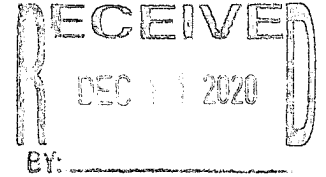




Saks Fifth Avenue Service Center  
3455 Highway 80 West  
Jackson, MS 39209  
T 601-592-8726

December 4, 2020

Certified Mail #7018-3090-0000-6873-8497



2077137

State of Illinois Tax Tribunal  
160 N. LaSalle St., Room N506  
Chicago, IL 60601

Re: Appeal Request of Saks & Company LLC Audit Assessment  
Audit Period 7/2016 – 4/2019  
Account ID Number 3982-8050  
EIN Number: 13-1256625

Dear Sir:

Pursuant to Illinois Independent Tax Tribunal (35ILCS 1010/1-1, et seq.) rules, this letter represents Saks & Company LLC's (Saks) formal request for an appeal to the Illinois Department of Revenue in response to a Notice of Tax Liability against Saks for the audit period of July 1, 2016 through April 30, 2019 in the amount of \$1,122,239.02 inclusive of Penalty and Interest. A copy of the Notice of Tax Liability issued on October 7, 2020 is attached. Saks formal request for an appeal before the Department relates to sales tax assessed as described below.

**I. INTRODUCTION**

Saks, a New York Corporation qualified to do business in Illinois, owns and operates Saks Fifth Avenue stores all across the U.S., including Illinois. Saks Fifth Avenue first opened its doors in 1924 and has been a leader in the luxury retail business. Debbie Chinderle, Revenue Auditor with the Illinois Department of Revenue ("Department"), audited the books and records of Saks for the period July 1, 2016 through April 30, 2019 over the course of several months beginning August 26, 2019. Auditor selected 3 sales sample months of June 2018, May 2017 & Nov 2016. Register receipts for all IL stores for selected sample months were provided, as well as, all sales into and outside the state. Monthly Sales & Sales Tax Summary audit reports were also provided.

On January 21, 2020, auditor sent preliminary work papers disallowing exempt sales, nontaxed sales and low rate sales with allocations and estimated tax due citing Saks records do not support zero or low rate. Saks began detailed review of auditor work papers and provided additional documentation to support low or zero rate sales, however, the Covid-19 Pandemic evolved and audit work was put on hold due to employee furloughs and terminations.

On May 7, 2020, auditor issued the “Notice of Proposed Liability”. Although, Saks continued reviewing audit results and researching additional information for the auditor while still working with limited staff and results from store closures due to extraordinary circumstances related to COVID-19 in the United States Pandemic, Saks was unable to provide documentation needed within the time limits and comply because of circumstances beyond our control.

On July 14, 2020, “Notice of Audit Results” issued with updated interest. Auditor indicated she had seen numerous companies with financial stresses and the high incidence of bankruptcy filings and that she needs to move forward on the audit to the next step. Additional audit documentation was provided to auditor shortly after this date, however, auditor indicated, after discussions with her supervisor, no changes would be made to the audit assessment. Auditor indicated a “Notice of Tax Liability” would be issued after the audit is reviewed & processed and Saks can file for appeal at that time. Again, Saks relayed how the Pandemic had slowed down the audit response time and that in no way was Saks able to predict or anticipate that our stores and corporate offices would be closed and staff shortages would become more than we could bear.

On October 7, 2020, the Department relied on the auditor’s report to issue the “Notice of Tax Liability”. The “Notice of Tax Liability” identified \$843,357 in additional sales tax liability, plus \$168,672 in late payment penalty and \$110,210.02 in interest for the Audit Period, which Saks now protests.

## **II. PROTESTED ITEMS**

Both the “Notice of Audit Results” and the resulting “Notice of Tax Liability” are based on incorrect conclusions of law and fact. Auditor disallowed all Exempt sales, Exempt out-of-state sales, nontaxed sales and nontaxed out-of-state sales in which taxpayer (Saks) had claimed as nontaxable gross receipts. Auditor also disallowed all low rate sales by

assessing the full tax rate and giving credit for low rate tax collected and remitted. Protested items include:

### **NonTaxed Exceptions**

#### *Alterations: Non-taxable service*

Pursuant to Ill. Admin. Code 130.450(b), “where the seller and the buyer agree upon the installation, alteration or other special service charges separately from the selling price of the tangible personal property which is sold, then the receipts from the installation, alteration or other special service charge are not a part of the “selling price” of the tangible personal property which is sold, but instead such charge is a service charge, separately contracted for, and need not be included in the figure upon which the seller computes his Retailers' Occupation Tax liability.”

