

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

**RRV MOTOR CARS II, LLC, an Illinois limited
liability company,**

Petitioner,

v.

**ILLINOIS DEPARTMENT
OF REVENUE,**

Respondent.

Docket No. 19TT87



PETITION

Petitioner, RRV Motor Cars II, LLC d/b/a The Autobarn Volvo of Oak Park, of 1140 Garfield Street, Oak Park, Illinois 60304, Phone -708-848-8500, Taxpayer Identification No. 4161-3538 (“Autobarn Volvo”), by and through its attorneys, Burke, Warren, MacKay & Serritella, P.C., submits this Petition to the Tax Tribunal seeking a refund of an overpayment of sales tax paid. In support thereof, Petition states as follows:

JURISDICTION AND PARTIES

1. This is an action for the refund of the overpayment of sales tax paid in the amount of \$28,492.00 due to a typographical error in ST-556-LSE, Transaction Return for Leases, Tax Return No. 912178324, a copy of which is attached hereto and made a part hereof as Exhibit A. On May 14, 2019, the Illinois Department of Revenue issued its Notice of Tentative Denial of Claim, a copy of which is attached hereto and made a part hereof as Exhibit B.

2. The Petitioner is RRV Motor Cars II, LLC d/b/a The Autobarn Volvo of Oak Park, an Illinois limited liability company, whose place of business is 1140 Garfield Street, Oak Park, Illinois 60304, Phone -708-848-8500, Taxpayer Identification No. 4161-3538 (hereinafter the “Petitioner” or “Autobarn Volvo”).

3. Exhibit B, the Notice of Tentative Denial of Claim states that the claim was denied because the Petitioner failed to respond to the Illinois Department of Revenue's request for supporting documentation, which the Petitioner denies.

BACKGROUND AND RELEVANT FACTS

4. On September 20, 2018, the Petitioner electronically filed tax return ST-556-LSE, Tax Return No. 912178324 (Exhibit A). Exhibit A, Section 8, No. 1 states the selling price of the vehicle as \$444,473.00.

5. On September 28, 2018, the Petitioner filed ST-556-X, Amended Sales Tax Return, a copy of which is attached hereto and made a part hereof as Exhibit C. The Amended Sales Tax Return states at Column B the correct sales price of the vehicle as \$44,473.00, rather than the incorrect sales price included on Exhibit A of \$444,473.00.

6. Li Cheng, Revenue Tax Specialist sent a Supporting Claim Information Required to the Petitioner requesting that the Petitioner complete Step 1, Step 2, Step 3 and Step 4 of a ST-556-LSE-X, which was attached to Li Cheng's letter and return it with a copy of the Lease Agreement. A copy of Li Chen's letter is attached hereto and made a part hereof as Exhibit D.

7. Pursuant to the Supporting Claim Information Required, the Petitioner sent an additional copy of the completed ST-556-X, Amended Sales Tax Transaction Return (Exhibit C) filed on September 28, 2018 and a copy of the Lease Agreement (Exhibit E attached hereto and made a part hereof) along with a copy of the Supporting Claim Information Required letter of Li Cheng.

8. As hereinabove set forth, on May 14, 2019, the Illinois Department of Revenue issued its Notice of Tentative Denial of Claim (Exhibit B).

9. On June 7, 2019, the Petitioner filed its Petition with the Illinois Independent Tax Tribunal, a copy of which is attached hereto and made a part hereof as Exhibit F.

10. On June 10, 2019, the Honorable Brian F. Barov, Administrative Law Judge of the Illinois Independent Tax Tribunal entered an order dismissing the Petitioner's Petition, and granting it to and including July 12, 2019 within which to file a corrected Petition. A copy of Judge Barov's letter and Order is attached hereto and made a part hereof as Exhibit G.

11. The total sales tax refund in dispute is \$28,492.00.

JURISDICTION

12. The Tax Tribunal has jurisdiction over this action pursuant to Section 1-45(a) of the Illinois Independent Tax Tribunal Act of 2012 (35 ILCS 1010/1-45).

CONCLUSION AND REQUEST FOR RELIEF

WHEREFORE, Petitioner, RRV Motor Cars II, LLC d/b/a The Autobarn Volvo of Oak Park, prays for judgment in its favor and against the Illinois Department of Revenue as follows:

A. That the Tax Tribunal determine that RRV Motor Cars II, LLC is entitled to a refund of \$28,492.00 for the overpayment sales tax, and that judgment be entered in that amount in favor of RRV Motor Cars II, LLC and against the Illinois Department of Revenue; and

C. That the Tax Tribunal grants such other and further relief as is just and proper.

Respectfully submitted,

**RRV MOTOR CARS II, LLC d/b/a THE
AUTOBARN VOLVO OF OAK PARK**

By 

Jay L. Statland

Illinois ARDC 2708981

Dated: July 10, 2019

Jay L. Statland
Burke, Warren, MacKay & Serritella, P.C.
330 North Wabash Avenue, Suite 2100
Chicago, Illinois 60611
(312) 840-7000
jstatland@burkelaw.com

EXHIBIT A



Transaction Return for Leases

(For use with lease transactions for vehicles, watercraft, aircraft, trailers and mobile homes)

Tax return no.: 912178324
Account ID: 4161-3538
Taxable location no.: 016-0050-8-001
Taxable location name: OAK PARK
Dealer's license no.: DL1140

THE AUTO BARN VOLVO OF OAK PARK
1140 GARFIELD ST
OAK PARK, IL 60304
(708) 848-8500

Do not write above this line.

