



Illinois Department of Revenue
 Board of Appeals
 100 W. Randolph, Suite 7-356
 Chicago, IL 60601

Board of Appeals Order

WILLIAM D. MCCONNAUGHY, CPA
 3550 WATT AVENUE, SUITE 140
 SACRAMENTO CA 95821



Letter ID: L0877134768

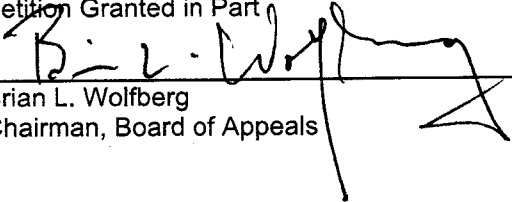
Taxpayer ID: XXX-XX-8249
 Petition type: Offer in Compromise
 Docket no.: [REDACTED]

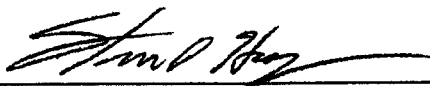
ORDER

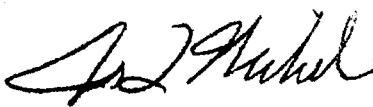
Re: JACOB [REDACTED]

After carefully reviewing the administrative record, the Board of Appeals rejects the Petitioner's offer on grounds that it is far too low to constitute appropriate equitable compensation for this debt. The Board therefore compromises the Petitioner's IIT liabilities for APEs 12/12 & 12/13 for \$8,100.00, payable in equal installments of \$113.00 per month for 72 months or until said \$8,100.00 is paid in full. The Petitioner shall make his first payment within 60 days of the date of this Order & all subsequent installments every 30 days thereafter. Per statute, interest accrues on all unpaid balances until the entire \$8,100.00 is paid in full. If the Petitioner fails to pay as instructed or defaults on any of his other legal obligations to IDOR before the debt (as compromised herein) is paid in full, then this Order may be vacated, whereupon the Petitioner may immediately forfeit all relief granted herein. Notwithstanding the above, the Board finds that with respect to the co-Petitioner in this matter, Kirstin [REDACTED] (XXX-XX-9160), the Department has awarded her full innocent spouse relief on her IIT liabilities for APE 12/13. The Board also finds that: (a) the Department has already released the lien it formerly held against said co-Petitioner; and, (b) the Department's records currently show no other outstanding balances under her Social Security Number. Based on these factors, the Board hereby dismisses that portion of this Petition that pertains to the co-Petitioner.

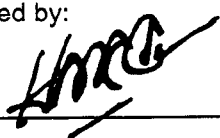
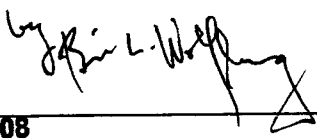
Petition Granted in Part


 Brian L. Wolfberg
 Chairman, Board of Appeals

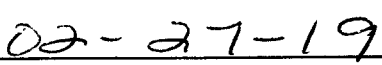

 Steven D. Hayes
 Member, Board of Appeals


 James L. Nicholson
 Member, Board of Appeals

Approved by:

 by 
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David Harris
 Director, Illinois Department of Revenue


 Date Issued

BOA: