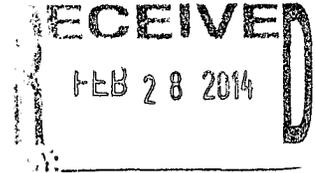


ILLINOIS INDEPENDENT  
TAX TRIBUNAL



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**BOB MELTON TRUCK SERVICE INC.**            )  
  )  
  )  
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  )  
  )  
  )  
  )  
**ILLINOIS DEPARTMENT**                    )  
**OF REVENUE**                                    )

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**PETITION**

Petitioner, Bob Melton Truck Service Inc. (“Petitioner”) by and through its attorneys, Sorling Northrup, John R. Simpson, of counsel, complains of the Illinois Department of Revenue (“Department”), and alleges as follows:

**JURISDICTION, VENUE AND PARTIES**

1. Petitioner brings this action pursuant to Emergency Rule Section 5000.310 of the Tax Tribunal 86 Ill.Admin. Code § 5000.310.
2. The Petitioner is Bob Melton Truck Service Inc., 611 Kingsley Street, Normal, Illinois 61761.
3. The Petitioner’s identification numbers are Account ID 4060-9030 and 00579-50336.
4. The Department audited Petitioner and issued to Petitioner certain Notices of Tax Liability which are attached as Exhibit A and which involve the periods January 1, 2007 through December 31, 2012 (Periods at Issue).

5. The Tax Tribunal has jurisdiction over this matter pursuant to the Illinois Tax Tribunal Act of 2012, 35 ILCS 1010/1-1 et seq.

6. Petitioner is a corporation qualified to do business in Illinois.

### **STATEMENT OF FACTS**

7. The tax involved herein is the Illinois use tax imposed under the Illinois Use Tax Act 35 ILCS 105/1 et seq.

8. Petitioner maintains its commercial domicile in Normal, Illinois.

9. Petitioner operates a business which provides transportation services, hauling, and delivery for tangible personal property.

10. Petitioner was registered with the Department during the Periods at Issue.

11. Illinois imposes a use tax upon the use of tangible personal property.

12. During the Periods at Issue, Petitioner made purchases of trucks, motor vehicles, trailers, and repair and replacement parts upon which it did not self-assess and remit use tax (Purchases at Issue).

13. During the Periods at Issue, Petitioner's purchases were intended for use as rolling stock for hire in interstate commerce.

14. Purchases of motor vehicles, trailers and related repair and replacement parts are not subject to Illinois use tax pursuant to Sections 3-55, 3-60 and 3-61 of the Illinois Use Tax, 35 ILCS 105/3-55, 60 and 61 when purchased for use for hire in interstate commerce.

15. Petitioner used the Purchases at Issue for hire in interstate commerce by hauling grain and other property for numerous customers.

16. Some motor vehicle purchases for some years in the Periods at Issue did not meet the tests contained in Section 3-61 of the Illinois Use Tax Act, 35 ILCS 105/3-61.

17. Petitioner used some purchases for rolling stock as an interstate carrier by making hauls between points in Illinois transporting for hire property whose shipments terminated outside Illinois. These shipments were principally hauls of grain for shipment outside Illinois.

### **COUNT I**

Petitioner realleges and incorporates by reference the allegations made in Paragraphs 1 – 17, inclusive, hereinabove.

18. The Department failed to correctly determine the use tax “rolling stock” exemption (35 ILCS 105/3-55, 60 and 61) available to Petitioner’s equipment purchases in that it failed to include all trips which continued interstate as allowed by the statute and Department’s regulations. Section 130.340 Rolling Stock, 86 Ill.Admin. Code § 130.340 under the complementary Retailers’ Occupation Tax Act, 35 ILCS 120/1 et seq.

19. As a result of the Department’s failure, the Notices of Tax Liability overstate the Petitioner’s liability.

WHEREFORE, Petitioner requests that the Tax Tribunal enter an order that:

(a) Directs the Department to include shipments which terminated outside Illinois under the rolling stock exemption.

(b) Determines the correct amount of use tax due by Petitioner with regard to the Purchases at Issue.

### **COUNT II**

Petitioner realleges and incorporates by reference the allegations made in Paragraphs 1 – 19, inclusive, hereinabove.