1 Enter the name, address, and Federal Employer Identification Number of the leasing company

Name VCFS AUTO LEASING COMPANY FEIN 45-6951107
Street 6150 OMNI PARK DR City MOBILE State AL ZIP 36608-5195

2 Enter the name and address of the lessee

Name(s) THECCANAT, TINU
Street 1660 OVERLAND TRL City DEERFIELD State IL ZIP 60015-1810

3 Describe the item leased

A Vehicle B Watercraft C Aircraft Identification no. YV4A22PLXJ1367863
D Trailer E Mobile Home F Year 2018 Make VOLVO
Check one: New Used Body style and model UTILITY / XC90

4 Enter the date of delivery

09 / 03 / 2018 This return is due no later than 20 days after the date of delivery.
Month Day Year

5 Describe the trade-in, if any

Item traded in Identification no.
Year Make Body style and model

6 Exempt or lease to a nonresident - If so, check the correct box below, and see instructions for Section 8.

A Lease to non-Illinois resident - See instructions. Drive-away permit/License plate no. State
B Lease for use as farm implement or lease of ready-mix concrete truck
C Lease to tax-exempt governmental body - Tax-exempt no. E-
D Lease to an interstate carrier for hire for use as rolling stock - Certificate of authority no.
E Other (Please explain.)

7 Indicate how you determined your selling price - Check the box that indicates the amount entered in Section 8 Line 1.

The selling price in Section 8 is: A the amount due at signing, plus the total amount of lease payments (see rules of eligibility in instructions), or
B the actual selling price.

8 Enter the price, and figure the tax(Round to nearest dollar)

Table with 12 rows for tax calculation: 1 Selling price (444,473.00), 2 Total trade-in credit (0.00), 3 Amount subject to tax (444,473.00), 4 Tax (32,224.00), 5 Use tax for certain districts (564.00), 8 Net tax due (31,660.00), 10 Total tax due (31,660.00), 12 Amount due (31,660.00).

Under penalties of perjury, we state that we have examined this return, including any schedules and statements, and to the best of our knowledge, it is true, correct, and complete. If the seller has taken a qualified trade-in, we also state that the purchaser has properly assigned and surrendered the title of the trade-in to the seller.

Signature of purchaser(s) Date 09/03/2018 Signature of Seller Date 09/03/2018

This form is authorized as outlined by the Illinois tax laws and the Illinois Vehicle Code. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.

Do not write below this line. Date received by Illinois state government

EXHIBIT B

Notice of Tentative Denial of Claim

MAY 24 2019
Rob



May 14, 2019



Letter ID: CNXXXX32128456X2

Account ID: 4161-3538

#BWNKMGV
#CNXX XX32 1284 56X2#
RRV MOTOR CARS II LLC
THE AUTOBARN VOLVO OF OAK PARK
1015 CHICAGO AVE
EVANSTON IL 60202-1323

We have reviewed the claim from Form ST-556, Sales Tax Transaction Return, described on the last page of this letter and have tentatively denied it because you have failed to respond to our request for supporting documentation.

If you do not agree, you may contest this notice by following the instructions listed below.

- If the amount of tax tentatively denied, exclusive of penalty and interest, is more than \$15,000, or if no tax is being denied but the total penalties and interest being denied is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, et seq.)
- In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of the date of this notice. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this tentative denial of claim will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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

If you have questions regarding this matter, write or call us weekdays between 8:00 a.m. and 4:30 p.m. Our address and telephone number are below.

Li Cheng
Revenue Tax Specialist
SALES TAX PROCESSING DIVISION

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

(217) 785-6606 ext. 33289
(217) 785-7852 fax

Claim Detail

Batch Document Number

18-281-821-01 006

Tax return no.

912178324

Amount Claimed

\$28,492.00

EXHIBIT C



ST-556-X Amended Sales Tax Transaction Return

(For Sales of Vehicles, Watercraft, Aircraft, Trailers, and Mobile Homes - Do not use for leases)

Rev 05 Form 017 Station 312
E S ____/____/____
NS CA DP RC TL EC ____

Do not write above this line.

Read this information first

- Everyone must complete Steps 1, 2, and 4.
- You must also complete Step 3 if you are changing financial information.
- If you are claiming an overpayment on this return and you collected the overpaid tax from your customer(s), you must refund the tax to your customer(s) before filing this return. When you complete this return, you must state, under penalties of perjury, in Step 4, that you unconditionally refunded the overpaid tax to your customer(s).

Amount you are paying: \$ _____

Make your check payable to "Illinois Department of Revenue."

