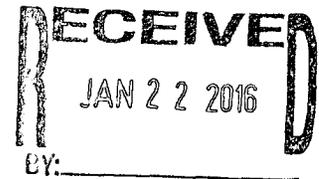


ILLINOIS INDEPENDENT
TAX TRIBUNAL



UUSI, Inc

Petitioner

16(TT)

v

Illinois Department of Revenue

Respondent

PETITION

Tax Years 2012-2014

The Petitioner, UUSI, Inc, hereby petitions the Illinois Independent Tax Tribunal to review and reverse/modify the Notice of Audit Results/Notice of Tax Liability issued by the Illinois Department of Revenue (the "Department"), for the reasons stated below:

INTRODUCTION

1. The "Notice" was issued on November 20 2015 assessing an amount of \$38,367 in tax, \$8,008 in penalties and \$1,659 in interest. A copy of the Notice is attached as Exhibit A.
2. Petitioner is an Illinois Corporation with its principal place of business in Chicago, Illinois
3. The business is located at 321 North Justine, Chicago Illinois. The telephone number is 773-575-8220. The taxpayer's email is . The Taxpayer Account number is 4027-9782.

BACKGROUND AND RELEVANT FACTS

4. Petitioner has filed Form ST-1 for all period for 2012 through 2014.
5. Each ST-1, incorrectly, listed Illinois Sales on Line 1, instead of Gross Sales.

6. The Petitioner also failed, on Schedule A Line 5, to list interstate sales (sales outside of Illinois).
7. The net result, however, is the *correct* tax was reported and paid as the Taxpayer listed all Illinois Sales on Line 1 and did not further deduct non-Illinois sales.

APPLICABLE LAW

8. Taxpayer agrees the Illinois Sales Tax is to be imposed on Illinois Sales.
9. Taxpayer agrees the filed ST-1's were completed incorrectly BUT the Taxpayer maintains Illinois received the correct amount of Illinois Sales Tax based upon Illinois's sales.

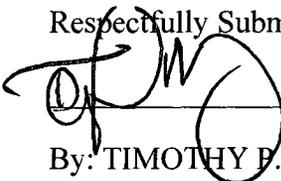
ERROR

10. The Department's Audit Results incorrectly include Illinois Sales Tax on *non-Illinois* sales.
11. As a result, the liability as shown on the Notice of Tax Liability is incorrect and the Taxpayer's Illinois sales tax for tax years 2012-2014 was correctly paid in full.

CONCLUSION AND RELIEF REQUESTED

- i.) Permit the Taxpayer leave to file amended Forms ST-1 for the years 2012-2014.
- ii.) Abate any and all audit results, penalties and interest.
- iii.) Any other relief the Tribunal deems appropriate

Respectfully Submitted,


By: TIMOTHY P. MCHUGH, LTD.
Attorney for Petitioner

Timothy P. McHugh, Ltd.
360 W. Butterfield Road, Suite 200
Elmhurst, IL 60126
630-941-2855
ARDC Atty. No. 6187736

EXHIBIT A

Notice of Tax Liability
for Form EDA-105-R, ROT Audit Report



#BWNKMGV
#CNXX XX43 2641 8X87#
UJISI INC
321 N JUSTINE ST
CHICAGO IL 60607-1005

November 20, 2015



Letter ID: CNXXX4326418X87

Account ID: 4027-9782



We have audited your account for the reporting periods January 01, 2012, through December 31, 2014. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	38,367.00	0.00	38,367.00
Late Payment Penalty Increase	7,673.00	0.00	7,673.00
Late Filing Penalty Increase	335.00	0.00	335.00
Interest	1,659.45	0.00	1,659.45
Assessment Total	\$48,034.45	\$0 00	\$48,034.45

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

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

- If the amount of this tax liability, exclusive of penalty and interest, is more than \$15,000, or if no tax liability is assessed but the total penalties and interest 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, which is January 19, 2016. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at tax.illinois.gov). Mail form AH-4 along with a copy of this notice to the address on the form. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability 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.
- Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a-1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the assessment total in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action to satisfy your liability.

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579