20. The Department failed to correctly determine the percentage of repair and replacement parts that were eligible for the “rolling stock” exemption by using multiple years determinations rather than the years of purchase.

21. The Department made a calculation of the percentage of motor vehicles in each year which qualified as rolling stock (which calculation was in error as alleged in Count I) for the entire Periods at Issue and applied that percentage to annual purchases of repair and replacement parts.

22. The calculation for each year was based upon the entire Periods at Issue.

23. Said calculation was in error by using the entire Periods at Issue.

24. Said calculation for each year should be based upon the percentage of motor vehicles used as interstate rolling stock for hire in that year. Regulation Section 130.340 j) 2) 86 Ill.Admin. Code § 130.340 j) 2).

WHEREFORE, Petitioner requests that the Tax Tribunal enter an order that:

(a) Directs the Department to correctly determine the qualifying percentage per year and apply such percentage to the purchases of repair and replacement parts.

(b) Determines the correct amount of use tax due by Petitioner with regard to repair and replacement parts in the Purchases at Issue.

### **COUNT III**

Petitioner realleges and incorporates by reference the allegations made in Paragraphs 1 – 17, inclusive, hereinabove.

25. The Department used purchase values for the taxable amount of non-qualifying equipment, such as motor vehicles, rather than fair market value when the equipment lost qualifying use in a year after the year of purchase.

26. The statute and Department's regulations provide for fair market value as the tax base. Section 3-10 of the Use Tax Act. 35 ILCS 105/3-10, Regulations Section 130.340 e) 2) 86 Ill.Admin. Code § 130.340 e) 2).

WHEREFORE, Petitioner requests that the Tax Tribunal enter an order that:

(a) Directs the Department to correctly determine the taxable amounts of such purchases of motor vehicles.

(b) Determines the correct amount of use tax due by Petitioner with regard to motor vehicles which lost qualifying use in a year after purchase.

#### COUNT IV

Petitioner realleges and incorporates by reference the allegations made in Paragraphs 1 – 26, inclusive, hereinabove.

27. By using values unrelated to the actual value of equipment when it lost exempt status and using multiple years to determine repair and replacement parts' exemption the Department violated principles of uniformity, due process and equal protection under the Illinois Constitution, statute and case law.

28. The Department's calculations fail to meet the standards of reasonableness and non-arbitrary taxation by imposing taxes upon values not related to the time of non-qualifying use. Illinois Constitution 1970 Art. IX § 2 Gejas v. Metropolitan, 153 Ill.2d 239, 606 NE.2d 1212, 1992.

WHEREFORE, Petitioner requests that the Tax Tribunal enter an order that:

(a) Directs the Department to correctly determine the exempt percentages of qualifying equipment and the taxable amounts.

(b) Determines the correct amount of use tax due by Petitioner with regard to the Purchases at Issue.

#### **COUNT V**

Petitioner realleges and incorporates by reference the allegations made in Paragraphs 1 – 28, inclusive, hereinabove.

29. On October 16, 2013, Petitioner requested that the Department issue a subpoena duces tecum to Monsanto Company.

30. The documentation to be requested under the subpoena duces tecum would have tended to demonstrate the shipments which terminated outside of Illinois.

31. The Department refused to issue the subpoena duces tecum.

32. The Department wrongfully refused to issue a subpoena duces tecum as provided by Section 10 of the Retailers' Occupation Tax Act, made applicable to the Use Tax Act by Section 12 of the Use Tax Act, 35 ILCS 120/10 and 105/12.

WHEREFORE, Petitioner requests that the Tax Tribunal enter an order directing the Department to issue the subpoena duces tecum as sought by Petitioner.

#### **COUNT VI**

Petitioner realleges and incorporates by reference the allegations made in Paragraphs 1 – 28, inclusive, hereinabove.

33. Section 3-8 of the Uniform Penalty and Interest Act, 35 ILCS 735/3-8 states:

No penalties if reasonable cause exists. The penalties imposed under the provisions of Sections 3-3, 3-4, 3-5, and 3-7.5 of this Act shall not apply if the taxpayer shows that his failure to file a return or pay tax at the required time was due to reasonable cause. Reasonable cause shall be determined in each situation in accordance with the rules and regulations promulgated by the Department.

