

STATE OF ILLINOIS
ILLINOIS INDEPENDENT TAX TRIBUNAL

JEFFREY SOMERS,
Petitioner,

26 TT 23

v.

ILLINOIS DEPARTMENT OF REVENUE,
Respondent.

Case No. _____
(To be assigned by Tribunal)

PETITION

Petitioner, JEFFREY SOMERS ("Petitioner"), by and through [himself/herself], respectfully petitions the Illinois Independent Tax Tribunal ("Tribunal") pursuant to 35 ILCS 1010/1-1 *et seq.*, for review of the assessment issued by the Illinois Department of Revenue ("Department"), and states as follows:

I. JURISDICTION

1. This Tribunal has jurisdiction over this matter pursuant to 35 ILCS 1010/1-45 and 35 ILCS 1010/1-50.
2. On or about , Petitioner received a Notice of Deficiency / Notice of Tax Due (the "Notice") from the Department asserting additional Illinois individual income tax liability for tax years 2018 and 2019 in the aggregate amount of **\$53,097**, consisting of:
 - a. Tax Year 2018: \$25,169.00 in tax, \$8,101.00 in interest.
 - b. Tax Year 2019: \$15,671.00 in tax, \$4,155.00 in interest.
3. A true and correct copy of the Notice is attached hereto as Exhibit A. (Note: Personal identity information has been redacted pursuant to Tribunal requirements.)
4. This Petition is timely filed within 60 days of the date of the Notice, as required by 35 ILCS 5/908(a).

5. Prior to filing this Petition, Petitioner submitted a written protest and supporting documentation to the Department on or about February 26, 2026. As of the date of this filing, the Department has acknowledged receipt but has not issued a determination on Petitioner's protest. Petitioner files this Petition to preserve Petitioner's right to review by this Tribunal within the 60-day statutory period, without waiving Petitioner's pending protest before the Department.
6. The tax liability at issue, excluding penalties and interest, exceeds \$15,000, placing this matter within the jurisdiction of this Tribunal.

II. PARTIES

6. Petitioner is an individual who, at all times relevant to this Petition, resided in the State of California. Petitioner's address is 211 PROSPECT AVE, LOS GATOS, CA 95030.
7. Respondent is the Illinois Department of Revenue, an agency of the State of Illinois, with its principal office at 101 West Jefferson Street, Springfield, Illinois 62702.

III. FACTUAL BACKGROUND

8. During tax years 2018 and 2019, Petitioner was employed by INSUREON (the "Employer").
9. At all times during 2018 and 2019, Petitioner resided at 211 PROSPECT AVE, LOS GATOS, CA 95030, in the State of California.
10. Petitioner's employment with Employer was conducted entirely on a remote basis. Petitioner performed all work duties from Petitioner's home in California.
11. Petitioner did not travel to Illinois for any work-related purpose during 2018 or 2019. Petitioner had no physical presence in the State of Illinois during the tax years at issue.
12. Employer was headquartered in Illinois. Due to this fact, Employer's payroll system erroneously reported Petitioner's wages as Illinois-source income on Petitioner's Form W-2 for both 2018 and 2019.
13. For tax year 2018, Petitioner's W-2 reported Illinois wages in Box 16 of **\$443,702.98**, and Illinois income tax withheld in Box 17 of **\$0**.
14. For tax year 2019, Petitioner's W-2 reported Illinois wages in Box 16 of **\$273,893.14**, and **Illinois income tax withheld in Box 17 of \$22,362**.
15. Petitioner filed California resident income tax returns (Form 540) for both 2018 and 2019, reporting Petitioner's full wages and paying California income tax thereon.

16. Petitioner did not file Illinois income tax returns for 2018 or 2019, as Petitioner had no Illinois-source income and was not an Illinois resident.
17. A senior executive of Employer, YULIA KRONROD, SVP, has provided a written statement on company letterhead confirming that Petitioner never worked in Illinois and never resided in Illinois during the tax years at issue. This statement is available as documentary evidence. (Note: Actual statement not attached to this Petition in accordance with Tribunal filing requirements, but will be produced in discovery or submitted as an exhibit at hearing.)
18. Employer has since been sold, complicating record retrieval. However, Petitioner has retained W-2 forms for both years at issue.

IV. ERRORS OF THE DEPARTMENT

19. The Department erred in assessing additional Illinois income tax against Petitioner for tax years 2018 and 2019.
20. The Department's assessment is based solely on erroneous W-2 data that incorrectly reported Petitioner's wages as Illinois-source income.
21. Petitioner's wages were earned entirely for services performed in California and are therefore California-source income, not Illinois-source income.
22. Illinois has no jurisdiction to tax the wages of a non-resident for services performed entirely outside the State of Illinois.

COUNT I

(Improper Assessment — Non-Resident with No Illinois-Source Income)

23. Petitioner incorporates by reference paragraphs 1 through 22 above as if fully set forth herein.
24. Under the Illinois Income Tax Act, 35 ILCS 5/301, non-residents are subject to Illinois income tax only on income "derived from sources within this State."
25. Pursuant to 86 Ill. Admin. Code § 100.3120, compensation for personal services is sourced to the state where the services are performed, not where the employer is located.
26. At all times during 2018 and 2019, Petitioner was a resident of California. Petitioner performed all services for Employer in California. Petitioner had no physical presence in Illinois.

27. Because Petitioner performed no services in Illinois, Petitioner had no Illinois-source income. Accordingly, the Department's assessment of Illinois income tax is improper and must be abated in its entirety.

COUNT II

(Refund of Erroneously Withheld Illinois Income Tax)

28. Petitioner incorporates by reference paragraphs 1 through 27 above as if fully set forth herein.

29. During tax years 2018 and 2019, Petitioner's Employer erroneously withheld Illinois income tax from Petitioner's wages in the total amount of **\$22,362 - 2018 + 2019 COMBINED**] (\$0 for 2018 and \$22,362 for 2019).

30. Because Petitioner had no Illinois-source income, no Illinois income tax was owed for either year. The amounts withheld were withheld in error.