Step 1: Identify the return you are amending and your business

- 1 Original tax return no. 912178324 3 Business name The Autobarn Volvo of Oak Park
- 2 Account ID no. 4 1 6 1 - 3 5 3 8 4 Phone number (708) 848 - 8500
Illinois account ID number

Step 2: Mark the reason why you are filing an amended return

- 1 I put the incorrect date of delivery. The correct date is ____/____/____.
- 2 I made a computational error on Lines 3 through 14 of my original return.
- 3 The purchaser returned the vehicle and cancelled the deal.
- 4 I should have reported this sale as:
- a Sold to a nonresident purchaser (see instructions)
 Drive-away permit no. _____
 Lic. plate no. _____ State _____
 - b Sold for resale to a Dealer - Enter Illinois Account ID no. or enter "out-of-state dealer." _____
 - c Sold to an exempt organization
 (Tax-exempt no. E - _____)
 - d Sold to an interstate carrier for hire for use as rolling stock
 (Certificate of authority no. _____)
 - e Sold for rental use
 Purchaser's account ID no. _____
 - f Other. Please explain. Overpaid- I entered the incorrect amount to be taxed.
- 5 The purchaser's name or address, the vehicle description, or the trade-in description was incorrect. The correct information is
 Purchaser's name _____
 Purchaser's address _____
 Vehicle description _____
 Trade-in description _____
- 6 The taxable location name was incorrect. The correct name is _____
- 7 I am claiming credit for tax that was previously paid to an Illinois retailer or directly to the Department for an item that was purchased for leasing purposes and then sold at retail. I did not claim this credit on my original Form ST-556, or on a Form RUT-25 or Form RUT-25-LSE, when the sale after lease was made. See instructions. The tax return number of the return used to report the original lease transaction is _____
- 8 Other. Please explain. _____

Please turn this page over to complete Steps 3 and 4.



This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.

Step 3: Correct your financial information

Complete this section only if you are changing financial information. Otherwise, go to Step 4 and sign your return.

Penalty and interest information

If you were assessed penalty and interest on the original Form ST-556 that you filed, we will take those figures into account when we compute your amended return. Do not include penalty or interest in the figures you enter on any of the lines in Column A or Column B below.

Round to the nearest whole dollar.

	Column A Most recent figures filed	Column B Figures as they should have been filed
1 Enter the total price. (Include accessories, federal excise tax, freight and labor, dealer preparation, documentary fees, and dealer-reimbursed rebates or incentives.)	1 <u>444,473.00</u>	1 <u>44,473.00</u>
2 Total trade-in credit or value	2 <u>0.00</u>	2 <u>0.00</u>
3 Amount subject to tax - Subtract Line 2 from Line 1.	3 <u>444,473.00</u>	3 <u>44,473.00</u>
4 Tax - Multiply Line 3 by the correct tax rate. (.0725 <small>Enter rate.</small>)	4 <u>32,224.00</u>	4 <u>3,224.00</u>
5 Use tax for certain districts (See instructions.) Enter the name of the: a County _____ b City _____ c Township _____	5 <u>0.00</u>	5 <u>0.00</u>
6 Total tax - Line 4 plus Line 5	6 <u>32,224.00</u>	6 <u>3,224.00</u>
7 Retailer's allowance (See instructions.)	7 <u>564.00</u>	7 <u>56.00</u>
7a MED fee (See instructions.)	7a <u>0.00</u>	7a <u>0.00</u>
8 Net tax due - Line 6 minus Line 7 plus Line 7a	8 <u>31,660.00</u>	8 <u>3,168.00</u>
9 Prior overpayment	9 <u>0.00</u>	9 <u>0.00</u>
10 Previously leased vehicle credit - See instructions.	10 <u>0.00</u>	10 <u>0.00</u>
11 Excess tax collected	11 <u>0.00</u>	11 <u>0.00</u>
12 Total tax due - Line 8 minus Line 9 minus Line 10 plus Line 11	12 <u>31,660.00</u>	12 <u>3,168.00</u>
13 Credit memorandum	13 <u>0.00</u>	13 <u>0.00</u>
14 Net total due - Subtract Line 13 from Line 12.	14 <u>31,660.00</u>	14 <u>3,168.00</u>
15 Enter the total amount you have paid. Compare Line 14, Column B, and Line 15. • If Line 15 is greater than Line 14, Column B, enter the difference on Line 16. • If Line 15 is less than Line 14, Column B, enter the difference on Line 17.		15 <u>31,660.00</u>
16 Overpayment — This is the amount you have overpaid. Go to Step 4 and sign your return.		16 <u>28,492.00</u>
17 Underpayment — This is the amount you have underpaid. Pay this amount. Go to Step 4 and sign your return.		17 <u>0.00</u>

Make your check payable to "Illinois Department of Revenue."

Step 4: Sign below

Under penalties of perjury, I state that I have examined this return, and to the best of my knowledge, it is true, correct, and complete. Under penalties of perjury, I state that I have unconditionally refunded to my customer(s) any overpaid sales tax that I collected from my customer(s) and am claiming as an overpayment on this return.

	General Manager	(708) 848 8500 ex 9001	9-28-18
Owner, partner, or officer's signature	Title	Phone	Date
	Lic. Clerk	(708) 848 8500 ex 9092	9-28-18
Paid preparer's signature	Title	Phone	Date

Mail to: ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Note Enter the amount you are paying on the line provided in the "Read this information first" section on the front of this return.



EXHIBIT D

Copy of lease Agreement

MAY 21 2019

Supporting Claim Information Required

for Form ST-556-X, Amended Sales Tax Transaction Return



#BWNKMGV
#CNXX X166 4296 24X7#
RRV MOTOR CARS II LLC
THE AUTOBARN VOLVO OF OAK PARK
1015 CHICAGO AVE
EVANSTON IL 60202-1323

March 28, 2019



Letter ID: CNXXX166429624X7

Account ID: 4161-3538



We have reviewed your recently filed claim for credit (see next page) and find we need additional information in order to process your claim.