34. Petitioner purchased the Purchases at Issue with full intention to use all equipment for hire in interstate commerce.

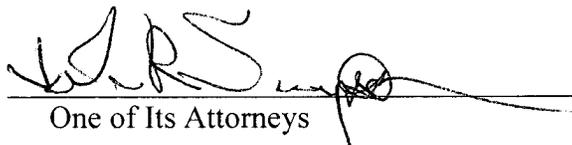
35. Petitioner has a long history of using equipment in interstate commerce.

36. Petitioner made shipments for its largest customers which while between points in Illinois terminated outside Illinois.

37. Petitioner was reasonable in relying on these facts and practices to substantiate its claims for exemption under the rolling stock exemption.

WHEREFORE, Petitioner requests that the Tax Tribunal remove any penalty from any liability remaining after granting the relief requested in Counts I – V.

**BOB MELTON TRUCK SERVICE INC.,**  
**Petitioner,**

By:   
One of Its Attorneys

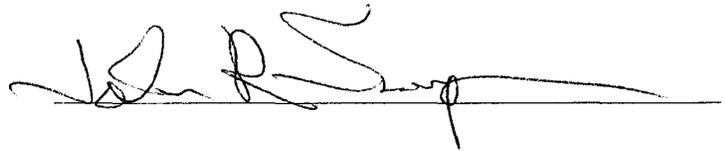
Sorling Northrup  
John R. Simpson, of Counsel  
1 North Old State Capitol Plaza, Suite 200  
P.O. Box 5131  
Springfield, IL 62705  
Telephone: 217-544-1144  
Fax: 217-522-3173  
E-Mail: [jrsimpson@sorlinglaw.com](mailto:jrsimpson@sorlinglaw.com)

**PROOF OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing document was served by placing same in a sealed envelope addressed:

Illinois Department of Revenue  
Office of Legal Services  
100 W Randolph Street, 7-900  
Chicago, IL 60601

and by depositing same in the United States mail in Springfield, Illinois, on the 24 day of February, 2014, with postage fully prepaid.

A handwritten signature in black ink, appearing to be "John R. Smith", written over a horizontal line.

**Notice of Tax Liability**  
for Form EDA-105-R, ROT Audit Report



\_\_\_\_\_  
#BWVKMGV  
#CNXX X193 4122 2X80#  
BOB MELTON TRUCK SERVICE INC  
611 KINGSLEY ST  
\_\_\_\_\_  
NORMAL IL 61761-2905  
\_\_\_\_\_

December 2, 2013



Letter ID: CNXXX19341222X80

Account ID: 4060-9030



We have audited your account for the reporting periods January 01, 2007, through June 30, 2009. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	13,894.00	0.00	13,894.00
Late Payment Penalty Increase	5,558.00	0.00	5,558.00
Late Filing Penalty Increase	556.00	0.00	556.00
Interest	4,861.99	0.00	4,861.99
<b>Assessment Total</b>	<b>\$24,869.99</b>	<b>\$0.00</b>	<b>\$24,869.99</b>

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is January 31, 2014. 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 liability 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 have 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 listed below.

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

217 785-6579

**Notice of Tax Liability**  
for Form EDA-105-R, ROT Audit Report



#BWNKMGV  
#CNXX XX45 4672 2241#  
BOB MELTON TRUCK SERVICE INC  
611 KINGSLEY ST  
NORMAL IL 61761-2905

December 2, 2013



Letter ID: CNXXXX4546722241

Account ID: 4060-9030



We have audited your account for the reporting periods July 01, 2009, through October 31, 2012. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	31,360.00	0.00	31,360.00
Late Payment Penalty Increase	6,272.00	0.00	6,272.00
Late Filing Penalty Increase	627.00	0.00	627.00
Interest	1,898.04	0.00	1,898.04
<b>Assessment Total</b>	<b>\$40,157.04</b>	<b>\$0.00</b>	<b>\$40,157.04</b>

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is January 31, 2014. 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 liability 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 have 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 listed below.

