

IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

BEST BUY CO., INC. AND SUBSIDIARIES,)	
)	
Petitioner,)	
)	
v.)	
)	Case No. 20 TT 13
ILLINOIS DEPARTMENT OF REVENUE,)	
)	Judge Brian F. Barov
)	
Respondent.)	

MOTION FOR AGREED ORDER OF DISMISSAL

Petitioner, Best Buy Co., Inc. (“Best Buy”), individually and on behalf of its subsidiaries filing as part of the Illinois unitary group, and Respondent, the Illinois Department of Revenue (the “Department”), jointly move the Illinois Independent Tax Tribunal (the “Tax Tribunal”) to dismiss the above-captioned matter, stating as follows:

1. The Department assessed Best Buy a late estimated payment penalty relating to the first and second estimated payment installments for Best Buy’s tax year ending February 3, 2018 (the “FY 2018 Penalty”) as a result of Best Buy filing its FY 2017 return on December 14, 2017.
2. Best Buy filed a Request for Abatement of the FY 2018 Penalty on August 19, 2019.
3. The Department issued a Notice of Claim Status on December 12, 2019, denying Best Buy’s Request for Abatement.
4. On February 7, 2020, Best Buy timely filed a Petition with the Tax Tribunal contesting the Department’s denial of its Request for Abatement of the FY 2018 Penalty.
5. Subsequent to the filing of Best Buy’s Petition, the parties informally conferred to resolve the matter with the Department agreeing to waive/remove the FY 2018 Penalty.
6. The Department issued Best Buy an Error Notification Response letter dated June 15, 2020,

stating: i) the Department considered Best Buy's January 2017 tax return as timely filed upon further review; ii) as a result, the FY 2018 Penalty has been removed from Best Buy's January 2018 tax period; and iii) the Department restored the full amount to be credited forward to Best Buy's January 2019 tax period. A copy of the Error Notification Response is attached as Exhibit A.

7. Accordingly, the parties have resolved all issues disputed in Best Buy's Petition filed in the above-captioned matter.
8. The parties have conferred and agree this matter can be dismissed for the reasons set forth herein.

WHEREFORE, Best Buy and the Department respectfully move the Tax Tribunal to enter an order finding Best Buy does not owe a late estimated payment penalty for Best Buy's tax year ending February 3, 2018 and dismissing the above-captioned matter.

Date: June 26, 2020

Respectfully submitted,

By: /s/ Lori L. Jordan
Attorney for Respondent,
Illinois Department of Revenue

Lori L. Jordan
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By: /s/ David Andrew Hemmings
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Best Buy Co., Inc. and Subsidiaries

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EXHIBIT A

Error Notification Response



#BWNKMGV
#CNXX XXX7 64X3 X563#
BEST BUY CO INC
BEST BUY CO INC AND SUBSIDIARIES
ATTN: INCOME TAX DEPT
7601 PENN AVE S
RICHFIELD MN 55423-3645

June 15, 2020



Letter ID: CNXXXXXX764X3X563

Account ID: 00117-88544

FEIN: 41-0907483

Reporting period: January 2018

Dear Taxpayer:

We reviewed your Form IL-1120, Corporation Income and Replacement Tax Return for the tax year indicated above. This review is not the result of an audit. The following information identifies the results of our review.

We reviewed your January 2017 tax return, filed on the 2016 Form IL-1120, and we considered it as filed timely upon further review. The late estimated payment penalty has been removed from your January 2018 tax period.

We restored your amount to be credited forward to the January 2019 tax period as originally requested of \$1,637,088.00.

If you have any questions, please write or call our Springfield office weekdays between 8:00 a.m. and 4:00 p.m. Our address and telephone number are below. If you want to allow a tax preparer or other representative to discuss your account with us, you must send a completed and signed Power of Attorney form (IL-2848), prior to contacting us.

Eric Andrew
Revenue Tax Specialist
BUSINESS PROCESSING DIVISION

ILLINOIS DEPARTMENT OF REVENUE
IL DEPT OF REVENUE PO BOX 19004
SPRINGFIELD IL 62794-9004

(217) 557-2647

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NOTICE OF MOTION FOR AGREED ORDER OF DISMISSAL

TO: See Attached Certificate of Service

PLEASE TAKE NOTICE on June 26, 2020, Petitioner, Best Buy Co., Inc. and Subsidiaries, filed the parties **MOTION FOR AGREED ORDER OF DISMISSAL**, a copy of which is attached and hereby served upon you.

Respectfully submitted,

**BEST BUY CO., INC. AND
SUBSIDIARIES**

Dated: June 26, 2020

By: /s/ David Andrew Hemmings
Attorney for Petitioner

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*Attorneys for Petitioner,
Best Buy Co., Inc. and Subsidiaries*

CERTIFICATE OF SERVICE

I, the undersigned counsel, certify a copy of the foregoing **NOTICE OF MOTION** and **MOTION FOR AGREED ORDER OF DISMISSAL** was served on the following persons of record by email on June 26, 2020.

Judge Brian F. Barov Administrative Law Judge Illinois Independent Tax Tribunal 160 N. LaSalle St. Room N506 Chicago, Illinois 60601 Brian.Barov@illinois.gov	Lori L. Jordan Special Assistant Attorney General Illinois Department of Revenue 100 W. Randolph Street, Ste. 7-900 Chicago, IL 60601 Lori.Jordan@illinois.gov
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/s / David Andrew Hemmings
Attorney for Petitioner, Best Buy Co., Inc.

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