

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS

THE DEPARTMENT OF REVENUE)	
OF THE STATE OF ILLINOIS)	Doc. 13-IT-0115
)	
Vs.)	
)	Ted Sherrod
JAMES E. AND DOROTHY J. CORBIN)	Administrative Law Judge
Taxpayer)	

NOTICE OF MOTION

To: Ralph Bassett, SAAG
Illinois Department of Revenue
JRTC State of Illinois Center
100 W. Randolph St., 7th Floor
Chicago, IL 60601

On Friday, January 24, 2014 at 9:00 A.M. or as soon thereafter as counsel may be heard, I shall appear before the Honorable Judge Ted Sherrod, Illinois Department of Revenue, Office of Administrative Hearings, 100 W. Randolph St., Chicago, IL 60601, to present the attached Motion to Transfer Case to Independent Tax Tribunal, filed on January 21, 2014 and ask the Court for the requested relief.

Prepared by:
Attorney's Name: Eugene B. Levin
Address: 425 Huehl Rd., Bldg. #7
City, State, Zip Code: Northbrook, IL 60062
Phone: (847) 205-5479
ARDC #: 6188157

AFFIDAVIT OF SERVICE

Under penalties provided by law pursuant to 735 ILCS 5/1-109, the undersigned certifies that the statements set forth in this Affidavit of Service are true and correct, except as to matters specifically stated to be on information and belief, and certifies that on January 23, 2014, the undersigned served this Notice of Motion by e-mailing a copy to each person to whom it is directed.



Eugene B. Levin

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS

THE DEPARTMENT OF REVENUE OF THE STATE OF ILLINOIS)	
)	Doc. 13-IT-0115
Vs.)	
)	
JAMES E. & DOROTHY J. CORBIN)	Ted Sherrod
Taxpayer)	Administrative Law Judge

MOTION TO TRANSFER CASE TO INDEPENDENT TAX TRIBUNAL

NOW COMES the Taxpayer, James E. and Dorothy Corbin, through their attorney, Eugene B. Levin, and moves this Court to transfer this matter from the Office of Administrative Hearings to the Illinois Independent Tax Tribunal, and offers in support the following:

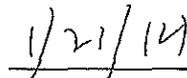
- 1) The Illinois Independent Tax Tribunal Act of 2012 (35 ILCS 1010) established the Independent Tax Tribunal, effective January 1, 2014.
- 2) Taxpayers who timely file a protest with the Illinois Department of Revenue on or after June 1, 2013, of a notice of deficiency, notice of tax liability, or notice of claim denial for more than \$15,000 in tax are able to elect to transfer jurisdiction over the protest to the Independent Tax Tribunal. (35 ILCS 1010/1-15).
- 3) Such an election may be made on or after January 1, 2014, but no later than February 1, 2014. (35 ILCS 1010/1-15(d)).
- 4) Taxpayers timely filed a protest on June 7, 2013 of a notice of deficiency issued April 9, 2013, within the time period for eligibility to elect to transfer jurisdiction to the Independent Tax Tribunal.
- 5) Taxpayer hereby makes such election to transfer this matter to the Independent Tax Tribunal.

WHEREFORE, Taxpayer respectfully requests that the Judge issue an Order transferring this matter to the Independent Tax Tribunal.

Eugene B. Levin
Attorney for Taxpayer
425 Huehl Rd., Bldg. #7
Northbrook, IL 60062
(847) 205-5479
Attorney No. 6188157



Taxpayer's Attorney



Date

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS

THE DEPARTMENT OF REVENUE)	
OF THE STATE OF ILLINOIS)	Doc. 13-IT-0115
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Taxpayer)	Administrative Law Judge

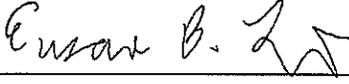
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WHEREFORE, Taxpayer respectfully requests that the Judge issue an Order transferring this matter to the Independent Tax Tribunal.

