves this Tribunal for leave to file instanter the attached Amended Petition. In support of its motion, Petitioner states the following:

1. The Code of Civil Procedure provides that a pleading may be amended at any time before final judgment. 735 ILCS 5/2-616(a).
2. The Illinois Independent Tax Tribunal Act of 2012 provides that a pleading may be amended with the written consent of the adverse party or with the permission of the Tribunal. 35 ILCS 1010/1-50(c).
3. Petitioner filed its original Petitions on December 29, 2017, and March 18, 2019.
4. The Department has not yet filed an Answer to either petition.
5. On June 6, 2019, this Tribunal consolidated the two Petitions filed on December 29, 2017 and March 18, 2019.
6. Petitioner seeks to amend its original Petition for the purpose of adding one additional count.
7. Specifically, Petitioner adds a count explaining that the receipts at issue should have been sourced to the Special Purpose Entities’ (SPEs) fixed place of business. describing that Petitioner followed the applicable law during the years at issue.

8. Petitioner has also amended its Petition to consolidate the Illinois corporate income and replacement tax years at issue.
9. Petitioner has amended its Petition to clarify that SPEs had locations in Tennessee and did not have a fixed place of business in Illinois.
10. The amended petition will not prejudice Defendants.
11. This is Petitioner's first request for leave to amend its petition for the Years at Issue.
12. This motion is not brought for purposes of delay.

WHEREFORE, Petitioner respectfully requests leave to file instant the amended petition attached as Exhibit A to this motion.

Respectfully Submitted,
NISSAN AUTO RECEIVABLES
CORPORATION II
Petitioner

By: 
One of Petitioner's Attorneys

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CERTIFICATE OF SERVICE

Undersigned counsel of record hereby certifies that she caused a copy of the foregoing present **Petitioner's Motion for Leave to File its Amended Petition** to be served on other counsel of record by electronic mail and also by enclosing the same in an envelope, properly addressed, first-class postage prepaid and deposited in the U.S. Mail at 500 W. Madison Street, Chicago, Illinois 60661, before the hour of 5:00 p.m. on the 12th day of July, 2019, addressed as follows:

Valerie Puccini, Esq.
Ashley Forte, Esq.
Ronald Forman, Esq.
Illinois Department of Revenue
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