Charges for alterations when separately stated are considered not taxable services. In the sample months chosen, we have documented 45% of the sales were nontaxable alteration services.

#### *Delivery: Non-taxable service (until November 2019)*

Pursuant to Ill. Admin. Code 130.415(4), “If the seller and the buyer agree upon the transportation or delivery charges separately from the selling price of the tangible personal property that is sold, the cost of the transportation or delivery service is not a part of the “selling price” of the tangible personal property sold, but instead is a service charge, separately contracted for, and need not be included in the figure upon which the seller computes Retailers' Occupation Tax liability. Delivery charges are deemed to be agreed upon separately from the selling price of the tangible personal property being sold so long as the seller requires a separate charge for delivery and so long as the charges designated as transportation or delivery or shipping and handling are actually reflective of the costs of the shipping, transportation or delivery.”

Charges for delivery that are separately stated and provides an option to the customer for pick up, are not taxable. In the sample months chosen, we have documented 7% of the sales were nontaxable delivery charges.

#### *Fur Storage: Non-taxable service*

A “storage” fee for property that Sak’s customer owns (fur coat) and stored with a Sak’s store, that fee does not involve the sale of tangible personal property, the fee would not be subject to the Retailers' Occupation Tax. Charges for storage is considered a service and not subject to IL tax (Illinois

Private Letter Ruling, No. ST 91-1028-PLR, 12/26/1991). In the sample months chosen, we have documented 48% of the sales transactions were nontaxable Fur alteration & storage transactions.

Based on these facts, the disallowed nontaxed exceptions are, in fact, nontaxable services, and should be allowed as true nontaxed transactions. Saks respectfully requests that the nontaxable services be removed from the audit assessment.

### **Exempt Exceptions**

Auditor included in her disallowed exempt exceptions nontaxable gift cards, gift sends, fur storage, misc adjustments and sales to resellers/not for profit charitable religious & educational organizations with “E” numbers.

Based on Saks review of 3 sample months sales detail, 40% of the disallowed exempt exceptions are nontaxable gift card sales and 50% are nontaxable gift sends.

#### *Sales of Gift Cards: Non-taxable transaction*

The Illinois Retailers' Occupation Tax ('ROT') is a sales tax imposed upon persons engaged in the business of selling tangible personal property at retail. 35 Ill. Comp. Stat. § 120/2-10. The sale of a gift card is considered to be an intangible. When a gift card is redeemed, ROT is due on the selling price of the item purchased, whether partially or wholly funded by a gift card.

#### *Gift Sends*

Gift sends occur when a customer purchases a gift for a third party donee within IL from a Saks store located outside Illinois. Saks arranged for the gift item to be sent to the donee via common carrier from a location outside of Illinois. Once the customer completes the purchase at the Saks store located outside of Illinois, the customer relinquishes all control over the gift item. As per IL DOR Administrative Hearings Division case IL DOR vs Neiman Marcus Group, Case No.. 92-ST-0032, the transactions at issue are expressly excluded from the IL definition of a “sale”. The “sale” in this transaction occurred solely outside the state of IL.

No sale occurred in Illinois, thus gift sends transactions are not subject to IL sales tax.

*Misc exempt items*

The remaining 10% disallowed exceptions contain some exempted sales where documentation can be provided to substantiate the exempt sale such as "E" Number documentation, while some cannot be documented. There are also other exempt miscellaneous adjustments that warrant re-examination as to the taxability.

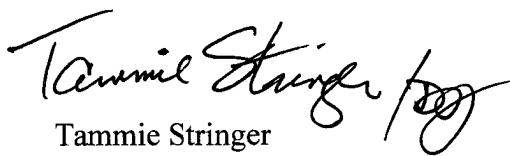
Saks respectfully requests the exempt transactions included in the assessment be removed.

**III. CONCLUSION & REQUEST FOR RELIEF**

Based on the issues explained above, and on Saks outstanding compliance and tax payment record, Saks respectfully requests relief as outlined below:

- A. Saks request that the portion of the assessment related to disallowance of nontaxable sales and exemptions be corrected and withdrawn. Saks requests state of Illinois to re-assess audit results and examine all properly exempted and nontaxed sales during the selected sample months to arrive at a true assessment rather than an inflated assessment due to total disallowed estimations.
- B. Saks request that the underpayment penalty be abated as the underpayment was due to neither negligence nor willful non-compliance. Saks has a solid history of compliance with its tax obligations and has not allowed an outstanding balance to exist, resulting in the imposition of any interest, penalties or charges.

