

ILLINOIS INDEPENDENT  
TAX TRIBUNAL

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PETE'S FRESH MARKET WILLOWBROOK  
CORPORATION,

Petitioner,

v.

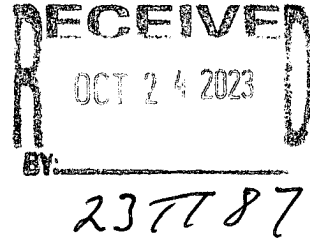
DAVID HARRIS, in this  
official capacity as

Respondent.

DIRECTOR OF THE  
ILLINOIS DEPARTMENT  
OF REVENUE, and the  
ILLINOIS DEPARTMENT  
OF REVENUE

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**PETITION**

The Petitioner, Pete’s Fresh Willowbrook Corporation (“Petitioner”), hereby petitions the Illinois Independent Tax Tribunal to review and reverse and/or modify the Notice of Tax Liability (“Notice”) issued by the Illinois Department of Revenue (“Department”), for the reasons stated below:

**INTRODUCTION**

1. The “Notice” was issued by the Department on September 20, 2023, assessing in the amount of \$580,491.00 in tax, \$233,270.08 in penalties, and \$142,844.92 in interest for taxable periods from July 2017 to December 2020. A copy of the “Notice” is attached to this Petition.

2. Petitioner is a corporation with its principal place of business in Willowbrook, Illinois.
3. It is located at 840 Plainfield Rd Willowbrook, IL 60527, and its telephone number is (773) 869-8411.
4. Petitioner's FEIN is 46-5631243.
5. Petitioner is represented by Mansoor Ansari, located at 2650 Holcomb Bridge Rd #110, Alpharetta, GA 30022, who can be reached at (888) 577-1482 or ma@ansarifirm.com.

**BACKGROUND AND RELEVANT  
FACTS**

6. Petitioner filed a timely return for each taxable period from July 2017 to December 2020.
7. In 2018, Petitioner invested in the buildout of the store to prepare for opening the business.
8. Records indicate that Petitioner paid sales tax on purchases of fixed assets during the audit period.
9. Petitioner was not charged sales tax on purchases of fixed assets that became integral to the property of the business.
10. Sales and use tax are only imposed on a retailer's receipts from sales of tangible property for use or consumption. Tangible property does not include real estate.
11. Petitioner was charged a Negligence Penalty of \$116,113.00.
12. Petitioner was not negligent when filing returns, instead, Petitioner was not required to collect or remit use tax on purchases of fixed assets that were capital improvements on real property.
13. Vendors occasionally included the cost of repair or labor into total cost of purchases during the audit period. Repair and/or labor is not subject to sales or use tax.

14. Construction contractors are the end users of tangible personal property they affix to realty. As the end user, the construction contractor incurs Illinois Use and local Retailers' Occupation Tax reimbursement liabilities when the tangible personal property that will be converted to real estate is purchased, not Petitioner.

**APPLICABLE LAW**

15. **(35 ILCS 735/3-5) Uniform Penalty and Interest Act (from Ch. 120, par. 2603-5)**

Sec. 3-5. Penalty for negligence.

(a) If any return or amended return is prepared negligently but without intent to defraud, and filed, in addition to any penalty imposed under Section 3-3 of this Act, a penalty shall be imposed in an amount equal to 20% of any resulting deficiency.

(b) Negligence includes any failure to make a reasonable attempt to comply with the provisions of any tax Act and includes careless, reckless, or intentional disregard of the law or regulations.

**(c) No penalty shall be imposed under this Section if it is shown that failure to comply with the tax Act is due to reasonable cause. A taxpayer is not negligent if the taxpayer shows substantial authority to support the return as filed.**

16. **(35 ILCS 120/1) Retailers' Occupation Tax Act (from Ch. 120, par. 440)**

Sec. 1. Definitions.

"Sale at retail" means any transfer of the ownership of or title to tangible personal property to a purchaser, for the purpose of use or consumption, and not for the

purpose of resale in any form as tangible personal property to the extent not first subjected to a use for which it was purchased;

The isolated or occasional sale of tangible personal property at retail by a person who does not hold himself out as being engaged (or who does not habitually engage) in selling such tangible personal property at retail, or a sale through a bulk vending machine, does not constitute engaging in a business of selling such tangible personal property at retail within the meaning of this Act; provided that any person who is engaged in a business which is not subject to the tax imposed by this Act because of involving the sale of or a contract to sell real estate or a construction contract to improve real estate or a construction contract to engineer, install, and maintain an integrated system of products, but who, in the course of conducting such business, transfers tangible personal property to users or consumers in the finished form in which it was purchased, and which does not become real estate or was not engineered and installed, under any provision of a construction contract or real estate sale or real estate sales agreement entered into with some other person arising out of or because of such nontaxable business, is engaged in the business of selling tangible personal property at retail to the extent of the value of the tangible personal property so transferred

**17. People ex rel. Lindblom v. Sears Brands, LLC, 105 N.E.3d 934, 936 (Ill. App. Ct. 2018)**

A retailer remits the sales tax collected from the purchaser to the Department. On the other hand, a construction contract involves the incorporation of tangible personal property into real estate, and such contracts are not subject to sales tax on

the labor furnished and tangible personal property (materials and fixtures) incorporated into a structure. **86 Ill. Adm. Code 130.1940(c) (2000) ; id. § 130.2075(a)(2) (2001)**. Instead, the construction contractor pays a use tax based on the price it paid for the affixed property. **§ 130.1940(c) (2000); id. § 130.2075(a)(2) (2001)**. Stated simply, a purchaser does not pay sales tax on a construction contract.