31. Petitioner is entitled to a refund of the erroneously withheld amounts, plus statutory interest as provided under 35 ILCS 5/909.

32. To the extent the Department contends that the refund claim is barred by any statute of limitations, Petitioner asserts that the Department's initiation of this dispute by issuing the Notice reopens the ability to claim refunds for the years at issue. It would be inequitable for the Department to assess additional tax while denying a refund of tax erroneously withheld on the same income.

V. RELIEF REQUESTED

WHEREFORE, Petitioner respectfully requests that this Tribunal:

A. Enter an order abating the entire assessment issued by the Department for tax years 2018 and 2019;

B. Enter an order directing the Department to refund to Petitioner the Illinois income taxes erroneously withheld in 2018 and 2019, in the total amount of **\$22,362**, plus statutory interest;

C. Waive any and all penalties and interest assessed by the Department;

D. Grant such other and further relief as this Tribunal deems just and proper.

E. In the alternative, if this Tribunal deems it appropriate, hold this matter in abeyance for a reasonable period to permit the Department to complete its review of Petitioner's

pending administrative protest, provided that such stay does not prejudice Petitioner's rights before this Tribunal.

Dated: MARCH 6, 2026


Respectfully submitted,



JEFFREY SOMERS, Petitioner (Pro Se)
211 PROSPECT AVE
LOS GATOS, CA 95030
Telephone: 206-852-1254
Email: JEFF.SOMERS@GMAIL.COM


VERIFICATION

I, JEFFREY SOMERS, being first duly sworn upon oath, depose and state that I am the Petitioner in the above-captioned matter, that I have read the foregoing Petition, and that the statements of fact contained therein are true and correct to the best of my knowledge, information, and belief.



JEFFREY SOMERS 3/6/2026

Subscribed and sworn to before me this 6th day of March, 2026.



Notary Public
My Commission Expires: 08/09/2026

SEE ATTACHED
CALIFORNIA
NOTARIZATION
03/06/2026

CALIFORNIA JURAT CERTIFICATE

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Santa Clara

Subscribed and sworn to (or affirmed) before me on this 06 day of March,
2026, by Jeffrey Somers,
proved to me on the basis of satisfactory evidence to be the person(s) who appeared
before me.

Signature _____



(Seal)

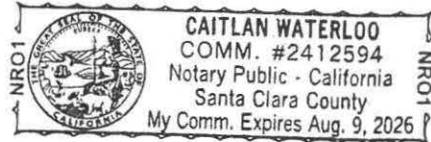


EXHIBIT LIST

Exhibit A: Notice of Deficiency / Notice of Tax Due from Department (redacted)

(Note: Per Tribunal requirements, original tax returns, W-2 forms, and other sensitive documents are not attached to this Petition. Such documents will be produced in discovery and/or submitted as hearing exhibits.)

CERTIFICATE OF SERVICE

I hereby certify that on MARCH 6, 2026, I caused a true and correct copy of the foregoing Petition to be served upon the Illinois Department of Revenue by first-class mail addressed to:

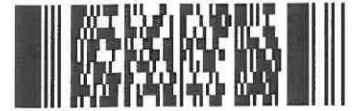
Illinois Department of Revenue
Office of Legal Services
555 W. Monroe St., Ste. 1100
Chicago, IL 60661



JEFFREY SOMERS



Illinois Department of Revenue
Notice of Deficiency
for Individual Income Tax Return



#BWNKMGV
 #CNXX X156 6387 4324#
 JEFF SOMERS
 211 PROSPECT AVE
 LOS GATOS CA 95030-7025

01/03

January 13, 2026

Letter ID: CNXXX15663874324
Taxpayer ID: XXX-XX-3280
Reporting period: December 31, 2019

Deficiency: \$15,671.00
Interest: \$4,155.00
Total amount due: \$19,826.00
Amount to be paid: \$19,826.00

Based on information we received from various sources, including the State of Illinois, we are proposing the deficiency identified in this notice for the reporting period shown above. The attached EDA-131, Examiner's Report, shows the computation of your deficiency and the "amount to be paid." **Illinois law requires that we notify you of this deficiency and your rights.**

Review the enclosed EDA-131 and the next page of this notice. Follow the instructions provided based on whether or not you agree with this deficiency. If you do not protest this notice or pay the balance due in full, this deficiency will become final and you may be assessed additional penalties and interest. We may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

Note: You can now submit your support through MyTax Illinois, our online account management program. Support submitted through MyTax Illinois is secure and may help avoid delays associated with information submitted by mail. You can also use MyTax Illinois to check your account balances, view your existing account, or create a new account at mytax.illinois.gov.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice. Note that this is not an attempt to collect tax. Illinois law requires issuance of this notice to advise you of an amount due or a missing return that must be filed.

If you have questions, contact our office weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

Sincerely,

David Harris
 Director

Enclosures: Form EDA-131, Examiner's Report
 Return envelope
 Payment voucher

FEDERAL STATE EXCHANGE UNIT
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19026
 SPRINGFIELD IL 62794-9026
 217 782-7962
 217 785-6003 fax
 REV.FSEU@illinois.gov

If you agree to this deficiency, you must pay the total balance due, including tax, penalty, and interest, as soon as possible to minimize penalty and interest assessed using one of the following methods.

- **MyTax Illinois:** Pay the tax, penalties and interest with a bank account debit online at mytax.illinois.gov.
 - If you have a MyTax account, log in and direct your payment to the eligible liability.
 - If you are not registered, click the "sign up now!" button and follow the instructions.**Note:** You will need the Letter ID found on the front page of this letter.
- **Credit Cards:** Pay using your VISA, MasterCard, Discover, or American Express using one of our three service providers. The credit card service provider will assess a convenience fee. We encourage you to make your credit card payment online at <https://www2.illinois.gov/rev/individuals/pay/Pages/creditcard.aspx>
- Credit card payments can also be made by phone. Have your credit card ready before you call.
 - Link2gov/FIS - 1 877-57-TAXES (1 877 578-2937)
 - Official Payments Corporation - 1 833 747-1434
 - Value payments system - 1 888 9-PAY-ILS (1 888 972-9457)
- **Mail:** Send your payment and the voucher included with this letter to the address on the voucher. Do **not** mail cash. Make your check or money order payable to the "Illinois Department of Revenue."

