

ILLINOIS INDEPENDENT  
TAX TRIBUNAL

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C DOMMEN JOSEPH )  
Petitioner, )  
v. )  
ILLINOIS DEPARTMENT )  
OF REVENUE, )  
Respondent. )

RECEIVED  
JUN 01 2015  
BY: 15 T11131

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**PETITION**

\_\_\_\_\_, (“Petitioner”) petitions the Illinois  
Independent Tax Tribunal to review and reverse and/or modify the

- \_\_\_\_ Notice of Deficiency (“Deficiency”)  
 Notice of Tax Liability (“Notice”) check all that apply  
 Claim Denial (“Claim”)  
\_\_\_\_ Penalty (“Penalty”)  
\_\_\_\_ Interest (“Interest”)

issued by the Illinois Department of Revenue (“Department) for the reasons stated below.

[Separately numbered paragraphs must be used below. Each factual allegation should be set out in its own paragraph or subparagraph.]

**INTRODUCTION**

1. The COLLECTION ACTION was issued by the Department on APRIL 3<sup>rd</sup> 2015  
(insert Deficiency, Notice, Claim, Penalty or Interest) (date)

10,270.49 - Sales Use Tax & E 911 Surcharge  
6,362.09 - IL Withholding Income Tax

\_\_\_\_\_ for \$ 16,632.58 in Sales Use & IL Withholding Tax.

(assessing tax or denying refund) (amount) (name of tax)

\$ \_\_\_\_\_ interest, \$ \_\_\_\_\_ in \_\_\_\_\_ penalty, and \$ \_\_\_\_\_ in \_\_\_\_\_  
(amount) (amount) (name of penalty) (amount) (name of penalty)

penalty. The \_\_\_\_\_ was for the period (s) Sept 2012  
(insert Deficiency, Notice, or Claim) (beginning date)

through August 2013 ("Period").  
(ending date)

### BACKGROUND

2. Petitioner is an individual or stated by the Department to be a Responsible Officer of  
MAC & B Restaurant Inc or a NA and the  
(corporation) (type of business i.e. partnership or sole proprietor)

business address is was  
2179 E Touhy Ave, Des Plaines, IL 90018-3637.

(complete address with city and zip code)

Business telephone number is \_\_\_\_\_.

### ERRORS

For each error you seek corrected, in a paragraph, identify the error and state both facts in support of your argument and the relevant law.

3. Letter attached along with foll:
  1. Copy of Collection Notice EXHIBIT (A)
  2. Copy of Ownership Agreement EXHIBIT (B)
  3. Secretary of State Registered Agent Name Change EXHIBIT (C)
  4. Letter to Ms Jackie Spinko (IL Dept of Rev) April 18<sup>th</sup> 2014 EXHIBIT (D)
  5. Letter to Ms Skeeters (IL Dept of Rev - Springfield) April 29<sup>th</sup> 2014 EXHIBIT (E)
4. - Petitioner had resigned as officer/partner as of 1<sup>st</sup> Sept 2012  
MR. Bhupendra S. Lalamba was responsible for all operation as  
of 1<sup>st</sup> Sept 2012 as he was 100% owner of the corporation.
  - Copy of Sale of Ownership attached (Exhibit B)
  - Copy of check 0399 dt 1<sup>st</sup> Sept showing purchase of shares for \$ 1.00.
  - Copy from Fifth Third Bank showing removal as signer from A/c.
5. - Letter confirming removal of Agent Name Change (Exhibit C)  
- Copy of letter to CPA "MK Financial Services Inc" on resignation.

and selling of shares to Bhupendra S. Latamba.

6. Copy to letter to Ms Jackie Spalone (IL Dept of Rev. Chicago) was mailed when notice was received on April 18<sup>th</sup> 2014. 1 copy of fax transmission attached. (EXHIBIT D)

7. Copy of letter to Ms Skeeters when collection action notice was received on April 3<sup>rd</sup> 2015. (EXHIBIT E)

MR: BHUPENDRA S. LATAMBA WAS SOLE OWNER <sup>of</sup> 1 sept 2012 of MAC & B RESTAURANT IN, AND IS LIABLE FOR CLAIMS AS PER NOTICE.

**RELIEF REQUESTED**

8. For the reasons stated above, Petitioner requests that the CLAIM (insert Deficiency, Notice, Claim, Penalty or Interest) be

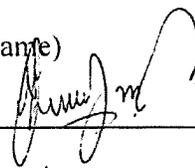
Modified to reflect a lesser amount of \_\_\_\_\_

Dismissed  Withdrawn and refund granted \_\_\_\_\_ (choose all that apply)

The \_\_\_\_\_ penalty(ies) be abated.

