ILLINOIS INDEPENDENT TAX TRIBUNAL

FNU INDERJIT,	•	
Petitioner,	1002(D) Penalty ID): 940766
vs.	PETITION	DECENEN DECENEN
ILLINOIS DEPARTMENT OF REVENUE,	· · ·	
Respondent.	:	11 229
· · · · · · · · · · · · · · · · · · ·		1311 241

<u>Petition</u>

The Petitioner, Fnu Inderjit ("Petitioner") hereby petitions the Illinois Independent Tax Tribunal, pursuant to a Late Discretionary Hearing Granted on August 24, 2015, to review and reverse and/or modify the Assessment and Notice of Intent, dated November 7, 2014 ("Notice") issued by the Illinois Department of Revenue ("Department"), for the reasons stated below.

Introduction

 The Notice was issued by the Department on November 7, 2014 assessing a 100% Civil Penalty in the amount of \$55,929.56 for the taxable period of October 31, 2011 through June 30, 2013. Such liability was based off of the unpaid liability of Will Petro, LLC ("Will Petro"), an LLC that Petitioner had established, but that never operated. Petitioner was interested in leasing space from a company named Dipti LLC ("Dipti"). Petitioner decided not to lease the space, and had no further intent to use Will Petro. However, Dipti, through its principal Surinder Kalra ("Kalra"), used the Will Petro EIN and Illinois Sales tax ID to file its ST-1 sales tax returns. A copy of the Notice of deficiency for Will Petro is attached to this Petition.

> Inderjit Illinois Independent Tax Tribunal Petition Page 1 of 6

- Petitioner is an individual residing at 1904 North 103rd Lane Avondale, Arizona, and his phone number is 602-777-0005.
- 3. The Employment Identification Number once associated with this account is 45-3577940, the Illinois Department of Revenue Sales Tax ID number is 4057-2013. Both of these numbers were obtained by for Will Petro. Petitioner never went through with such a lease and had no further involvement with Will Petro.

Jurisdiction and Venue

- 4. Jurisdiction is proper in Illinois pursuant to section 1010/1-45 of the Illinois Compiled Statutes because Petitioner is a taxpayer pursuant to 35 ILCS 1010/1-10 that was issued an Assessment and Notice of Intent for an alleged tax deficiency pursuant to the Illinois Income Tax Act, 35 ILCS 5/1002(d).
- Jurisdiction is further proper pursuant to 2-209 of the Illinois Code of Civil Procedure, 735 ILCS §§ 5/2-209(1) and (2), because Petitioner's Sales Tax Identification number was used by Will Petro to conduct business within this State.
- Venue is proper in Cook County pursuant to section 2-101 of the Illinois Code of Civil Procedure, 735 ILCS § 5/2-101, because it is the county in which the transaction or some part thereof took place.

Background and relevant facts

- Petitioner considered leasing space of Dipti at 204 East Baltimore Street Wilmington, IL 60481 and applied for and received both Employment Identification Number 45-3577940 and Illinois Sales Tax ID 4057-2013 for Will Petro in anticipation of the transaction.
- After observing Dipti for one week, Petitioner elected not to go through with the lease.
 Petitioner had no involvement in the business.

- 9. Despite Petitioner's decision not to lease the space, the seller, in bad faith and without Petitioner's knowledge or consent, utilized both Petitioner's Illinois Sales Tax Identification and Employer Identification Numbers to file Illinois ST-1 sales tax returns for some or all of the periods at issue.
- 10. During the taxable periods at issue, Kalra was owner and principal of the loacation that filed the returns under the Will Petro number. Kalra ran the business as his day-to-day principal business function and occupation and made all decisions regarding the business matters.
- Will Petro never conducted any business, as the LLC was solely established for the belief that Petitioner would lease the space from Dipti.
- Neither Will Pertro nor Petitioner received any compensation from Dipti, since Petitioner had no involvement in or control over the business.
- In fact, during the taxable periods at issue, Petitioner was engaged full time as a business owner in Arizona.
- 14. Petitioner had no knowledge of that Dipti was incurring tax liabilities until Will Petro's name and sales tax ID until Petitioner received the November 7, 2014 notice.
- 15. Petitioner had been traveling through India and was the reason he did not receive the November 7, 2014 notice sooner.

Applicable law

16. The Department seeks to impose personal liability on Petitioner as a responsible officer of Will Petro pursuant to section 1002(d) of the Illinois Income Tax Act, 35 ILCS 5/1002(d). 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.