If you do not agree with this deficiency, follow the instructions below.

- **If the amount of this tax deficiency, exclusive of penalty and interest is more than \$15,000, or if no tax deficiency is assessed but the total penalties and interest is more than \$15,000**, file a petition with the Illinois Independent Tax Tribunal within **60 days** of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- **In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal**, file a protest with the Illinois Department of Revenue within **60 days** of this notice. 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 conducted pursuant to rules adopted by the Illinois Department of Revenue and is presided over by an administrative law judge. 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 protest within **60 days**, this deficiency will become final. A protest of this notice does not preserve your rights under any other notice.

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us at 217 557-9474, and provide the bankruptcy case number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns.

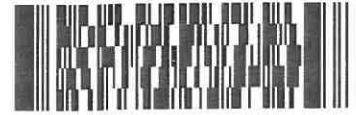
Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

The full text of the Taxpayers' Bill of Rights is contained in the Illinois Compiled Statutes, 20 ILCS 2520/1 *et seq.*



Illinois Department of Revenue
Notice of Deficiency
for Individual Income Tax Return



#BWNKMGV
 #CNXX XX28 7926 5X46#
 JEFF SOMERS
 211 PROSPECT AVE
 LOS GATOS CA 95030-7025

01/03

January 6, 2026

Letter ID: CNXXXX2879265X46
Taxpayer ID: XXX-XX-3280
Reporting period: December 31, 2018

Deficiency: \$25,169.00
Interest: \$8,102.00
Total amount due: \$33,271.00
Amount to be paid: \$33,271.00

Based on information we received from various sources, including the State of Illinois, we are proposing the deficiency identified in this notice for the reporting period shown above. The attached EDA-131, Examiner's Report, shows the computation of your deficiency and the "amount to be paid." **Illinois law requires that we notify you of this deficiency and your rights.**

Review the enclosed EDA-131 and the next page of this notice. Follow the instructions provided based on whether or not you agree with this deficiency. If you do not protest this notice or pay the balance due in full, this deficiency will become final and you may be assessed additional penalties and interest. We may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

Note: You can now submit your support through MyTax Illinois, our online account management program. Support submitted through MyTax Illinois is secure and may help avoid delays associated with information submitted by mail. You can also use MyTax Illinois to check your account balances, view your existing account, or create a new account at mytax.illinois.gov.

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 PO BOX 19026
 SPRINGFIELD IL 62794-9026
217 782-7962
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REV.FSEU@illinois.gov

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- Credit card payments can also be made by phone. Have your credit card ready before you call.
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- **In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal**, file a protest with the Illinois Department of Revenue within **60 days** of this notice. 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 conducted pursuant to rules adopted by the Illinois Department of Revenue and is presided over by an administrative law judge. 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 protest within **60 days**, this deficiency will become final. A protest of this notice does not preserve your rights under any other notice.

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- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

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Illinois Department of Revenue
EDA-131 Examiner's Report



January 13, 2026



#BWNKMGV
 #CNXX XX49 2645 6X81#
 JEFF SOMERS
 211 PROSPECT AVE
 LOS GATOS CA 95030-7025

Letter ID: CNXXXX4926456X81
Taxpayer ID: XXX-XX-3280
Reporting period: December 31, 2019
Return type: IL-1040
Project: VERIFY

03/03

		Previous Figures	Net Change		As Adjusted	
Filing Status					SINGLE	
Residency Code					RESIDENT	
Income						
1	Adjusted gross income	1	0	273,893	1	273,893
2	Federally tax-exempt interest	2	0	0	2	0
3	Other additions	3	0	0	3	0
4	Total income	4	0	273,893	4	273,893
Base Income						
5	Retirement and Social Security	5	0	0	5	0
6	Illinois Income Tax overpayment	6	0	0	6	0
7	Other subtractions	7	0	0	7	0
8	Total subtractions	8	0	0	8	0
9	Base income	9	0	273,893	9	273,893
Exemptions						
10a	Exemption amount	10a	0	0	10a	0
10b	65 or older	10b	0	0	10b	0
10c	Legally blind	10c	0	0	10c	0
10d	Dependent exemption	10d	0	0	10d	0
10	Exemption allowance	10	0	0	10	0
Net Income and tax						
11	Net income	11	0	273,893	11	273,893
12	Tax	12	0	13,558	12	13,558
						at 4.9500%
13	Recapture of investment credits	13	0	0	13	0
14	Income tax. Total of Lines 12 and 13	14	0	13,558	14	13,558

Note: You can now submit your support through MyTax Illinois, our online account management program. Support submitted through MyTax Illinois is secure and may help avoid delays associated with information submitted by mail. You can also use MyTax Illinois to check your account balances, view your existing account, or create a new account at mytax.illinois.gov.

