



Taxpayers' Federation of Illinois

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March 17, 2014

Mr. Paul Berks
Deputy General Counsel
Illinois Department of Revenue
100 West Randolph Street, 7th Floor
Chicago, IL 60601

Dear Mr. Berks:

The Taxpayers' Federation of Illinois intends to present testimony at the hearing on the Department of Revenue's proposed amendments to 86 Ill. Admin. Code §§ 220.115, 270.115, 320.115, 370.115, 395.115, 630.120, 670.115, 690.115, 693.115, and 695.115, on Friday, March 21. I plan to participate from the Department's Chicago location.

We applaud the Department for approaching this task with what was obviously a great deal of thought and deliberation, and yet doing so within a few weeks of the Illinois Supreme Court's decision in the *Hartney Fuel Oil* case. Nevertheless, we have concerns about the overall workability of these proposed changes, and my testimony at the hearing will provide several specific examples as well as reiterate our position that vague and ambiguous standards are inappropriate and unnecessary.

In light of the Department's announcement that the proposed regulations will be republished, our full written comments will be submitted at a later date, so that we can consider recommendations and suggestions made during Friday's hearing.

Regards,

Carol S. Portman
President