

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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SMOKY JENNINGS CHEVROLET, INC., ) Petitioner, ) v. )	19 TT 170 Chief Judge James M. Conway
ILLINOIS DEPARTMENT ) OF REVENUE, ) Respondent. )	

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**ORDER**

The petition in this matter is not accepted by the Tax Tribunal.

The petition was filed following receipt of an EDA-556 Sales Transaction Audit Report, after which, the Petitioner paid the disputed tax amount to take advantage of amnesty. Because the amount was paid, the Department had no reason to issue a Final Notice of Tax Liability.

The Tax Tribunal is a court of limited jurisdiction. Jurisdiction is conferred when the Department issues Notices of Tax Liability, Notices of Deficiency, Notices of Claims Denial, and Notices of Penalty Liability. 35 ILCS 1010/1-45(a).

This Petition will be dismissed, and the petition fee returned by mail.

/s/ James Conway  
JAMES M. CONWAY  
Chief Administrative  
Law Judge

Date: December 11, 2019