You must complete Step 1, Step 2, Step 3, and Step 4 of the enclosed ST-556-LSE-X, Amended Transaction Return for Leases, and mail it to the address printed at the bottom of this letter.

Also, you must send us a copy of the lease agreement for this transaction.

Send us all requested information or documentation and a copy of this letter within 20 days.

If you have any questions, please write us or call our Springfield office weekdays between 8:00 a.m. and 4:00 p.m. Our address and telephone number are below.

Li Cheng
Revenue Tax Specialist

SALES TAX PROCESSING DIVISION 2-242
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

(217) 785-6606 ext. 33289
(217) 785-7852 fax

enclosures: ST-556-LSE-X, Amended Transaction Return for Leases

CLAIM DETAIL

<u>Batch Document Number</u>	<u>Transaction Number</u>	<u>Amount Claimed</u>
18-281-821-01 006	912178324	\$28,492.00

EXHIBIT E



ILLINOIS MOTOR VEHICLE LEASE AGREEMENT

V

Lease Date: 9/3/2018

LESSEE (and CO-LESSEE, if any): TINU THECCANAT	LESSEE'S GARAGING ADDRESS (where the Vehicle will be principally located): 1660 OVERLAND TRAIL DEERFIELD IL 60015 LAKE	LESSOR (Dealer Name and Address): AUTOBARN VOLVO OF OAK PARK 1140 GARFIELD ST OAK PARK IL 60304 COOK
LESSEE'S PLACE OF RESIDENCE/BUSINESS (if different than the Lessee's Garaging Address): 1660 OVERLAND TRAIL DEERFIELD IL 60015 LAKE		

This is an agreement to lease (the "Lease") the vehicle described below ("Vehicle"). Lessor owns the Vehicle throughout the term of the Lease. Dealer is assigning this Lease and Vehicle to VCFS Auto Leasing Company ("Assignee"), and you agree to this assignment. In this Lease, "you" and "your" refer to any person signing this Lease as Lessee or Co-Lessee. "Lessor", "we", "us" and "our" refer to Dealer and any Assignee. The consumer lease disclosures included in this Lease are made on behalf of Dealer, Assignee and are also made on behalf of Volvo Car Financial Services U.S., LLC ("VCFS"), who will administer the Lease. For purposes of the Federal Consumer Leasing Act only, VCFS and also be considered a Lessor. The address for Assignee is P.O. Box 91300, Mobile, AL 36691-1300.

DESCRIPTION OF LEASED VEHICLE

<input checked="" type="checkbox"/> New or <input type="checkbox"/> Used	Year 2018	Make & Model VOLVO XC90	Body Style SUV	Vehicle Identification Number YV4A22PLXJ1367863	Mileage on Odometer 6149
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Primary use of Vehicle is for Personal, Family, or Household purposes unless the following box is checked: Primary Use of Vehicle is for Business, Commercial, or Agricultural purpose.

DESCRIPTION OF TRADE-IN VEHICLE

Year N/A	Make & Model N/A	Vehicle Identification Number N/A
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FEDERAL CONSUMER LEASING ACT DISCLOSURES

1. Amount Due at Lease Signing or Delivery (Itemized below)* \$ <u>1365.23</u>	2. Monthly Payments Your first Monthly Payment of \$ <u>1129.23</u> is due on <u>9/3/2018</u> , followed by <u>38</u> payments of \$ <u>1129.23</u> due on the <u>3rd</u> of each month. The total of your Monthly Payments is \$ <u>44039.97</u> .	3. Other Charges (not part of your Monthly Payment) Vehicle Turn-in Fee (if you do not purchase the Vehicle) \$ <u>350.00</u> <u>N/A</u> <u>N/A</u> <u>N/A</u> <u>N/A</u> Total \$ <u>350.00</u>	4. Total of Payments (The amount you will have paid by the end of the Lease) \$ <u>44625.97</u> (Section 1 plus Section 2 total plus Section 3 total minus Sections 5(b) and 5(c)).
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ITEMIZATION OF AMOUNT DUE AT LEASE SIGNING OR DELIVERY

5. Amount Due at Lease Signing or Delivery:	6. How the Amount Due at Lease Signing or Delivery will be paid:
a. Capitalized cost reduction \$ <u>N/A</u>	a. Net trade-in allowance \$ <u>N/A</u>
b. First Monthly Payment <u>1129.23</u>	b. Rebates and noncash credits <u>N/A</u>
c. Refundable-security deposit <u>N/A</u>	c. Amount to be paid in cash <u>1365.23</u>
d. Title fees <u>N/A</u>	d. <u>N/A</u> <u>N/A</u>
e. Registration fees <u>N/A</u>	
f. Sales/Use tax <u>N/A</u>	
g. ERT FEE <u>25.00</u>	
h. COOK CTY FLAT TAX <u>15.00</u>	
i. LIC/REG FEES <u>196.00</u>	
Total \$ <u>1365.23</u>	Total \$ <u>1365.23</u>