### **ERROR I**

18. The Notice of Tax Liability issued fails to account for the sales tax paid by Petitioner on purchases of tangible property as defined in (35 ILCS 120/1) Retailers' Occupation Tax Act (from Ch. 120, par. 440).

### **ERROR II**

19. The Notice fails to account for the purchases of fixed assets used as capital improvements on real estate as not being subject to sales and use tax.

### **ERROR III**

20. Petitioner was not negligent in collecting or remitting sales and/or use tax and due to reasonable cause as referenced in (35 ILCS 735/3-5) Uniform Penalty and Interest Act (from Ch. 120, par. 2603-5), should not be liable for the negligence penalty listed on the Notice.

### **CONCLUSION AND RELIEF REQUESTED**

21. Petitioner alleges that the penalties must not be applied.
22. The Department's determination that the Petitioner owes penalties is not supported by fact or law.

WHEREAS, Petitioner requests that the “Notice” be modified or canceled for the reasons contained herein. Petitioner requests that the Tribunal enter an order that:

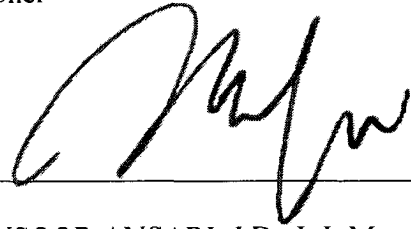
- a) Finds and declares that all penalties totaling \$233,270.08 should be abated;
- b) Enjoins the Department from taking any action to assess lien, levy, offset, or in any other way prosecute and collect the amount of penalties on the Notice; and
- c) Grants such further relief as the Tribunal deems appropriate under the circumstances stated

Respectfully Submitted,

PETE’S FRESH

Petitioner

By:

A handwritten signature in black ink, appearing to read 'Mansoor Ansari', written over a horizontal line.

, MANSOOR ANSARI, J.D., L.L.M

#BUNKMGV  
#ONCA X115 K119 1125#  
PETE'S FRESH MARKET WILLOWBROOK  
CORPORATION  
174729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3580

# Audit Liability Summary



#BWNKMGV  
#CNXX XX54 5713 3526#  
PETE'S FRESH MARKET WILLOWSBROOK CORPORATION  
17W720 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXX5457133526

Audit ID:	A117916499
Audit period:	07/2017 - 06/2023
Total tax due:	\$580,491.09
Total penalties:	\$233,279.09
Total interest due:	\$142,633.17
Total balance due:	\$956,403.35

## Sales/Use Tax & E911 Surcharge

- This is an informational summary, only.

The enclosed Notices of Tax Liability (NTL) explain the tax liabilities due for each reporting period included for the audit ID and audit periods shown above. If you do not agree with any portion of the amounts shown on the enclosed NTLs and intend to protest those amounts, follow the protest instructions on the NTLs.

If you intend to file a protest, use the total balance due shown above to prepare your protest, as outlined on the NTL. The information provided here as a courtesy for that purpose only.

**Important! Failure to comply with any of the following may result in the denial of any request or petition to protest by the Illinois Department of Revenue or the Illinois Independent Tax Tribunal:**

- Your protest rights are found on the Notice of Tax Liability. Under Illinois law, you may file a protest only as provided within these letters.
- File one petition to protest for the entire audit period based on the combined total balance due shown above.
- Include copies of each NTL showing the reporting period and the amount you are including in your protest.
- This summary does not provide you with any protest rights under Illinois law.

AUDIT BUREAU  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-0012

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX13 62X9 X964#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXXX1362X9X964

Account ID: 4249 2491

Audit ID: A117915649

Return type: S11

Reporting period: July 2017

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Late-filing penalty	7.36	0.00	7.36
Interest	101.17	0.00	101.17
Assessment Total	\$624.13	\$0.00	\$624.13

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.

## 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.

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or pre-identified tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or non-filing penalty
- Cost of collection penalty\*

**Notes:** \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1210.1-1, et seq.).

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules created by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

# Notice of Tax Liability



#BWNKMGV  
#CNXX X12X 995X 92X9#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 23, 2023



Letter ID: CNXXX12X995X92X9

Account ID: 4249 2101

Audit ID: A117916000

Return type: S1-1

Reporting period: August 2017

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

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If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	365.00	0.00	365.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.00	0.00	73.00
Late-filing penalty	7.36	0.00	7.36
Interest	99.97	0.00	99.97
Assessment Total	\$622.93	\$0.00	\$622.93

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

## Taxpayer Bill of Rights

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- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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 25/20) *et seq.*

## 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.

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, *Penalties and Interest for Illinois Taxes*, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or nonfiling penalty
- Cost of collection penalty\*

**Notes:** \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov)

## Protest Rights

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File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if:

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 10/02) *et seq.*

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if:

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, *Protest and Request for Administrative Hearing* with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2025.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules created by IDOR and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1):

- pay the total liability under protest using Form RR-374, *Notice of Payment Under Protest*, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX67 3X8X XX88#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W720 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 30, 2021



Letter ID: CNXXXX673X8XXX88

Account ID: 4249-2401

Audit ID: A1179188121

Return type: ST-1

Reporting period: September 2021

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

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If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

Note: 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.80	0.00	73.80
Interest	98.78	0.00	98.78
Assessment Total	\$614.58	\$0.00	\$614.58

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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 252/03, et seq.

## Bankruptcy Information

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## Explanation of Penalties and Fees

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- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late filing or nonfiling penalty
- Cost of collection activity\*

**Notes:** \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov)

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, et seq.)

