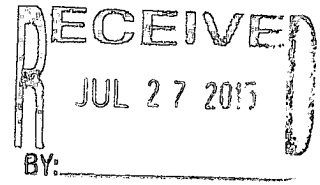


IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

SKYLINE CORNER MART INC)
 Petitioner)
v.)
CONSTANCE BEARD in his official capacity as)
DIRECTOR OF THE ILLINOIS DEPARTMENT)
OF REVENUE, and the ILLINOIS DEPARTMENT)
OF REVENUE,)
 Defendants.



15 TT 150

PETITION

Petitioner, Skyline Corner Mart INC (“Petitioner”) by and through its attorney, Mansoor Ansari, complains of the Defendants, the Illinois Department of Revenue (“Department”) and Constance Beard, Director of the Department (“Director Beard”), and alleges as follows:

1. Petitioner is an Illinois Corporation located at 170 Lake Marian Road, Carpentersville, IL, 60110, and can be reached at 847-844-1790.
2. Petitioner is represented by Mansoor Ansari located at 500 N. Michigan Avenue, Suite 600, Chicago, Illinois, 60611, who can be reached at 312-265-5626 or ma@myillinoistaxattorney.com.
3. Petitioner’s Illinois business tax number is 4066-4619.
4. Petitioner was formed a Corporation on January 17, 2012, to operate a gas station and convenience store.
5. The Department is an agency of the Executive Department of the State Government and is tasked with the enforcement and administration of Illinois tax laws. 20 ILCS5/5-15.
6. Director Beard is the current Director of the Department.
7. Director Beard is lawfully appointed by the Governor of the State of Illinois to execute the powers and discharge the duties vested by law in the director of the Department. 20 ILCS 5/5-20.

NOTICES

8. On June 9, 2015, the Defendants issued a Notices of Tax Liability (“Notices”) totaling tax, penalties and interest of \$249,963.47 for the periods through 02/2012 – 03/2015. True and accurate copies of the Notices are attached hereto as Exhibit A.
9. On June 20th, 2015, the Defendants filed a statutory notice providing the Petitioner 60 days to file a Complaint with the Illinois Tax Tribunal.

JURISDICTION

10. Petitioner brings this action pursuant to the Illinois Independent Tax Tribunal Act (“Tribunal Act”), 35 ILCS 1010/1-1 to 35 ILCS 1010/1-100.
11. The Tribunal has jurisdiction over this matter pursuant to Sections 1-15, 1-45, and 1-50 of the Tribunal Act because Petitioner timely filed a protest with the Department’s Office of Administrative hearings within 60 days of the Notices and elected to transfer the case to the Tribunal before February 1, 2014.

BACKGROUND

12. Petitioner was created to operate a gas station and convenience retail store.
13. The Department audited the Petitioner’s books and records for the Periods at Issue.
14. In addition to performing an audit of the Petitioner’s sales, the Department’s auditor also utilized a sample period and extrapolated those figures to the entire audit period.
15. The Department made several adjustments to Petitioner’s sales and us tax returns that resulted in the assessed liability at issue.
16. The months of 2/2012, 3/2012, and 4/2012, US Oil did not issue the state required PST-1’s for gasoline delivered to 170 Lake Marian Road, Carpentersville, IL.
17. US Oil charged 0.0624 per cent sales tax on the gross wholesale price of each gross invoice amount.
18. The total amount collected of \$47,301.01 for the five month period described above.
19. The Department has levied burdensome penalties on the client’s business as a result of the underreporting.

COUNT 1 – No account of taxes paid.

20. Petitioner alleges that the sampling method cannot be used to extrapolate sales.
21. That the prepaid sales tax has not been applied to the audit figures.

COUNT 2 – Penalties

22. Petitioner alleges that the penalties are must not be applied.
23. Petitioner, relying on Illinois law and regulations, exercised ordinary business care and prudence when it reasonably determined that it did not owe Illinois sales tax on the full amount of assessment.
24. The Department's determination that Petitioner owes penalties on late payment of tax is not supported by fact or law.