C. DOMMEN JOSEPH

(Petitioner's name)

By: 

Signature (individual, sole proprietor or partner -circle one)

654 LINCOLNSHIRE LANE  
HOFMAN ESTATES, IL 60169

(address)

(847) 652 5435

(phone number)

CECIL O JOSEPH @ HOTMAIL.COM

(e-mail)

**C. Oommen Joseph**  
654 Lincolnshire Lane.  
Hoffman Estates, IL 60169.

June 30<sup>th</sup>, 2015

**Illinois Department of Revenue**  
Office of Legal Services  
100W Randolph St., 7-900 (7<sup>th</sup> floor Thompson Center)  
Chicago, IL 60601.

**Subject: Collection Action  
Assessment & Notice of Intent**  
Mac & B Restaurants Inc.  
2179 E. Touhy Ave,  
Des Plaines, IL 60018.

**1. Sales/Use Tax & E911 Surcharge**

Letter ID: L0806020880	Dt: April 3, 2015	
Tax Payer ID: XXX-XX-7230	NPL Penalty ID: 3278034	Amt: 10,270.49

**2. IL Withholding Income Tax**

Letter ID: L1977074448	Dt: April 3, 2015	
Tax Payer ID: XXX-XX-7230	1002D Penalty ID: 3278035	Amt: 6,362.09

As mentioned in the Collection Notice, I am filing a protest in writing with the Illinois Department of Revenue for the above claim, as I believe I am not personally responsible for the penalty totaling \$16,632.58.

The following documents are being **attached** along with this letter, to prove that I was not an officer of the corporation as of 1<sup>st</sup> Sept 2012.

**EXHIBIT (A) Copy of Collection Notice**

**EXHIBIT (B) Sale of Ownership**

1. **"To Whom It May Concern"** agreement copy dt:1<sup>st</sup> September 2012
2. Copy of check #399 dt: 1<sup>st</sup> September 2012 for purchase and transfer of all shares of the corporation for a sum of **Amt: \$1.00** from Petitioner.
3. Copy of Notarized letter from **Fifth Third Bank**, wherein Petitioners name was removed as a signer on November 13, 2012 from the business accounts related to Mac & B Restaurants Inc. by Mr. Bupendra S. Latamba.
4. Copy of **Check#399** which was **cleared on 19<sup>th</sup> Sept'2012.**, (Copy of debit details is attached.)

**EXHIBIT (C)**

1. Letter from **"Secretary of State"** confirming Registered Agent Name Change.
2. Copy of **"Corporation File Detail Report"** showing Agent name change to Mr. Bhupendra S. Latamba.
3. Copy of letter to our CPA **"MK Financial Services Inc."** updating them on the petitioner resigning from all activities of Mac & B Restaurants Inc., as of 1<sup>st</sup> Sept 2012.

**EXHIBIT (D)**

1. Copy of letter dt. **April 18,2014** which was mailed to **Ms. Jackie Spacone** of the **Illinois Depart of**

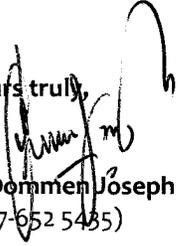
**Revenue** (100 w Randolph Street, # 7-400 Chicago, IL 60601) and a **copy also faxed on April 21, 2014** (Fax Transmission Report is enclosed) on receipt of Collection Action Notice of Intent Dt: 1<sup>st</sup> April 2014, Letter ID:L2078320352. (copy attached)

**EXHIBIT (E)**

1. Copy of letter to **Ms. Skeeters** (100% Penalty Unit, Illinois Department of Revenue, P.O.Box 19035, Springfield, IL 62794) which was sent by certified mail (copy attached).

I request the department to kindly contact Mr. Bhupendra S. Latamba (**Cell# 630-605 0193**) who was the sole owner of the said corporation and is responsible for all dues as of 1<sup>st</sup> Sept 2012 onwards.

Yours truly,

  
**C. Oommen Joseph**  
(847-652 5435)

**For Reference: CPA contact details,**  
**Mr. Mukesh Shah**  
**M.K.Financial Services Inc.**  
570 E Northwest Hwy, Suite 5C  
DesPlaines, IL 60016.  
Tel: 847-299 9899.

**Collection Action**  
**Assessment and Notice of Intent**

EXHIBIT (A)



April 3, 2015



Letter ID: L0806020880

COOMMEN JOSEPH  
654 LINCOLNSHIRE LN  
HOFFMAN EST IL 60169-2771

Taxpayer ID: XXX-XX-7230  
NPL Penalty ID: 3278034



MAC & B RESTAURANTS INC  
2179 E TOUHY AVE  
DES PLAINES IL 60018-3637

**We have determined you are personally liable  
for a penalty of \$10,270.49.**

The penalty is equal to the amount of unpaid liability of MAC & B RESTAURANTS INC, due to your status as a responsible officer, partner, or individual of MAC & B RESTAURANTS INC.

Illinois law (35 ILCS 735/3-7) provides that any person who has control, supervision, or responsibility of filing returns or making payments for a taxpayer, and who willfully fails to do so, shall be personally liable for a penalty equal to the amount of tax due including penalty and interest.

**Pay us \$10,270.49.** Your payment must be guaranteed (i.e., cashier's check, money order) and made payable to the Illinois Department of Revenue. Send or bring it to us at the address below.