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- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

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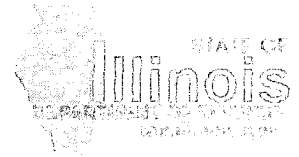
**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other statute.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a-2.4)(a)(1)

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKMGV  
#CNXX X174 6821 8327#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXX17468218327

Account ID: 4249-3431

Audit ID: A1179106-930

Return type: ST-1

Reporting period: October 2017

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

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	Liability	Payments/Credits	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Late-filing penalty	7.36	0.00	7.36
Interest	97.50	0.00	97.50
Assessment Total	\$620.46	\$0.00	\$620.46

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

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## Taxpayer Bill of Rights

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- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to IDOR actions by asking questions, paying the amount due, or providing proof to refute IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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, et seq.

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## 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late payment or underpayment of estimated or accelerated tax or amount
- Fraud penalty\*
- Audit penalty
- Late-filing or non-filing penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if:

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000; or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/3-1, et seq.).

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if:

- the amount of sales tax liability assessed is less than \$15,000; or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing, with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1):

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX4X 4644 5527#  
PETE'S FRESH MARKET WILLWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CN00XX4X46445527

Account ID: 4249 2414

Audit ID: A1173156180

Return type: ST-1

Reporting period: November 2017

## Sales/Use Tax & EPF11 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, we may take collection action against you for the balance due. This may include levy of your wages and bank accounts, filing of a tax lien, or other action to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	96.29	0.00	96.29
Assessment Total	\$611.89	\$0.00	\$611.89

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

---

## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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 - 17.009.

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## 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, *Penalties and Interest for Illinois Taxes*, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Interest calculations\*
- Late-filing or delinquent penalty
- Late-payment or underpayment for regular tax penalty
- Late-payment or underpayment of estimated or accelerated tax payments
- Negligence penalty
- Fraud penalty\*
- Cost of collection penalty\*
- Bad check fee
- Audit penalty

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if:

- the amount of tax liability for the reporting period, exclusive of penalty and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 4010/1-1), or request:

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if:

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, *Protest and Request for Administrative Hearing* with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is provided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1):

- pay the total liability under protest using Form RR-374, *Notice of Payment Under Protest*, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

# Notice of Tax Liability



#BWNKMGV  
#CNXX X147 8386 3762#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181 3530

September 29, 2023



Letter ID: CNXX14783863762

Account ID: 4249-0491

Audit ID: A117815648

Return type: ST-1

Reporting period: December 2022

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Late-filing penalty	7.36	0.00	7.36
Interest	94.97	0.00	94.97
Assessment Total	\$617.93	\$0.00	\$617.93

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

---

## 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 IDOR findings
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.

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## 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or non-filing penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010.1-1, et seq.).

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2-1, 230/2-2):

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX94 15 15 4640#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CN0000X9415154640

Account ID: 4249 2400

Audit ID: A110118480

Return type: 31.1

Reporting period: January 2018

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credits	Unpaid Balance
Tax	28,080.00	0.00	28,080.00
Negligence penalty	5,616.00	0.00	5,616.00
Late-payment penalty	5,616.00	0.00	5,616.00
Late-filing penalty	250.00	0.00	250.00
Interest	7,156.95	0.00	7,156.95
Assessment Total	\$46,718.95	\$0.00	\$46,718.95

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

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## 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 actions by asking questions, paying the amount due, or providing proof to refute IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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 2520A, et seq.

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## 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, *Penalties and Interest for Illinois Taxes*, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or Non-filing penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, et seq.).

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File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, *Protest and Request for Administrative Hearing* with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (20 ILCS 230/2a-2.1):

- pay the total liability under protest using Form RR-374, *Notice of Payment Under Protest*, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

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# Notice of Tax Liability



#BWNKMGV  
#CNXX X2X1 5257 2887#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXX2X152572887

Account ID: 4249 7491

Audit ID: A1179158481

Return type: ST-1

Reporting period: February 2018

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

Note: This is not an attempt to collect tax. Illinois law requires issuance of this notice to advise you of an amount due on a missing return that must be filed.

	Liability	Payments/Credit	Unpaid Liability
Tax	36,987.00	0.00	36,987.00
Negligence penalty	7,397.00	0.00	7,397.00
Late-payment penalty	7,397.40	0.00	7,397.40
Late-filing penalty	250.00	0.00	250.00
Interest	9,313.85	0.00	9,313.85
<b>Assessment Total</b>	<b>\$61,345.05</b>	<b>\$0.00</b>	<b>\$61,345.05</b>

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

---

## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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) at [tax.illinois.gov](#).

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## Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us at 217-857-9474, 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or non-filing penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](#).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if:

- the amount of tax liability for the reporting period, exclusive of penalty and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-4, et seq.).

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if:

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a-1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a-1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](#).

# Notice of Tax Liability



#BWNKMGV  
#CNXX XXX6 91XX 2320#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60184-3530

September 29, 2023



Letter ID: CNXXXXX191X02320

Account ID: 4249 2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: March 2018

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, we may take collection action against you. This may include levy of your wages and bank accounts, filing of a tax lien, or other action to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	240,794.00	0.00	240,794.00
Negligence penalty	48,159.00	0.00	48,159.00
Late-payment penalty	48,158.80	0.00	48,158.80
Late-filing penalty	250.00	0.00	250.00
Interest	59,816.00	0.00	59,816.00
<b>Assessment Total</b>	<b>\$397,177.80</b>	<b>\$0.00</b>	<b>\$397,177.80</b>

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

---

## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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 2620/1, et seq.

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## Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us at 217-657-8474 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late filing or nonfiling penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov)*

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice if:

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (25 ILCS 101/1-1, et seq.)

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if:

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and the liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a-1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 260/2a-1)

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our web site at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKMGV  
#CNXX X114 2842 X563#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXX1142842X563

Account ID: 4249 2431

Audit ID: A1179155480

Return type: ST-1

Reporting period: April 2018

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** This is not an attempt to collect tax. Illinois law requires issuance of this notice to advise you of an amount due or a measure taken that must be filed.