Sincerely,



Tammie Stringer  
Director, Sales Tax  
Saks & Company LLC  
(601)592-8726

Enclosures:  
IL DOR "Notice of Tax Liability" 10-7-20

# Notice of Tax Liability



\_\_\_\_\_  
#BWNKMGV  
\_\_\_\_\_  
#CNXX X1X2 5284 1X45#  
\_\_\_\_\_  
SAKS AND COMPANY LLC  
SAKS FIFTH AVE OFF 5TH #850  
ATTN: TAMMIE STRINGER  
3455 HIGHWAY 80 W  
JACKSON MS 39209-7202

October 7, 2020



Letter ID: CNXXX1X252841X45  
Account ID: 3982-8050  
Reporting period: June 30, 2018

We have audited your Sales/Use Tax & E911 Surcharge account for the reporting periods July 01, 2016, through June 30, 2018, and the liability has been processed on Form EDA-105-R, ROT and E911 Surcharge Audit Report. As a result, we have assessed the amounts 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.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	595,313.00	0.00	595,313.00
Late Payment Penalty Increase	119,063.00	0.00	119,063.00
Interest	88,809.08	0.00	88,809.08
<b>Assessment Total</b>	<b>\$803,185.08</b>	<b>\$0.00</b>	<b>\$803,185.08</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**

# Notice of Tax Liability



#BWNKMGV  
#CNXX XX75 4522 8649#  
SAKS AND COMPANY LLC  
SAKS FIFTH AVE OFF 5TH #850  
ATTN: TAMMIE STRINGER  
3455 HIGHWAY 80 W  
JACKSON MS 39209-7202

October 7, 2020 ✓



Letter ID: CNXXXX7545228649

Account ID: 3982-8050

Reporting period: April 30, 2019

We have audited your Sales/Use Tax & E911 Surcharge account for the reporting periods July 01, 2018, through April 30, 2019, and the liability has been processed on Form EDA-105-R, ROT and E911 Surcharge Audit Report. As a result, we have assessed the amounts shown below.

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

**217 785-6579**



COPY

Saks Fifth Avenue Service Center  
3455 Highway 80 West  
Jackson, MS 39209  
T 601-592-8726

December 4, 2020

Certified Mail #7018-3090-0000-6873-8497

State of Illinois Tax Tribunal  
160 N. LaSalle St., Room N506  
Chicago, IL 60601

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EIN Number: 13-1256625

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COPY

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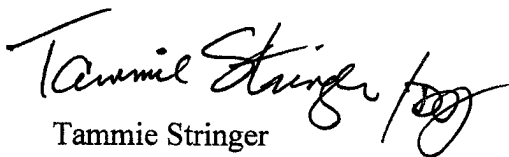
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**III. CONCLUSION & REQUEST FOR RELIEF**

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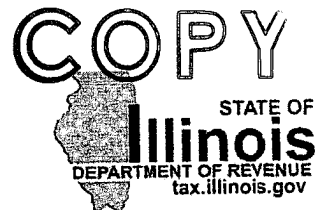
Sincerely,



Tammie Stringer  
Director, Sales Tax  
Saks & Company LLC  
(601)592-8726

Enclosures:  
IL DOR "Notice of Tax Liability" 10-7-20

# Notice of Tax Liability



\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

#BWNKMGV  
#CNXX X1X2 5284 1X45#  
SAKS AND COMPANY LLC  
SAKS FIFTH AVE OFF 5TH #850  
ATTN: TAMMIE STRINGER  
3455 HIGHWAY 80 W  
JACKSON MS 39209-7202

October 7, 2020



Letter ID: CNXXX1X252841X45  
Account ID: 3982-8050  
Reporting period: June 30, 2018

We have audited your Sales/Use Tax & E911 Surcharge account for the reporting periods July 01, 2016, through June 30, 2018, and the liability has been processed on Form EDA-105-R, ROT and E911 Surcharge Audit Report. As a result, we have assessed the amounts shown below.

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**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 XX75 4522 8649#  
SAKS AND COMPANY LLC  
SAKS FIFTH AVE OFF 5TH #850  
ATTN: TAMMIE STRINGER  
3455 HIGHWAY 80 W  
JACKSON MS 39209-7202

October 7, 2020 ✓



Letter ID: CNXXXX7545228649  
Account ID: 3982-8050  
Reporting period: April 30, 2019

We have audited your Sales/Use Tax & E911 Surcharge account for the reporting periods July 01, 2018, through April 30, 2019, and the liability has been processed on Form EDA-105-R, ROT and E911 Surcharge Audit Report. As a result, we have assessed the amounts shown below.

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TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
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217 785-6579