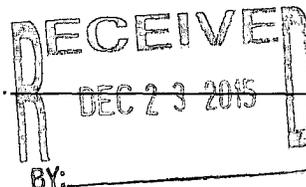


ILLINOIS INDEPENDENT
TAX TRIBUNAL

VERIZON SELECT SERVICES, INC.,)
)
 Petitioner,)
)
 vs.)
)
 ILLINOIS DEPARTMENT OF REVENUE.)

Docket No.



1571268

PETITION

The Petitioner, Verizon Select Services, Inc., hereby petitions the Illinois Independent Tax Tribunal to review and reverse the Notice of Tentative Denial of Claim ("Notice") issued by the Department of Revenue ("Department"), for the reasons stated below:

INTRODUCTION

1. The Notice was issued on October 27, 2015, denying Petitioner's Claim for Sales and Use Tax Overpayment in amounts in excess of \$15,000, exclusive of penalties and interest for periods February 1, 2012 through March 31, 2014. A copy of the notice is attached to this Petition.
2. Petitioner is one of several Verizon Communications, Inc. ("Verizon") companies registered to operate within the State of Illinois.
3. It is registered at P.O. Box 625, Basking Ridge, New Jersey, 07920 and its telephone number is 908-559-5981. Its taxpayer account number is 2598-3296.

BACKGROUND FACTS

4. For the periods at issue, Petitioner carried a credit balance on its Sales, Use and E911 Surcharge account in the amount of \$353,868.32.
5. These amounts were in the form of credits, which arose from excess pre-payments made on account, and other overpayments granted.
6. Petitioner filed Illinois form ST-6, Claim for Sales and Use Tax Overpayment with the Department on September 15, 2015. A copy of this filing is attached to this Petition.

7. Petitioner requested that the credit balances on its account be converted to credit memoranda and transferred to the Illinois account ID number of a related party, Verizon Business Purchasing, LLC (Illinois account ID number 2862-2243).
8. Petitioner received a Credit Memorandum Transfer letter dated October 27, 2015 granting a transfer of \$3,223.69 from the period November 2012.
9. All other periods at issue were denied by the Department in its Notice.
10. Petitioner no longer has the business activity to consume the credit balance left on its account.

ERROR ALLEGED

11. The Department erred in disallowing the credit memorandum transfers requested.

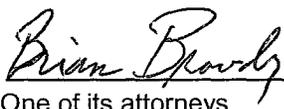
RELIEF REQUESTED

Petitioner respectfully requests reversal of the Notice in its entirety as Petitioner does not have the capability to consume these credits on its account. Petitioner requests that the credits on its account be converted to credit memoranda and transferred as requested.

Dated: December 23, 2015

VERIZON SELECT SERVICES INC.

P.O. Box 625
Basking Ridge, New Jersey 07920
(908) 559-5981 (Phone)

By:  _____

One of its attorneys
Brian L. Browdy
Ryan Law Firm LLP
311 S. Wacker Drive, Suite 4800
Chicago, IL 60606
(312) 980-1122 (Phone)
(847) 942-7318 (Mobile)
(312) 942-7318 (Fax)
Brian.Browdy@ryanlawllp.com

CERTIFICATE OF SERVICE

I, James Kranjc, hereby certify that on December 23, 2015, a copy of the foregoing Petition was hand delivered to the Independent Tax Tribunal and Department of Revenue at the addresses below:

Illinois Independent Tax Tribunal
160 N. LaSalle Street, Room N506
Chicago, Illinois 60601

-and-

Illinois Department of Revenue
Office of Legal Services
100 W. Randolph St., Level 7-900 (7th Floor Thompson Center)
Chicago, Illinois 60601


James Kranjc

Notice of Tentative Denial of Claim
for Form ST-1, Sales and Use Tax and E911 Surcharge Return



#BWNKMGV
#CNXX XX49 7117 7127#
RYAN, LLC
ATTN: JAMES KRANJC
1901 BUTTERFIELD RD STE 550
DOWNERS GROVE IL 60515-7922

October 27, 2015



Letter ID: CNXXXX4971177127

Account ID: 2598-3296



We have reviewed the claim described on the last page of this letter and have tentatively denied it because the statute of limitations prohibits us from honoring your claim.