	Liability	Payments/Credit	Unpaid Balance
Tax	260,646.00	0.00	260,646.00
Negligence penalty	52,129.00	0.00	52,129.00
Late-payment penalty	52,129.20	0.00	52,129.20
Late-filing penalty	250.00	0.00	250.00
Interest	63,861.99	0.00	63,861.99
Assessment Total	\$429,016.19	\$0.00	\$429,016.19

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

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## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.

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## Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us at 217-557-0474, 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or starting penalty
- Cost of collection penalty\*

**Notes:** \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if:

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000; or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-4, et seq.).

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if:

- the amount of sales tax liability assessed is less than \$15,000; or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

# Notice of Tax Liability



#BWNKMSGV  
#CNXX XX6X 5971 1448#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXX XX6X5971 1448P

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: May 2018

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** This is not an attempt to collect tax. Illinois law requires issuance of this notice to advise you of an amount due or a tax liability return that must be filed.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Late-filing penalty	7.36	0.00	7.36
Interest	88.95	0.00	88.95
<b>Assessment Total</b>	<b>\$611.91</b>	<b>\$0.00</b>	<b>\$611.91</b>

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

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## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.*

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## 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, *Penalties and Interest for Illinois Taxes*, explains in detail the penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late filing or Nonfiling penalty
- Cost of collection penalty\*

**Notes:** \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if:

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*)

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing, if:

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, *Protest and Request for Administrative Hearing* with the Illinois Department of Revenue, **and a copy of this notice** to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules provided by IDOR and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other act.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, *Notice of Payment Under Protest*, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKMGV  
#CNXX X167 9712 9684#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CN00016797129684

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: June 2017

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. Your liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Late-filing penalty	7.36	0.00	7.36
Interest	87.54	0.00	87.54
<b>Assessment Total</b>	<b>\$610.50</b>	<b>\$0.00</b>	<b>\$610.50</b>

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

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## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.*

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## 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, *Penalties and Interest for Illinois Taxes*, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*\*
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if:

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if:

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, *Protest and Request for Administrative Hearing* with the Illinois Department of Revenue, **and a copy of this notice** to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules established by IDOR and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, *Notice of Payment Under Protest*, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

# Notice of Tax Liability



#BWNKMGV  
#CNXX X11X 9287 6248#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXX11X92876248

Account ID: 4249 2491

Audit ID: A1179166480

Return type: ST-1

Reporting period: August 2019

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	64.20	0.00	64.20
Assessment Total	\$579.80	\$0.00	\$579.80

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX33 7535 6881#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXXX3375356881

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: July 2013

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

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If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	85.98	0.00	85.98
Assessment Total	601.58	0.00	601.58

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

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## 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.
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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.

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

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## 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, *Penalties and Interest for Illinois Taxes*, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty\*

**Notes:** \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*).

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

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**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a-1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a-1),

- pay the total liability under protest using Form RR-374, *Notice of Payment Under Protest*, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

# Notice of Tax Liability



#BWNKMGV  
#CNXX X141 1277 5125#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXX14112775125  
Account ID: 4249-2491  
Audit ID: A1179156480  
Return type: ST 1  
Reporting period: August 2018

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Late-filing penalty	7.36	0.00	7.36
Interest	84.41	0.00	84.41
Assessment Total	\$607.37	\$0.00	\$607.37

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

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## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.

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## Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us at 217-567-9474, 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty\*

**Notes:** \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice if:

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, et seq.)

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if:

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, **and a copy of this notice** to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (20 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX87 44X6 6XX2#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXXX8744X66XX2

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: September 2018

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Late-filing penalty	7.36	0.00	7.36
Interest	82.80	0.00	82.80
Assessment Total	\$605.76	\$0.00	\$605.76

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

---

## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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*.

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## 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*\*
- Audit penalty
- Late-filing or nonfiling penalty
- Cost of collection penalty\*\*

**Notes:** \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov)

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq*).

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, **and a copy of this notice** to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR and it is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

---

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKIMGV  
#CNXX X194 8148 4241#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXX19481484241

Account ID: 4249-2401

Audit ID: A1179158480

Return type: 31-1

Reporting period: October 2018

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	81.34	0.00	81.34
Assessment Total	\$596.94	\$0.00	\$596.94

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-0012

217 785-6579

---

## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.

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## 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, *Penalties and Interest for Illinois Taxes*, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, et seq.).

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File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing, if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, *Protest and Request for Administrative Hearing* with the Illinois Department of Revenue, **and a copy of this notice** to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

---

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a-1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a-1),

- pay the total liability under protest using Form RR-374, *Notice of Payment Under Protest*, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

---

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX2X 3317 96X7#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXX2X331796X7

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: November 2018

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

*Note:* 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.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	79.83	0.00	79.83
Assessment Total	\$595.43	\$0.00	\$595.43

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

---

## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.](#)

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## 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*).

---

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, *and a copy of this notice* to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

---

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

# Notice of Tax Liability



#BWNKMGV  
#CNXX X127 7X59 7841#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXX1277X597841

Account ID: 4249-2491

Audit ID: A1179156489

Return type: ST-1

Reporting period: December 2018

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

Note: 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	77.95	0.00	77.95
Assessment Total	\$593.55	\$0.00	\$593.55

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6979

---

## Taxpayer Bill of Rights

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- 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 IDOR findings.
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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.

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 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations<sup>†</sup>
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty<sup>\*\*</sup>
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty<sup>\*\*</sup>

*Notes: <sup>†</sup>Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, et seq.)