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

217 785-6579

**Notice of Tax Liability**  
**for Form EDA-105-R, ROT Audit Report**



#BWNKMGV  
#CNXX XX79 7417 6962#  
BOB MELTON TRUCK SERVICE INC  
611 KINGSLEY ST  
NORMAL IL 61761-2905

December 2, 2013



Letter ID: CNXXXX7974176962

Account ID: 4060-9030



We have audited your account for the reporting periods November 01, 2012, through November 30, 2012. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	21.00	0.00	21.00
Late Payment Penalty Increase	4.00	0.00	4.00
<b>Assessment Total</b>	<b>\$25.00</b>	<b>\$0.00</b>	<b>\$25.00</b>

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is January 31, 2014. 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 liability 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 have 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 listed below.

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

217 785-6579

**Notice of Tax Liability**  
for Form EDA-105-R, ROT Audit Report



#BWNKMGV  
#CNXX X157 1436 3848#  
BOB MELTON TRUCK SERVICE INC  
611 KINGSLEY ST  
NORMAL IL 61761-2905

December 2, 2013



Letter ID: CNXXX15714363848

Account ID: 4060-9030



We have audited your account for the reporting periods December 01, 2012, through December 31, 2012. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	8,664.00	(100.00)	8,564.00
Late Payment Penalty Increase	1,733.00	0.00	1,733.00
Late Filing Penalty Increase	173.00	0.00	173.00
<b>Assessment Total</b>	<b>\$10,570.00</b>	<b>(\$100.00)</b>	<b>\$10,470.00</b>

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is January 31, 2014. 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 liability 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.

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

217 785-6579

# Notice of Tax Liability

for Form EDA-95, Auditor-prepared Motor Vehicle Use Tax Report



#BWNKMGV  
#CNXX XX9X 8389 2168#  
BOB MELTON TRUCK SERVICE INC  
611 KINGSLEY ST  
NORMAL IL 61761-2905

December 3, 2013



Letter ID: CNXXX9X83892168

Account ID: 00579-50336  
Date brought into IL: Feb 01, 2010

MV: 025932808  
ID: 1GRAA06219W700183



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	3,063.00	0.00	3,063.00
Audit Late Payment Penalty	613.00	0.00	613.00
Interest	295.00	0.00	295.00
<b>Assessment Total</b>	<b>\$3,971.00</b>	<b>\$0.00</b>	<b>\$3,971.00</b>

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is February 01, 2014. 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 give up your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

If you have questions, please write us or call our Springfield office weekdays between 8:30 a.m. and 4:30 p.m. Our address and telephone number are below.

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

217 785-6579

**Notice of Tax Liability**  
**for Form EDA-95, Auditor-prepared Motor Vehicle Use Tax Report**



#BWNKMGV  
#CNXX XX56 3194 X8X0#  
BOB MELTON TRUCK SERVICE INC  
611 KINGSLEY ST  
NORMAL IL 61761-2905

December 4, 2013



Letter ID: CNXXXX563194X8X0

Account ID: 00579-50336  
Date brought into IL: Feb 19, 2010

MV: 025932800  
ID: 5KJJAECV45PV03330



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,578.00	0.00	2,578.00
Audit Late Payment Penalty	516.00	0.00	516.00
Interest	243.00	0.00	243.00
<b>Assessment Total</b>	<b>\$3,337.00</b>	<b>\$0.00</b>	<b>\$3,337.00</b>

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is February 02, 2014. 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 give up your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

If you have questions, please write us or call our Springfield office weekdays between 8:30 a.m. and 4:30 p.m. Our address and telephone number are below.

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

217 785-6579

# Notice of Tax Liability

for Form EDA-95, Auditor-prepared Motor Vehicle Use Tax Report



#BWNKMGV  
#CNXX X131 8168 8XX8#  
BOB MELTON TRUCK SERVICE INC  
611 KINGSLEY ST  
NORMAL, IL 61761-2905

December 4, 2013



Letter ID: CNXXX13181688XX8

Account ID: 00579-50336  
Date brought into IL: Mar 03, 2010

MV: 025932801  
ID: 1XKAD49X4AJ263186



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	5,634.00	0.00	5,634.00
Audit Late Payment Penalty	1,127.00	0.00	1,127.00
Interest	525.00	0.00	525.00
<b>Assessment Total</b>	<b>\$7,286.00</b>	<b>\$0.00</b>	<b>\$7,286.00</b>

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is February 02, 2014. 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 give up your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

If you have questions, please write us or call our Springfield office weekdays between 8:30 a.m. and 4:30 p.m. Our address and telephone number are below.

