

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

AWWAD N. TADROS &)	
HANAN TADROS)	
)	
V.)	Case No. 15 TT 169
)	
ILLINOIS DEPARTMENT)	
OF REVENUE)	
Respondent,)	

MOTION TO AMEND PETITION

Now comes the petitioner, Awwad Tadros and Hanan Tadros, and respectfully requests that they be granted leave to amend their petition. To add a second party petitioner and new allegations in support said motions states as follows:

1. Awwad Tadros and Hanan Tadros, were owners of a business known as Hazel Crest Food and Liquor located at 2014 170th St., Hazel Crest, IL, 60429.
2. The business was closed on or before June of 2014.
3. A sales tax audit was conducted on the property and found no liability.
4. Based upon the sales tax audit a income tax assessment was issued against Awwad Tadros and Hanan Tadros for income tax based upon the operation of Hazel Crest Food and Liquor.
5. The final assessment for the income tax was mailed to Awwad Tadros at his home address.
6. A Power of Attorney was at that time given to Akram Zanayed & Associates.
7. Within a timely period this appeal was filed appealing the income tax liability for Awwad Tadros.
8. Without the knowledge of Mr. Tadros, a second assessment was issued against Hazel Crest Food and Liquor based upon the identical facts and circumstances.

9. However the notice was sent to the store which was closed and never forwarded to either the petitioner or his attorney, even though there was a valid Power of Attorney at that time. (See attached Power of Attorney executed on 9-25-2014).
10. Recently Mr. Tadros received notification that the corporation also had liability impose on it and upon checking found that the notice was sent to the business on June 4, 2015.
11. Had Mr. Tadros received the notice of assessment either directly or through his attorney he would of added that assessment to this appeal in a timely matter.
12. Awwad Tadros timely appealed his assessment and given the fact that the assessment against a corporation is based on the identical facts as that of this case it would save both time and money to adjudicate both matters together.

Wherefore the petitioner requests that he be granted leave to amend his petition and to add Hazel Crest Food and Liquor as an additional petitioner based upon the attached amended petition.

AWWAD N. TADROS AND
HANAN TADROS, Petitioner(s)

By: 
Akram Zanayed

Akram Zanayed
Akram Zanayed & Associates
8550 S. Harlem Suite G.
Bridgeview, IL 60455
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Attorney No. 14635

JURISDICTION

6. 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

7. Petitioner(s) brings action pursuant to the Illinois Independent Tax Tribunal Act (“Tribunal Act”), 35 ILCS 10101-1 to 35 ILCS 10101-100.

8. 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”).

9. Upon information and belief the department issued on or about 2015 a Notice of Tax Liability to Petitioner Corporation asserting additional tax due in the amount of \$7,299.69 and \$4,568.85.

10. 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 10101-45 and 35 ILCS 10101-50.

PROCEDURAL HISTORY

11. Petitioner, HAZEL CREST FOOD AND LIQUOR INC, operated a convenient store.

12. Petitioner(s) timely filed all tax returned and paid all amounts due on a regular and timely basis.

13. At some point before July 7, 2015 the Department initiated an audit of the returns filed by the Petitioner for the period of January 1, 2010 through December 31, 2011 (the “Audit Period”).

14. After completing the sales tax audit the department determined that the sales reported were correct and therefore issued a no liability finding.

15. The tax payer provided books and records regarding his purchases but did not have all the cash purchases made from miscellaneous vendors.

16. However the taxpayer did report the income for which the sales took place based upon the purchases obtained from these individual vendors.

17. The department issued a income tax assessment based on the taxpayers inability to provide actual proof of purchases of goods.

18. Taxpayer provided some proof that the goods were purchased from various vendors as well as providing proof of the typical profit margin of a convenience store.

19. The department disregarded this proof and issued a assessment based upon its own calculations.

WHEREFORE, Petitioner(s), AWAAD N. TADROS AND HANAN TADROS as well as the corporation HAZEL CREST FOOD AND LIQUOR, INC, respectfully requests that the Tax Tribunal find and order that any tax, interest and 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.

Petitioner(s), AWWAD N. TADROS AND
HANAN TADROS, as well as HAZEL CREST
FOOD AND LIQUOR INC an Illinois corporation

By: 
Akram Zanayed

Akram Zanayed
Akram Zanayed & Associates
8500 S. Harlem Avenue, Ste. G
Bridgeview, IL 60455
708-237-9000
Zanayedlaw@gmail.com
Attorney No. 14635

Illinois Department of Revenue
IL-2848 Power of Attorney

Read this information first

Attach a copy of this form to each specific tax return or item of correspondence for which you are requesting power of attorney.
Do not send this form separately.