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

- **If the amount of this liability 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, which is **June 2, 2015**. 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.
- **Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue**, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/ 2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at [tax.illinois.gov](http://tax.illinois.gov)), and file a complaint with the circuit court for a review of our determination.

If the debt remains unpaid and this penalty becomes final, we intend to take collection enforcement action against you personally to collect this debt. Collection action can include the seizure and sale of your assets, and levy of your wages and bank accounts.

TRACI SKEETERS  
100% PENALTY UNIT  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19035  
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31614  
217 785-2635 fax

For information about  
› how to pay  
› submitting proof  
› collection actions



# Collection Action

## Assessment and Notice of Intent



April 3, 2015



Letter ID: L0806020880

COOMMEN JOSEPH  
654 LINCOLNSHIRE LN  
HOFFMAN EST IL 60169-2771

Taxpayer ID: XXX-XX-7230  
NPL Penalty ID: 3278034



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

### Sales/Use Tax & E911 Surcharge

Account ID: 4082-3814

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2012	2,274.00	352.40	89.81	-	(200.00)	2,516.21
31-Oct-2012	2,250.00	250.00	60.87	-	(750.00)	1,810.87
31-Dec-2012	1,869.00	111.40	31.20	-	(1,055.00)	956.60
31-Jan-2013	1,021.00	202.10	37.58	-	-	1,260.68
28-Feb-2013	1,119.00	211.90	41.85	-	-	1,372.75
31-Mar-2013	1,037.00	224.44	40.26	-	-	1,301.70
31-Aug-2013	839.00	180.68	32.00	-	-	1,051.68

IDOR-5P-NPL (N-03/07)

Retain this portion for your records.

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

### Collection Action

(R-12/08) (136)



Letter ID: L0806020880  
COOMMEN JOSEPH

Total amount due: \$10,270.49

Write the amount you are paying below.

\$ \_\_\_\_\_

Write your Account ID on your check.

Mail this voucher and your payment to:  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19035  
SPRINGFIELD IL 62794-9035

000 006 006319719201 731 123199 1 0000001027049

# Collection Action

## Assessment and Notice of Intent



April 3, 2015



Letter ID: L1977074448

COOMMEN JOSEPH  
654 LINCOLNSHIRE LN  
HOFFMAN EST IL 60169-2771

Taxpayer ID: XXX-XX-7230  
1002D Penalty ID: 3278035



MAC & B RESTAURANTS INC  
2179 E TOUHY AVE  
DES PLAINES IL 60018-3637

### We have determined you are personally liable for a penalty of \$6,362.09.

The penalty is equal to the amount of unpaid liability of MAC & B RESTAURANTS INC, due to your status as a responsible officer, partner, or individual of MAC & B RESTAURANTS INC.

Illinois law (35 ILCS 5/1002(d)) provides that any person who has control, supervision, or responsibility of filing returns or making payments for a taxpayer, and who willfully fails to do so, shall be personally liable for a penalty equal to the amount of tax due including penalty and interest.

**Pay us \$6,362.09.** Your payment must be guaranteed (i.e., cashier's check, money order) and made payable to the Illinois Department of Revenue. Send or bring it to us at the address below.

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

- **If the amount of this liability 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, which is **June 2, 2015**. 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.
- **Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue**, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/ 2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at [tax.illinois.gov](http://tax.illinois.gov)), and file a complaint with the circuit court for a review of our determination.

If the debt remains unpaid and this penalty becomes final, we intend to take collection enforcement action against you personally to collect this debt. Collection action can include the seizure and sale of your assets, and levy of your wages and bank accounts.

TRACI SKEETERS  
100% PENALTY UNIT  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19035  
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31614  
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For information about  
› how to pay  
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Turn page

**Collection Action**  
**Assessment and Notice of Intent**



April 3, 2015



Letter ID: L1977074448

COOMMEN JOSEPH  
654 LINCOLNSHIRE LN  
HOFFMAN EST IL 60169-2771

Taxpayer ID: XXX-XX-7230  
1002D Penalty ID: 3278035



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

**IL Withholding Income Tax**

Account ID: 45-5250299-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2012	2,657.70	418.92	113.96	-	-	3,190.58
31-Dec-2012	1,067.01	228.04	40.59	-	-	1,335.64
31-Mar-2013	1,500.06	280.00	55.81	-	-	1,835.87

IDOR-5P-NPL (N-03/07)

Retain this portion for your records.

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

**Collection Action**

(R-12/08) (136)



Letter ID: L1977074448  
COOMMEN JOSEPH

**Total amount due: \$6,362.09**

Write the amount you are paying below.

\$ \_\_\_\_\_

Write your Account ID on your check.

