

(g) An estimate of the days necessary to hold the hearing: The parties estimate that it will take no more than one day to hold the hearing.

BRIAN F. BAROV
Administrative Law Judge

Date:

Ernest B. L...
Attorney for Petitioner

Theresa Bassett
Attorney for the Department

Schedule A

AGREED STIPULATIONS – POINTS OF LAW:

1. Section 201(a) of the Illinois Income Tax Act (“Act”) (35 ILCS 5/201(a)) provides that an income tax is imposed “on the privilege of earning or receiving income in or as a resident of this State.”
2. Section 1501(a)(20)(A) of the Act provides that “The term “resident” means:
(A) an individual (i) who is in this State for other than a temporary or transitory purpose during the taxable year; or (ii) who is domiciled in this State but is absent from the State for a temporary or transitory purpose during the taxable year;”
3. Section 1501(a)(17) of the Act provides, “Part-year resident. The term “part-year resident” means an individual who became a resident during the taxable year or ceased to be a resident during the taxable year. Under Section 1501(a)(20)(A)(i) residence commences with presence in this State for other than a temporary or transitory purpose and ceases with absence from this State for other than a temporary or transitory purpose. Under Section 1501(a)(20)(A)(ii) residence commences with the establishment of domicile in this State and ceases with the establishment of domicile in another state.”

Schedule B

AGREED STIPULATIONS – UNCONTESTED FACTS:

1. The Petitioners, James E. and Dorothy J. Corbin, were residents of the State of Florida from January 1, 2000 through April 30, 2001.
2. The house in Jupiter, FL was 3,429 sq. ft., the lot size was 10,746 sq. ft., the house had 3 bedrooms, 4 bathrooms, a kitchen, a family room, a sitting room and a dining room.
3. The house in Woodstock, IL purchased in 2000, was 5,349 sq. ft., the lot size was 2 acres, the house had 4 bedrooms, 5 bathrooms, a kitchen, a dining room, a family room, a basement and a wrap-around porch.
4. The house in West Palm Beach, FL purchased in 2001 was 3,190 sq. ft., the lot size was 10,637 sq. ft., the house had 3 bedrooms, 3 bathrooms, a kitchen, a dining room and a family room.
5. The distance from 7904 Sandhill Ct., West Palm Beach, FL to 7764 Olympia Drive, West Palm Beach, FL is 16 miles (by car).

Schedule C

EXHIBITS:

1. Notice of Deficiency issued by the Department to James E. and Dorothy J. Corbin dated 4/9/2013. No Objection.
2. IL-1040 Auditor's Report issued by the Department to James E. and Dorothy J. Corbin dated 1/14/2011. No Objection.
3. 2001 Florida Intangible Personal Property Tax Return of Petitioners, dated 7/2/01. No Objection.
4. 1999 Schedule NR from Petitioners' 1999 Form IL-1040, dated 6/26/2000. No Objection.
5. Declaration of Domicile of James E. Corbin, dated 2/28/2000, recorded by the Palm Beach County, Florida Clerk on 3/3/2000. No Objection.
6. HUD-1 statement for sale of Petitioners' house at 1410 Galloway Dr., Woodstock, IL dated 10/15/1999. No Objection.
7. HUD-1 statement for purchase of Petitioners' house at 132 West Village Way, Jupiter, FL dated 9/27/1999. No Objection.
8. Florida Department of Revenue application for homestead exemption for house at 132 West Village Way, Jupiter, FL dated 2/28/2000. No Objection.
9. Florida Voter Registration Card dated 10/5/1999. No Objection.
10. HUD-1 statement for purchase of Petitioners' house at 7764 Olympia Drive, West Palm Beach, FL dated 7/15/99. No Objection.
11. Settlement statement for sale of Petitioners' house at 132 West Village Way, Jupiter, FL dated 9/14/01. No Objection.
12. HUD-1 statement for purchase of Petitioners' house at 7904 Sandhill Court, West Palm Beach, FL dated 12/28/01. No Objection.
13. Settlement statement for Purchase of Petitioners' house at 9804 Autumn Lane, Woodstock, IL dated 10/2/2000. No Objection.
14. Schedule of Petitioners' dates physically present in each state, dated 1/1/2001 – 12/31/2001. No Objection.
15. Receipt for furniture purchased from Casual Furniture by Jerry in West Palm Beach, FL, dated 4/6/2002. No Objection.
16. Proposal for Interior Painting from Michael Spellman of Palm Beach, FL dated 3/1/2002. No Objection.
17. Florida Driver's License of James E. Corbin, issued 9/9/2005. No Objection.
18. Florida Identification Card of James E. Corbin, issued 10/26/2008. No Objection.
19. Letter from Dr. Stewart Segal discussing James Corbin's medical condition in 2001, dated 8/23/2011. No Objection.
20. Letter from Dr. Barry Bikshorn to Dr. Stewart Segal discussing patient James Corbin, dated 8/8/2002. No Objection.
21. Letter from Dr. Barry Bikshorn to Dr. Stewart Segal discussing patient James Corbin, dated 1/29/2002. No Objection.

22. Printout of "Am I a resident?" from Department's website, dated 11/2/2010. The Department Objects – heresay, not a statute or a complete statement of the law.
23. Dorothy Corbin's Illinois voting record, showing voting through 11/2/2010. No Objection.
24. Membership in The Club at Admirals Cove, Inc., a private club in Jupiter, FL, dated 8/5/1999. No Objection.
25. United Van Lines moving expense receipt showing furniture moved into house at 7904 Sandhill Ct., West Palm Beach, FL dated 2/14/2002. No Objection.
26. James E. Corbin's voting record from Palm Beach County, FL dated 6/9/2011. No Objection.
27. Petitioners' voting records from McHenry County Clerk, dated 6/8/2011. No Objection.
28. Dorothy J. Corbin's voting records from Palm Beach County, FL dated 6/9/2011. No Objection.
29. Letter from John D'Alberti, Realtor who negotiated Petitioners' real estate contracts in Florida in 2001, dated 9/21/2011. The Department Objects – Heresay.
30. Insurance Verification from R. Limegrover Insurance Agency of Boca Raton, FL for James Corbin's Florida auto insurance, dated 9/13/2011. No Objection.
31. Insurance Verification from R. Limegrover Insurance Agency of Boca Raton, FL for Dorothy J. Corbin's Florida auto insurance, dated 9/13/2011. No Objection.
32. Application for Temporary License Plate from Florida DMV signed by Dorothy Corbin on 3/20/2001. No Objection.
33. Automobile Retail Purchase Agreement, signed by Dorothy Corbin for the purchase of her new Lexus RX300 in West Palm Beach, FL, dated 3/20/2001. No Objection.
34. Citi Aadvantage 2001 Annual Account Summary for credit card ending in 5027. No Objection.
35. Citi Aadvantage 2001 Annual Account Summary for credit card ending in 7018. No Objection.
36. Citi Aadvantage 2001 Annual Account Summary for credit card ending in 6690. No Objection.

Schedule D

POTENTIAL WITNESSES:

1. James E. Corbin. No Objection.
2. Dorothy J. Corbin. No Objection.
3. Cindy Grapes. No Objection.
4. John D'Alberti, Realtor. Department Objects to his letter, unless he testifies in person or, possibly, over the phone.