January 13, 2026

Letter ID: CNXXXX4926456X81

Name: JEFF SOMERS

Taxpayer ID: XXX-XX-3280

Reporting period: December 31, 2019

Return type: IL-1040

Project: VERIFY

	Previous Figures		Net Change		As Adjusted	
Payments and Credits						
15	Tax credit from Schedule CR	15	0	0	15	0
16	Property tax & education expense credit	16	0	0	16	0
17	Credits from Schedule 1299-C	17	0	0	17	0
18	Total amount of credits	18	0	0	18	0
19	Tax after nonrefundable credits	19	0	13,558	19	13,558
Other Taxes						
20	Household employment tax	20	0	0	20	0
21	Use tax on internet, mail order, or other out-of-state purchases	21	0	0	21	0
22	Compassionate Use of Medical Cannabis/Gaming license Surcharges	22	0	0	22	0
23	Total Tax	23	0	13,558	23	13,558
Payments and Refundable Credit						
25	Illinois Income Tax withheld (W-2)	25	0	0	25	0
26	Estimated payments	26	0	0	26	0
27	Pass-through withholding payments	27	0	0	27	0
28	Earned Income Credit	28	0	0	28	0
29	Previous payments	29	0	0	29	0
30	Total payments and refundable credits	30	0	0	30	0
32	Previous overpayment	32	0	0	32	0
33	Voluntary contribution	33	0	0	33	0
34	Net Tax Due	34	0	13,558	34	13,558
Penalties and Interest						
35a	Late-filing penalty	35a	0	521	35a	521
35b	Underpayment of estimated tax	35b	0	1,220	35b	1,220
35c	Late-payment	35c	0	136	35c	136
35d	Audit late-payment	35d	0	136	35d	136
35e	Collection fee	35e	0	100	35e	100
35f	Lien fee	35f	0	0	35f	0
35g	NSF fee	35g	0	0	35g	0
35h	Penalty due. Add Lines a thru g.	35h	0	2,113	35h	2,113
36	Interest due. Interest computed through 1/13/2026	36	0	4,155	36	4,155
37	Amount due	37	0	19,826	37	19,826
38	Overpayment / Amount to be refunded	38	0	0	38	0

Waiver of Restrictions - By signing and filing, the undersigned agrees to

- waive the restriction provided in the IITA, Section 903(b); and
- immediate assessment and collection of the deficiencies (increase in tax and penalties) listed above, with interest as provided by law.

Under penalties of perjury, I state that I have examined this return, and, to the best of my knowledge, it is true, correct, and complete.

Your Signature

Date

Daytime phone number

Your spouse's signature

Date



Illinois Department of Revenue
EDA-131 Examiner's Report



January 6, 2026



#BWNKMGV
 #CNXX X163 X1X3 7841#
 JEFF SOMERS
 211 PROSPECT AVE
 LOS GATOS CA 95030-7025

Letter ID: CNXXX163X1X37841
Taxpayer ID: XXX-XX-3280
Reporting period: December 31, 2018
Return type: IL-1040
Project: VERIFY

03/03

		Previous Figures		Net Change		As Adjusted
Filing Status						SINGLE
Residency Code						RESIDENT
Income						
1	Adjusted gross income	1	0	443,703	1	443,703
2	Federally tax-exempt interest	2	0	0	2	0
3	Other additions	3	0	0	3	0
4	Total income	4	0	443,703	4	443,703
Base Income						
5	Retirement and Social Security	5	0	0	5	0
6	Illinois Income Tax overpayment	6	0	0	6	0
7	Other subtractions	7	0	0	7	0
8	Total subtractions	8	0	0	8	0
9	Base income	9	0	443,703	9	443,703
Exemptions						
10a	Exemption amount	10a	0	0	10a	0
10b	65 or older	10b	0	0	10b	0
10c	Legally blind	10c	0	0	10c	0
10d	Dependent exemption	10d	0	0	10d	0
10	Exemption allowance	10	0	0	10	0
Net Income and tax						
11	Net income	11	0	443,703	11	443,703
12	Tax	12	0	21,963	12	21,963
						at 4.9500%
13	Recapture of investment credits	13	0	0	13	0
14	Income tax. Total of Lines 12 and 13	14	0	21,963	14	21,963

Note: You can now submit your support through MyTax Illinois, our online account management program. Support submitted through MyTax Illinois is secure and may help avoid delays associated with information submitted by mail. You can also use MyTax Illinois to check your account balances, view your existing account, or create a new account at mytax.illinois.gov.

January 6, 2026

Letter ID: CNXXX163X1X37841

Name: JEFF SOMERS

Taxpayer ID: XXX-XX-3280

Reporting period: December 31, 2018

Return type: IL-1040

Project: VERIFY

	Previous Figures	Net Change	As Adjusted
Payments and Credits			
15 Tax credit from Schedule CR	15 0	0 15	0
16 Property tax & education expense credit	16 0	0 16	0
17 Credits from Schedule 1299-C	17 0	0 17	0
18 Total amount of credits	18 0	0 18	0
19 Tax after nonrefundable credits	19 0	21,963 19	21,963
Other Taxes			
20 Household employment tax	20 0	0 20	0
21 Use tax on internet, mail order, or other out-of-state purchases	21 0	0 21	0
22 Compassionate Use of Medical Cannabis Surcharge	22 0	0 22	0
23 Total Tax	23 0	21,963 23	21,963
Payments and Refundable Credit			
25 Illinois Income Tax withheld (W-2)	25 0	0 25	0
26 Estimated payments	26 0	0 26	0
27 Pass-through withholding payments	27 0	0 27	0
28 Earned Income Credit	28 0	0 28	0
29 Previous payments	29 0	0 29	0
30 Total payments and refundable credits	30 0	0 30	0
32 Previous overpayment	32 0	0 32	0
33 Voluntary contribution	33 0	0 33	0
34 Net Tax Due	34 0	21,963 34	21,963
Penalties and Interest			
35a Late-filing penalty	35a 0	689 35a	689
35b Underpayment of estimated tax	35b 0	1,977 35b	1,977
35c Late-payment	35c 0	220 35c	220
35d Audit late-payment	35d 0	220 35d	220
35e Collection fee	35e 0	100 35e	100
35f Lien fee	35f 0	0 35f	0
35g NSF fee	35g 0	0 35g	0
35h Penalty due. Add Lines a thru g.	35h 0	3,206 35h	3,206
36 Interest due. Interest computed through 1/6/2026	36 0	8,102 36	8,102
37 Amount due	37 0	33,271 37	33,271
38 Overpayment / Amount to be refunded	38 0	0 38	0

Waiver of Restrictions - By signing and filing, the undersigned agrees to

- waive the restriction provided in the IITA, Section 903(b); and
- immediate assessment and collection of the deficiencies (increase in tax and penalties) listed above, with interest as provided by law.

Under penalties of perjury, I state that I have examined this return, and, to the best of my knowledge, it is true, correct, and complete.