YOUR MONTHLY PAYMENT IS DETERMINED AS SHOWN BELOW

7. Gross Capitalized Cost. The agreed upon value of the Vehicle (\$ <u>70700.00</u>) and any items you pay over the Lease term (such as service contracts, insurance, and any outstanding prior credit or lease balance) \$ <u>75331.86</u>	12. Rent Charge. The amount charged in addition to the Depreciation and Any Amortized Amounts + \$ <u>5971.91</u>
8. Capitalized Cost Reduction. The amount of any net trade-in allowance, rebate, noncash credit, or cash you pay that reduces the Gross Capitalized Cost - \$ <u>N/A</u>	13. Total of Base Monthly Payments. The Depreciation and Any Amortized Amounts plus the Rent Charge = \$ <u>44039.97</u>
9. Adjusted Capitalized Cost. The amount used in calculating your Base Monthly Payment = \$ <u>75331.86</u>	14. Lease Payments. The number of payments in your Lease ("Lease Term": <u>39</u> months) + <u>39</u>
10. Residual Value. The value of the Vehicle at the end of the Lease used in calculating your Base Monthly Payment - \$ <u>37263.80</u>	15. Base Monthly Payment = \$ <u>1129.23</u>
11. Depreciation and Any Amortized Amounts. The amount charged for the Vehicle's decline in value through normal use and for other items paid over the Lease term = \$ <u>38068.06</u>	16. Monthly Sales/Use Tax + \$ <u>0.00</u>
	17. N/A + \$ <u>N/A</u>
	18. N/A + \$ <u>N/A</u>
	19. N/A + \$ <u>N/A</u>
	20. Total Monthly Payment ("Monthly Payment") = \$ <u>1129.23</u>

21. Early Termination. You may have to pay a substantial charge if you end this Lease early. The charge may be up to several thousand dollars. The actual charge will depend on when the Lease is terminated. The earlier you end the Lease, the greater this charge is likely to be.

22. Excessive Wear and Use. You may be charged for excessive wear based on our standards for normal use and for mileage in excess of 15000 miles per year at the rate of 25 cents per mile.

23. Purchase Option at End of Lease Term. You have an option to purchase the Vehicle at the end of the Lease Term for \$ 37263.80 and a purchase option fee of \$ 350.00.

24. Other Important Terms. See your Lease documents for additional information on early termination, purchase options and maintenance responsibilities, warranties, late and default charges, insurance, and any security interest, if applicable.

25. ITEMIZATION OF GROSS CAPITALIZED COST

a. Agreed upon Value of Vehicle	\$ 70700.00	h. Acquisition Fee	\$ 995.00
b. Sales/Use Tax	\$ 3460.92	i. N/A	\$ 0.00
c. License, Title, and Registration Fees	\$ N/A	j. N/A	\$ 0.00
d. Outstanding Prior Credit or Lease Balance	\$ N/A	k. N/A	\$ 0.00
e. Dealer Documentation/Service Fee	\$ 175.94	l. N/A	\$ 0.00
f. Optional Excess Wear & Use Waiver**	\$ N/A		
g. Optional Service Contract	\$ N/A	m. Total = Gross Capitalized Cost	\$ 75331.86

**Check the appropriate box: Lessee [accepts/ declines] the offer to purchase an optional Excess Wear & Use Waiver.

26. OFFICIAL FEES AND TAXES. The total estimated amount you will pay for official and license fees, registration, title, and taxes over the term of your Lease, whether included with your Monthly Payments or assessed otherwise: \$ 3681.92. The actual total of fees and taxes may be higher or lower depending on the tax rates in effect or the value of the Vehicle at the time a fee or tax is assessed.

27. LATE CHARGE: To the extent permitted by law, you will pay us a late charge of the lesser of \$20 or 5% of the unpaid portion of any Monthly Payment that is not received within 10 days after it is due.


28. WARRANTIES: If the Vehicle is new, the Vehicle is covered by the manufacturer's standard new car warranty. If the Vehicle is not new, there is no express warranty on the Vehicle unless indicated below.

Used vehicle limited warranty provided by the manufacturer. Remainder of standard new vehicle limited warranty provided by the manufacturer.

LESSOR LEASES THE VEHICLE TO YOU "AS IS", EXCEPT AS PROVIDED IN THIS LEASE (AND UNLESS PROHIBITED BY LAW), WE MAKE NO EXPRESS OR IMPLIED WARRANTIES OR REPRESENTATIONS AS TO THE VEHICLE'S (OR ANY OF ITS PARTS OR ACCESSORIES) CONDITION, MERCHANTABILITY, SUITABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE AND WE MAKE NO OTHER REPRESENTATIONS OR WARRANTIES WHATSOEVER.

29. INSURANCE VERIFICATION

You affirm that the following insurance coverage is in force as of the Lease Date:

Insurance Provider: PROGRESSIVE	Policy Number: 16470833	Effective Date: 6/15/2018	Expiration Date: 12/15/2018
Agent's Name:	Agent's Address:	Agent's Phone Number: 8007764737	

Initials of Dealer Employee who verified insurance coverage

Unless the Vehicle has been placed on fleet coverage, you must instruct your insurance agent to add as an additional loss payee, and send the Insurance Policy, Endorsement, or Certificate to: P.O. Box 91300, Mobile AL 36691-1300 VCFS Auto Leasing Company.

VEHICLE MAINTENANCE, USE AND INSURANCE

30. MAINTENANCE, REPAIRS AND OPERATING EXPENSES. You are responsible for and agree to pay for all maintenance and repairs to keep the Vehicle in good working order and condition and any other expenses associated with operating the Vehicle. You agree to service the Vehicle according to the manufacturer's recommendations as outlined in the owner's manual for the Vehicle and, if applicable, the maintenance schedule folder, and as requested by the manufacturer in any recall campaign, and you will complete all necessary service records.