WHEREFORE, Petitioner prays that the Tribunal enter an order that:

- a) Finds and declares that all penalties and taxes should be fully relieved;
- 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 notices; and
- c) Grants such further relief as the Tribunal deems appropriate under the circumstances.

Respectfully submitted,

SKYLINE CORNER MART INC

Petitioner

By: 

One of Petitioner's Attorneys

VERIFICATION

Under penalties as provided by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure, the undersigned certifies that the statements set forth in the foregoing Petition are true, accurate and correct.

By: *Thomas Kaczmarek*

Thomas Kaczmarek

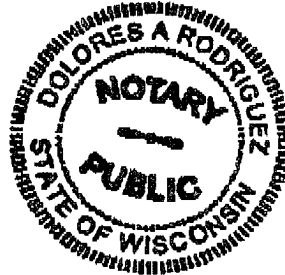
Executive Skyline Corner Mart INC

Subscribed and sworn to before me

This 21 day of July, 2015

State of Wisconsin
Walworth County

Dolores A. Rodriguez
Comm. exp: 5/8/2016



Taxpayer Statement

EXHIBIT A



June 9, 2015

TDD 1 800 544-5304

_____ #BWNKMGV
 _____ #CNXX X177 2863 76X8#
 SKYLINE CORNER MART INC
 170 LAKE MARIAN RD
 CARPENTERSVLE IL 60110-1969



Letter ID: CNXXX177286376X8

Account ID: 4066-4619
 Total amount due: \$249,936.47



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.

Sales/Use Tax & E911 Surcharge

Account ID: 4066-4619

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
29-Feb-2012	5,170.00	720.40	228.59	-	(2,810.48)	3,308.51
31-May-2012	6,343.00	861.16	373.72	-	-	7,577.88
30-Jun-2012	7,068.00	948.16	389.22	-	-	8,415.38
31-Jul-2012	9,633.00	1,255.96	519.97	-	-	11,408.93
31-Aug-2012	11,475.00	1,477.00	589.72	-	-	13,541.72
30-Sep-2012	9,976.00	1,297.12	487.08	-	-	11,760.20
31-Oct-2012	9,125.00	1,195.00	423.75	-	-	10,743.75
31-Dec-2013	101,990.00	79,354.49	4,709.32	-	(3,218.88)	182,834.93
• \$177,781.93 of this amount is subject to protest.						
30-Nov-2014	4,050.00	58.11	1.49	-	(3,979.12)	130.46
31-Dec-2014	3,885.00	62.12	2.27	-	(3,817.72)	131.67
31-Jan-2015	3,043.00	36.97	1.90	-	(3,042.85)	39.02
28-Feb-2015	3,316.00	28.39	0.91	-	(3,316.34)	28.96
31-Mar-2015	3,770.00	8.12	0.08	-	(3,763.16)	15.04

SOA

Retain this portion for your records.

F-000117

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

Taxpayer Statement (R-12/08) (136)



Letter ID: CNXXX177286376X8
 SKYLINE CORNER MART INC

Total amount due: \$249,936.47

Write the amount you are paying below.

\$ _____
 Write your Account ID on your check.

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

\$177,781.93 is subject to protest.
 Do not pay any Income Tax liability that you intend to protest.

000 006 013724450061 731 123199 3 0000024993647

Collection Action
Notice of Intent



June 6, 2015



Letter ID: CNXXXX4716981924

_____ #BWNKMGV
#CNXX XX47 1698 1924#
SKYLINE CORNER MART INC
170 LAKE MARIAN RD
_____ CARPENTERSVLE IL 60110-1969

Taxpayer ID: 45-4295993

We intend to file a lien against your property unless you pay us.

We have not received your required payments. You must pay the amount due as shown on the following pages immediately or we intend to file a lien against your property. This lien will be filed without further notice to you.

If your account is with an outside collection agency, additional fees may be due and owing. Please contact the number below for complete payoff information.

If you are currently on a pay plan, we may still file a lien. To avoid a lien being filed, the balance must be paid in full.

The following pages detail the items that need your immediate attention.

