

IT 95-5
Tax Type: INCOME TAX
Issue: Income Earned in Illinois/Individual Residency

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

DEPARTMENT OF REVENUE)
STATE OF ILLINOIS)
)
v.) Docket: XXXXX
)
XXXXX)
) Hollis D. Worm
) Administrative Law Judge
Taxpayers(s))
)

ORDER

This cause coming to be heard, the Administrative Law Judge having jurisdiction over the parties and the subject matter and being otherwise fully advised in the premises,

IT IS HEREBY FOUND THAT:

1. The Illinois Department of Revenue issued a Notice of Denial to the Taxpayer's IL-1040-X dated July 14, 1992 for the 1990 tax year.
2. The Taxpayer and his wife file a joint federal income tax return for the 1990 tax year.
3. Section 502(c)(1) of the Illinois Income Tax Act mandates that if a husband and wife file a joint federal income tax return for a taxable year they shall file a joint return for Illinois income tax purposes.
4. The Department correctly denied the Taxpayer's claim for refund.

ENTER:

Hollis D. Worm
Administrative Law Judge

March 10, 1995