

IT 96-21
Tax Type: INCOME TAX
Issue: Federal Change (Individual)

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

THE DEPARTMENT OF REVENUE)
OF THE STATE OF ILLINOIS)

v.)

TAXPAYER)

Taxpayer)

No.)

Alfred M. Walter
Administrative Law Judge)

RECOMMENDATION FOR DISPOSITION

This matter comes on to be determined as a result of a Notice of Deficiency (hereinafter referred to as the "Notice") issued to the taxpayer, TAXPAYER, (hereinafter referred to as the "taxpayer") on February 27, 1995, for failure to file Illinois Income Tax returns for the years ending December 31, 1989, 1990, 1991.

The taxpayer filed a protest, expressly limited to the amount of the assessment, and conceding that he was deficient in paying his Illinois Income Tax and filing his returns for the stated years, and waived a formal hearing.

On several occasions thereafter the Department requested copies of W2 forms for the delinquent years, and the taxpayer insisted that he had requested the copies from his employer. He finally forwarded what appears to be summary sheets from his employer, detailing the entire amounts withheld from all employees for the delinquent years, and which serve no purpose in assisting the Department's auditors in computing possible taxes withheld from this taxpayer.

Absent an opportunity to review state returns, or copies of W2 forms for the taxable years, the state auditors used information furnished by the Federal/State Exchange Unit to determine this taxpayers earnings, and to compute his Illinois tax liability, including penalties and interest through January 31, 1996.

Based upon the foregoing facts I recommend that the Notice of Deficiency be confirmed in the amount as recalculated by the Department's auditors, to determine this taxpayers total tax obligation for the years ending December 31, 1989, 1990 and 1991.

Administrative Law Judge