**Mail this voucher and your payment to:**  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19035  
SPRINGFIELD IL 62794-9035

EXHIBIT (B)

**TO WHOM IT MAY CONCERN**

**1<sup>ST</sup> September'2012**

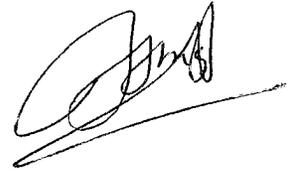
This is to certify that I, C. Oommen Joseph hereby declare that, I have elected to sell all my shares in the corporation of MAC & B Restaurants Inc. DBA Tiffanys located at 2179 E. Touhy Ave., DesPlaines, IL 60018 to Mr. Bhupendra Singh Latamba effective 1<sup>st</sup> Sept'2012 for the price of \$1.00. Henceforth Mr. Bhupendra Singh Latamba will be the sole owner of MAC & B Restaurants Inc. and continue managing the day to day operations.

As of 1<sup>st</sup> Sept'2012 Mr. Bhupendra Singh Latamba agrees to take full responsibility to honor the Lease Agreement between MAC & B Restaurants Inc. DBA Tiffanys located at 2179 E Touhy Ave., Des Plaines, IL 60018. & SHRIN Hospitality LLC., Dt. 14<sup>th</sup> May 2012 and shall abide by the terms and conditions set within, and shall solely be liable for it.

Mr. Bhupendra Singh Latamba hereby agrees to release Mr. C. Oommen Joseph of all agreements, Liabilities related to MAC & B Restaurants Inc. DBA Tiffanys and also agrees to remove his name from all City & Government Agency records.



C. Oommen Joseph.



Bhupendra Singh Latamba

MAC & B Restaurants Inc. 05/12  
2179 E. Touhy Ave.  
Des Plaines, IL 60018

399

70-2390/719

DATE 1<sup>st</sup> Sept 2012

PAY  
TO THE  
ORDER OF

C. Oommen Joseph

\$ 1 -  $\frac{22}{100}$

\$ One &  $\frac{22}{100}$  only

DOLLARS

Fifth Third Bank  
7150 Mannheim Rd  
Rosemont, IL



FOR Purchase of Shares

⑈000399⑈ ⑆071923909⑆ ?239040855⑈



April 23, 2015

To Whom it May Concern,

On November 13, 2012, C Oommen Joseph was removed as a signer from the business accounts related to Mac & B Restaurants Inc. The accounts ending in -0855 and -4040 are no longer associated with C Oommen Joseph.

If there are any more clarifications or questions needed, please feel free to contact me at Fifth Third Bank Rosemont.

Thanks,

A handwritten signature in black ink, appearing to read 'Cody Logsdon'.

**Cody Logsdon**

Personal Banker | Fifth Third Bank  
7150 Mannheim Rd | Rosemont, IL 60018  
☎ 847.294.2755 | 📠 847.635.0520

✉ [Cody.Logsdon@53.com](mailto:Cody.Logsdon@53.com)

NMLS: 1004719



**FIFTH THIRD BANK**

APR 23 2015

02498-02



A handwritten signature in black ink, appearing to read 'Collette A. Gentile'.

MAC & B Restaurants Inc. 05/12  
 2179 E. Touhy Ave.  
 Des Plaines, IL 60018

399  
70-2390/719

DATE 1 Sept 2012

PAY TO THE ORDER OF C. Dommen Joseph \$ 1.00

One & 00/100 only DOLLARS

Fifth Third Bank  
 7150 Mannheim Rd  
 Rosemont, IL

FOR Purchase of Shares

*[Signature]*

⑈000399⑈ ⑆071923909⑆ 7239040855⑈

*[Signature]*

Posting Date	2012 Sep 19
DB/CR Indicator	Debit
Amount	\$1.00
Posting Check Number	399
Posting Account Number	7239040855
Posting Seq Number	77619806
Tran Code	0
ABA/RT Number	7192390

EXHIBIT

(C)



## OFFICE OF THE SECRETARY OF STATE

JESSE WHITE • Secretary of State

02/07/13  
6851-146-1

MAC & B RESTAURANTS INC.

BHUPENDRA S LATAMBA  
570 E NORTHWEST HWY STE 5C  
DES PLAINES, IL 60016

Dear Sir or Madam:

A change of Registered Agent/Office Address for the corporation has been filed with our office.

Payment of the filing fee is hereby acknowledged.

Sincerely,

Department of Business Services  
Registered Agent Section  
501 S 2nd St., Rm 328 Howlett Bldg  
Springfield, IL 62756  
Telephone (217) 782-7808

FORM **BCA 5.10/5.20** (rev. Dec. 2003)  
**STATEMENT OF CHANGE OF  
REGISTERED AGENT AND/OR  
REGISTERED OFFICE**  
Business Corporation Act

Jesse White, Secretary of State  
Department of Business Services  
501 S. Second St., Rm. 328  
Springfield, IL 62756  
217-782-7808  
www.cyberdriveillinois.com

Remit payment in the form of a  
check or money order payable  
to Secretary of State.