Your Signature

Date

Daytime phone number

Your spouse's signature

Date



Illinois Department of Revenue
EDA-131 Examiner's Report



September 17, 2025



#BWNKMGV
 #CNXX XX42 4X11 3681#
 JEFF SOMERS
 211 PROSPECT AVE
 LOS GATOS CA 95030-7025

Letter ID: CNXXXX424X113681
Taxpayer ID: XXX-XX-3280
Reporting period: December 31, 2019
Return type: IL-1040
Project: VERIFY

05/05

		Previous Figures	Net Change		As Adjusted	
Filing Status					SINGLE	
Residency Code					RESIDENT	
Income						
1	Adjusted gross income	1	0	273,893	1	273,893
2	Federally tax-exempt interest	2	0	0	2	0
3	Other additions	3	0	0	3	0
4	Total income	4	0	273,893	4	273,893
Base Income						
5	Retirement and Social Security	5	0	0	5	0
6	Illinois Income Tax overpayment	6	0	0	6	0
7	Other subtractions	7	0	0	7	0
8	Total subtractions	8	0	0	8	0
9	Base income	9	0	273,893	9	273,893
Exemptions						
10a	Exemption amount	10a	0	0	10a	0
10b	65 or older	10b	0	0	10b	0
10c	Legally blind	10c	0	0	10c	0
10d	Dependent exemption	10d	0	0	10d	0
10	Exemption allowance	10	0	0	10	0
Net Income and tax						
11	Net income	11	0	273,893	11	273,893
12	Tax	12	0	13,558	12	13,558
13	Recapture of investment credits	13	0	0	13	0
14	Income tax. Total of Lines 12 and 13	14	0	13,558	14	13,558

Note: You can now submit your support through MyTax Illinois, our online account management program. Support submitted through MyTax Illinois is secure and may help avoid delays associated with information submitted by mail. You can also use MyTax Illinois to check your account balances, view your existing account, or create a new account at mytax.illinois.gov.

September 17, 2025

Letter ID: CNXXXX424X113681

Name: JEFF SOMERS

Taxpayer ID: XXX-XX-3280

Reporting period: December 31, 2019

Return type: IL-1040

Project: VERIFY

	Previous Figures		Net Change		As Adjusted
Payments and Credits					
15 Tax credit from Schedule CR	15	0	0	15	0
16 Property tax & education expense credit	16	0	0	16	0
17 Credits from Schedule 1299-C	17	0	0	17	0
18 Total amount of credits	18	0	0	18	0
19 Tax after nonrefundable credits	19	0	13,558	19	13,558
Other Taxes					
20 Household employment tax	20	0	0	20	0
21 Use tax on internet, mail order, or other out-of-state purchases	21	0	0	21	0
22 Compassionate Use of Medical Cannabis/Gaming license Surcharges	22	0	0	22	0
23 Total Tax	23	0	13,558	23	13,558
Payments and Refundable Credit					
25 Illinois Income Tax withheld (W-2)	25	0	0	25	0
26 Estimated payments	26	0	0	26	0
27 Pass-through withholding payments	27	0	0	27	0
28 Earned Income Credit	28	0	0	28	0
29 Previous payments	29	0	0	29	0
30 Total payments and refundable credits	30	0	0	30	0
32 Previous overpayment	32	0	0	32	0
33 Voluntary contribution	33	0	0	33	0
34 Net Tax Due	34	0	13,558	34	13,558
Penalties and Interest					
35a Late-filing penalty	35a	0	250	35a	250
35b Underpayment of estimated tax	35b	0	1,220	35b	1,220
35c Late-payment	35c	0	136	35c	136
35d Audit late-payment	35d	0	68	35d	68
35e Collection fee	35e	0	0	35e	0
35f Lien fee	35f	0	0	35f	0
35g NSF fee	35g	0	0	35g	0
35h Penalty due. Add Lines a thru g.	35h	0	1,674	35h	1,674
36 Interest due. Interest computed through 9/17/2025	36	0	3,848	36	3,848
37 Amount due	37	0	19,080	37	19,080
38 Overpayment / Amount to be refunded	38	0	0	38	0

Waiver of Restrictions - By signing and filing, the undersigned agrees to

- waive the restriction provided in the IITA, Section 903(b); and
- immediate assessment and collection of the deficiencies (increase in tax and penalties) listed above, with interest as provided by law.

Under penalties of perjury, I state that I have examined this return, and, to the best of my knowledge, it is true, correct, and complete.

_____ Your Signature	_____ Date	_____ Daytime phone number	_____ Your spouse's signature	_____ Date
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Taxpayer Statement



September 26, 2025 TTY 1 800 544-5304



#BWNKMGV
#CNXX X191 11X3 8485#
JEFF SOMERS
211 PROSPECT AVE
LOS GATOS CA 95030-7025



Letter ID: CNXXX19111X38485
Account ID: P29874186
Total amount due: \$51,284.41

02/02

This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

Note: Tax refers to Tax after nonrefundable credits. Payments/Credits includes withholding, estimated payments, earned income credit, and various other payments made to satisfy your balance.

IL Individual Income Tax

Account ID: P29874186

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2018	21,963.00	2,556.11	7,667.79	-	-	32,186.90
31-Dec-2019	13,558.00	1,673.59	3,865.92	-	-	19,097.51

SOA

P-001223

Retain this portion for your records.

Fold and detach on perforation. Return bottom portion with your payment.

Taxpayer Statement

R-12/20 (136)



Letter ID: CNXXX19111X38485
JEFF SOMERS

Total amount due: \$51,284.41

Write the amount you are paying below.

\$ _____

Write your Account ID on your check.