- 17. In determining the first element, whether an individual is a responsible person, the courts have indicated that the focus should be on whether that person has significant control of the business affairs of a corporation and whether he participates in decisions regarding the payment of creditors and the dispersal of funds. *See, e.g., Monday v. United States*, 421 F. 2d 1210 (7th Cir. 1970), *cert. denied* 414 U.S. 910 (1973). Liability attaches to those persons with the power and responsibility within the corporate structure for seeing that taxes are remitted to the government. *Id.*
- 18. As to the second element, it must also be determined whether the taxpayer "willfully" failed to remit withholding taxes due to the Department. The phrase "willful failure" is not defined by any Illinois tax statute. However, Illinois courts have held that the Illinois responsible officer provisions are analogous to the provisions of the Internal Revenue Code section 6672 and, as such, Illinois law may be interpreted in a similar manner. *Branson v. Department of Revenue*, 168 Ill. 2d 247 (1995).

Error 1

Petitioner was improperly classified as a responsible person under 35 ILCS 5/1002(d)

19. Dipti illegally used Will Petro's information to file sales tax returns with the Illinois Department of Revenue. Since Petitioner had no connection to or involvement with Dipti, Petitioner was never required to collect, truthfully account for, and/or pay over any tax imposed. As such, Petitioner had no statutorily-imposed duty to make Will Petro's tax payments.

> Inderjit Illinois Independent Tax Tribunal Petition Page 4 of 6

- 20. Petitioner may not be presumed to be a "responsible person" merely from the fact that Kalra utilized Petitioner's Illinois Sales Tax Identification and Employment Identification Numbers for the filing of Dipti's tax returns without Petitioner's knowledge or consent in bad faith.
- 21. After creating the LLC, Petitioner had no affiliation with or involvement in Will Petro and never exercised any authority over Will Petro's finances, tax deposits, payroll, or general decision making, as Petitioner was engaged full-time elsewhere. Petitioner took no action with respect to Will Petro's expenditures, tax deposits, or payroll.

Error 2

Petitioner did not act willfully within the meaning of 35 ILCS 5/1002(d)

- 22. For the taxable periods at issue, Petitioner was completely disconnected from the financial decisions of Will Petro (which was being utilized by Dipti), and had no reason to suspect otherwise, since he had chosen not to lease Dipti's premises. Petitioner did not write checks and made no decisions regarding the payment of Will Petro's creditors.
- 23. Petitioner did not make a voluntary, conscious, nor deliberate choice to pay sales taxes to other creditors instead of paying taxes to the government.
- 24. Petitioner was a busy running a business in Arizona during the taxable periods at issue.

Conclusion and relief requested

25. WHEREFORE, Petitioner Fnu Inderjit accordingly and respectfully requests the reversal or modification of the Notice because Petitioner: (1) was not a "responsible person" and (2) did not act "willfully" to avoid the payment of taxes for the taxable periods at issue within the meaning of 35 ILCS 5/1002(d).

WHEREAS, Petitioner requests that the Notice be modified or reversed for the reasons

contained herein.

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Reff By: Michael Raff

Attorney for Fnu Inderjit 1904 North 103rd Lane Avondale, AZ 83592

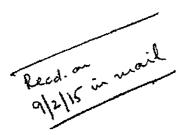
Representative:

Enclosures:

Michael Raff Gordon Law Group, Ltd. 400 Central Avenue #340 Northfield, IL 60093 P: 847-580-1279 F: 847-305-1202 E: Michael@gordonlawltd.com 1. Assessment and Notice of Intent November 7, 2015

2. Late Discretionary Hearing Granted August 24, 2015

3. Illinois Power of Attorney





Illinois Department of Revenue OFFICE OF ADMINISTRATIVE HEARINGS Willard Ice Building 101 West Jefferson Street – Level 5SW Springfield, IL 62702 (217)782-6995

August 24, 2015

FNU Inderjit 1904 N. 103rd Lane Avondale, AZ 85392

Re:	Late Discretionary	Hearing Granted – Tribunal Jurisdiction
		onsible Officer of Will Pctro LLC
	Account ID:	4057-2013
	NPL Penalty ID:	940766
	Letter ID:	L2143350288 dated February 24, 2015

Dear Mr. Inderjit:

The Office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing regarding the above notice. Based on the information provided in your request, I believe that it is appropriate to grant your request for a late discretionary hearing for the above notice.

The amount of liabilities at issue for this protest exceeds the statutory amount (\$15,000, exclusive of penalties and interest or \$15,000 for notices that involve only penalties and interest) for which the Department has jurisdiction for late discretionary hearings that are granted on or after January 1, 2014. For late discretionary hearings that are granted on or after January 1, 2014 and that exceed the statutory amount, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 et seq.