Eugene B. Levin
Attorney for Taxpayer
425 Huehl Rd., Bldg. #7
Northbrook, IL 60062
(847) 205-5479
Attorney No. 6188157



Taxpayer's Attorney
1/21/14

Date

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS

THE DEPARTMENT OF REVENUE)	
OF THE STATE OF ILLINOIS)	Doc. 13-IT-0115
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Vs.)	
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JAMES E. & DOROTHY J. CORBIN)	Ted Sherrod
Taxpayer)	Administrative Law Judge

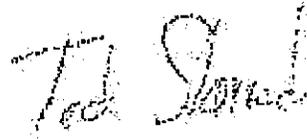
ORDER

This matter coming on to be heard on November 4, 2013, the Department being represented by Ralph Bassett and the Taxpayer being represented by Eugene B. Levin, and the Department having jurisdiction of the parties and subject matter, and the Administrative Law Judge being advised that Taxpayer intends to move for a transfer to the Independent Tribunal Board in January:

IT IS HEREBY ORDERED THAT:

This matter is set for status on Tuesday, January 21, 2013 at 4:00 p.m., without further notice.

Entered:



Ted Sherrod
Administrative Law Judge

Ralph Bassett, SAAG
Illinois Department of Revenue
JRTC State of Illinois Center
100 W. Randolph St.
7th Floor
Chicago, IL 60601
Ph: 312-814-7039
Fax: 312-814-4344
Email: ralph.bassett@illinois.gov

**STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS**

THE DEPARTMENT OF REVENUE)	
OF THE STATE OF ILLINOIS)	Doc. 13-IT-0115
)	
Vs.)	
)	Ted Sherrod
JAMES E. & DOROTHY J. CORBIN)	Administrative Law Judge
Taxpayer)	

ORDER

This matter coming on to be heard on July 18, 2013, the Department being represented by Ralph Bassett and the Taxpayer being represented by Eugene B. Levin, and the Department having jurisdiction of the parties and subject matter, and the Administrative Law Judge being advised that Taxpayer intends to move for a transfer to the Independent Tribunal Board in January:

IT IS HEREBY ORDERED THAT:

This matter is set for status on Monday, November 4, 2013 at 9:30 a.m., without further notice.

Entered:



Ted Sherrod
Administrative Law Judge



Ralph Bassett, SAAG
Illinois Department of Revenue
JRTC State of Illinois Center
100 W. Randolph St.
7th Floor
Chicago, IL 60601
Ph: 312-814-7039
Fax: 312-814-4344
Email: ralph.bassett@illinois.gov

Member of
An International Affiliation

July 5, 2013

Via Fax (312) 814-3109 and Certified Mail #7009 0080 0002 4075 4813

Attn: Julie Nash
Illinois Department of Revenue
Audit Bureau
PO Box 19012
Springfield, IL 62794-9012

Re: James E. and Dorothy J. Corbin
Administrative Hearings # 13-IT-0115

Request to Transfer Hearing to Illinois Independent Tax Tribunal

Dear Ms. Nash:

As we discussed, I hereby request that the Protest I filed on behalf of James E. and Dorothy J. Corbin on June 7, 2013, which was assigned No. 13-IT-0115 by the Illinois Department of Revenue Office of Administrative Hearings, be transferred to the Illinois Independent Tax Tribunal.

Please let me know as soon as possible if the Office of Administrative Hearings has and objection to this request, as they have set a mandatory status conference for this case on Thursday, July 18, 2013 at 3:30 pm in their Chicago office. My phone number is (847) 205-5479.

Thank you for your assistance with this matter.

Sincerely,



Eugene B. Levin, Attorney for James E. and Dorothy J. Corbin

CC: James E. and Dorothy J. Corbin





EAR-14 Format for Filing a Protest for Income Tax

General information

You may file a written protest against our

- Notice of Deficiency, or
- Notice of Claim Denial of a claim for refund of Illinois income tax.