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19006
SPRINGFIELD IL 62794-9006

000 016 013106878328 808 123199 0 0000005128441



Illinois Department of Revenue Notice of Proposed Tax Due



02/05

#BWNKMGV
#CNXX XX96 X882 28X1#
JEFF SOMERS
211 PROSPECT AVE
LOS GATOS CA 95030-7025

September 17, 2025

Letter ID: CNXXXX96X88228X1
Taxpayer ID: XXX-XX-3280
Reporting period: December 31, 2019
Return type: IL-1040
Project: VERIFY

Tax Due: \$13,558.00
Penalty Due: \$1,674.00
Interest Due: \$3,848.00
Total Deficiency: \$19,080.00
Amount to be paid: \$19,080.00

Response due date: 17-Oct-2025

Why do I have a balance with the Illinois Department of Revenue (IDOR)?

We did not receive your tax return. We have calculated your tax, penalty, and interest for the reporting period shown above based on Illinois sourced income reported as received by you. Illinois residents, part-year residents, and nonresidents who receive income from Illinois sources are required to file an Illinois Individual Income Tax return.

How do I respond to this notice?

If you agree with the enclosed proposed return, Form EDA-131 you may make a full payment of the balance due. With full payment, no other action is required. If you are unable to make a full payment, sign and mail the Form EDA-131 to the address on the back page of this letter and see payment options on Page 4.

If you disagree with Form EDA-131, see Page 2 of this notice for information on how to respond.

What happens if I do not respond to this notice?

If you do not make a payment or provide the additional documentation within 30 days, a Notice of Deficiency will be issued and you may owe additional penalties and interest. **Note:** A phone call to IDOR does **not** qualify as a response.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice. Note that this is not an attempt to collect tax. Illinois law requires issuance of this notice to advise you of an amount due or a missing return that must be filed.

How do I pay the balance due?

To make an electronic payment, go to tax.illinois.gov/individuals/pay.html or scan the QR code here. For additional payment options, see Page 4 of this notice.

Balance due: \$19,080.00



Reporting Period: 31-Dec-2019

What supporting documentation do I send if I disagree with IDOR's changes?

You may provide us with a completed and signed Form IL-1040, Illinois Individual Income Tax Return, with all necessary attachments such as Forms W-2 and 1099, along with an explanation.

If you agree that you should have filed an Illinois Income Tax return, but do not agree with the amounts shown on Form EDA-131 you must attach an explanation and any supporting schedules and documents showing why our proposal is incorrect, and

- cross out the figures you believe to be incorrect in the Form EDA-131, "As Adjusted" column and write the corrected amounts; **or**
- complete and submit a Form IL-1040-X, Amended Individual Income Tax Return.

If you disagree that you needed to file an Illinois Income Tax return for the reporting period shown above, send us an explanation along with any supporting documentation.

What do I need to provide if I was a nonresident or part-year resident of Illinois?

You must provide a signed Form IL-1040 and Schedule NR, Nonresident and Part-Year resident Computation of Illinois Tax, to report your Illinois sources of income and submit a payment for any tax due calculated.

- If you were a **nonresident** of Illinois, report any Illinois sourced income in Column B of the Schedule NR. Include copies of your federal and out-of-state tax returns, Forms W-2/1099, and any additional supporting documentation
- If you were a **part-year resident** of Illinois, report any Illinois sourced income and any income received while a resident in Column B of the Schedule NR, and include copies of your federal and out-of-state tax returns, Forms W-2/1099, and any additional supporting documentation.

Where do I send my supporting documentation?

You may mail the documentation to us at the address below. You may also respond by email at REV.FSEU@illinois.gov or by fax at **217 785-6003**. If you have questions, contact our office weekdays between 8:00 a.m. and 4:00 p.m. at **217 782-7962**.

Note: You can submit your support electronically through **MyTax Illinois**, our online account management program. Support submitted through MyTax Illinois is secure and may help avoid delays associated with information submitted by mail. You can view your existing account or create a new account at mytax.illinois.gov using the Letter ID CNXXXX96X88228X1 on Page 1 of this notice.

**FEDERAL STATE EXCHANGE UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19026
SPRINGFIELD IL 62794-9026**

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us at 217 557-9474, and provide the bankruptcy case number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns.

Legal information

Illinois law requires issuance of this notice to advise you of an amount due or a missing return that must be filed. We received information from the Internal Revenue Service (IRS), under authorization of the Internal Revenue Code (IRC), Section 6103(d). If you do not pay a liability that results from an adjustment to your federal income tax return within 120 days from the date of your federal finalization, you may be subject to late payment penalties.

Taxpayer Bill of Rights

- You have the right to call the Illinois Department of Revenue (IDOR) for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to IDOR notices by asking questions, paying the amount due, or providing proof to refute the IDOR's findings.
- You have the right to appeal IDOR decisions, in many instances, within specified time periods, by asking for IDOR review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

The full text of the Taxpayers' Bill of Rights is contained in the Illinois Compiled Statutes, 20 ILCS 2520/1, et seq.



Illinois Department of Revenue
EDA-131 Examiner's Report



05/05

#BWNKMGV
 #CNXX XX84 X578 6646#
 JEFF SOMERS
 211 PROSPECT AVE
 LOS GATOS CA 95030-7025

September 18, 2025

Letter ID: CNXXXX84X5786646
Taxpayer ID: XXX-XX-3280
Reporting period: December 31, 2018
Return type: IL-1040
Project: VERIFY

		Previous Figures	Net Change		As Adjusted	
Filing Status					SINGLE	
Residency Code					RESIDENT	
Income						
1	Adjusted gross income	1	0	443,703	1	443,703
2	Federally tax-exempt interest	2	0	0	2	0
3	Other additions	3	0	0	3	0
4	Total income	4	0	443,703	4	443,703
Base Income						
5	Retirement and Social Security	5	0	0	5	0
6	Illinois Income Tax overpayment	6	0	0	6	0
7	Other subtractions	7	0	0	7	0
8	Total subtractions	8	0	0	8	0
9	Base income	9	0	443,703	9	443,703
Exemptions						
10a	Exemption amount	10a	0	0	10a	0
10b	65 or older	10b	0	0	10b	0
10c	Legally blind	10c	0	0	10c	0
10d	Dependent exemption	10d	0	0	10d	0
10	Exemption allowance	10	0	0	10	0
Net Income and tax						
11	Net income	11	0	443,703	11	443,703
12	Tax	12	0	21,963	12	21,963
						at 4.9500%
13	Recapture of investment credits	13	0	0	13	0
14	Income tax. Total of Lines 12 and 13	14	0	21,963	14	21,963

Note: You can now submit your support through MyTax Illinois, our online account management program. Support submitted through MyTax Illinois is secure and may help avoid delays associated with information submitted by mail. You can also use MyTax Illinois to check your account balances, view your existing account, or create a new account at mytax.illinois.gov.