\_\_\_\_\_ File # \_\_\_\_\_ Filing Fee: \$25 Approved: \_\_\_\_\_  
\_\_\_\_\_ **Submit in duplicate** \_\_\_\_\_ **Type or Print clearly in black ink** \_\_\_\_\_ **Do not write above this line** \_\_\_\_\_

1. Corporate Name: \_\_\_\_\_ **MAC & B RESTAURANTS INC.** \_\_\_\_\_
2. State or Country of Incorporation: \_\_\_\_\_ **ILLINOIS** \_\_\_\_\_
3. Name and Address of Registered Agent and Registered Office as they appear on the records of the Office of the Secretary of State (before change):

Registered Agent: \_\_\_\_\_ **C OOMMEN** \_\_\_\_\_ **JOSEPH** \_\_\_\_\_  
First Name Middle Name Last Name

Registered Office: \_\_\_\_\_ **570** \_\_\_\_\_ **E NORTHWEST HWY** \_\_\_\_\_ **STE 5C** \_\_\_\_\_  
Number Street Suite # (P.O. Box alone is unacceptable)

\_\_\_\_\_ **DES PLAINES** \_\_\_\_\_ **60016** \_\_\_\_\_ **COOK** \_\_\_\_\_  
City ZIP Code County

4. Name and Address of Registered Agent and Registered Office shall be (after all changes herein reported):
- Registered Agent: \_\_\_\_\_ **BHUPENDRA** \_\_\_\_\_ **S** \_\_\_\_\_ **LATAMBA** \_\_\_\_\_  
First Name Middle Name Last Name
- Registered Office: \_\_\_\_\_ **570** \_\_\_\_\_ **E NORTHWEST HWY** \_\_\_\_\_ **STE 5C** \_\_\_\_\_  
Number Street Suite # (P.O. Box alone is unacceptable)
- \_\_\_\_\_ **DES PLAINES** \_\_\_\_\_ **60016** \_\_\_\_\_ **COOK** \_\_\_\_\_  
City ZIP Code County
5. The address of the registered office and the address of the business office of the registered agent, as changed, will be identical.

6. The above change was authorized by: ("X" one box only)
- a.  Resolution duly adopted by the board of directors. (See Note 4 on reverse.)
- b.  Action of the registered agent. (See Note 5 on reverse.)

**SEE REVERSE FOR SIGNATURE(S).**

**7. If authorized by the board of directors, sign here. (See Note 4 below.)**

The undersigned corporation has caused this statement to be signed by a duly authorized officer who affirms, under penalties of perjury, that the facts stated herein are true and correct.

Dated \_\_\_\_\_, \_\_\_\_\_  
Month & Day Year Exact Name of Corporation

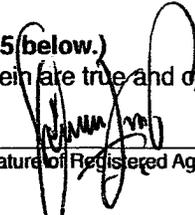
\_\_\_\_\_  
Any Authorized Officer's Signature

\_\_\_\_\_  
Name and Title (type or print)

**If change of registered office by registered agent, sign here. (See Note 5 below.)**

The undersigned, under penalties of perjury, affirms that the facts stated herein are true and correct.

Dated JANUARY 24, 2013  
Month & Day Year Signature of Registered Agent of Record

  
\_\_\_\_\_  
**C OOMMEN JOSEPH, PRESIDENT**  
Name (type or print)  
If Registered Agent is a corporation,  
Name and Title of officer who is signing on its behalf.

**NOTES**

1. The registered office may, but need not be, the same as the principal office of the corporation. However, the registered office and the office address of the registered agent must be the same.
2. The registered office must include a street or road address (P.O. Box alone is unacceptable).
3. A corporation cannot act as its own registered agent.
4. Any change of registered agent must be by resolution adopted by the board of directors. This statement must be signed by a duly authorized officer.
5. The registered agent may report a change of the registered office of the corporation for which he/she is a registered agent. When the agent reports such a change, this statement must be signed by the registered agent. If a corporation is acting as the registered agent, a duly authorized officer of such corporation must sign this statement.