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

217 785-6579

# Notice of Tax Liability

for Form EDA-95, Auditor-prepared Motor Vehicle Use Tax Report



#BWNKMGV  
#CNXX X198 2131 X4X9#  
BOB MELTON TRUCK SERVICE INC  
611 KINGSLEY ST  
NORMAL IL 61761-2905

December 3, 2013



Letter ID: CNXXX1982131X4X9

Account ID: 00579-50336  
Date brought into IL: Jul 01, 2010

MV: 025932811  
ID: 1H9A1X4C851015080



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	1,000.00	0.00	1,000.00
Audit Late Payment Penalty	200.00	0.00	200.00
Interest	80.00	0.00	80.00
<b>Assessment Total</b>	<b>\$1,280.00</b>	<b>\$0.00</b>	<b>\$1,280.00</b>

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is February 01, 2014. 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 give up your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

If you have questions, please write us or call our Springfield office weekdays between 8:30 a.m. and 4:30 p.m. Our address and telephone number are below.

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

217 785-6579

# Notice of Tax Liability

for Form EDA-95, Auditor-prepared Motor Vehicle Use Tax Report



#BWNKMGV  
#CNXX X165 4811 4886#  
BOB MELTON TRUCK SERVICE INC  
611 KINGSLEY ST  
NORMAL IL 61761-2905

December 4, 2013



Letter ID: CNXXX16548114886

Account ID: 00579-50336  
Date brought into IL: Jul 11, 2010

MV: 025932802  
ID: 1XKAD49X57J152428



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,613.00	0.00	2,613.00
Audit Late Payment Penalty	523.00	0.00	523.00
Interest	206.00	0.00	206.00
<b>Assessment Total</b>	<b>\$3,342.00</b>	<b>\$0.00</b>	<b>\$3,342.00</b>

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is February 02, 2014. 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 give up your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

If you have questions, please write us or call our Springfield office weekdays between 8:30 a.m. and 4:30 p.m. Our address and telephone number are below.

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

217.785-6579

# Notice of Tax Liability

for Form EDA-95, Auditor-prepared Motor Vehicle Use Tax Report



#BWNKMGV  
#CNXX XX84 95X5 12X1#  
BOB MELTON TRUCK SERVICE INC  
611 KINGSLEY ST  
NORMAL IL 61761-2905

December 4, 2013



Letter ID: CNXXX8495X512X1

Account ID: 00579-50336  
Date brought into IL: Aug 10, 2010

MV: 025932803  
ID: 1FUJA6CK98LY85559



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	4,075.00	0.00	4,075.00
Audit Late Payment Penalty	815.00	0.00	815.00
Interest	309.00	0.00	309.00
<b>Assessment Total</b>	<b>\$5,199.00</b>	<b>\$0.00</b>	<b>\$5,199.00</b>

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is February 02, 2014. 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 give up your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

If you have questions, please write us or call our Springfield office weekdays between 8:30 a.m. and 4:30 p.m. Our address and telephone number are below.

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

217 785-6579

**Notice of Tax Liability**  
**for Form EDA-95, Auditor-prepared Motor Vehicle Use Tax Report**



#BWNKMGV  
 #CNXX X192 3246 9442#  
 BOB MELTON TRUCK SERVICE INC  
 611 KINGSLEY ST  
 NORMAL IL 61761-2905

December 4, 2013



Letter ID: CNXXX19232469442

Account ID: 00579-50336  
 Date brought into IL: Dec 01, 2010

MV: 025932804  
 ID: 1FUJGCK79LAA7688



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	4,782.00	0.00	4,782.00
Audit Late Payment Penalty	956.00	0.00	956.00
Interest	303.00	0.00	303.00
<b>Assessment Total</b>	<b>\$6,041.00</b>	<b>\$0.00</b>	<b>\$6,041.00</b>

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is February 02, 2014. 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 give up your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

If you have questions, please write us or call our Springfield office weekdays between 8:30 a.m. and 4:30 p.m. Our address and telephone number are below.