September 18, 2025

Letter ID: CNXXXX84X5786646

Name: JEFF SOMERS

Taxpayer ID: XXX-XX-3280

Reporting period: December 31, 2018

Return type: IL-1040

Project: VERIFY

	Previous Figures		Net Change		As Adjusted
Payments and Credits					
15 Tax credit from Schedule CR	15	0	0	15	0
16 Property tax & education expense credit	16	0	0	16	0
17 Credits from Schedule 1299-C	17	0	0	17	0
18 Total amount of credits	18	0	0	18	0
19 Tax after nonrefundable credits	19	0	21,963	19	21,963
Other Taxes					
20 Household employment tax	20	0	0	20	0
21 Use tax on internet, mail order, or other out-of-state purchases	21	0	0	21	0
22 Compassionate Use of Medical Cannabis Surcharge	22	0	0	22	0
23 Total Tax	23	0	21,963	23	21,963
Payments and Refundable Credit					
25 Illinois Income Tax withheld (W-2)	25	0	0	25	0
26 Estimated payments	26	0	0	26	0
27 Pass-through withholding payments	27	0	0	27	0
28 Earned Income Credit	28	0	0	28	0
29 Previous payments	29	0	0	29	0
30 Total payments and refundable credits	30	0	0	30	0
32 Previous overpayment	32	0	0	32	0
33 Voluntary contribution	33	0	0	33	0
34 Net Tax Due	34	0	21,963	34	21,963
Penalties and Interest					
35a Late-filing penalty	35a	0	250	35a	250
35b Underpayment of estimated tax	35b	0	1,977	35b	1,977
35c Late-payment	35c	0	220	35c	220
35d Audit late-payment	35d	0	110	35d	110
35e Collection fee	35e	0	0	35e	0
35f Lien fee	35f	0	0	35f	0
35g NSF fee	35g	0	0	35g	0
35h Penalty due. Add Lines a thru g.	35h	0	2,557	35h	2,557
36 Interest due. Interest computed through 9/18/2025	36	0	7,638	36	7,638
37 Amount due	37	0	32,158	37	32,158
38 Overpayment / Amount to be refunded	38	0	0	38	0

Waiver of Restrictions - By signing and filing, the undersigned agrees to

- waive the restriction provided in the IITA, Section 903(b); and
- immediate assessment and collection of the deficiencies (increase in tax and penalties) listed above, with interest as provided by law.

Under penalties of perjury, I state that I have examined this return, and, to the best of my knowledge, it is true, correct, and complete.

_____ Your Signature	_____ Date	_____ Daytime phone number	_____ Your spouse's signature	_____ Date
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Illinois Department of Revenue
Notice of Tax Due



September 24, 2025



#BWNKMGV
 #CNXX X194 7942 5X42#
 JEFF SOMERS
 211 PROSPECT AVE
 LOS GATOS CA 95030-7025

Letter ID: CNXXX19479425X42
Account ID: P29874186
Reporting period: December 2019

01/02

Here is information about your December 2019 Form IL-1040, Individual Income Tax Return.

- This assessment resulted from information received from the Internal Revenue Service.
- You filed your return late.
- You did not make full estimated payment by the required due dates.
- You did not make full payment by the required due date.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before October 24, 2025.

To pay please use

- the voucher on the enclosed Taxpayer Statement or
- your Visa, MasterCard, Discover, or American Express. The credit card service provider will assess a convenience fee. Have your credit card ready and visit our website or call one of the following:
 - Official Payments Corporation at 1 833 747-1434.
 - Value Payments Systems at 1 888 9-PAY-ILS (1 888 972-9457).
 - FIS at 1 877-57-TAXES (1 877 578-2937).

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Federal/State Adjustment	13,558.00	0.00	13,558.00
Interest	3,865.92	0.00	3,865.92
Audit Late-payment penalty	67.79	0.00	67.79
Late Estimated payment penalty	1,220.22	0.00	1,220.22
Late-payment penalty	135.58	0.00	135.58
Late-filing penalty	250.00	0.00	250.00
Assessment Total	\$19,097.51	\$0.00	\$19,097.51

If you believe you do not owe an amount identified above or have any questions, please call 217 782-7962.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

If you are unable to pay the full amount by the due date, you are still encouraged to make payments to reduce additional penalties and interest. If the full balance is not paid by the due date on this letter, you will receive a Notice Before Collection Action. After receiving this notice, you may request a payment plan via MyTax Illinois at mytax.illinois.gov.

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

The full text of the Taxpayers' Bill of Rights is contained in the Illinois Compiled Statutes, 20 ILCS 2520/1, *et seq.*

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy case number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns. For those under bankruptcy protection this notice is not an attempt to collect tax debt. Illinois law requires issuance of this notice to advise you of an amount due or a missing return that must be filed.

Explanation of Penalties and Fees

For more detailed information, see Publication 103, Penalties and Interest for Illinois Taxes.

Are penalties ever abated?

If you were unable to either timely pay the required amount of payments, pay the tax you owe by the due date, or file your tax return by the extended due date because of a casualty, disaster, or other similar circumstance, you may request a waiver of penalties due to reasonable cause. A bad check or negligence penalty may also be waived due to reasonable cause. To request this waiver, send us a detailed explanation of the cause of the delay and any documentation you have to support your request. Reasonable cause will be determined on a case-by-case basis according to our rules and regulations. A fraud penalty or cost of collection fee cannot be waived.

How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax. Interest cannot be waived.

Late-filing or Nonfiling penalty - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.

