

ILLINOIS INDEPENDENT TAX TRIBUNAL

MJ UNITED)	
CORPORATION)	
)	
Petitioner(s),)	
)	
V.)	
)	
ILLINOIS DEPARTMENT OF)	
REVENUE.)	
)	
Respondent,)	

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PETITION

Petitioner(s), MJ UNITED CORPORATION, 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(s), MJ UNITED CORPORATION, ("Petitioner(s)"), is an Illinois Corporation.
2. Petitioner's place of location is at 1740 E. LINCOLN HIGHWAY, DEKALB, IL 60115.
3. Petitioner's telephone number is (815)558-4441.
4. Petitioner's federal identification number is 27-2194642.
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(s) 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 July 22, 2015, the Department issued a Notice of Tax Liability to Petitioner(s) asserting additional tax due in the amount of \$98,205.16 for the period of January 1, 2011 through June 30, 2014. (A copy of the 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 July 22, 2015 notice, where the amount at issue exceeds \$15,000.00, exclusive of penalties and interest and because the Illinois Department of Revenue has approved of a late discretionary hearing for this matter (see attached letter).

BACKGROUND

9. Petitioner(s) operates a Gas Station.

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

PROCEDURAL HISTORY

11. At some point before July 22, 2015 the Department initiated a sales tax audit of the returns filed by the Petitioner(s) for the period of January 1, 2011 through June 30, 2014, (the "Audit Period").

12. After completing the sales tax audit the department determined that the taxpayer underreported sales.

13. The taxpayer provided books and records regarding his purchases and provided information regarding the cost of gasoline and the selling price of gasoline.

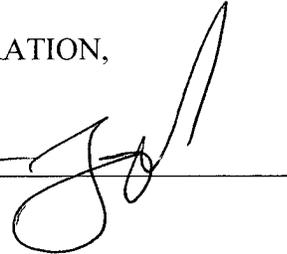
14. The department issued an assessment and disregarded the information provided to it by the Taxpayer.

WHEREFORE, Petitioner(s) MJ UNITED CORPORATION, respectfully requests that the Tax Tribunal find and order that any tax, interest and penalties assessed by the Department be abated in full and for such other and further relief as the Tax Tribunal deems appropriate in this matter.

MJ UNITED CORPORATION,
Petitioner,

By: _____

Akram Zanayed

A handwritten signature in black ink, appearing to read 'Akram Zanayed', written over a horizontal line. The signature is stylized and cursive.

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

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:

AKRAM ZANAYED

Name AKRAM ZANAYED	Name	Name
Street address 8550 S. HARLEM AVE.	Street address	Street address
City State ZIP BRIDGEVIEW IL 60455	City State ZIP	City State ZIP
Daytime phone number 708 237-9000	Daytime phone number	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.

<i>[Signature]</i>	PRESIDENT	10/10/2015
Taxpayer's signature	Title, if applicable	Date
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.

ATTORNEY	IL	<i>[Signature]</i>	10-12-15
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
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
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Notary seal



Final Notice of Tax Due

for Form ST-1, Sales and Use Tax and E911 Surcharge Return



October 6, 2015

TDD 1 800 544-5304



Letter ID: CNXXX2X74X711841

Account ID: 3989-1811

Reporting Period: June 2014

#BWNKMGV
#CNXX X2X7 4X71 1841#
M J UNITED CORPORATION
1740 E LINCOLN HWY
DEKALB IL 60115-3957



The Notice of Tax Liability issued on July 22, 2015 is final. Any correspondence and/or amended figures received for this liability have been processed.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before November 5, 2015.

Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	76,547.00	(625.00)	75,922.00
Late Payment Penalty Increase	16,235.00	0.00	16,235.00
Late Filing Penalty Increase	37.00	0.00	37.00
Interest	5,386.16	0.00	5,386.16
Assessment Total	\$98,205.16	(\$625.00)	\$97,580.16

For questions, visit our web site or call one of the numbers above.

Taxpayer Statement



October 6, 2015

TDD 1 800 544-5121

#BWNKMGV
#CNXX X182 219X 56X1#
M J UNITED CORPORATION
1740 E LINCOLN HWY
DEKALB IL 60115-3957



Letter ID: CNXXX182219X56X1

Account ID: 3989-1811

Total amount due: \$97,580.16



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: 3989-1811

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Jun-2014	91,962.00	16,272.00	5,386.16	-	(16,040.00)	97,580.16

SOA

Retain this portion for your records.

P-001849

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

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



Letter ID: CNXXX182219X56X1
M J UNITED CORPORATION

Total amount due: \$97,580.16

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 19006
SPRINGFIELD IL 62794-9006



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

December 10, 2015

Akram Zanayed
Akram Zanayed & Associates
8550 S. Harlem Avenue
Bridgeview, IL 60455

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**
MJ United Corporation
Account ID: 3989-1811
Notice of Tax Liability dated July 22, 2015
Letter ID: CNXXXX1862636963

Dear Mr. Zanayed:

The Office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing for MJ United Corporation 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 MJ United Corporation regarding the above Notice.

The amount of liability 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) 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,

A handwritten signature in black ink, appearing to read "Terry Charlton". The signature is fluid and cursive, with the first name "Terry" and last name "Charlton" clearly distinguishable.

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

TDC:vs

CAUTION: IF ALL CHECK LOCK™ SECURITY FEATURES LISTED ON BACK INDICATE NO TAMPERING OR COPYING

AKRAM ZANAYED
ATTORNEY AT LAW
8550 S. HARLEM SUITE G.
BRIDGEVIEW ILLINOIS 60455
708-237-9000

UNITED TRUST BANK
70-7450719

15308

12-16-15

PAY TO THE
ORDER OF

Illinois Tax Bureau

\$500⁰⁰

Five Hundred

DOLLARS

MEMO

MS United

Akram Zanayed

⑈015308⑈ ⑆071974505⑆ ⑆5000000131⑈

Details on Back. Intuit® CheckLock™ Secure Check