

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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JOHN PEARL,	)	
	)	
Petitioner,	)	
	)	
v.	)	14 TT 67
	)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT	)	
OF REVENUE,	)	
Respondent.	)	

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**ORDER**

This matter involves claims filed by the Petitioner for 2010 and 2011 in order to apply a net operating loss carryback.

In an email dated August1, 2014, the Department advised the Court that the parties have reached an agreement concerning the 2010 claim and that the Department was withdrawing its Notice of Claim Denial for the 2011 year. The Department provided an executed agreement for 2010 and a Notice of Withdrawal for 2011 as attachments to its email. Those documents are attached to this Order with the 2010 agreement redacted in part.

This matter is concluded before the Tribunal and the matter is dismissed with prejudice.

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

Date: August 4, 2014

# Administrative Hearing Results

for 2010 Individual Income Tax covering



Name: John P. Pearl  
Address: 600 East High Point  
Peoria, IL 61614

Date: 07/23/2014

Taxpayer ID: xxx-xx- 9772  
Secondary ID: xxx-xx-  
Reporting period: 12/31/2010  
Return type: IL-1040-X

Filing status: Single or head of household  
Residency: Illinois

Current Figures      Net Change      As Corrected

## Income

- 1 Adjusted gross income
- 2 Federally tax-exempt interest
- 3 Other additions
- 4 Total income (Add Lines 1 through 3.)

## Subtractions

- 5 Retirement and Social Security
- 6 Illinois Income Tax refund
- 7 Other subtractions
- 8 Total subtractions (Add Lines 5 through 7.)
- 9 Base income (Subtract Line 8 from Line 4.)

## Exemptions

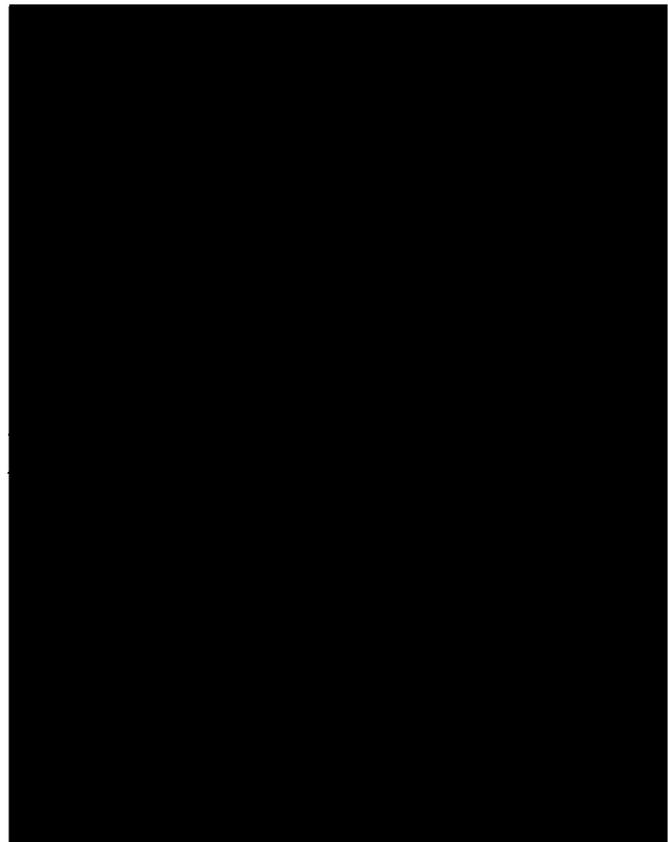
- 10 a you and your dependents
- 10 b over 65/legally blind
- 10 Total exemption amount (Add Lines 10a and 10b.)

## Net Income

- 11 Net income (Subtract Line 10 from Line 9.)
- 12 Net income from Schedule NR

## Tax and Contributions

- 13 Tax at 3%
- 14 Recapture
- 15 Prior overpayments/contribution
- 16 Total tax and contributions (Add Lines 13, 14, and 15.)