You may also request a hearing.

Note: A notice and demand for payment cannot be protested.

Your written protest must clearly outline and define the grounds upon which your protest is based. You must file your written protest within 60 days of the date of our notice. If you file an acceptable protest on time, we must reconsider the proposed assessment or claim

denial, and if requested, grant you or your authorized representative a hearing as required under Sections 908 and 910 of the Illinois Income Tax Act. To assist you in filing your protest, we have prepared this form for your convenience. You must use this form in order to ensure all the necessary information is provided, thus expediting the process for handling unagreed income tax cases.

Note: If you do not respond on time, the deficiency will become a Final Assessment as authorized under Sections 903(a)(2) and 904(d), or (if applicable) the denial of your claim for refund will become final under Section 909(f).

Step 1: Provide the following information

1 016-38-1997
Identification number FEIN or SSN

2 James E. and Dorothy J. Corbin
Taxpayer's name

3 1410 Galloway Drive
Street Address

P.O. Box (if applicable)

Woodstock IL 60098
City State Zip Code

4 (815) 338-0240
Taxpayer's phone number

(847) 205-5479
Taxpayer's representative's phone number (if applicable)

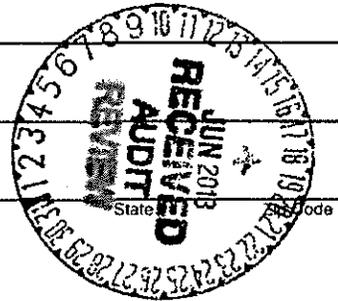
5 026-40-2783
Spouse's SSN (if applicable)

Note: If the address on the return or claim is different, you must also provide that address.

6 _____
Street Address

P.O. Box (if applicable)

City State Zip Code



Step 2: Complete the following

You must provide the following information in order for us to process your protest/request for a hearing.

Note: For a protest to be valid, you must set forth the grounds on which such protest is based. [ITA Sections 908(a)/910(a) and 86 Ill. Adm. Code Sec. 200.120]

1 Write the date the Notice of Deficiency or the Notice of Claim Denial was issued.

Notice of Deficiency 04 / 09 / 2013 Notice of Claim Denial _____
Month Day Year Month Day Year

2 Complete the following (as applicable) to your protest.

Tax year ended	Date return or claim was filed	Amount of deficiency	Amount of claim disallowed
<u>12/2001</u>	_____	<u>65,460.31</u>	_____
_____	_____	_____	_____
_____	_____	_____	_____
Totals:		<u>65,460.31</u>	_____

3 Do you want a hearing in the matter you have outlined in your written protest?

Yes No _____ (If "No," see note below.)

Note: If you fail to request a hearing within the 60 day protest period afforded you in our notice, your right to a hearing will be forfeited.

4 What adjustments or issues are being protested?

The ILDOR issued a "Notice of Deficiency" which attempts to change taxpayers' residency status for 2001 from FL residency to part-year IL resident.

5 What facts are you relying on in making your protest?

1) Taxpayer sold their only home in IL on 10/15/1999;
2) Taxpayers had previously purchase a residence in FL on 9/27/1999, and moved into that residence on 10/1/1999;
3) Taxpayers filed 2000 FL Intangible Tax Return which stated, "Established FL residency on 10/1/1999";
SEE ATTACHED

6 What law(s) are you relying on in making your protest?

IL Admin Code Title 86, Section 100.3020(b) and (g).
Dods v. IL Dept of Revenue, Circuit Ct of Cook County No 07 L 50695, affirmed 8/24/2009.

7 What documentation or attachments are being submitted with your protest?

Documents will be provided in or before hearing.

8 Please provide any closing remarks you would like to make regarding this matter.

The ILDOR has stated, in writing, that it agrees these taxpayers were non-residents of IL for the 2000 tax year. An ILDOR Agent arbitrarily determined that taxpayers became IL residents on May 1, 2001, without any reason. Taxpayers were FL residents throughout 2001 and this Notice of Deficiency should be rejected.