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000 or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX74 X188 8729#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXX74X1888729

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: January 2019

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

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If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	76.19	0.00	76.19
Assessment Total	\$591.79	\$0.00	\$591.79

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

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## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.*

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## 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*)

---

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, *and a copy of this notice* to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a-1 of the State Officer and Employees Money Disposition Act (30 ILCS 239/2a, 239/2-1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKMGV  
#CNXX X181 393X 6964#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXX181393X6964

Account ID: 4249-2491

Audit ID: A1179156489

Return type: S1-1

Reporting period: February 2019

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

Note: 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	74.50	0.00	74.50
Assessment Total	\$590.10	\$0.00	\$590.10

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

---

## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.*

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## 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*).

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

---

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX47 1753 4169#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXXX4717534169

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: March 2019

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	72.50	0.00	72.50
Assessment Total	\$588.10	\$0.00	\$588.10

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6570

---

## 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 IDOR findings
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.

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## 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, et seq.)

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, **and a copy of this notice** to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

# Notice of Tax Liability



#BWNKMGV  
#CNXX X154 5495 24X7#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXX 154549524X7

Account ID: 4249-2491

Audit ID: A1179156180

Return type: ST-1

Reporting period: April 2019

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	70.80	0.00	70.80
Assessment Total	\$586.40	\$0.00	\$586.40

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6570

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## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.*

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## 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, *Penalties and Interest for Illinois Taxes*, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Interest calculations\*
- Late-filing or Nonfiling penalty
- Late-payment or underpayment for regular tax penalty
- Late-payment or underpayment of estimated or accelerated tax payments
- Negligence penalty
- Fraud penalty\*
- Cost of collection penalty\*
- Bad check fee
- Audit penalty

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000; or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*)

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, *Protest and Request for Administrative Hearing* with the Illinois Department of Revenue, *and a copy of this notice* to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

---

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, *Notice of Payment Under Protest*, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKMGV  
#CNXX X1XX 8624 3285#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXX1XX86243285

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: May 2019

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	366.00	0.00	366.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	68.93	0.00	68.93
Assessment Total	\$584.53	\$0.00	\$584.53

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

---

## Taxpayer Bill of Rights

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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.

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

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## 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.

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## Explanation of Penalties and Fees

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- Penalty waivers (reasonable cause)
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- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 10/10/1-1, et seq.)

---

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, *Protest and Request for Administrative Hearing* with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other laws.

---

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a-1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a-1),

- pay the total liability under protest using Form RR-374, *Notice of Payment Under Protest*, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

---

# Notice of Tax Liability



#BWNKMGV  
#CNXX X2X8 2366 1523#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXX02X823661523

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: June 2019

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	67.22	0.00	67.22
Assessment Total	\$582.82	\$0.00	\$582.82

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-0012

217 785-6579

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## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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 252/0-1, *et seq.*

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## 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include

- Penalty waivers (reasonable cause)
- Interest calculations\*
- Late-filing or Nonfiling penalty
- Late-payment or underpayment for regular tax penalty
- Late-payment or underpayment of estimated or accelerated tax payments
- Negligence penalty
- Fraud penalty\*
- Cost of collection penalty\*
- Bad check fee
- Audit penalty

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*).

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

# Notice of Tax Liability



#BWNKMGV  
#CNXX XXX3 5545 8XX8#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXXXX355458XX8

Account ID: 4243-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: July 2019

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	65.75	0.00	65.75
Assessment Total	\$581.35	\$0.00	\$581.35

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

---

## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.

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## 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or nonfiling penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov)*

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 100/01-1, et seq.).

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1)

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

---

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- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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 252/1, et seq.

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## 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Interest calculations\*
- Late-filing or Nonfiling penalty
- Late-payment or underpayment for regular tax penalty
- Late-payment or underpayment of estimated or accelerated tax payments
- Negligence penalty
- Fraud penalty\*
- Cost of collection penalty\*
- Bad check fee
- Audit penalty

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if:

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, et seq.)

---

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if:

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a-1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a-1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX57 2416 7125#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXXX5724167125

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: September 2019

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

Note: 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	62.63	0.00	62.63
Assessment Total	\$578.23	\$0.00	\$578.23

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

---

## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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*.

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## 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, *Penalties and Interest for Illinois Taxes*, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Interest calculations\*
- Late-filing or Nonfiling penalty
- Late-payment or underpayment for regular tax penalty
- Late-payment or underpayment of estimated or accelerated tax payments
- Negligence penalty
- Fraud penalty\*
- Cost of collection penalty\*
- Bad check fee
- Audit penalty

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov)*

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if:

- the amount of tax liability for the reporting period, exclusive of penalty and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq*.)

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if:

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, *Protest and Request for Administrative Hearing* with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1):

- pay the total liability under protest using Form RR-374, *Notice of Payment Under Protest*, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

# Notice of Tax Liability



#BWNKMGV  
#CNXX X164 6158 5369#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXX16461585369

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: October 2019

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	61.12	0.00	61.12
Assessment Total	\$576.72	\$0.00	\$576.72

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-0012

217 785-6579

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## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.*

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## 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- interest calculations<sup>1</sup>
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty<sup>2</sup>
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty<sup>3</sup>

*Notes:* <sup>1</sup>Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*).

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a-1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX3X 3981 2560#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXXXX3X39812560

Account ID: 4249-2491

Audit ID: A1172156481

Return type: ST-1

Reporting period: November 2019

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

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**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	59.60	0.00	59.60
Assessment Total	\$575.20	\$0.00	\$575.20

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

---

## Taxpayer Bill of Rights

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## 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.

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## Explanation of Penalties and Fees

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- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or modifying penalty
- Cost of collection penalty\*

**Notes:** \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).

---

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If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below

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- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (30 ILCS 1010/1-3, *et seq.*)

---

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000

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**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice

---

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a-1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

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# Notice of Tax Liability



#BWNKMGV  
#CNXX X137 7723 X8X2#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXX1377723X8X2

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: December 2019

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

Note: 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	58.00	0.00	58.00
Assessment Total	\$573.60	\$0.00	\$573.60

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-0012

217 785-6579

---

## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.