The Tax Tribunal's website (<u>www.illinois.gov/taxtribunal</u>) contains rules that include guidance on filing requirements and contact information for the Tax Tribunal. The Tax **Tribunal's rules provide that, when a late discretionary hearing is granted and the protest meets the statutory amount, the taxpayer shall file a petition with the Tax Tribunal within 60 days and shall attach a copy of the letter granting the late discretionary hearing.** See Subsection (a)(5) of Section 5000.310 of the Tax Tribunal's rules. Please note that the Tax Tribunal has different requirements than the Department for filing protests, including the payment of filing fees and the filing of a petition in the form required by the Tax Tribunal.



I recommend that you review the information provided on the Tax Tribunal's website and contact them if you have any questions.

Sincerely,

Mary Charter

Terry D. Charlton Chief Administrative Law Judge Illinois Department of Revenue

TDC:vs

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Collection Action Notice of Intent	P-5 NPL#940766	STATE OF Illinois DEPARTMENT OF REVENUE tax.illinois.gov
FNU INDERJIT	Recol. on 11/28/14. Letter ID: L116751 m. mail. Taxpayer ID:	3872
1904 N 103RD LN AVONDALE AZ 85392-4738	Taxpayer ID:	45-3577940

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WILL PETRO LLC 322 WOODBURY SCHUMBERG IL

You have been identified as a responsible officer, partner, or individual of WILL PETRO LLC,

Illinois law provides that we may hold you personally liable for a penalty equal to the total tax, penalty, and interest due from WILL PETRO LLC.

The following pages detail the current amount of debt we are pursuing against WILL PETRO LLC. 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.

LAWRENCE MACKIN ILLINOIS DEPARTMENT OF REVENUE PO BOX 19035 SPRINGFIELD IL 62794-9035	For information about how to pay submitting proof
217 836-9731 217 524-2549 fax 185	 what you owe collection actions
FAT-217	

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Turn page

Taxpayer Statement

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Account ID: 4057-2013

November 7, 2014
Letter ID: L0539125728

 Taxpayer ID:
 45-3577940

 Total amount due:
 \$55,929.56

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FNU INDERJIT 1904 N 103RD LN AVONDALE AZ 85392-4738

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

5					rooduiit	10. 4001 2010
Period	Тах	Penalty	Interest	Other	Payments/Credits	Balance
31-Oct-2011	2,116.22	603.94	126,84	-	-	2,847.00
31-Dec-2011	2,116.22	603.94	114.10	-	-	2,834.26
31-Jan-2012	2,116.22	603.94	108.53	-	-	2,828.69
29-Feb-2012	2,116.22	603.94	103.84	-	-	2,824.00
31-Mar-2012	2,116.22	603.94	98.45	-	-	2,818.61
30-Apr-2012	2,116.22	603.94	93.05	-	-	2,813.21
31-May-2012	2,116.22	603.94	87.84	-	-	2,808.00
30-Jun-2012	2,116.22	603.94	82.62	-	-	2,802.78
31-Jul-2012	2,116.22	603.94	77.23	-	-	2,797.39
31-Aug-2012	2,116.22	603.94	71.83	-	-	2,791.99
30-Sep-2012	2,116.22	603.94	66.26	-	-	2,786.42
31-Oct-2012	2,116.22	603.94	61.21	-	-	2,781.37
30-Nov-2012	2,116.22	603.94	55.99	-	-	2,776.15
31-Dec-2012	2,116.22	603.94	54.09	-	-	2,774.25
31-Jan-2013	2,116.22	603.94	54.08	-		2,774.24

SOC			Statement continues on the following page(s),			
			n this portion for your records.			
P-002108	Fold and detach on perforation. Return bottom portion with your payment.					
Taxpayer Statement	(R-12/08)	(136)				

Letter ID: L0539125728 FNU INDERJIT

Mail this voucher and your payment to: ILLINOIS DEPARTMENT OF REVENUE PO BOX 19035 SPRINGFIELD IL 62794-9035 Total amount due: \$55,929.56

Write the amount you are paying below.

Write your Taxpayer ID on your check.

000 006 005629200801 731 123199 3 0000005592956

\$

Taxpayer Statement November 7, 2014

1 15

Sales/Use Tax & E911 Surcharge

Account ID: 4057-2013

Period	Tax	Penaity	Interest	Other	Payments/Credits	Balance
28-Feb-2013	2,116.22	603.94	54.09	-	-	2,774.25
31-Mar-2013	2,116.22	603.94	54.08	-	-	2,774.24
30-Apr-2013	2,116.22	603.94	54.08	-	-	2,774.24
31-May-2013	2,116.22	603.94	54.08	~	-	2,774.24
30-jun-2013	2,116.22	603.94	54.07	**	-	2,774.23

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Illinois Department of Revenue

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 FNU INDERJIT	3 1904 N. 103RD LAN	E		
	AVONDALE	AZ	85392	
laxpayer's identification number(s)	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.