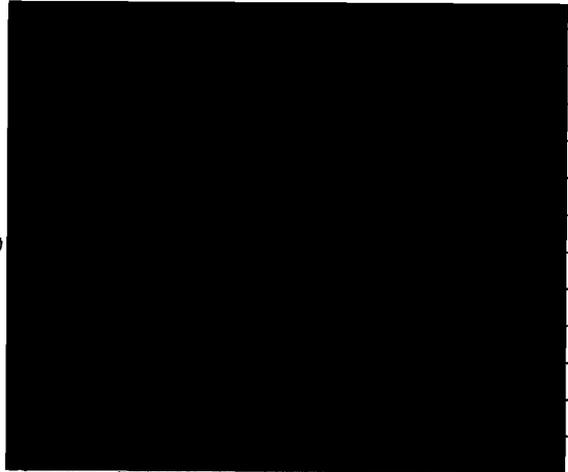
Date: 07/23/2014

Taxpayer ID: xxx-xx- 9772  
Secondary ID: xxx-xx-  
Reporting period: 12/31/2010  
Return type: IL-1040-X

Current Figures      Net Change      As Corrected

Payments and Credits

- 17 Tax credit from Schedule CR
- 18 Property tax & education expense credit
- 19 Credits from Schedule 1299-C
- 20 Total amount of credits (Add Lines 17 through 19.)
- 21 Tax after nonrefundable credits (Subtract Line 20 from Line 16.)
- 22 Use tax on internet, mail order, or other out-of-state purchases
- 23 Tax after nonrefundable credits and use tax (Add Lines 21 and 22.)
- 24 Illinois Income Tax withheld (W-2)
- 25 Estimated payments
- 26 Pass-through entity tax payments
- 27 Earned Income Credit
- 28 Other payments
- 29 Total payments and credits (Add Lines 24 through Line 28.)
- 30 Net Tax Due (Subtract Line 29 from Line 23.)



30      11,681.31      -41,368.00      30      -29,686.69

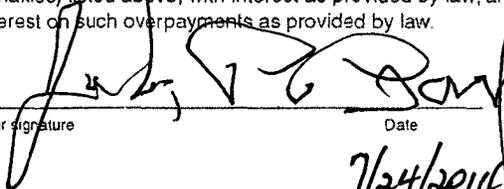
Interest (and penalties, if applicable) will be computed at a later date when the changes are processed.

Comments

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Waiver of Restrictions - By signing and filing, the undersigned agrees to

- waive the restriction provided in the IITA, Section 903(b);
- immediate assessment and collection of the deficiencies (increase in tax and penalties) listed above, with interest as provided by law; and
- accept the overpayments (decrease in tax and penalties) listed above with interest on such overpayments as provided by law.


Date
309-691-4444
Telephone number
\_\_\_\_\_
Your spouse's signature
Date

7/24/2014



Office of Legal Services  
Litigation Section  
James R. Thompson Center  
100 West Randolph Street, 7-900  
Chicago, Illinois 60601  
August 1, 2014

Ms. Karen M. Stumpe  
Kavanagh, Scully, Sudow,  
White & Frederick, P.C.  
301 S.W. Adams St., Suite 700  
Peoria, IL 61602-1574

RE: Withdrawal of Notice of Denial  
(Docket No. 14-TT-0066)

Dear Ms. Stumpe:

This letter concerns the Notice of Claim Denial ("Notice of Denial") that the Illinois Department of Revenue (the "Department") issued your client, John P. Pearl, on February 24, 2014, in response to his IL-1040X on which he claimed a refund for the tax year ending December 31, 2011.

Based on a review of the documentation in his file and the additional documentation submitted during the instant proceedings, the Department is withdrawing the Notice of Denial that was issued to Mr. Pearl for tax year 2011. Accordingly, the Department will grant him a \$38,819 refund (plus statutory interest) for tax year 2011. However, if the Department's Individual Processing Division identifies errors in the computation of the amount he claimed as a refund, the Individual Processing Division personnel will make the appropriate adjustments before issuing the remaining portion of the refund. Further, if he owes funds to another Illinois state agency or the IRS, the Illinois Office of the Comptroller (the agency that issues checks in Illinois) will reduce his refund by the amount he owes to the other state agency or the IRS.

You can contact me at (312) 814-1016 if you have questions regarding this matter.

Sincerely,

  
Rickey A. Walton  
Special Asst. Atty. General