Note: If additional space is needed to answer any of these questions, you may attach additional sheets using the same format.

Step 3: Sign below

The taxpayer must provide a written signature certifying that the contents and facts stated are true, correct, and complete. If the protest is being prepared by a representative for the taxpayer, the preparer must also provide a written signature certifying the contents. In addition, the taxpayer's representative must have previously provided a Form IL-2848, Power of Attorney, or must submit one with the protest.

Execution and Certificate of Taxpayer(s) or Taxpayer's Representative

By Taxpayer(s):

Under penalties of perjury, I hereby certify and declare under the penalties of perjury that I have examined this protest and any attachments and that to the best of my knowledge the facts stated are true, correct and complete.

[Handwritten Signature]
Taxpayer's signature
[Handwritten Signature]
Taxpayer's signature

6/7/13
Date
6-7-13
Date

By Taxpayer's Representative:

Under penalties of perjury, I hereby certify and declare that I have prepared the protest and that to the best of my knowledge the facts stated herein and all attachments are true, correct and complete. A Power of Attorney (Form IL-2848) has been previously provided or is enclosed.

[Handwritten Signature]
Taxpayer's representative's signature

6/7/13
Date

Taxpayer's representative's signature

Date

Taxpayer's representative's signature

Date

Step 4: Mail to Illinois Department of Revenue

Address and mail your written protest/request for hearing to us using the return address printed on the Notice of Deficiency or Notice of Claim Denial you are protesting. Be sure to use the complete address including any unit name and P.O. Box number.

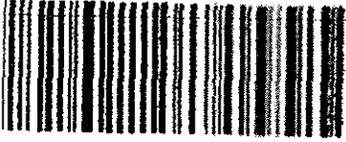


James E. & Dorothy J. Corbin
Form EAR-14
June 7, 2013

Step 2, Question 5, Continued:

- 4) IL Auditor (EDA-122) states, "The taxpayer's claim for non-residency status for the 2000 tax year has been accepted."
- 5) Taxpayers registered to vote in FL on 10/5/99 and maintained FL voter registration throughout 2001;
- 6) Taxpayers obtained FL drivers licenses in 1999 and maintained them throughout 2001;
- 7) Taxpayers purchased an additional FL home on 7/15/99 in which Jim's parents lived. Jim's mother lives there now;
- 8) Taxpayers were physically present in FL for most of 2001; they were in IL for vacation and medical visits;
- 9) Taxpayers executed a sworn, notarized Declaration of Domicile in FL on 2/28/2000;
- 10) Taxpayers sold their FL residence on 9/14/01 and purchased a new FL residence on 12/28/01. During the interim they stayed part of the time with Jim's parents in the other FL home that taxpayers own and part of the time in an IL house that they purchased as a summer home/vacation home;
- 11) Jim also had a medical condition in 2001 (which continues today) which required frequent treatment. He visited IL several times during 2001 for treatment, as he felt the treatments he received in IL were better than in FL;
- 12) Taxpayers were also physically present more in FL in 2002 than in IL, as they were in 2000 and 2001;
- 13) Taxpayers were active members of a country club in FL in 2001; and
- 14) Taxpayers intended to remain FL residents throughout 2000 and 2001.

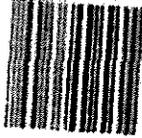
CERTIFIED MAIL



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1000



62794

U.S. POSTAGE
PAID
BUFFALO GROVE, IL
60089
JUN 07 '13
AMOUNT

\$6.77
000-4198-11

itz, Levin & Gray

Public Accountants

d, Bldg. 7, Northbrook, Illinois 60062-2322

rtment of Revenue
ash

IL 62794-9012.