ANDREW B GOR	DON		MICHAEL RAFF					
Name			Name			Name		
GORDON LAW G	ROUP		GORDON LAW G Name of firm	ROUP		Name of firm		.
400 CENTRAL AV Street address	/E, STE 340	1	400 CENTRAL AV Street address	/ <u>E, STE 3</u>	40	Street address		
NORTHFIELD	<u> </u>	60093	NORTHFIELD	IL	60093			
City	State	ZIP	City	State	ZIP	City	State	ZIP
(847)580-1279			(847) 580-1279			()		
Daytime phone number			Daytime phone number			Daytime phone number		
ABG@GORDONL E-mail address	AWLTD.CO	2M	MICHAEL@GORI E-mail address	DONLAW	LTD.C	E-mail address		
All	2000-	2015	All	200	0-2015			
Specific tax type	Year or p	period	Specific tax type	Year o	r 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 Street address			Name				
Street address					Street address			-	
City ()	State	ZIP	City ()	State	ZIP	City ()	State	ZIP	
Daytime phone number		Daytime phone number Date granted			Daytime phone number Date granted				
Date granted		Date granica			Ū	d on Page 2	¢	0	

IL-2848 front (R-12/09)

7 Copies of optices 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:

Andrew Gordon		
Name	Name	Neme
400 Central Ave. #340		
Street address	Street address	Street address
Northfield IL 60093		
City State ZIP	City State ZIP	City State ZIP
	()	
Daytime phone number	Daytime phone number	Danime 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 baball of the taxpayer.

N corporation or partmership, signature of officer or partner	Title, if applicable	Date
Spouse's signature	Title, if applicable	Date
	Title, if applicable	Date:
(Audio to		09/28/15

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;
- duly qualified to practice as a cartified public accountant in the jurisdiction indicated below; or
- enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

ATTORNEY	FL	anen	1/2-9/15
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date 19/15
ATTORNEY Designation (attorney, C.P.A., enrolled agent)	L. Jurisdiction (state(s), etc.)	Signature	Date
Designation (attomey, C.P.A., enrolled agent)	Jurisciction (state(a), 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 kn the t	wn to and this document is signed in the presence of o disinterested witnesses whose signatures appear here.		
	Signa	ure of witness Date		
	Signe	ure of witness Date		
<u></u>	appe this (red this day before a notary public and acknowledged ower of attorney as his or her voluntary act and deed.		_
6	Signi	are of notary Date	Notary	seal d
11-2548 ba	sk (R-12	This form is authorized by the Illausis Tax Act. Disclosure at this inform Information could result in a penalty. This form has been approved by	lation is REQUIRED. Failure to previde the Forms Management Center. 1-492-005	

Illinois Department of Revenue Docket no. -2848-AH Power of Attorney For Administrative Hearing Proceedings

Read this information first

If you do not have a Form IL-2848, Power of Attorney, on file, you must file this original form, in person or by mail, with the Office of Administrative Hearings. This form allows you to become the official representative of record for the identified protested tax matter and to establish your authority to act on behalf of this taxpayer, receive notices, and file documents for the identified proceeding. You must be an attorney to represent a taxpayer at an administrative hearing or other preliminary proceedings, including status calls and pretrial conferences. Please type or print when completing this form and mail to one of our offices below.

OFFICE OF ADMINISTRATIVE HEARINGS (7-900)	OFFICE OF ADMINISTRATIVE HEARINGS (5-500)
ILLINOIS DEPARTMENT OF REVENUE	ILLINOIS DEPARTMENT OF REVENUE
100 W RANDOLPH ST	101 W JEFFERSON ST
CHICAGO IL 60601-3274	SPRINGFIELD IL 62794-9044

Step 1: Complete the following taxpaver information

1 2	FNU INDERJIT Taxpayer's name 1904 N. 103RD LANE	ayer's name		4 Write all applicable taxpayer identification numbers.
~	Maling address			FEIN
3	AVONDALE	AZ	85392	Account number 4057-2013
	Ċlıy	State	. ZIP	License number

Step 2: Complete the following representative information

5	ANDREW GORDON			11	identify the type of protested item. (Check all that apply.)	
	Representative's name				Assessment	
6	GORDON LAW GROUP Firm name, if applicable 400 CENTRAL AVE, STE 340				Revocation Penalty Claim	
7					Other Type of protested item	
8	Mailing address	IL.	60093	a	Issue date of protested items/ /	
	City	State	ZIP		anna ann ann ann ann ann ann ann ann an	
9	(847) 580-1279 Phone number	(847) 305 Fax number	-1202	b	Periods covered	
10	Identify the type of proceeding. (Check all that apply.)			C	Assessment or notice numbers, if any	
					(If needed, attach additional sheets to identify items a, b, and c.)	

