



2. Petitioner is an individual residing at 1904 North 103<sup>rd</sup> 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).
5. 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.
6. 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**

7. 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.
8. 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 location 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.
11. Will Petro never conducted any business, as the LLC was solely established for the belief that Petitioner would lease the space from Dipti.
12. Neither Will Petro nor Petitioner received any compensation from Dipti, since Petitioner had no involvement in or control over the business.
13. 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.

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.



By: Michael Raff  
Attorney for Fnu Inderjit  
1904 North 103<sup>rd</sup> Lane  
Avondale, AZ 83592

Representative:

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

Enclosures:

1. Assessment and Notice of Intent November 7, 2015
2. Late Discretionary Hearing Granted August 24, 2015
3. Illinois Power of Attorney

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Recd. on  
9/2/15 in mail



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. 103<sup>rd</sup> Lane  
Avondale, AZ 85392

Re: Late Discretionary Hearing Granted – Tribunal Jurisdiction  
FNU Inderjit, Responsible Officer of Will Petro 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 ([www.illinois.gov/taxtribunal](http://www.illinois.gov/taxtribunal)) 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.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Terry Charlton". The signature is written in a cursive style with a large initial "T".

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

TDC:vs



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

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NPL # 940766



\_\_\_\_\_  
FNU Inderjit  
1904 N 103RD LN  
\_\_\_\_\_  
AVONDALE AZ 85392-4738

*Recd. on 11/28/14.  
in mail.*

November 7, 2014



Letter ID: L1167513872

Taxpayer ID: 45-3577940



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

217 836-9731  
217 524-2549 fax

**For information about**

- › how to pay
- › submitting proof
- › what you owe
- › collection actions

**Turn page**

*FAX-217-785-2635*

# Taxpayer Statement

P-6



November 7, 2014

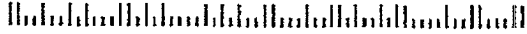


Letter ID: L0539125728

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

Taxpayer ID: 45-3577940

Total amount due: \$55,929.56



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: 4057-2013

Period	Tax	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).

Retain 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

Total amount due: \$55,929.56

Write the amount you are paying below.

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

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

Write your Taxpayer ID on your check.

000 006 005629200801 731 123199 3 0000005592956

# Taxpayer Statement

November 7, 2014

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## Sales/Use Tax & E911 Surcharge

Account ID: 4057-2013

Period	Tax	Penalty	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

SOC



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:

**Andrew Gordon**

Name  
**400 Central Ave. #340**  
 Street address  
**Northfield IL 60093**  
 City State ZIP  
 ( )  
 Daytime phone number

Name  
 Street address  
 City State ZIP  
 ( )  
 Daytime phone number

Name  
 Street address  
 City State ZIP  
 ( )  
 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.

*[Signature]*  
 Title, if applicable  
 Date **9/28/15**  
 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.

<b>ATTORNEY</b>	<b>IL</b>	<i>[Signature]</i>	<b>9/29/15</b>
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
<b>ATTORNEY</b>	<b>IL</b>	<i>[Signature]</i>	<b>9/29/15</b>
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

**Notary seal**

This form is authorized by the Illinois Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-482-0058





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)  
ILLINOIS DEPARTMENT OF REVENUE  
100 W RANDOLPH ST  
CHICAGO IL 60601-3274

OFFICE OF ADMINISTRATIVE HEARINGS (5-500)  
ILLINOIS DEPARTMENT OF REVENUE  
101 W JEFFERSON ST  
SPRINGFIELD IL 62794-9044

### Step 1: Complete the following taxpayer information

1 FNU INDERJIT  
Taxpayer's name

2 1904 N. 103RD LANE  
Mailing address

3 AVONDALE AZ 85392  
City State ZIP

4 Write all applicable taxpayer identification numbers.  
IBT number \_\_\_\_\_  
FEIN \_\_\_\_\_  
SSN \_\_\_\_\_  
Account number 4057-2013  
License number \_\_\_\_\_

### Step 2: Complete the following representative information

5 ANDREW GORDON  
Representative's name

6 GORDON LAW GROUP  
Firm name, if applicable

7 400 CENTRAL AVE, STE 340  
Mailing address

8 NORTHFIELD IL 60093  
City State ZIP

9 (847) 580-1279 (847) 305-1202  
Phone number Fax number

10 Identify the type of proceeding. (Check all that apply.)  
 Informal review  Hearing

11 Identify the type of protested item. (Check all that apply.)  
 Assessment  Deficiency  
 Revocation  Penalty  Claim  
 Other \_\_\_\_\_  
Type of protested item

a Issue date of protested items \_\_\_\_\_  
\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

b Periods covered \_\_\_\_\_

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 behalf of the taxpayer identified in Step 1.

Andrew Gordon \_\_\_\_\_  
Taxpayer's signature Title, if applicable

\_\_\_\_\_ 09/17/15  
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

- 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 \_\_\_\_\_ Representative's signature \_\_\_\_\_ Date \_\_\_\_\_



Illinois Department of Revenue

Docket no. \_\_\_\_\_

# IL-2848-AH Power of Attorney For Administrative Hearing Proceedings

### Read this information first

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OFFICE OF ADMINISTRATIVE HEARINGS (7-900)  
ILLINOIS DEPARTMENT OF REVENUE  
100 W RANDOLPH ST  
CHICAGO IL 60601-3274

OFFICE OF ADMINISTRATIVE HEARINGS (5-500)  
ILLINOIS DEPARTMENT OF REVENUE  
101 W JEFFERSON ST  
SPRINGFIELD IL 62794-9044

### Step 1: Complete the following taxpayer information

1 FNU INDERJIT  
Taxpayer's name  
2 1904 N. 103RD LANE  
Mailing address  
3 AVONDALE AZ 85392  
City State ZIP

4 Write all applicable taxpayer identification numbers.  
IBT number \_\_\_\_\_  
FEIN \_\_\_\_\_  
SSN \_\_\_\_\_  
Account number 4057-2013  
License number \_\_\_\_\_

### Step 2: Complete the following representative information

5 MICHAEL RAFF  
Representative's name  
6 GORDON LAW GROUP  
Firm name, if applicable  
7 400 CENTRAL AVE, STE 340  
Mailing address  
8 NORTHFIELD IL 60093  
City State ZIP  
9 (847) 580-1279 (847) 305-1202  
Phone number Fax number

11 Identify the type of protested item. (Check all that apply.)  
 Assessment  Deficiency  
 Revocation  Penalty  Claim  
 Other \_\_\_\_\_  
Type of protested item

10 Identify the type of proceeding. (Check all that apply.)  
 Informal review  Hearing

a Issue date of protested items \_\_\_\_\_  
\_\_\_\_\_

b Periods covered \_\_\_\_\_

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 behalf of the taxpayer identified in Step 1.

[Signature] Taxpayer's signature Title, if applicable \_\_\_\_\_ Date 09/17/15

### 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 \_\_\_\_\_ Jurisdiction or states \_\_\_\_\_ Representative's signature \_\_\_\_\_ Date \_\_\_\_\_