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## 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, *Penalties and Interest for Illinois Taxes*, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, et seq.)

---

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, *Protest and Request for Administrative Hearing* with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

---

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, *Notice of Payment Under Protest*, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

---

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX84 X852 1685#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 26, 2023



Letter ID: CNXXX84X8521685

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: January 2020

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.60	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	56.49	0.00	56.49
<b>Assessment Total</b>	<b>\$572.09</b>	<b>\$0.00</b>	<b>\$572.09</b>

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

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## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.*

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## 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below:

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*)

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File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, *and a copy of this notice* to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

---

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

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# Notice of Tax Liability



#BWNKMGV  
#CNXX X191 4593 9929#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXX19145939929

Account ID: 4249-2491

Audit ID: A1179156480

Return type: SE-1

Reporting period: February 2020

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	55.03	0.00	55.03
Assessment Total	\$570.63	\$0.00	\$570.63

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

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## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.*

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## 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail the penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Interest calculations\*
- Late-filing or Nonfiling penalty
- Late-payment or underpayment for regular tax penalty
- Late-payment or underpayment of estimated or accelerated tax payments
- Negligence penalty
- Fraud penalty\*
- Cost of collection penalty\*
- Bad check fee
- Audit penalty

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*)

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, *and a copy of this notice* to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

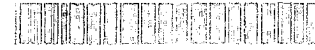
For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX16 9763 5289#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXXX1697635289  
Account ID: 4249-2491  
Audit ID: A1179156480  
Return type: ST-1  
Reporting period: March 2020

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

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If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	53.47	0.00	53.47
Assessment Total	\$569.07	\$0.00	\$569.07

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-0012

217 785-3579

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## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.*

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## 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty\*\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*)

---

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, *and a copy of this notice* to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

---

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

---

# Notice of Tax Liability



#BWNKMGV  
#CNXX X124 35X5 3520#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXX12435X53520

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: April 2020

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

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If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	51.97	0.00	51.97
Assessment Total	\$567.57	\$0.00	\$567.57

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

---

## Taxpayer Bill of Rights

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---

## 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.

---

## Explanation of Penalties and Fees

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- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*).

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, *Protest and Request for Administrative Hearing* with the Illinois Department of Revenue, *and a copy of this notice* to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, *Notice of Payment Under Protest*, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX7X 6634 44X8#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXXX7X663444X8

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: May 2020

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	50.31	0.00	50.31
Assessment Total	\$565.91	\$0.00	\$565.91

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

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## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.*

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## 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Interest calculations\*
- Late-filing or Nonfiling penalty
- Late-payment or underpayment for regular tax penalty
- Late-payment or underpayment of estimated or accelerated tax payments
- Negligence penalty
- Fraud penalty\*
- Cost of collection penalty\*
- Bad check fee
- Audit penalty

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if:

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000; or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*)

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if:

- the amount of sales tax liability assessed is less than \$15,000; or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

---

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a 1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a 1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKMGV  
#CNXX X178 X376 2644#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXX178X3762644

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: June 2020

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** This is not an attempt to collect tax. Illinois law requires issuance of this notice to advise you of an amount due on a missing return that must be filed.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	49.30	0.00	49.30
Assessment Total	\$564.90	\$0.00	\$564.90

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-0012

217 785-6579

---

## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.

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## 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late filing or Nonfiling penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, et seq.).

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, *and a copy of this notice* to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

---

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payment under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX43 8198 9848#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXX4381989848

Account ID: 4249 2401

Audit ID: A1179156430

Return type: ST-1

Reporting period: July 2020

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

Note: 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	48.36	0.00	48.36
Assessment Total	\$563.96	\$0.00	\$563.96

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-0012

217 785-6579

---

## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.*

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## 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or Nonfiling penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if:

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*).

---

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if:

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of *this notice* to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

---

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1):

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKMGV  
#CNXX X151 194X-8X85#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXX151194X8X85-

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: August 2020

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

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If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

Note: 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	47.40	0.00	47.40
Assessment Total	\$563.00	\$0.00	\$563.00

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

---

## Taxpayer Bill of Rights

- You have the right to call the Illinois Department of Revenue (IDOR) for help in resolving tax problems.
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- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include

- Penalty waivers (reasonable cause)
- Interest calculations\*
- Late-filing or Nonfiling penalty
- Late-payment or underpayment for regular tax penalty
- Late-payment or underpayment of estimated or accelerated tax payments
- Negligence penalty
- Fraud penalty\*
- Cost of collection penalty\*
- Bad check fee
- Audit penalty

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*)

---

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

---

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

---

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX97 5X69 8963#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXXX975X698963

Account ID: 4249-2491

Audit ID: A1179156450

Return type: ST-1

Reporting period: September 2020

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payments will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	46.52	0.00	46.52
Assessment Total	\$562.12	\$0.00	\$562.12

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

---

## Taxpayer Bill of Rights

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- 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 IDOR findings.
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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.

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 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.

---

## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations<sup>1</sup>
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty<sup>2</sup>
- Audit penalty
- Late-filing or Non-filing penalty
- Cost of collection penalty<sup>3</sup>

*Notes: <sup>1</sup>Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

---

## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*).

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a-1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

# Notice of Tax Liability



#BWNKMGV  
#CNXX X2X4 8811 72X2#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXX2X4881172X2

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: October 2020

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

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If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

**Note:** 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	45.59	0.00	45.59
Assessment Total	\$561.19	\$0.00	\$561.19

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

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## 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 IDOR findings.
- In many instances, you have the right to appeal IDOR decisions within specified time periods, by asking for a review by IDOR's Office of Administrative Hearings, 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.*

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## 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.