If you do not agree, you may contest this notice by following the instructions listed below.

If the amount of tax tentatively denied, exclusive of penalty and interest, is more than \$15,000, or if no tax is being denied but the total penalties and interest being denied is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, et seq.).

In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of the date of this notice. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this tentative denial of claim will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns.

If you have questions regarding this matter, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our address and telephone number are below.

Terese Zeal
Revenue Tax Specialist II

SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

(217) 782-5906 ext. 33283
(217) 785-7852 fax

<u>Batch Document Number</u>	<u>Reporting Period</u>	<u>Amount Claimed</u>
N/A	02/2012	\$58,092.22
N/A	03/2012	\$44,407.00
N/A	04/2012	\$41,973.00
N/A	05/2012	\$53,454.00
N/A	06/2012	\$32,027.00
N/A	07/2012	\$46,971.00
N/A	08/2012	\$28,743.00
N/A	09/2012	\$7,256.00
N/A	01/2014	\$14,044.00
N/A	02/2014	\$18,168.00
N/A	03/2014	\$5,676.00



1901 Butterfield Road
Suite 550
Downers Grove, Illinois 60515
Main 630.515.0477
Fax 630.515.1731

www.ryan.com

CERTIFIED MAIL #9214 7969 0099 9790 1603 8331 94
RETURN RECEIPT REQUESTED

September 15, 2015

Sales Tax Processing Division
Illinois Department of Revenue
Post Office Box 19013
Springfield, Illinois 62794-9013

Re: ST-6, Request To Move Credit, ROT, SOT, and Use Tax
Verizon Select Services, Inc.
Illinois Business Tax Number: 2598-3296
Period: January 1, 2003 through December 31, 2014

Ladies and Gentlemen:

Verizon Select Services, Inc. ("Claimant") has retained Ryan, LLC to represent it before the State of Illinois with respect to the state and local Retailers' Occupation, Service Occupation and Use Tax paid for the period referenced above. A Limited Power of Attorney authorizing Ryan to act on behalf of Claimant as Taxpayer's Representative is enclosed as Exhibit I.

Attached as Exhibit II is an ST-6 Form requesting the forwarding of the credit referenced on the Statement of Account, which is enclosed as Exhibit III.

Thank you for your assistance in this matter. If you have any questions regarding this filing, please contact Mr. Michael Orchowski at 630.515.0477 or the undersigned at 630.515.0477.

Sincerely,


James Kranjc
Taxpayer's Representative

Enclosures

cc: Mr. Rick Jankun, Verizon
Mr. Lafayette Little-Avant, Verizon
Ms. Christie Perez, Verizon

Verizon Select Services, Inc.
Illinois Business Tax Number: 2598-3296
Period: January 1, 2003 through December 31, 2014

Exhibit I

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:

Name <u>James Kranjc</u>			Name			Name		
Street address <u>1901 Butterfield Road Ste 550</u>			Street address			Street address		
City State ZIP <u>Downers Grove IL 60515</u>			City State ZIP			City State ZIP		
Daytime phone number <u>(630) 515-0477</u>			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.

Taxpayer's signature <u>Richard P. [Signature]</u>	Title, if applicable <u>VP-TAX</u>	Date <u>9/8/15</u>
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 280.

<u>CPA</u>	<u>OHIO</u>	<u>James Keigh</u>	<u>9/2/15</u>
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.

Laurel J. Retajczyk 9/8/15
Signature of notary Date

LAUREL J RETAJCZYK
ID # 2376401
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires Aug. 6, 2018

Notary seal



Verizon Select Services, Inc.
Illinois Business Tax Number: 2598-3296
Period: January 1, 2003 through December 31, 2014

Exhibit II



Illinois Department of Revenue

ST-6 Claim for Sales and Use Tax Overpayment / Request for Action on a Credit Memorandum

General information

Everyone must complete Steps 1 and 6.