31. STANDARDS FOR WEAR AND USE. Excessive wear and use includes: (a) glass that is damaged or that you have tinted; (b) damaged body, frame, fenders, metal work, trim or paint; (c) missing wheel covers, jack or wheel wrench; (d) torn dash, floor covers, seats, headliners, upholstery or interior work or trunk liners; (e) any tires (including spare) that are missing, not of comparable quality to the originals or with less than 4/32 inch of tread remaining; (f) damage from water, hail or sand; (g) any damage that makes the Vehicle either unsafe or unlawful to operate; (h) mechanical or electrical parts that do not work properly; or (i) any other damage, whether or not covered by insurance, that would cost more than \$50 to repair or replace.

If the odometer was tampered with or otherwise does not work correctly and you cannot prove the mileage shown on the odometer, you agree to pay the greater of fifteen percent (15%) of the Residual Value or the amount we estimate the Vehicle's fair market value has been reduced by reason of additional miles not reflected on the odometer, the inability to determine the Vehicle's actual mileage, or both.

32. USE AND SUBLEASING. You agree that:

- Only authorized licensed drivers will operate the Vehicle;
- Neither you nor any other person will operate the Vehicle while under the influence of alcohol, illegal narcotics or prescription or non-prescription drugs if the instructions prohibit operating a motor vehicle;
- You will keep the Vehicle free of all fines, liens and encumbrances and if you do not, any amounts paid by us shall be an additional amount owed by you under this Lease;
- You will not use the Vehicle illegally or improperly to transport passengers or goods for hire, or in any way prohibited by any applicable insurance policy or manufacturer's warranty or in a manner that causes abnormal depreciation;
- Except for 30 days or less to Canada, you will not remove the Vehicle from the United States;
- You will not alter, mark or install equipment in the Vehicle without our consent;
- You will not assign, transfer, sublease, rent or pledge this Lease or the Vehicle without our written consent, nor will you interfere with our ownership of the Vehicle; and**
- You are responsible for the risk of loss, damage, or destruction of the Vehicle during the Lease Term and until you return the Vehicle to us.**

33. NOTICE OF ACCIDENTS AND COOPERATION. You agree to cooperate fully with us and any insurance company in the investigation and defense of any and all claims arising from possession and use of the Vehicle. You will make a complete report to Assignee within

48 hours after any accident, theft or loss involving the Vehicle. You will comply with all laws and regulations requiring the reporting of accidents, thefts or loss involving the Vehicle.

34. INSURANCE: REQUIRED PUBLIC LIABILITY AND PHYSICAL DAMAGE INSURANCE. During the term of this Lease you must ensure that Public Liability and Physical Damage Insurance on the Vehicle covers both you and us. The coverage must be not less than \$100,000/\$300,000 bodily injury, \$50,000 property damage and physical damage coverage or a combined single limit of \$500,000 for bodily injury and property damage for any one accident and physical damage coverage with deductibles not to exceed \$1,000 for collision and \$1,000 for comprehensive. Named Driver Exclusions or other Named Driver or other non-standard limiting endorsements are NOT acceptable.

NO OTHER TYPES OF INSURANCE ARE REQUIRED BY US. Unless the Vehicle is eligible for placement on fleet coverage, and you have paid for the Vehicle to be placed under such coverage, the following notice in all capital letters applies:

YOU AGREE THAT YOUR OWN LIABILITY AND PERSONAL INJURY PROTECTION INSURANCE WILL PROVIDE PRIMARY INSURANCE COVERAGE UP TO ITS FULL POLICY LIMITS UNDER THE AGREEMENT.

THE VALID AND COLLECTIBLE LIABILITY INSURANCE AND PERSONAL INJURY PROTECTION INSURANCE OF ANY AUTHORIZED LEASING DRIVER IS PRIMARY FOR THE LIMITS OF LIABILITY AND PERSONAL INJURY PROTECTION.

NO PHYSICAL DAMAGE OR LIABILITY INSURANCE COVERAGE FOR BODILY INJURY OR PROPERTY DAMAGE CAUSED TO OTHERS IS INCLUDED IN THIS LEASE.

Assignee must be named as "additional insured" and "loss payee" on any insurance policy you maintain. Each such policy must provide that Assignee will be notified in writing at least 10 days before the insurance is cancelled or coverage altered and that Assignee or its representative may have full access to your insurer's claim file in the event of an insurable loss. You have the option of furnishing the required amount of insurance either (i) through any existing policies owned or controlled by you and issued by a carrier reasonably acceptable to us; (ii) by purchasing the required coverage separately through any insurer reasonably acceptable to us; or (iii) if the Vehicle is eligible for placement on fleet coverage, by paying for such coverage at lease inception. We will credit you with the proceeds of any insurance that we receive for any loss.

If the insurance on the Vehicle lapses and/or you have not paid for such coverage, we reserve the right to, but shall have no obligation to, place insurance on the Vehicle covering our interest only or, in our discretion, both our interest and your interest and charge you for the portion of the premium attributable to the required coverage.