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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include:

- Penalty waivers (reasonable cause)
- Late-payment or underpayment for regular tax penalty
- Negligence penalty
- Bad check fee
- Interest calculations\*
- Late-payment or underpayment of estimated or accelerated tax payments
- Fraud penalty\*
- Audit penalty
- Late-filing or Non-filing penalty
- Cost of collection penalty\*

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov)*

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## Protest Rights

If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

File your protest with the Illinois Independent Tax Tribunal within 60 days of this notice, if

- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-1, *et seq.*)

File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000

Complete and mail Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue, and a copy of this notice to the address on Form AH-4. You will waive your right to a hearing and this liability will become final if you do not file your protest by November 20, 2023.

**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

- pay the total liability under protest using Form RR-374, Notice of Payment Under Protest, and
- file a complaint with the circuit court for a review of our determination.

For more information about Administrative Hearings, payments under protest, or to obtain forms, visit our website at [tax.illinois.gov](http://tax.illinois.gov)

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX1X 2654 6647#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXXXX1X26546647

Account ID: 4249 2491

Audit ID: A1179156430

Return type: ST-1

Reporting period: November 2020

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

If you do not protest this notice or pay the assessment total in full, 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 to satisfy your liability.

If you are currently under the protection of the Federal Bankruptcy Court, see the bankruptcy information on the next page of this notice.

Note: 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.

	Liability	Payments/Credit	Unpaid Balance
Tax	368.00	0.00	368.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	44.65	0.00	44.65
Assessment Total	\$560.25	\$0.00	\$560.25

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-0012

217 785-6579

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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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## Explanation of Penalties and Fees

Illinois Department of Revenue (IDOR) Publication 103, Penalties and Interest for Illinois Taxes, explains in detail all penalties, fees, and interest assessed by the IDOR. Popular topics included in Publication 103 include

- Penalty waivers (reasonable cause)
- Interest calculations\*
- Late-filing or Nonfiling penalty
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- Late-payment or underpayment of estimated or accelerated tax payments
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- Fraud penalty\*
- Cost of collection penalty\*
- Bad check fee
- Audit penalty

*Notes: \*Fraud and cost of collection penalties, and interest cannot be abated. View Publication 103 on our website at [tax.illinois.gov](http://tax.illinois.gov).*

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If you do not agree with the assessed amounts on this notice, you may file a protest by following the instructions below.

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- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*)

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- the amount of sales tax liability assessed is less than \$15,000, or
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**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with IDOR's Administrative Hearings, you may, under Sections 2a and 2a.1 of the State Officer and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1),

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# Notice of Tax Liability



#BWNKMGV  
#CNXX X117 6396 4883#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023



Letter ID: CNXX11763964883

Account ID: 4249-2491

Audit ID: A1179156480

Return type: ST-1

Reporting period: December 2020

## Sales/Use Tax & E911 Surcharge

This Notice of Tax Liability is the result of the recent audit we completed on the above named tax type and reporting period. The liability was processed on the Auditor's Report that we previously issued to you. The assessed amounts are shown below.

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

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	Liability	Payments/Credit	Unpaid Balance
Tax	365.00	0.00	365.00
Negligence penalty	74.00	0.00	74.00
Late-payment penalty	73.60	0.00	73.60
Interest	43.75	0.00	43.75
Assessment Total	\$559.35	\$0.00	\$559.35

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

AUDIT BUREAU  
TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

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- Late-payment or underpayment of estimated or accelerated tax payments
- Negligence penalty
- Fraud penalty\*
- Cost of collection penalty\*
- Bad check fee
- Audit penalty

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- the amount of tax liability for the reporting period, exclusive of penalty, and interest, is more than \$15,000, or
- no tax liability is assessed but the total penalties and interest is more than \$15,000.

Your petition must be in accordance with the rules of practice and procedure provided by the tribunal (35 ILCS 1010/1-3, *et seq*.)

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File your protest with the Illinois Department of Revenue (IDOR) within 60 days of this notice and request an Administrative Hearing if

- the amount of sales tax liability assessed is less than \$15,000, or
- no tax liability is assessed, but your penalty and interest amounts are less than \$15,000.

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**NOTE:** An administrative hearing is a formal legal proceeding conducted in a manner defined by the rules adopted by IDOR, and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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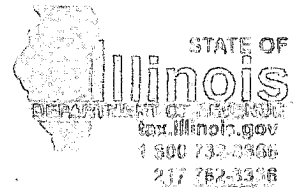
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---

# Taxpayer Statement



#BWNKMGV  
#CNXX X2X9 2457 16X8#  
PETE'S FRESH MARKET WILLOWBROOK CORPORATION  
17W729 ROOSEVELT RD STE A  
OAKBROOK TERRACE IL 60181-3530

September 20, 2023 TDD 1 800 544-5504



Letter ID: CNXXX2X9245716X8

Account ID: 4249-2491

Total amount due: \$956,561.41

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

Period	Tax	Penalty	Interest	Other Payments/Credits	Balance
31-Jul-2017	368.00	154.96	101.17	-	624.13
• \$624.13 of this amount is subject to protest.					
31-Aug-2017	368.00	154.96	99.97	-	622.93
• \$622.93 of this amount is subject to protest.					
30-Sep-2017	368.00	147.60	98.76	-	614.36
• \$614.36 of this amount is subject to protest.					
31-Oct-2017	368.00	154.96	97.30	-	620.46
• \$620.46 of this amount is subject to protest.					
30-Nov-2017	368.00	147.60	96.29	-	611.89
• \$611.89 of this amount is subject to protest.					
31-Dec-2017	368.00	154.96	94.97	-	617.93
• \$617.93 of this amount is subject to protest.					

SOA

Statement continues on the following page(s).

