ILLINOIS INDEPENDENT TAX TRIBUNAL

NICKEL LIQUORS & MINI MART, INC	)	
Petitioner,	)	**14 TT 136**
	)	**Judge Brian F. Barov**
V.	)	
ILLINOIS DEPARTMENT OF REVENUE.	)	
Respondent	)	

AMENDED PETITION

Petitioner, NICKEL LIQUORS & MINI MART, INC, by and through its attorneys Akram Zanayed and Associates, who are duly authorized to represent Petitioner in this regard pursuant to the Power of Attorney attached hereto as Exhibit "A", complains of Respondent, Illinois Department of Revenue, as follows:

PARTIES

1. Petitioner, NICKEL LIQUORS & MINI MART, INC ("Petitioner"), is a corporation duly organized and existing under the laws of the state of Illinois.

2. Petitioner's principal place of business is located at 3637 W. Division, Chicago, IL 60651.

3. Petitioner's telephone number is (708) 878-3702

4. Petitioner's tax identification number is 36-3780749

5. Respondent, Illinois Department of Revenue (the "Department"), is an agency of the State of Illinois responsible for administering and enforcing the revenue laws of the state of Illinois.

JURISDICTION

6. Petitioner brings action pursuant to the Illinois Independent Tax Tribunal Act ("Tribunal Act"), 35 ILCS 10101-1 to 35 ILCS 10101-100.

7. ON or about May 19, 2014, the Department issued a Notice of Tax Liability to Petitioner asserting additional tax due in the amount of $148,316.00 for the period of January 2011 through September 2013. (A copy of the May 19, 2014 notice is attached hereto and incorporated herein as Exhibit "B").

8. This tribunal has jurisdiction pursuant to Sections 1-45 and 1-50 of the Tribunal Act over the Department's determinations as reflected on the May 19, 2014 notice, where the amount at issue exceeds $15,000.00, exclusive of penalties and interest and because Petitioner timely filed this petition within 60 days of the May 19, 2014 notice. See 35 ILCS 1010/1-45 and 35 ILCS 1010/1-50.

BACKGROUND

9. Petitioner is a grocery and liquor store engaged in the sale of food and packaged liquor items.

10. Petitioner timely filed all tax returns and paid all amounts due on a regular and timely basis.

PROCEDURAL HISTORY

11. At some point before May 19, 2014 the Department initiated an audit of the returns filed by the Petitioner for the period of January 2011 through September 2013 (the "Audit Period").

12. Upon information and belief, the auditor requested information from the petitioner by sending documents to the petitioner's grocery store.

13. The petitioner was closed for business for the entire 2014 period based upon remodeling that had to take place.

14. The petitioner had no knowledge of the audit and was not provided any other means of information that an audit was initiated.

15. Had the petitioner known that an audit had been initiated, the petitioner would have provided all the books and records necessary to complete the audit.

16. As a result on May 19, 2014 and upon information and belief the audit was completed without obtaining any books and records from the petitioner and the audit assessment was issued.

17. The Department's calculations based upon the audit are in error since they do not include any books or records that the petitioner would have readily provided had he known about the audit.

COUNT I

18. The Petitioner hereby restates and realleges the allegations contained in paragraphs 1-21 as if fully set forth herein.

19. The Department failed to properly assess the tax since they did not give the petitioner time to provide the books and records.

20. The Petitioner has books and records and said documents are available to the Department for review.

21. The Department should review the books and records and revise any assessment they may have against the petitioner after review of the books and records.

WHEREFORE, Petitioner, NICKEL LIQUORS & MINI MART, INC, respectfully requests that the Tax Tribunal find and enter an order that:

(a) enters an order in favor of the petitioner and against the Department and nullifying the audit and cancelling the May 19, 2014 assessment;

(b) provides the petitioner an opportunity to present documentation to the auditor in order to refute the findings of the audit or;

(c) grants such other relief as the Tax Tribunal deems appropriate under the circumstances.

WHEREFORE, Petitioner NICKEL LIQUORS & MINI MART, INC, respectfully requests that the Tax Tribunal find and order that any penalties assessed by the Department be abated n full and for such other and further relief as the Tax Tribunal deems appropriate in this matter.

NICKEL LIQUORS & MINI MART, INC, an Illinois corporations, Petitioner

By: _____
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