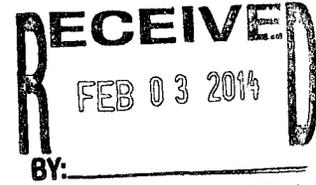


ILLINOIS INDEPENDENT TAX TRIBUNAL

BOB MELTON TRUCK SERVICE INC.)
)
 Petitioner)



PETITION

NOW COMES Bob Melton Truck Service Inc. ("Melton") by and through its attorneys, Sorling Northrup, John R. Simpson, of counsel, and files its Petition with the Illinois Independent Tax Tribunal and states as follows pursuant to Emergency Rule Section 5000.310, 86 IL.Admin. Code § 5000.310:

A. Name, address and telephone number of Petitioner:

Bob Melton Truck Service Inc.
611 Kingsley Street
Normal, IL 61761
Telephone: 309-261-0817

B. Name, address, telephone number and email address of Petitioner's representative:

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

C. Taxpayer's identification number(s):

Account ID 4060-9030 and 00579-50336

D. Copies of the Statutory Notices are attached as Exhibit A.

E. The years or periods involved:

January 1, 2007 – December 31, 2012

F.

1. The Department of Revenue 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. Petitioner will demonstrate that large number of shipments inside Illinois continued interstate.

2. The Department of Revenue failed to correctly determine the percentage of parts that were eligible for the “rolling stock” exemption by using multiple years determinations rather than the years of purchase. Petitioner will demonstrate that its percentage of qualifying use for parts purchases for the applicable year is greater than that allowed by the Department.

3. The Department of Revenue used incorrect purchase values for the taxable amount of non-qualifying equipment, such as trucks, rather than fair market value.

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

5. The Department wrongfully refused to issue a subpoena duces tecum pursuant to 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. Production of the

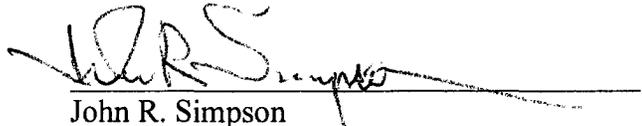
documents requested would have shown a larger number of interstate shipment which shipments terminated outside Illinois.

6. Petitioner had reasonable cause to not self assess Use Tax on the purchases at issue and any tax liability should not also contain penalty.

G. Petitioner requests that the Tax Tribunal reduce Melton's liability to reflect the correct purchases eligible for the rolling stock exemption, to reflect the correct tax base, and to abate all penalty.

H. Signature below.

Dated: January 31, 2014



John R. Simpson

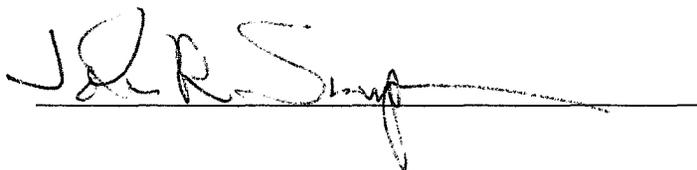
Sorling Northrup
John R. Simpson, of Counsel
1 North Old State Capitol Plaza, Suite 200
P.O. Box 5131
Springfield, IL 62705
Telephone: 217-544-1144
Fax: 217-522-3173
E-Mail: jrsimpson@sorlinglaw.com

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 31st day of January, 2014, with postage fully prepaid.

A handwritten signature in black ink, appearing to read "J. R. Smith", is written over a horizontal line. The signature is stylized and includes a long horizontal stroke extending to the right.

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
Assessment Total	\$24,869.99	\$0.00	\$24,869.99

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
Assessment Total	\$40,157.04	\$0.00	\$40,157.04

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-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
Assessment Total	\$25.00	\$0.00	\$25.00

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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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
Assessment Total	\$10,570.00	(\$100.00)	\$10,470.00

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
Assessment Total	\$3,971.00	\$0.00	\$3,971.00

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.

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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



#BWVKMGV
#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
Assessment Total	\$3,337.00	\$0.00	\$3,337.00

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.

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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 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
Assessment Total	\$7,286.00	\$0.00	\$7,286.00

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.

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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 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
Assessment Total	\$1,280.00	\$0.00	\$1,280.00

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.

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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
Assessment Total	\$3,342.00	\$0.00	\$3,342.00

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.

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

December 4, 2013



Letter ID: CNXXXX8495X512X1

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
Assessment Total	\$5,199.00	\$0.00	\$5,199.00

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.

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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 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
Assessment Total	\$6,041.00	\$0.00	\$6,041.00

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.

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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



#BWVKMGV
#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: 1JJV532W2XL601713



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
Assessment Total	\$295.00	\$0.00	\$295.00

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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



#BVNKMVG
#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
Assessment Total	\$670.00	\$0.00	\$670.00

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.

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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 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
Assessment Total	\$2,520.00	\$0.00	\$2,520.00

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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 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: 1UYVS26317U953223



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
Assessment Total	\$2,520.00	\$0.00	\$2,520.00

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 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
Assessment Total	\$2,863.00	\$0.00	\$2,863.00

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.

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217 785-6579

7 Copies of notices and other written communications addressed to the taxpayer in proceedings involving the matters listed on the front of this form should be sent to the following:

John R. Simpson

Name John R. Simpson	Name	Name
Street address P. O. Box 5131	Street address	Street address
City Springfield	City	City
State IL	State	State
ZIP 62705	ZIP	ZIP
Daytime phone number (217) 544-1144	Daytime phone number	Daytime phone number

Step 3: Taxpayer's signature

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

Taxpayer's signature <i>[Signature]</i>	President	Date <i>6/10/13</i>
Spouse's signature	Title, if applicable	Date
If corporation or partnership, signature of officer or partner	Title, if applicable	Date

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

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

Designation (attorney, C.P.A., enrolled agent) Attorney	Jurisdiction (state(s), etc.) Illinois	Signature <i>John R. Simpson</i>	Date <i>6-11-13</i>
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date

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

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

Any person signing as or for the taxpayer

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

Signature of witness	Date
Signature of witness	Date

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

Signature of notary	Date
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Notary seal