DEFAULT

35. DEFAULT. You will be in default of this Lease ("Default") if any of the following occur:

- You do not make a payment when it is due;
- You or any of your property becomes the subject of a proceeding (voluntary or involuntary) in bankruptcy;
- You become incompetent or die (if a natural person) or dissolve (if not a natural person);
- Any information in your Lease Application (including driver information) is materially false or misleading;
- The Vehicle is stolen, lost, destroyed, seized or confiscated or is otherwise rendered unavailable or unsuitable for use or is declared a total loss;
- You assign, transfer, sublease, rent or pledge this Lease or the Vehicle without our permission or otherwise violate Section 32;**
- You otherwise fail to comply with any other term, provision or condition of this Lease or fail to keep any other promise made to us;
- If at any time you appear on the list of Specially Designated Nationals and Blocked Persons published by the U.S. Treasury Department's Office of Foreign Assets Control, or any other similar or successor list containing names of persons with whom we cannot do business, or we are prohibited at any time by any federal or state law, rule, regulation or order from doing business with you;
- Anything else happens that adversely affects our interest in the Vehicle or your ability to comply with obligations under the Lease; or
- You do anything the law says is a default.

We may terminate the Lease prior to the scheduled termination date of this Lease if you are in Default.

36. WHAT YOU OWE UPON DEFAULT.

- Early Termination Because of Total Loss.** If you suffer a total loss of the Vehicle, you are in Default, the Lease terminates and you are obligated to notify the insurer

of the Vehicle and to coordinate with the insurer of the Vehicle to ensure payment by the insurer of the Vehicle on the claim to us. If you have complied with all other provisions of this Lease, and the Vehicle is declared a total loss by the insurer of the Vehicle, you will owe us nothing more once we have received (1) all amounts due under the Lease as of the date of total loss of the Vehicle, (2) an amount from you equal to the amount of your deductible and any other subtractions from the actual cash value under the insurance policy covering the Vehicle, and (3) insurance proceeds from the insurance policy required under the Lease or the equivalent amount of the value of the Vehicle. If the Vehicle is a total loss and the requirements of this Section 36(a) are not satisfied, you will owe the Standard Early Termination Charge, less the Turn-in Fee.

- Early Termination Because of Any Other Default.** If we terminate this Lease because of any other Default, then you agree that you will owe us: (i) the Standard Early Termination Charge (see Section 38(a)); (ii) all collection, repossession, storage, preparation and sale expenses of the Vehicle to the extent permitted under applicable law; (iii) if permitted by applicable law, attorneys' fees and disbursements incurred after Default and referral to an attorney who is not our salaried employee, not to exceed 15% of the amount you owe us (or such lesser rate as may be required under applicable law); and (iv) simple interest at a rate of 15% per annum (or such lesser rate as may be required under applicable law) on all expenses incurred by us and all obligations that you owe after termination, other than earned but unpaid Rent Charges.

37. OUR RIGHTS AND REMEDIES IF YOU DEFAULT. If you are in Default we will have, in addition to all of the rights and remedies provided by this Lease and by law, the right to sue you for damages and/or recovery of the Vehicle. We also may take the Vehicle from you without demand if permitted by law (or, if demand is required by law, upon compliance with such legal requirements). You agree that we may enter your property or the property where the Vehicle is stored in order to take it, so long as it is done peaceably. If there is any personal property in the Vehicle when we take the Vehicle from you, we may take the personal property and store it for you. If we take the Vehicle you will not be released from any obligation under this Lease.

NOTICES AND SIGNATURES

YOU AGREE THAT ASSIGNEE AND VCFS MAY OBTAIN YOUR CREDIT REPORT, CREDIT SCORE OR OTHER CONSUMER REPORT FOR USE IN CONNECTION WITH COLLECTION OF AMOUNTS OWED UNDER THIS LEASE, ENFORCEMENT OF THIS LEASE, AND MARKETING SOLICITATIONS FOR RETAIL INSTALLMENT FINANCING OR LEASE PROGRAMS AFTER LEASE DATE.

THIS LEASE CONTAINS THE ENTIRE AGREEMENT BETWEEN YOU AND US. There are no other agreements between you and us except those included in writing in this Lease. Except for lease extensions of less than six (6) months, which may be agreed to over the telephone or through electronic communication without signature, no change of this Lease, no course of performance and no other agreement between you and us will be binding unless in writing and signed by you and us.

Lessee's Initials TT ✓ /Co-Lessee's Initials _____ ✓

ARBITRATION. The parties agree that any unresolved disputes shall be submitted to arbitration in accordance with the Arbitration Clause (Section 61). By initialing this Section, you are confirming that you have read this Section and the Arbitration Clause, including the method of opting out of arbitration.

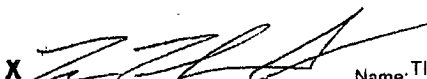
Lessee's Initials TT ✓ /Co-Lessee's Initials _____ ✓

NOTICE: (1) BY SIGNING BELOW, YOU AGREE TO ALL THE PROVISIONS OF THIS LEASE. (2) YOU ACKNOWLEDGE THAT YOU HAVE READ THE ENTIRE LEASE. (3) YOU ACKNOWLEDGE THAT YOU HAVE RECEIVED A COMPLETELY FILLED-IN COPY OF THIS LEASE AND OF ANY OTHER AGREEMENTS, POLICIES OR CERTIFICATES THAT YOU SIGNED OR AGREED TO PURCHASE.

NOTICE TO THE LESSEE: This is a Lease. You have no ownership rights in the Vehicle unless and until you exercise your option to purchase the Vehicle, if this Lease contains a purchase option. Do not sign this Lease before you read it. Early termination may require you to pay a substantial amount. You are entitled to a completed copy of this Lease when you sign it.