M. K. Shah  
Financial Services, Inc.  
570 E. Northwest Hwy.  
Des Plaines, IL 60016



U.S. Bank  
24-Hour Banking  
1-800-872-2657

70-477-719

1/31/2013

PAY  
TO THE  
ORDER OF

IL Secretary of State

\$ \*\*25.00

Twenty-Five and 00/100\*\*\*\*\*

DOLLARS

IL Secretary of State

MEMO

MAC & B Restaurants - Change of Regd. Agent

AUTHORIZED SIGNATURE

⑈003296⑈ ⑆071904779⑆ 199700004641⑈

M. K. SHAH FINANCIAL SERVICES, INC.

3296

IL Secretary of State

1/31/2013

MAC & B Restaurants - Change of Regd. Agent

25.00

Regular Checking - U MAC & B Restaurants - Change of Regd. Agent

25.00

M. K. SHAH FINANCIAL SERVICES, INC.

3296

IL Secretary of State

1/31/2013

MAC & B Restaurants - Change of Regd. Agent

25.00

Regular Checking - U MAC & B Restaurants - Change of Regd. Agent

25.00





JESSE WHITE  
SECRETARY OF STATE



**CORPORATION FILE DETAIL REPORT**

<b>Entity Name</b>	MAC & B RESTAURANTS INC.	<b>File Number</b>	68511461
<b>Status</b>	ACTIVE		
<b>Entity Type</b>	CORPORATION	<b>Type of Corp</b>	DOMESTIC BCA
<b>Incorporation Date (Domestic)</b>	05/10/2012	<b>State</b>	ILLINOIS
<b>Agent Name</b>	C OOMMEN JOSEPH	<b>Agent Change Date</b>	05/10/2012
<b>Agent Street Address</b>	570 E NORTHWEST HWY STE 5C	<b>President Name &amp; Address</b>	
<b>Agent City</b>	DES PLAINES	<b>Secretary Name &amp; Address</b>	
<b>Agent Zip</b>	60016	<b>Duration Date</b>	PERPETUAL
<b>Annual Report Filing Date</b>	00/00/0000	<b>For Year</b>	
<b>Assumed Name</b>	ACTIVE - TIFFANY'S RESTAURANT ✓		

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Purchase Certificate of Good Standing  
(One Certificate per Transaction)

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WWW.CYBERDRIVEILLINOIS.COM

JESSE WHITE  
SECRETARY OF STATE



### CORPORATION FILE DETAIL REPORT

Entity Name	MAC & B RESTAURANTS INC.	File Number	68511461
Status	NOT GOOD STANDING		
Entity Type	CORPORATION	Type of Corp	DOMESTIC BCA
Incorporation Date (Domestic)	05/10/2012	State	ILLINOIS
Agent Name	BHUPENDRA S LATAMBA	Agent Change Date	02/07/2013
Agent Street Address	570 E NORTHWEST HWY STE 5C	President Name & Address	
Agent City	DES PLAINES	Secretary Name & Address	
Agent Zip	60016	Duration Date	PERPETUAL
Annual Report Filing Date	00/00/0000	For Year	2013
Assumed Name	ACTIVE - TIFFANY'S RESTAURANT		

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C. Oommen Joseph  
654 Lincolnshire Lane.  
Hoffman Estates, IL 60169.  
Cell: 847-652 5435

1<sup>st</sup> Sept 2012

**To:**

Mr. Mukesh Shah  
M K Financial Services  
570 E Northwest Hwy, Suite 5c  
Des Plaines, IL 60056

Dear Mr. Shah,

**Subject: Mac & B Restaurants Inc.**

**Location: 2179 E. Touhy Ave, Des Plaines, IL 60018.**

As per our telephone conversation of yesterday, please find enclosed copy of my resignation which is self-explanatory. As of 1<sup>st</sup> Sept 2012 Mr. Bhupendra Singh is responsible for all day to day activities of Mac & B Restaurants Inc. Also is enclosed a copy of Check# 399 dt. 1<sup>st</sup> Sept'2012 for \$1.00 wherein I have sold all my shares of Mac & B Restaurants Inc. to him.

Mr. Singh will be contacting your office for making the necessary changes in the corporation. Thank you for your support and cooperation all these years.

Yours Truly,

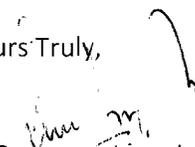
  
C. Oommen Joseph.

EXHIBIT (D)

**Cecil O Joseph**  
654 Lincolnshire Lane  
Hoffman Estates, IL 60169

April 18, 2014

ATTN: Jackie Spacone  
ILLINOIS DEPARTMENT OF REVENUE  
100 W. Randolph Street, #7-400  
Chicago, IL 60601

**RE: Letter ID L2078320352 Dated: April 1' 2014. MAC & B RESTAURANTS INC  
TAX ID: 45-5250299 - Collection Notice**

Dear Ms Spacone,

I have received the Collection Notice, copy of which is attached for your reference. Further to my telephonic conversation, please note that I have resigned from MAC & B Restaurants Inc., as of 31st August 2012. Attached please see the agreement between myself and Mr Bhupendra Singh in this regard. As of 1st of September 2012, Mr. Singh is solely responsible, for all activities and decisions made on behalf of MAC & B Restaurants Inc. As I am no longer associated with MAC & B Restaurant, Inc., I should not be held liable for any taxes owed.

As mentioned over the phone, I am currently out of USA and will be back on the 19th May 2014. In the meantime I have discussed the matter with my CPA Mr. Mukesh Shah (Tel: 847-299 9899), who I authorize to handle the matters on my behalf.

Thank you and shall appreciate your support & cooperation in this regard.