Late-payment penalty for underpayment of estimated or accelerated tax due - You owe this penalty if you were required to make estimated or accelerated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.

Late-payment penalty for regular tax payments - You owe this penalty if you did not pay the tax you owed by the due date of the payment or the original due date of the return.

Cost of collection fee - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.

Bad check penalty - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.

Negligence penalty - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.

Fraud penalty - You owe this penalty if any part of a deficiency is due to fraud.

Audit penalty - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.

Failure to disclose participation in a reportable transaction penalty - You owe this penalty if you were required to disclose your participation in an abusive tax shelter transaction and did not do so by the required due date.

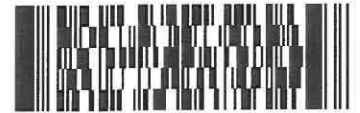
Reportable transaction understatement penalty - You owe this penalty if you do not report and pay the full amount of your tax liability as the result of participating in an abusive tax shelter transaction.

100 percent interest penalty - You owe this penalty if you

- were contacted by the Internal Revenue Service or Illinois Department of Revenue regarding the use of a potentially abusive tax avoidance shelter transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of a tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.



Illinois Department of Revenue
Notice of Proposed Tax Due



September 18, 2025



#BWNKMGV
 #CNXX XX16 949X X244#
 JEFF SOMERS
 211 PROSPECT AVE
 LOS GATOS CA 95030-7025

02/05

Letter ID: CNXXXX16949XX244
Taxpayer ID: XXX-XX-3280
Reporting period: December 31, 2018
Return type: IL-1040
Project: VERIFY

Tax Due: \$21,963.00
Penalty Due: \$2,557.00
Interest Due: \$7,638.00
Total Deficiency: \$32,158.00
Amount to be paid: \$32,158.00

Response due date: 18-Oct-2025

Why do I have a balance with the Illinois Department of Revenue (IDOR)?

We did not receive your tax return. We have calculated your tax, penalty, and interest for the reporting period shown above based on Illinois sourced income reported as received by you. Illinois residents, part-year residents, and nonresidents who receive income from Illinois sources are required to file an Illinois Individual Income Tax return.

How do I respond to this notice?

If you agree with the enclosed proposed return, Form EDA-131 you may make a full payment of the balance due. With full payment, no other action is required. If you are unable to make a full payment, sign and mail the Form EDA-131 to the address on the back page of this letter and see payment options on Page 4.

If you disagree with Form EDA-131, see Page 2 of this notice for information on how to respond.

What happens if I do not respond to this notice?

If you do not make a payment or provide the additional documentation within 30 days, a Notice of Deficiency will be issued and you may owe additional penalties and interest. **Note:** A phone call to IDOR does **not** qualify as a response.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice. Note that this is not an attempt to collect tax. Illinois law requires issuance of this notice to advise you of an amount due or a missing return that must be filed.

How do I pay the balance due?

To make an electronic payment, go to tax.illinois.gov/individuals/pay.html or scan the QR code here. For additional payment options, see Page 4 of this notice.

Balance due: \$32,158.00



Reporting Period: 31-Dec-2018

What supporting documentation do I send if I disagree with IDOR's changes?

You may provide us with a completed and signed Form IL-1040, Illinois Individual Income Tax Return, with all necessary attachments such as Forms W-2 and 1099, along with an explanation.

If you agree that you should have filed an Illinois Income Tax return, but do not agree with the amounts shown on Form EDA-131 you must attach an explanation and any supporting schedules and documents showing why our proposal is incorrect, and

- cross out the figures you believe to be incorrect in the Form EDA-131, "As Adjusted" column and write the corrected amounts; **or**
- complete and submit a Form IL-1040-X, Amended Individual Income Tax Return.

If you disagree that you needed to file an Illinois Income Tax return for the reporting period shown above, send us an explanation along with any supporting documentation.

What do I need to provide if I was a nonresident or part-year resident of Illinois?

You must provide a signed Form IL-1040 and Schedule NR, Nonresident and Part-Year resident Computation of Illinois Tax, to report your Illinois sources of income and submit a payment for any tax due calculated.

- If you were a **nonresident** of Illinois, report any Illinois sourced income in Column B of the Schedule NR. Include copies of your federal and out-of-state tax returns, Forms W-2/1099, and any additional supporting documentation
- If you were a **part-year resident** of Illinois, report any Illinois sourced income and any income received while a resident in Column B of the Schedule NR, and include copies of your federal and out-of-state tax returns, Forms W-2/1099, and any additional supporting documentation.

Where do I send my supporting documentation?

You may mail the documentation to us at the address below. You may also respond by email at REV.FSEU@illinois.gov or by fax at **217 785-6003**. If you have questions, contact our office weekdays between 8:00 a.m. and 4:00 p.m. at **217 782-7962**.

Note: You can submit your support electronically through **MyTax Illinois**, our online account management program. Support submitted through MyTax Illinois is secure and may help avoid delays associated with information submitted by mail. You can view your existing account or create a new account at mytax.illinois.gov using the Letter ID CNXXXX16949XX244 on Page 1 of this notice.

**FEDERAL STATE EXCHANGE UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19026
SPRINGFIELD IL 62794-9026**

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us at 217 557-9474, and provide the bankruptcy case number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns.

Legal information

Illinois law requires issuance of this notice to advise you of an amount due or a missing return that must be filed. We received information from the Internal Revenue Service (IRS), under authorization of the Internal Revenue Code (IRC), Section 6103(d). If you do not pay a liability that results from an adjustment to your federal income tax return within 120 days from the date of your federal finalization, you may be subject to late payment penalties.

Taxpayer Bill of Rights

- You have the right to call the Illinois Department of Revenue (IDOR) for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to IDOR notices by asking questions, paying the amount due, or providing proof to refute the IDOR's findings.
- You have the right to appeal IDOR decisions, in many instances, within specified time periods, by asking for IDOR review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

The full text of the Taxpayers' Bill of Rights is contained in the Illinois Compiled Statutes, 20 ILCS 2520/1, et seq.