If you are filing a claim for an overpayment on your account, you must complete Steps 2 and 3.

If you have been issued a credit memorandum and you are requesting a transfer or a cash refund, you must complete Steps 4 and 5.

Step 1: Identify your business

1 Account ID no. 2598-3296 2 Business name Verizon Select Services Inc.

Step 2: Tell us why are you filing this claim for overpayment

Check one of the following reasons.

- 3 I have an overpayment that I want to have converted to a credit memorandum and transferred to another Illinois account ID number. That account ID number is 2862 - 2243.
- 4 I have an overpayment that I want to have converted to a credit memorandum.
- 5 I have an overpayment that I want to have converted to cash.

Step 3: Tell us the amount of the overpayment

6 What is the total amount of overpayment you are claiming in Step 2? \$ _____

Step 4: Tell us what action you are requesting for this credit memorandum

Check one of the following reasons.

- 7 I have a credit memorandum that I want to have transferred to another Illinois account ID number. That account ID number is _____.
- 8 I have a credit memorandum that I want to have converted to cash.

Step 5: Tell us the amount of the credit memorandum

9 What is the total amount of credit memorandum on which you are requesting action in Step 4? \$ 353,868.32

Step 6: Sign below

Under penalties of perjury, I state that I have examined this claim or request for action on a credit memorandum and, to the best of my knowledge, it is true, correct, and complete.

Jones King TAXPAYER REPRESENTATIVE (630) 515-0477 9/15/15
 Owner, partner, or officer's signature Title and company affiliation Phone Date

Paid preparer's signature Phone Date

Mail to:
SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013



Verizon Select Services, Inc.
Illinois Business Tax Number: 2598-3296
Period: January 1, 2003 through December 31, 2014

Exhibit III

Taxpayer Statement



May 5, 2014

TDD 1 800 544-5304

____ #BWNKMGV
 _____ #CNXX X119 9991 2649#
 _____ VERIZON SELECT SERVICE INC
 _____ 3100 CMBLD BLVD SE STE 700
 _____ ATLANTA GA 30339-5911



Letter ID: CNXXX11999912649

Account ID: 2598-3296



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed.

Sales/Use Tax & E911 Surcharge		You have available credits of \$353,868.32			Account ID: 2598-3296	
Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
29-Feb-2012	18,304.00	-	-	-	(76,396.22)	(58,092.22)
31-Mar-2012	19,805.00	-	-	-	(64,012.00)	(44,407.00)
30-Apr-2012	4,875.00	-	-	-	(46,848.00)	(41,973.00)
31-May-2012	19,202.00	-	-	-	(72,656.00)	(53,454.00)
30-Jun-2012	6,581.00	-	-	-	(38,608.00)	(32,027.00)
31-Jul-2012	34,925.00	-	-	-	(81,896.00)	(46,971.00)
31-Aug-2012	10,481.00	-	-	-	(39,224.00)	(28,743.00)
30-Sep-2012	11,268.00	-	-	-	(18,524.00)	(7,256.00)
30-Nov-2012	6,651.00	-	-	-	(9,708.10)	(3,057.10)
31-Jan-2014	-	-	-	-	(14,044.00)	(14,044.00)
28-Feb-2014	-	-	-	-	(18,168.00)	(18,168.00)
31-Mar-2014	-	-	-	-	(5,676.00)	(5,676.00)

SOA

P-001073

If necessary, respond to:
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19004
 SPRINGFIELD IL 62794-9004

JAMES KRANJC
128 HAWKINS CIR. 630-515-0477
WHEATON, IL 60187

70-2390/719
7233237119

1065

DATE December 23, 2015

PAY TO THE
ORDER OF

Illinois Independent Tax Tribunal \$ 500.00
Five hundred and 00/100 DOLLARS

DELUXE WALLET OR DUPLICATE SAFETY PAPER

Security Features
Included
Details on Back.



Fifth Third Bank
(CHICAGO)
CHICAGO, ILLINOIS

MEMO

Verizon Legal Serv Petition James Kranjc

⑆071923909⑆ 7233237119 1065