A lien is public record of your debt to us and can negatively affect your credit rating. Generally, a lien is filed with the county clerk in the county where you reside or from which your business operates. You will not be able to sell or transfer property until the lien is paid, including the lien filing and release fees and charges.

If you have any questions about this notice, please contact us immediately at the address and phone number listed below.

DISTRICT 4
ILLINOIS DEPARTMENT OF REVENUE
200 SOUTH WYMAN STREET
ROCKFORD IL 61101

815-987-7442
815-987-7474 fax

For information about
> how to pay
> how to file
> collection actions





IL-2848 Power of Attorney

Read this information first

Attach a copy of this form to each specific tax return or item of correspondence for which you are requesting power of attorney. **Do not send this form separately.**

Step 1: Complete the following taxpayer information

1 SKYLINE CORNER MART IN Taxpayer's name 2 4066-4619 Taxpayer's identification number(s)	3 170 MARIAN RD Taxpayer's street address CARPENTERSVILLE IL 60110-1979 City State ZIP
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Step 2: Complete the following information

4 The taxpayer named above appoints the following representatives as attorneys-in-fact:

MANSOOR ANSARI Name ANSARI TAX LAW FIRM Name of firm 500 N MICHIGAN STE 600 Street address CHICAGO IL 60611 City State ZIP (312) 2655626 Daytime phone number MA@MYILLINOISTAXATTORNEY.CC E-mail address SALE/USE 2012-15 Specific tax type Year or period	Name Name of firm Street address City State ZIP () Daytime phone number E-mail address Specific tax type Year or period	Name Name of firm Street address City State ZIP () Daytime phone number E-mail address Specific tax type Year or period
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5 The attorneys-in-fact named above shall have, subject to revocation, full power and authority to perform any act that the principals can and may perform, including the authority to receive confidential information.

The attorneys-in-fact named above **do not** have the power to – *Check only the items below you do not wish to grant.*

- endorse or collect checks in payment of refunds.
- receive checks in payment of any refund of Illinois taxes, penalties, or interest.
- execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- execute consents extending the statutory period for assessments or collection of taxes.
- delegate authority or substitute another representative.
- file a protest to a proposed assessment.
- execute offers in compromise or settlement of tax liability.
- represent the taxpayer before the Illinois Department of Revenue in all proceedings including hearings (requiring representation by an attorney) pertaining to matters specified above.
- obtain a private letter ruling on behalf of the taxpayer.
- perform other acts (explain) _____

6 This power of attorney revokes all prior powers of attorney on file with the Illinois Department of Revenue with respect to the same matters and years or periods covered by this form, except for the following:

Name Street address City State ZIP () Daytime phone number Date granted	Name Street address City State ZIP () Daytime phone number Date granted	Name Street address City State ZIP () Daytime phone number Date granted
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7 Copies of notices and other written communications addressed to the taxpayer in proceedings involving the matters listed on the front of this form should be sent to the following:

MIANSOR MUSARI								
Name			Name			Name		
500 N MICHIGAN #600			Street address			Street address		
Chicago IL 60611			City State ZIP			City State ZIP		
Daytime phone number			Daytime phone number			Daytime phone number		

Step 3: Taxpayer's signature

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

<i>MIANSOR MUSARI</i>			Executive			7-21-2015		
Taxpayer's signature			Title, if applicable			Date		
Spouse's signature			Title, if applicable			Date		
If corporation or partnership, signature of officer or partner			Title, if applicable			Date		

Step 4: Complete the following if the power of attorney is granted to an attorney, a certified public accountant, or an enrolled agent

- I declare that I am not currently under suspension or disbarment and that I am
- a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
 - duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
 - enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

ATTORNEY	IL	<i>[Signature]</i>	7-21-15
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date

Step 5: Complete the following if the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following.

Any person signing as or for the taxpayer

_____ is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here.

Signature of witness	Date
Signature of witness	Date

_____ appeared this day before a notary public and acknowledged this power of attorney as his or her voluntary act and deed.

Signature of notary	Date
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Notary seal

