

# STATE OF ILLINOIS

## INDEPENDENT TAX TRIBUNAL

This *pro se* Petition form may be used by an individual taxpayer or a person who is a sole proprietor or authorized officer or partner of a partnership who is representing himself/herself or the business entity without the assistance of an attorney. The *pro se* Petition form cannot be used on behalf of a corporation, as a corporation must be represented by a licensed attorney.

Petitions and all other documents filed in a case are available for viewing by the public on the Tribunal's website. Do not attach any copies of original tax return documents, schedules, or other attachments to the Petition or any other filing with the Tribunal. Petitioners may also redact any attachments to a Petition or other filing which contains any tax return information which is not relevant to any issue in the matter.

Every paragraph in a Petition must be numbered and each factual allegation should be set out in its own paragraph or subparagraph.

### **CAPTION**

List name of Taxpayer as given in the document received from the Illinois Department of Revenue ("Department") i.e., individual's name or individual's name as responsible officer along with the name of the business for which the individual is alleged to be a responsible officer or the partnership's name.

State Taxpayer account number as stated on the document received from the Department. **DO NOT LIST YOUR SOCIAL SECURITY NUMBER.**

Again give name of Taxpayer as stated on document received from Department.

Check the type of document received from the Department which is in dispute.

### **INTRODUCTION**

In completing this section be sure to separately state and identify the amount and type of the tax as stated in the document received from the Department, i.e., income tax, withholding tax, as well as, the amount of the interest, and the penalty/ies as stated in the document received from the Department, i.e., late payment, late file or negligence penalty.

Specifically state the disputed period. If the period is listed as a year, i.e., 2013, fill in as January 1, 2013 through December 31, 2013. If a month, i.e., April 2013 fill in as April 1, 2013 through April 30, 2013. If given multiple but nonconsecutive periods i.e., the years 2010 and 2013, fill in as January 1, 2010

through December 31, 2010 and add January 1, 2013 through December 31, 2013 before the parenthetical and add an “s” to the word period contained in the parenthetical.

[Repeat for each notice protested.]

### **BACKGROUND**

State whether it is an individual or individual named as a responsible officer for a business which you must also name or the type of business that is being challenged by the Department.

### **ERRORS**

To ensure a proper and acceptable protest you must, in a single paragraph for each perceived error/mistake state: 1) the Department’s error/mistake, 2) the fact(s) involved in the error /mistake being argued, and 3) the specific law which supports the argument being made. All 3 points must be present and there must be a single paragraph for each error/mistake asserted.

For example: The Department did not exclude sales made to “Charity” (the error/mistake) which occurred in April 2012 and May 2012 and are shown in the business’ books with accompanying invoices (facts). 35 ILCS 120/2-5(11) (the law) states that sales to an exclusively charitable organization are not subject to tax (this explanation linking the error/mistake, facts and law is also needed. It clearly states the Taxpayer’s argument for the Tribunal).

The law given can be a statute or regulation. For example: The Department should not have taxed the feather duster (error/mistake) used for the general maintenance of the manufacturing machines (facts) as exempt manufacturing machinery and equipment pursuant to 35 ILCS 120/2-5(14) the statute – law) and 86 Ill. Admin. Code, Section 130.330(c) (2) (the regulation – law).

### **RELIEF REQUESTED**

Either state the exact amount of the expected decrease, or if you cannot figure out this amount, list all transaction/invoices that are the basis of the error/mistake that are being disputed and would serve as the basis of the sought reduction i.e., all Charity sales.

If you believe everything is unwarranted, i.e., tax, interest and penalty so that zero would be due or that the refund denial was wrong, then check “Dismissed”.

For any penalty/ies being challenged, list that penalty/ies i.e., late or negligence and its amount(s).

### **LAST SECTION TO THE RIGHT**

List name as stated on the document received from the Department, i.e., individual or sole proprietor.

Provide your signature and circle whether it is as an individual, individual as responsible officer or partner.

Give the complete address for the individual or business, inclusive of city and zip code that is named on the document received by the Department, as well as their /its complete and current ten digit telephone number and current email. If an individual, provide that person's current address for contact.

With the completed Protest Petition form you must also:

1. Provide three (3) originals of this Protest Petition to the Tax Tribunal.
2. Attach a copy(ies) of the document(s) received by the Department that you are disputing.
3. Include a \$500 check or money order, payable to the "Illinois Independent Tax Tribunal" or attach your request for waiver of the \$500 filing fee. You will be notified if your waiver request has been granted but should your request be denied you must be prepared to immediately pay the \$500 filing fee upon notification least your protest petition be denied"
4. Provide a completed copy of this Protest Petition to:

Illinois Department of Revenue  
Office of Legal Services  
555 W. Monroe St., Ste. 1100  
Chicago, Illinois 60661