Step 1: Complete the following taxpayer information

1 HAZEL CREST FOOD AND LIQUOR Taxpayer's name	3 2014 170TH STREET Taxpayer's street address
2 36-4004458 Taxpayer's identification number(s)	HAZEL CREST IL 60429 City State ZIP

Step 2: Complete the following information

4 The taxpayer named above appoints the following to represent him before the Illinois Department of Revenue.

Akram Zanayed Name	Name	Name
Akram Zanayed & Associates Name of firm	Name of firm	Name of firm
8550 S. Harlem Ave., Ste. G Street address	Street address	Street address
Bridgeview IL 60455 City State ZIP	City State ZIP	City State ZIP
(708) 237-9000 Daytime phone number	() Daytime phone number	() Daytime phone number
zanayedlaw@gmail.com E-mail address	E-mail address	E-mail address
Income Tax 2011-2014 Specific tax type Year or period	Specific tax type Year or period	Specific tax type Year or period

5 The attorneys-in-fact named above shall have, subject to revocation, full power and authority to perform any act that the principals can and may perform, including the authority to receive confidential information.

The attorneys-in-fact named above **do not** have the power to – *Check only the items below you do not wish to grant.*

- endorse or collect checks in payment of refunds.
- receive checks in payment of any refund of Illinois taxes, penalties, or interest.
- execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- execute consents extending the statutory period for assessments or collection of taxes.
- delegate authority or substitute another representative.
- file a protest to a proposed assessment.
- execute offers in compromise or settlement of tax liability.
- represent the taxpayer before the department in all proceedings including hearings (requiring representation by an attorney) pertaining to matters specified above.
- obtain a private letter ruling on behalf of the taxpayer.
- perform other acts (explain) _____

6 This power of attorney revokes all prior powers of attorney on file with the department with respect to the same matters and years or periods covered by this form, except for the following:

Name	Name	Name
Street address	Street address	Street address
City State ZIP ()	City State ZIP ()	City State ZIP ()
Daytime phone number	Daytime phone number	Daytime phone number
Date granted	Date granted	Date granted



Taxpayer Statement



August 19, 2015

TDD 1 800 544-5304



Letter ID: CNXXX16149378724

#BWNKMGV
#CNXX X161 4937 8724#
HAZEL CREST FOOD & LIQUOR
2014 170TH ST
HAZEL CREST IL 60429-1368

Account ID: 08583-82336
FEIN: 36-4004458
Total amount due: \$11,877.54



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 Business Income Tax

Account ID: 08583-82336

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2010	3,594.00	1,212.00	326.85	-	(564.00)	4,568.85
31-Dec-2011	5,406.00	1,991.40	361.29	-	(450.00)	7,308.69

SOA

Retain this portion for your records.

P-002613

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

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



Letter ID: CNXXX16149378724
HAZEL CREST FOOD & LIQUOR

Total amount due: \$11,877.54

Write the amount you are paying below.

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19006
SPRINGFIELD IL 62794-9006

\$ _____

Write your Account ID on your check.

Notice of Audit Closure



August 20, 2015



Letter ID: CNXXXX9X791216X9

#BWNKMGV

#CNXX XX9X 7912 16X9#

HAZEL CREST FOOD & LIQUOR

2014 170TH ST
HAZEL CREST IL 60429-1368

Taxpayer ID: 36-4004458
Account ID: 08583-82336
Audit ID: A1640800256
Return type: IL-1120-ST
Audit periods: 01/2010 - 12/2011



Illinois law requires the department to issue a closing letter to you once an audit is completed.

We completed the audit for the period listed above. After reviewing your tax returns and corresponding record, we determined that adjustments were needed. A detailed summary of those changes can be found on the auditor's reports or applicable schedules that were previously given to you by your auditor. If adjustments were made based on an amended return you submitted, please refer to your file copy of that amended return.

In the future, if your activities require you to self-assess tax or file amended returns, you must submit those returns in a timely fashion, as provided by Illinois law. Otherwise, you do not need to take any further action.

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

Sincerely,

Daniel Hall
Audit Bureau Manager

AUDIT BUREAU MC 3-310
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON
SPRINGFIELD, IL 62702

217 782-9800