  
Cecil O Joseph

**TRANSMISSION REPORT**

(MON) APR 21 2014 10:02

User/Account :  
DESTINATION : 18472944214  
DEST. NUMBER : 18472944214

DOCUMENT# : 7512544-428  
TIME STORED : APR 21 10:01  
TX START : APR 21 10:01  
DURATION : 51sec  
COM. MODE : ECM

F-CODE :

PAGES : 4page  
RESULT : OK

Cecil O Joseph  
654 Lincolnshire Lane  
Hoffman Estates, IL 60169

April 18, 2014

ATTN: Jackie Spacone  
ILLINOIS DEPARTMENT OF REVENUE  
100 W. Randolph Street, #7-400  
Chicago, IL 60601

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## TO WHOM IT MAY CONCERN

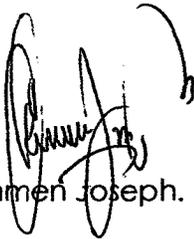
**1<sup>ST</sup> September'2012**

This is to certify that I, C. Oommen Joseph hereby declare that, I have elected to sell all my shares in the corporation of MAC & B Restaurants Inc. DBA Tiffanys located at 2179 E. Touhy Ave, DesPlaines, IL 60018 to Mr. Bhupendra Singh Latamba effective 1<sup>st</sup> Sept'2012 for the price of \$1.00. Henceforth Mr. Bhupendra Singh Latamba will be the sole owner of MAC & B Restaurants Inc. and continue managing the day to day operations.

As of 1<sup>st</sup> Sept'2012 Mr. Bhupendra Singh Latamba agrees to take full responsibility to honor the Lease Agreement between MAC & B Restaurants Inc. DBA Tiffanys located at 2179 E Touhy Ave, Des Plaines, IL 60018. & SHRIN Hospitality LLC., Dt. 14<sup>th</sup> May 2012 and shall abide by the terms and conditions set within, and shall solely be liable for it.

Mr. Bhupendra Singh Latamba hereby agrees to release Mr. C. Oommen Joseph of all agreements, Liabilities related to MAC & B Restaurants Inc. DBA Tiffanys and also agrees to remove his name from all City & Government Agency records.

C. Oommen Joseph.



Bhupendra Singh Latamba



MAC & B Restaurants Inc. 05/12  
2179 E. Touhy Ave.  
Des Plaines, IL 60018

399  
70-2380/719

DATE 1 Sept 2012

PAY  
TO THE  
ORDER OF

C. Oommen Joseph

\$ 1 -  $\frac{4}{10}$

One &  $\frac{4}{100}$  only

DOLLARS

Fifth Third Bank  
7150 Mannheim Rd  
Rosemont, IL

FOR

Purchase of Shares



⑈000399⑈ ⑆071923909⑆ 7239040855⑈

**Collection Action**  
**Notice of Intent**



April 1, 2014



Letter ID: L2078320352

\_\_\_\_\_  
JOSEPH COOMEN  
654 LINCOLNSHIRE LN  
\_\_\_\_\_  
HOFFMAN ESTATES IL 60169-2771

Taxpayer ID: 45-5250299



MAC & B RESTAURANTS INC  
2179 E TOUHY AVE  
DES PLAINES, IL 60018-3637

**You have been identified as a responsible  
officer, partner, or individual of MAC & B RESTAURANTS INC .**

Illinois law provides that we may hold you personally liable for a penalty equal to the total tax, penalty, and interest due from MAC & B RESTAURANTS INC .

The following pages detail the current amount of debt we are pursuing against MAC & B RESTAURANTS INC . This debt must be paid immediately. Your payment must be guaranteed (*i.e.*, cashier's check, money order) and made payable to the Illinois Department of Revenue. Send or bring it to us at the address below.

If this debt is not paid, we intend to issue a penalty against you for the full amount of the debt. Once the penalty becomes final, we can take further collection action against you personally which may include the seizure and sale of your assets and levy of your wages and bank accounts.

If you believe you are not personally responsible for this debt, send us written proof within 10 days. If the information you submit is insufficient, we may continue to issue the penalty.

If you have any questions, please write or call our office weekdays from 8:30 a.m. to 4:30 p.m.

JACKIE SPACONE  
ILLINOIS DEPARTMENT OF REVENUE  
100 WEST RANDOLPH ST.  
# 7-400  
CHICAGO, IL 60601

847 294-4193  
847 294-4214 fax

**For information about**  
› how to pay  
› submitting proof  
› what you owe  
› collection actions

**Turn page**

# Taxpayer Statement



April 1, 2014



Letter ID: L1682709216

JOSEPH COOMEN  
654 LINCOLNSHIRE LN  
HOFFMAN ESTATES IL 60169-2771

Taxpayer ID: 45-5250299

Total amount due: \$16,220.97



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

## Sales/Use Tax & E911 Surcharge

Account ID: 4082-3814

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2012	2,274.00	352.40	27.42	-	(200.00)	2,453.82
31-Oct-2012	2,250.00	250.00	16.19	-	(750.00)	1,766.19
31-Dec-2012	1,869.00	111.40	6.15	-	(1,055.00)	931.55
31-Jan-2013	1,021.00	202.10	7.53	-	-	1,230.63
28-Feb-2013	1,119.00	211.90	8.35	-	-	1,339.25
31-Mar-2013	1,037.00	224.44	7.91	-	-	1,269.35
31-Aug-2013	839.00	180.68	6.32	-	-	1,026.00

## IL Withholding Income Tax

Account ID: 45-5250299-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2012	2,657.70	418.92	33.28	-	-	3,109.90
31-Dec-2012	1,067.01	228.04	8.03	-	-	1,303.08
31-Mar-2013	1,500.06	280.00	11.14	-	-	1,791.20

SOC

Retain this portion for your records.