LEVIN





IL-2848-AH Power of Attorney For Administrative Hearing Proceedings

Read this information first

If you do not have a Form IL-2848, Power of Attorney, on file, you must file this original form, in person or by mail, with the Office of Administrative Hearings. This form allows you to become the official representative of record for the identified protested tax matter and to establish your authority to act on behalf of this taxpayer, receive notices, and file documents for the identified proceeding. You must be an attorney to represent a taxpayer at an administrative hearing or other preliminary proceedings, including status calls and pretrial conferences. Please type or print when completing this form and mail to one of our offices below.

OFFICE OF ADMINISTRATIVE HEARINGS (7-900)
ILLINOIS DEPARTMENT OF REVENUE
100 W RANDOLPH ST
CHICAGO IL 60601-3274

OFFICE OF ADMINISTRATIVE HEARINGS (5-500)
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON ST
SPRINGFIELD IL 62794-9044

Step 1: Complete the following taxpayer information

1 JAMES E. CORBIN
Taxpayer's name
2 1410 GALLOWAY DR.
Mailing address
3 WOODSTOCK, IL. 60098
City State ZIP

4 Write all applicable taxpayer identification numbers.
IBT number _____
FEIN _____
SSN 016-38-1997
Account number _____
License number _____

Step 2: Complete the following representative information

5 Eugene B. Levin
Representative's name
6 Lipshultz, Levin & Gray
Firm name, if applicable
7 425 Huehl Rdy Bldg - #7
Mailing address
8 Northbrook IL 60062
City State ZIP
9 (847) 205-5479 (847)
Phone number Fax number

11 Identify the type of protested item. (Check all that apply.)
 Assessment Deficiency
 Revocation Penalty Claim
 Other _____
Type of protested item

10 Identify the type of proceeding. (Check all that apply.)
 Informal review Hearing

a Issue date of protested items 04/09/2013
1/1 1/1
b Periods covered December 2001
c Assessment or notice numbers, if any _____
(If needed, attach additional sheets to identify items a, b, and c.)

Step 3: Taxpayer's signature

I, the undersigned taxpayer, authorize the party identified in Step 2 to represent me with full power and authority at the identified proceeding. I authorize all further notices and written documents, including confidential information, pertinent to this proceeding to be sent to the representative's address listed in Step 2. If signing as a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer identified in Step 1.

[Signature]
Taxpayer's signature Title, if applicable

7/5/13
Date

Step 4: Representative's signature

I, the undersigned, affirm that the taxpayer identified in Step 1 has authorized me as representative for the identified proceeding and that I am an attorney, either

- in good standing of the Illinois Bar; or
- admitted (or am seeking admission) *pro hac vice* for this Illinois proceeding.

Eugene B. Levin IL
Printed name of representative Jurisdiction or states

[Signature] 7/14/13
Representative's signature Date



IL-2848-AH Power of Attorney For Administrative Hearing Proceedings

Read this information first

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OFFICE OF ADMINISTRATIVE HEARINGS (7-900)
ILLINOIS DEPARTMENT OF REVENUE
100 W RANDOLPH ST
CHICAGO IL 60601-3274

OFFICE OF ADMINISTRATIVE HEARINGS (5-500)
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON ST
SPRINGFIELD IL 62794-9044

Step 1: Complete the following taxpayer information

1 DOROTHY J. CORBIN
Taxpayer's name
2 1410 GALLOWAY DRIVE
Mailing address
3 WOODSTOCK IL 60098
City State ZIP

4 Write all applicable taxpayer identification numbers.
IBT number
FEIN
SSN 026-40-2783
Account number
License number

Step 2: Complete the following representative information

5 Eugene B. Levin
Representative's name
6 Lipschultz, Levin & Gray
Firm name, if applicable
7 425 Auehl Rd., Bldg. #7
Mailing address
8 Northbrook IL 60062
City State ZIP
9 (847) 205-5479 (847) 272-9351
Phone number Fax number

11 Identify the type of protested item. (Check all that apply.)
Assessment X Deficiency
Revocation Penalty Claim
Other
Type of protested item

10 Identify the type of proceeding. (Check all that apply.)
Informal review X Hearing

a Issue date of protested items 04/09/2013
b Periods covered December 2001
c Assessment or notice numbers, if any
(If needed, attach additional sheets to identify items a, b, and c.)