BY SIGNING BELOW, YOU ACKNOWLEDGE THAT YOU HAVE RECEIVED A COMPLETED COPY OF THIS LEASE.

A. INDIVIDUAL LESSEE SIGNATURE(S)

X  Name: TINU THECCANAT
Lessee Signature

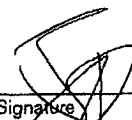
X _____ Name: N/A
Co-Lessee Signature

B. BUSINESS LESSEE SIGNATURE

X _____ Name: N/A Title: _____
Signature

C. LESSOR SIGNATURE AND ASSIGNMENT

The authorized signature of the Lessor below has the effect of: (1) accepting the terms and conditions of this Lease; (2) acknowledging verification of the Vehicle insurance coverage required by this Lease; and (3) assigning to VCFS Auto Leasing Company, or its successors and assigns all of its right, title and interest in and to this Lease, the proceeds of this Lease and the Vehicle, according to the terms and conditions of the Dealer Agreement between VCFS and/or VCFS Auto Leasing Company and the Lessor.

X  Name: AUTOBARN VOLVO OF OAK PARK Title: Mgr
Authorized Signature

SEE EACH PAGE OF LEASE AGREEMENT FOR ADDITIONAL TERMS AND CONDITIONS

EXHIBIT F

JUN 07 2019



volvo oak park
a richard fisher dealership

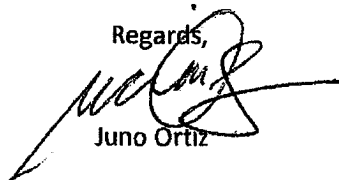
RRV MOTOR CARS II LLC
THE AUTOBARN VOLVO OF OAK PARK
1140 GARFIELD ST
OAK PARK IL, 60304

ID # 4161-3538

Tax Return Filed Electronically submitted: 9/20/2018

1. The Autobarn Volvo of Oak Park petitions the Illinois Independent Tax Tribunal to review and reverse and/or modify the Claim Denial issued by the Illinois Department of Revenue for the reasons stated below.
2. Petitioner is a Limited Liability Company with its principal place of business in Oak Park Illinois.
3. It is located at 1140 Garfield St. Oak Park IL, 60304, and its telephone number is (708)848-8500. The taxpayer account number is 4161-3538.
4. Petitioner filed a return for taxable period ST-556-X on the 28th of September 2018.
5. When The Autobarn Volvo of Oak Park processed the taxes for the ST-556-LSE, an additional number was entered in error on the taxable amount price which caused us to make an over payment on taxes.
6. The taxable amount priced entered in error was \$444,473.00 and it should have been \$44,473.00. This caused us to over pay in the amount of \$28,492.00 in taxes.
7. Whereas, The Autobarn Volvo of Oak Park requests that the Notice of Tentative Denial of Claim be modified or canceled for the reasons contained herein.

Regards,


Juno Ortiz



Volvo Oak Park
1140 Garfield Street
Oak Park, IL 60304
708.848.8500

EXHIBIT G



Illinois Independent
Tax Tribunal

160 N. La Salle Street Room N506
Chicago, Illinois 60601

Phone: (312) 814-4285
Fax: (312) 814-4768
Email: ITT.Tax.Tribunal@illinois.gov

June 10, 2019

Mr. Juno Ortiz
RRV Motor Cars II, LLC
1140 Garfield St
Oak Park IL, 60304

Re: *RRV Motor Cars II, LLC v. Illinois Department of Revenue*, No. 19TT87

Dear Mr. Ortiz:

I am enclosing the order entered on June 10, 2019, disallowing your petition and returning filing fee check number 6737 in the amount of \$500.00. Please read the order carefully, as it contains important information on how to continue your case.

Very truly yours,

A handwritten signature in black ink, appearing to read "Brian F. Barov", written over the typed name.

Brian F. Barov
Administrative Law Judge
Illinois Independent Tax Tribunal
160 North LaSalle Street
Suite N506
Chicago, IL 60601
(312) 814-4285

Cc Jim Reynolds, by email

BFB:bb
Enclosure(s)

ILLINOIS INDEPENDENT
TAX TRIBUNAL

RRV MOTOR CARS, LLC,)	
Petitioner,)	
)	
)	
v.)	19 TT 87
)	Judge Brian F. Barov
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
Respondent.)	

ORDER

The petition in this case is not accepted by the Tax Tribunal.

The Petitioner is an LLC and, under Illinois law, may only be represented before the Tax Tribunal by an attorney authorized to practice law in the State of Illinois or by an attorney who has followed the procedures to appear *pro hac vice*. The petition is signed by a company official, not an Illinois authorized attorney allowed to practice before the Tax Tribunal.

Although the Petition must be DISMISSED, the Petitioner will be allowed until July 12, 2019, to file a corrected petition. The corrected petition must be filed by an attorney authorized or permitted to practice law in the State of Illinois.

The \$500 filing fee tendered with the petition is being returned to the Petitioner by US mail along with this order. The attorney filing the corrected petition must submit a new filing fee check.

Further, the corrected petition should conform to Tribunal pleading rules.
See 86 Ill. Adm. Code § 500.310, and clearly identify the Tribunal's jurisdiction.

Additional information can be found at:

<https://www2.illinois.gov/sites/taxtribunal/rules/Pages/default.aspx>.

s/ Brian Barov
BRIAN F. BAROV
Administrative Law Judge

Date: June 10, 2019