P-002684

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

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



Letter ID: L1682709216  
JOSEPH COOMEN

Total amount due: \$16,220.97

Write the amount you are paying below.

\$ \_\_\_\_\_

Write your Taxpayer ID on your check.

Mail this voucher and your payment to:  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19035  
SPRINGFIELD IL 62794-9035

000 006 004299594408 731 123199 & 0000001622097

REMITTANCE (E)

Total # pages (15)  
1/15

C. Oommen Joseph  
654 Lincolnshire Lane.  
Hoffman Estates, IL 60169.

April 29, 2015

Attention: Ms. Traci Skeeters  
100% Penalty Unit  
Illinois Department of Revenue  
P.O.Box 19035  
Springfield IL 62794-9035

Tel: (217) 782-9904 ext. 31614

Fax: (217) 785-2365

Dear Ms. Skeeters,

**Subject: Collection Action  
Assessment & Notice of Intent**  
Mac & B Restaurants Inc.  
2179 E. Touhy Ave, Des Plaines, IL 60018.

Letter ID: L0806020880  
Tax Payer ID: XXX-XX-7230

Dt: April 3, 2015  
NPL Penalty ID: 3278034

\$10,270.49.

Letter ID: L1977074448  
Tax Payer ID: XXX-XX-7230

Dt: April 3, 2015  
1002D Penalty ID: 3278035

\$6,362.09.

Dear Ms. Skeeters,

The following documents are being faxed @ Fax: (217) 785-2365 to your attention and also being mailed to your office enclosed along with this letter, to prove that I was not an officer of the corporation as of 1<sup>st</sup> Sept 2012.

I am also attaching copy of the **Fax Transmission Report (only items mentioned in 1.)** which was faxed and also copy mailed to Ms. Jackie Spacone, and later on when I contacted her by phone, I was told that my name will be taken out.

1. **Copy of letter dt. April 18, 2014** which was mailed to Ms. Jackie Spacone of the Illinois Department of Revenue (100 w Randolph Street, # 7-400 Chicago, IL 60601) and a copy also faxed on April 21, 2014 (**Fax Transmission Report is enclosed**).  
**Copy of "To WHOM IT MAY CONCERN"** Letter stating that I have resigned as an officer of Mac & B Restaurants Inc. effective September 1<sup>st</sup>, 2012, signed by both myself and Mr. Bupendra Singh Latamba.  
**Copy of Check# 399, dt: September 1, 2012** for purchase and transfer of all shares of the corporation for a sum of \$1.00. Which was cleared on 19<sup>th</sup> Sept, **Copy of debit details** is attached in 5.
2. **Copy of letter Dt. 1<sup>st</sup> September 2012 to Mr. Mukesh Shah our CPA**, who was notified by phone and by letter in regards to resigning as an Officer and all activities related to Mac & B Restaurants Inc.
3. **Copy of letter from Secretary of State for "Change of Registered Agent"** and filing fee.
4. **Copy of "Corporation File Detail Report"**

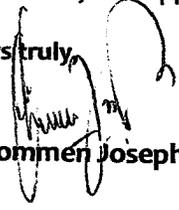
- 5. A recent Notarized Copy of letter from Fifth Third Bank wherein my name was removed as a signer on November 13, 2012 from the business accounts related to Mac & B Restaurants Inc. by Mr. Bhupendra Singh Latamba.

I request the department to kindly contact Mr. Bhupendra Singh Latamba who was the sole owner of the said corporation and is responsible for all dues as of 1<sup>st</sup> Sept 2012 onwards.

If you still feel I should be filing a protest, please let me know so that I can do the needful before the said date which is 2<sup>nd</sup> June 2015.

Appreciate your support and cooperation in this regard.

Yours truly,

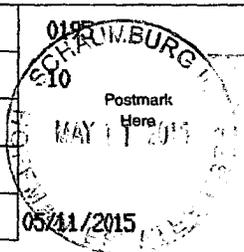


C. Oommen Joseph (847-652 5435)

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For delivery information visit our website at [www.usps.com](http://www.usps.com)

SPRINGFIELD IL 62794-9035

Postage	\$ 1.61	
Certified Fee	\$3.30	
Return Receipt Fee (Endorsement Required)	\$0.00	
Restricted Delivery Fee (Endorsement Required)	\$0.00	
<b>Total Postage &amp; Fees</b>	<b>\$ 4.91</b>	

7014 0510 0000 5229 2716

Sent To Mr Traci Steyer  
 Street, Apt. No. or PO Box No. 52 Dep of Rev  
 City, State, ZIP+4 PO Box 19035

PS Form 3800, August 2006 See Reverse for Instructions