Step 3: Taxpayer's signature

I, the undersigned taxpayer, authorize the party identified in Step 2 to represent me with full power and authority at the identified proceeding. I authorize all further notices and written documents, including confidential information, pertinent to this proceeding to be sent to the representative's address listed in Step 2. If signing as a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer identified in Step 1.

Dorothy J. Corbin
Taxpayer's signature Title, if applicable Date 7-5-13

Step 4: Representative's signature

I, the undersigned, affirm that the taxpayer identified in Step 1 has authorized me as representative for the identified proceeding and that I am an attorney, either

- X in good standing of the Illinois Bar; or
admitted (or am seeking admission) pro hac vice for this Illinois proceeding.

Eugene B. Levin IL Eugene B. Levin 7/12/13
Printed name of representative Jurisdiction or states Representative's signature Date



**Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS**

James R. Thompson Center
100 West Randolph Street, Level 7-900
Chicago, Illinois 60601
(312) 814-6114

**THE DEPARTMENT OF REVENUE
OF THE STATE OF ILLINOIS**

v.

James E. and Dorothy J. Corbin

Taxpayer

No.13-IT-0115

NOTICE OF INITIAL STATUS CONFERENCE

To:

**James E. and Dorothy J. Corbin
1410 Galloway Drive
Woodstock IL 60098**

YOU ARE HEREBY NOTIFIED, pursuant to 86 Ill. Admin. Code, Ch. I, Section 200.140, that a **MANDATORY** status conference in regard to the protest you have filed in the above entitled matter will be held on Thursday, July 18, 2013 at 3:30 p.m. at the offices of the Illinois Department of Revenue, 100 W. Randolph Street, Level 7-900, Chicago, Illinois. **All parties are required to be present or to otherwise participate by telephone** to ascertain the status of this case and determine the course of action, if any, to be taken to expedite resolution. **Legal representatives (other than State's Attorneys) are required to file a Power of Attorney (IDR Form 2848-AH) before they may participate in these proceedings or acquire the right to obtain information in regard to the above named taxpayer.** Should you have any questions or concerns with respect to this Notice, please call the number listed above and ask to speak with the Department's representative as designated on the bottom left side of this notice.

PLEASE TAKE NOTE THAT YOUR FAILURE TO APPEAR OR PARTICIPATE PURSUANT TO THIS NOTICE WILL RESULT IN AN IMMEDIATE TERMINATION OF THE PROCEEDINGS AND A FINALIZATION OF THE LIABILITIES AND/OR CLAIMS AT ISSUE.

**Date: 06/28/2013
Litigator: Ralph Bassett 312-814-7039**

**Issued by the Administrative Clerk
Office of Administrative Hearings**

Please Note: Applicable hearing regulations (Sec. 200.140a) do not permit any continuance of this conference

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS

THE DEPARTMENT OF REVENUE
OF THE STATE OF ILLINOIS

v.

James E. and Dorothy J. Corbin

Taxpayer

No. 13-IT-0115

To:

James E. and Dorothy J. Corbin
1410 Galloway Drive
Woodstock IL 60098

The undersigned hereby certifies that a copy of the attached notice was served upon the above named person or persons by placing it in a sealed envelope, postage prepaid, addressed as indicated, and depositing same in the United States Mail at the James R. Thompson Center, 100 W. Randolph Street, Chicago, Illinois on the date indicated below, before 5:00 p.m., all in the regular course of my duties as an employee of the Illinois Department of Revenue.