P-060054

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: CNXXX2X9245716X8  
PETE'S FRESH MARKET WILLOWBROOK

Total amount due: \$956,561.41

Write the amount you are paying below.

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

\$ \_\_\_\_\_

Write your Account ID on your check.

\$956,561.41 is subject to protest.  
Do not pay any Income Tax liability that you intend to protest.

# Taxpayer Statement

September 20, 2023

## Sales/Use Tax & E911 Surcharge

Account ID: 4249-2491

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jan-2018	28,080.00	11,482.00	7,156.95	-	-	46,718.95
• \$46,718.95 of this amount is subject to protest.						
28-Feb-2018	36,987.00	15,044.40	9,313.65	-	-	61,345.05
• \$61,345.05 of this amount is subject to protest.						
31-Mar-2018	240,794.00	96,567.80	59,816.00	-	-	397,177.80
• \$397,177.80 of this amount is subject to protest.						
30-Apr-2018	260,646.00	104,508.20	63,861.99	-	-	429,016.19
• \$429,016.19 of this amount is subject to protest.						
31-May-2018	368.00	154.96	88.95	-	-	611.91
• \$611.91 of this amount is subject to protest.						
30-Jun-2018	368.00	154.96	87.54	-	-	610.50
• \$610.50 of this amount is subject to protest.						
31-Jul-2018	368.00	147.60	85.98	-	-	601.58
• \$601.58 of this amount is subject to protest.						
31-Aug-2018	368.00	154.96	84.41	-	-	607.37
• \$607.37 of this amount is subject to protest.						
30-Sep-2018	368.00	154.96	82.80	-	-	605.76
• \$605.76 of this amount is subject to protest.						

SOA

# Taxpayer Statement

September 20, 2023

## Sales/Use Tax & E911 Surcharge

Account ID: 4249-2491

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Oct-2018	368.00	147.60	61.34	-	-	586.94
• \$696.94 of this amount is subject to protest.						
30-Nov-2018	89,426.00	147.60	79.83	-	(89,058.00)	505.43
• \$595.43 of this amount is subject to protest.						
31-Dec-2018	81,146.00	147.60	77.95	-	(80,776.00)	593.55
• \$593.55 of this amount is subject to protest.						
31-Jan-2019	72,515.00	147.60	76.19	-	(72,147.00)	591.79
• \$591.79 of this amount is subject to protest.						
28-Feb-2019	68,249.00	147.60	74.50	-	(67,881.00)	506.10
• \$590.10 of this amount is subject to protest.						
31-Mar-2019	74,772.00	147.60	72.50	-	(74,404.00)	566.10
• \$568.10 of this amount is subject to protest.						
30-Apr-2019	71,962.00	147.60	70.80	-	(71,594.00)	586.40
• \$586.40 of this amount is subject to protest.						
31-May-2019	76,338.00	147.60	68.93	-	(75,970.00)	584.53
• \$584.53 of this amount is subject to protest.						
30-Jun-2019	71,219.00	147.60	67.22	-	(70,851.00)	582.82
• \$582.82 of this amount is subject to protest.						
31-Jul-2019	69,296.00	147.60	65.75	-	(68,928.00)	581.35
• \$581.35 of this amount is subject to protest.						
31-Aug-2019	70,389.00	147.60	64.20	-	(70,021.00)	579.60
• \$579.60 of this amount is subject to protest.						
30-Sep-2019	69,389.00	147.60	62.63	-	(69,021.00)	578.23
• \$578.23 of this amount is subject to protest.						
31-Oct-2019	68,782.00	147.60	61.12	-	(68,414.00)	576.72
• \$576.72 of this amount is subject to protest.						
30-Nov-2019	70,751.00	147.60	59.60	-	(70,383.00)	575.20
• \$575.20 of this amount is subject to protest.						
31-Dec-2019	73,893.00	147.60	58.00	-	(73,525.00)	573.60
• \$573.60 of this amount is subject to protest.						
31-Jan-2020	69,131.00	147.60	56.49	-	(68,763.00)	572.09
• \$572.09 of this amount is subject to protest.						
29-Feb-2020	71,886.00	147.60	55.03	-	(71,518.00)	570.63
• \$570.63 of this amount is subject to protest.						
31-Mar-2020	90,433.00	147.60	53.47	-	(90,065.00)	569.07
• \$569.07 of this amount is subject to protest.						
30-Apr-2020	72,425.00	147.60	51.97	-	(72,057.00)	567.57
• \$567.57 of this amount is subject to protest.						
31-May-2020	77,191.00	147.60	50.31	-	(76,823.00)	565.91
• \$565.91 of this amount is subject to protest.						
30-Jun-2020	75,223.00	147.60	49.30	-	(74,855.00)	564.90
• \$564.90 of this amount is subject to protest.						
31-Jul-2020	78,024.00	147.60	48.36	-	(77,656.00)	563.96
• \$563.96 of this amount is subject to protest.						

# Taxpayer Statement

September 20, 2023

Sales/Use Tax & E911 Surcharge						Account ID: 4249-2491
Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Aug-2020	80,469.00	147.60	47.40	-	(80,101.00)	563.00
• \$563.00 of this amount is subject to protest.						
30-Sep-2020	76,970.00	147.60	46.52	-	(76,802.00)	562.12
• \$562.12 of this amount is subject to protest.						
31-Oct-2020	80,119.00	147.60	45.59	-	(79,751.00)	561.19
• \$561.19 of this amount is subject to protest.						
30-Nov-2020	82,603.00	147.60	44.66	-	(82,235.00)	560.25
• \$560.25 of this amount is subject to protest.						
31-Dec-2020	86,370.00	147.60	43.75	-	(86,002.00)	559.35
• \$559.35 of this amount is subject to protest.						