Step 3: Taxpayer's signature

I, the undersigned taxpayer, authorize the party identified in Step 2 to represent me with full power and authority at the identified proceeding. I authorize all further notices and written documents, including confidential information, pertinent to this proceeding to be sent to the representative's address listed in Step 2. If signing as a corporate officer, partner, or fiduciary on behalf of the taxpayer, i certify that I have the authority to execute this power of attorney on bahalf of the taxpaver identified in Step 1

Andi		09/17/15	
Taxpayor's signature	Title, if applicable	/Date /	

Step 4: Representative's signature

I, the undersigned, affirm that the taxpayer identified in Step 1 has authorized me as representative for the identified proceeding and that I am an attorney, either

X In good standing of the Illinois Bar; or

admitted (or am seeking admission) pro hac vice for this Illinois proceeding.

Printed name of representative	Jurisdiction or states	Reprosentative's signaturo	Date
IL-2848-AH (R-12/99)		Act. Discinsure of this information is REQUIRED. Failure to provide form has been approved by the Forms Management Conter. IL-492-3871	ČS

Illinois Department of Revenue Docket no._____ IL-2848-AH Power of Attorney For Administrative Hearing Proceedings

Read this information first

If you do not have a Form IL-2848, Power of Attorney, on file, you must file this original form, in person or by mail, with the Office of Administrative Hearings. This form allows you to become the official representative of record for the Identified protested tax matter and to establish your authority to act on behalf of this taxpayer, receive notices, and file documents for the identified proceeding. You must be an attorney to represent a taxpayer at an administrative hearing or other preliminary proceedings, including status calls and pretrial conferences. Please type or print when completing this form and mail to one of our offices below.

OFFICE OF ADMINISTRATIVE HEARINGS (7-900)	OFFICE OF ADMINISTRATIVE HEARINGS (5-500)
	ILLINOIS DEPARTMENT OF REVENUE
100 W RANDOLPH ST	101 W JEFFERSON ST
CHICAGO IL 60601-3274	SPRINGFIELD IL 62794-9044

Step 1: Complete the following taxpayer information

1	FNU INDERJIT Taxpayer's trame 1904 N. 103RD LANE		••••••••••••••••••••••••••••••••••••••	4 Write all applicable taxpayer identification numbers. IBT number
	Mailing address			SSN
3	AVONDALE	AZ	85392	Account number 4057-2013
	Сңу	Stato	ZIP	License number

Step 2: Complete the following representative information

5	MICHAEL RAFF		11	Identify the type of protested item. (Check all that apply.)		
	Representativo's harmo				Assessment Deficiency	
6	GORDON LAW GROUP				Revocation X Penaity Claim	
					OtherOther	
7	400 CENTRAL AVE, STE 340				Type of protestad item	
	Maining address			а	Issue date of protested items / /	
8	NORTHFIELD	<u>]L</u>	60093			
	City	Stato	ZIP			
9	(847) 580-1279 Phone number	(847) 305-1202 Fax number	2	b	Periods covered	
10	identify the type of proceeding. (Check all that apply.)			G	Assessment or notice numbers, if any	
		· V			(If needed, attach additional sheats to identify Items a, b, and c.)	

Step 3: Taxpayer's signature

I, the undersigned taxpayer, authorize the party identified in Step 2 to represent me with full power and authority at the identified proceeding. I authorize all further notices and written documents, including confidential information, pertinent to this proceeding to be sent to the representative's address listed in Step 2. If signing as a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer identified in Step 1.

Justick	, .	*	 01	9/17/15
Taxpayer'a signature	Thie, if a	applicable		Date
the second s			-	

Step 4: Representative's signature

I, the undersigned, affirm that the taxpayer identified in Step 1 has authorized me as representative for the identified proceeding and that I am an attorney, either

in good standing of the Illinois Bar; or

admitted (or am seeking admission) pro hac vice for this Illinois proceeding.

Printed name of representative	Jurisciction or states	Reprosentativa'a algnature	Dato
		fax Act. Disclosure of this information is REGUIRED. Failure to provide his form has been approved by the Forma Management Center. 11192-3871	č 3