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

217 785-6579

# Notice of Tax Liability

for Form EDA-95, Auditor-prepared Motor Vehicle Use Tax Report



#BWNKMGV  
#CNXX X131 1X42 4XX6#  
BOB MELTON TRUCK SERVICE INC  
611 KINGSLEY ST  
NORMAL IL 61761-2905

December 3, 2013



Letter ID: CNXXX1311X424XX6

Account ID: 00579-50336  
Date brought into IL: Dec 02, 2010

MV: 025932809  
ID: 1JJV532V2XL601713



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	234.00	0.00	234.00
Audit Late Payment Penalty	47.00	0.00	47.00
Interest	14.00	0.00	14.00
<b>Assessment Total</b>	<b>\$295.00</b>	<b>\$0.00</b>	<b>\$295.00</b>

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PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

# Notice of Tax Liability

for Form EDA-95, Auditor-prepared Motor Vehicle Use Tax Report



#BWNKMGV  
#CNXX XX23 73XX 5768#  
BOB MELTON TRUCK SERVICE INC  
611 KINGSLEY ST  
NORMAL IL 61761-2905

December 3, 2013



Letter ID: CNXXXX2373XX5768

Account ID: 00579-50336  
Date brought into IL: Dec 13, 2010

MV: 025932810  
ID: 1JJV532W2XL601582



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	531.00	0.00	531.00
Audit Late Payment Penalty	106.00	0.00	106.00
Interest	33.00	0.00	33.00
<b>Assessment Total</b>	<b>\$670.00</b>	<b>\$0.00</b>	<b>\$670.00</b>

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PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

# Notice of Tax Liability

for Form EDA-95, Auditor-prepared Motor Vehicle Use Tax Report



#BWNKMGV  
#CNXX X11X XX64 9922#  
BOB MELTON TRUCK SERVICE INC  
611 KINGSLEY ST  
NORMAL IL 61761-2905

December 4, 2013



Letter ID: CNXXX11XXX649922

Account ID: 00579-50336  
Date brought into IL: Aug 05, 2011

MV: 025932805  
ID: 1UYVS25397U953213



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,031.00	0.00	2,031.00
Audit Late Payment Penalty	406.00	0.00	406.00
Interest	83.00	0.00	83.00
<b>Assessment Total</b>	<b>\$2,520.00</b>	<b>\$0.00</b>	<b>\$2,520.00</b>

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ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

# Notice of Tax Liability

for Form EDA-95, Auditor-prepared Motor Vehicle Use Tax Report



#BWNKMGV  
#CNXX X1X4 9733 3442#  
BOB MELTON TRUCK SERVICE INC  
611 KINGSLEY ST  
NORMAL IL 61761-2905

December 4, 2013



Letter ID: CNXXX1X497333442

Account ID: 00579-50336

Date brought into IL: Aug-05, 2011

MV: 025932806

ID: 1JYVS25317U953223



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,031.00	0.00	2,031.00
Audit Late Payment Penalty	406.00	0.00	406.00
Interest	83.00	0.00	83.00
<b>Assessment Total</b>	<b>\$2,520.00</b>	<b>\$0.00</b>	<b>\$2,520.00</b>

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PO BOX 19012  
SPRINGFIELD IL 62794-9012

217 785-6579

# Notice of Tax Liability

for Form EDA-95, Auditor-prepared Motor Vehicle Use Tax Report



#BWNKMGV  
#CNXX XX77 4171 4889#  
BOB MELTON TRUCK SERVICE INC  
611 KINGSLEY ST  
NORMAL IL 61761-2905

December 3, 2013



Letter ID: CNXXXX7741714889

Account ID: 00579-50336  
Date brought into IL: Nov 01, 2011

MV: 025932807  
ID: 4WWMFYA2C3618176



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,325.00	0.00	2,325.00
Audit Late Payment Penalty	465.00	0.00	465.00
Interest	73.00	0.00	73.00
<b>Assessment Total</b>	<b>\$2,863.00</b>	<b>\$0.00</b>	<b>\$2,863.00</b>

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