First Class

Certified - Return Receipt
Request#

Special Delivery

Registered - Return Receipt
Request #

(Signed)



Date:

JUN 28 2013

(Attach Receipt Here)

Please return to Administrative Law Judge Ted Sherrod 7-900

13.17.0115

Notice of Deficiency

for Form IL-1040, Individual Income Tax Return



April 9, 2013 P 1835 7882



Letter ID: CNXXXXXX36X5X888

#BWNKMGV
#CNXX XXXX 36X5 X888#
JAMES E. and DOROTHY J. CORBIN
1410 GALLOWAY DR
WOODSTOCK IL 60098-8079

Taxpayer ID: XXX-XX-1997
Audit ID: A1322133504
Reporting period: December 2001
Total Deficiency: \$65,460.31
Balance due: \$65,460.31



We have audited your account for the reporting period listed above. The attached statement explains the computation of your deficiency and the balance due. Illinois law requires that we notify you of this deficiency and your rights.

If you agree to the deficiency, pay the total balance due as soon as possible to minimize penalty and interest assessed. Make your check payable to "Illinois Department of Revenue" and write your Social Security number on your check.

If you do not agree to the deficiency, you may file a protest within 60 days. If you file a protest on time, we must reconsider the proposed deficiency, and if requested, grant you or your authorized representative an administrative hearing. An administrative hearing is a formal legal proceeding that is conducted under the rules of evidence. An administrative law judge will preside over the hearing. You may be represented by your attorney. Submit your protest on Form EAR-14, Format for Filing a Protest for Income Tax, (available on our website at tax.illinois.gov). If we do not receive your Form EAR-14 within 60 days, this deficiency will become final. Please note that a protest filed for any other tax notice does not serve as a protest for this notice. Under Section 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS Act 230/2a.1), you may instead pay the total deficiency under protest and file a petition with the circuit court for a review of our determination.

Mail a copy of this notice to us with either your payment of the deficiency or your completed Form EAR-14 to the address listed below. We may take further collection actions against you for the balance due which may include levy of your wages and bank accounts, filing of a tax lien, etc.

Note: If you are currently under the protection of the Federal Bankruptcy Court, please contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy "automatic stay" will not prevent us from finalizing the assessment if a protest is not timely filed, nor does it relieve your obligations to file tax returns.

If you have any questions, please contact us at the phone number shown below.

Sincerely,

Brian Hamer
Director

ILLINOIS DEPARTMENT OF REVENUE
AUDIT BUREAU
PO BOX 19012
SPRINGFIELD IL 62794-9012

(217) 785-6711

Statement

Date: April 9, 2013
Name: JAMES CORBIN
Taxpayer ID: XXX-XX-1997
Letter ID: CNXXXXXX36X5X888

Reasons for deficiency

We determined your correct Illinois Income Tax because you did not file Form IL-1040 as required by Illinois law.
[35 ILCS 5/502(a),904(b)]

We determined that, as a part-year resident, you received income allocable to Illinois that was not reported.
[35 ILCS 5/502(a)(1)]

We obtained information from the Internal Revenue Service under authorization of the Internal Revenue Code, Section 6103(d).

Penalties

We are imposing a late-filing or nonfiling penalty because you did not file a processable return by the due date (including any extended due date). This penalty is figured at the rate of 2 percent of the amount of tax required to be shown due on your return, after subtracting any payments made or credits allowed by the due date of the return. This penalty is imposed the day after the original due date of your return, including any extended due date. This penalty cannot exceed \$250.
[35 ILCS 735/3-3(a-10)] (for liabilities due on or after 1/1/2001)

If this liability qualified for amnesty, and you did not pay that liability during the amnesty period held October 1, 2003, through November 17, 2003, your penalty and interest amounts may be doubled.
[86 Ill. Admin. Code 521/101(b)] (amnesty liabilities for June 1983 through July 2002 reporting periods)

Interest

Interest on tax in the amount of \$34,067.31 has been computed through April 9, 2013.

Statement

Date: April 9, 2013
Name: JAMES CORBIN
Taxpayer ID: XXX-XX-1997
Letter ID: CNXXXXXXXX36X5X888

Computation of deficiency

Reporting Period: 31-Dec-2001

Adjusted gross income	\$1,548,661.00
Base income	\$1,548,661.00
Minus exemptions	-\$4,000.00
Tax amount	\$30,893.00
Total Tax (After Recapture of Investment Credits)	\$30,893.00
Tax Due	\$30,893.00
Plus late-filing penalty	\$500.00
Plus late-payment penalty	\$0.00
Plus interest on tax through April 9, 2013	\$34,067.31
Total deficiency	* \$65,460.31
If you intend to pay under protest, you must pay this total deficiency amount.	
Deficiency (this notice)	\$65,460.31
Balance due	* \$65,460.31

Stoneking, Vicky

From: Nash, Julie
Sent: Wednesday, June 19, 2013 9:07 AM
To: Stoneking, Vicky
Subject: FW: James E & Dorothy J Corbin - NOD Protest
Attachments: protest_Corbin.PDF



Illinois Department of Revenue

MEMORANDUM

TO: Administrative Hearings Division
Vicky Stoneking
Mail Code: 5-500 WIB

FROM: IT Technical Review Section
Reviewer: Julie Nash
Mail Code: 3-325

DATE: 6/19/2013

RE: JAMES E & DOROTHY J CORBIN

FEIN/SSN: 016-38-1997, 026-40-2783
Form: IL-1040
Taxable Years: 1/1/2000-12/31/2005 (NOD issued for tax year ending 12/31/2001)
Track Number: A1322133504

A copy of the protest and related statutory notice on this taxpayer is hereby transmitted to your Division for appropriate action.

Notice(s) of Deficiency Issued 4/9/2013

Notice(s) of Denial Issued

Protest(s) Filed Date 6/7/2013

Other



Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS
James R. Thompson Center
100 West Randolph Street, Level 7-900
Chicago, Illinois 60601
(312) 814-6114

THE DEPARTMENT OF REVENUE
OF THE STATE OF ILLINOIS

v.

James E. and Dorothy J. Corbin

Taxpayer

No.13-IT-0115

NOTICE OF INITIAL STATUS CONFERENCE

To:

James E. and Dorothy J. Corbin
1410 Galloway Drive
Woodstock IL 60098

YOU ARE HEREBY NOTIFIED, pursuant to 86 Ill. Admin. Code, Ch. I, Section 200.140, that a **MANDATORY** status conference in regard to the protest you have filed in the above entitled matter will be held on Thursday, July 18, 2013 at 3:30 p.m. at the offices of the Illinois Department of Revenue, 100 W. Randolph Street, Level 7-900, Chicago, Illinois. **All parties are required to be present or to otherwise participate by telephone** to ascertain the status of this case and determine the course of action, if any, to be taken to expedite resolution. **Legal representatives (other than State's Attorneys) are required to file a Power of Attorney (IDR Form 2848-AH) before they may participate in these proceedings or acquire the right to obtain information in regard to the above named taxpayer.** Should you have any questions or concerns with respect to this Notice, please call the number listed above and ask to speak with the Department's representative as designated on the bottom left side of this notice.

PLEASE TAKE NOTE THAT YOUR FAILURE TO APPEAR OR PARTICIPATE PURSUANT TO THIS NOTICE WILL RESULT IN AN IMMEDIATE TERMINATION OF THE PROCEEDINGS AND A FINALIZATION OF THE LIABILITIES AND/OR CLAIMS AT ISSUE.

Date: 06/28/2013
Litigator: Ralph Bassett 312-814-7039

Issued by the Administrative Clerk
Office of Administrative Hearings

Please Note: Applicable hearing regulations (Sec. 200.140a) do not permit any continuance of this conference