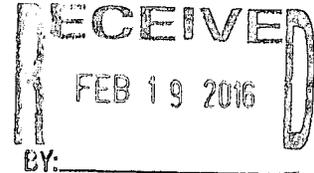


**IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL  
CHICAGO, ILLINOIS**

INDERJIT BHOLA, )  
)  
Petitioner )  
)  
v. )  
)  
ILLINOIS DEPARTMENT OF REVENUE, )  
)  
Respondent. )

Case No. 16 TI 37



**PETITION**

**NOW COMES**, Petitioner, **INDERJIT BHOLA**, by and through his attorneys, The Agrawal Firm, LLC, and as his Complaint against Respondent, states as follows:

**PARTIES**

1. Petitioner is a resident of the state of Illinois with an address of 6840 North Keystone Avenue, Lincolnwood, IL 60712 with a phone number of 773-406-2131.
2. Respondent is a department of the State of Illinois that is tasked with the enforcement and administration of Illinois tax laws.

**NOTICE**

3. On, or about, December 23, 2015, Petitioner received a Collection Action – Assessment and Notice of Intent stating that Petitioner was personally liable in the amount of \$71,580.30 for past due tax plus penalty and interest that was accrued by Saini Gas & Food Mart, Inc (Letter ID L0350805008). See Notice attached as **Exhibit A**.

**JURISDICTION**

4. The Illinois Independent Tax Tribunal has jurisdiction over this matter pursuant to 35 ILCS 1010/1-1. Petitioner satisfies the jurisdictional requirements by having filed this petition within sixty days of receipt of the Notice and the amount in question being greater than \$15,000.

### STATEMENT OF FACTS

5. Saini Gas & Food Mart, Inc. (“Saini Gas”) was a gas station and convenient store located at 2393 E Lincoln Highway, Sauk Village, IL 60411. Saini Gas was incorporated on March 4, 2012, and involuntarily dissolved on August 8, 2014.
6. Saini Gas began operating the station on September, 2012.
7. The Notice states a balance of \$9040.59 for July, 2013 and \$62,539.71 for August, 2013.
8. The amount owed for taxes for July, 2013 is \$1403.00. (See ST-1 tax returns attached as **Exhibit B**).
9. The overall amount of taxes leading up to August, 2013 is far less than the \$62,539.71 stated in the Notice (the total tax for this time period was \$22,876 (not including prepaid tax). **Exhibit B**).
10. Notably, the tax due for each of the months noted in the attached tax returns has been paid except for July, 2013.

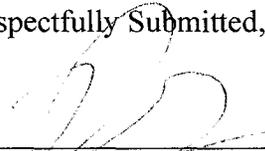
### COUNT I – IMPROPER CALCULATION OF LIABILITIES AND METHODOLOGY OF AUDIT

11. Petitioner hereby re-alleges paragraphs 1-10 as fully set forth herein.
12. The Illinois Department of Revenue, in its December 23, 2015 notice, states that Petitioner owes \$9040.59 for July, 2013 and \$62,539.71 for August, 2013. **Exhibit A**.
13. The amount owed for July, 2013 is \$1403.00 and the only remaining amount owed up to August, 2013 is \$1403.00 (as all other amounts have been paid). **Exhibit B**.
14. The Illinois Department of Revenue either failed to include the prepaid tax in its calculations or made some other similar oversight.
15. Similarly, in calculating the audit, the Department applied an improper methodology in failing to include prepaid tax, on information and belief applying tax liabilities of a different corporation, and using an improper method in determining estimated tax.

**WHEREFORE**, Petitioner, **Inderjit Bhola** respectfully requests this Tribunal enter judgment in favor of Petitioner and enter a finding that the Illinois Department of Revenue has

failed to calculate the proper tax liabilities owed and that the proper amount owed is in fact \$1403.00, and for any and all other relief this Court deems just and reasonable.

Respectfully Submitted,



---

Attorneys for Petitioner

**Rishi Agrawal**  
THE AGRAWAL FIRM, LLC  
415 North LaSalle Street, Suite 502  
CHICAGO, ILLINOIS 60654  
P: 312.527.5440  
E: RISHI@AGRAWALFIRM.COM

**Collector.**  
**Assessment and Notice of Intent**



December 23, 2015



Letter ID: L0350805008

INDERJIT S. BHOLA  
 6840 N KEYSTONE AVE  
 LINCOLNWOOD IL 60712-4613

Taxpayer ID: XXX-XX-0118

NPL Penalty ID: 661416



SAINI GAS & FOOD MART INC  
 2393 E LINCOLN HWY  
 LYNWOOD IL 60411-7713

**We have determined you are personally liable  
 for a penalty of \$71,580.30.**

The penalty is equal to the amount of unpaid liability of SAINI GAS & FOOD MART INC, due to your status as a responsible officer, partner, or individual of SAINI GAS & FOOD MART INC.

Illinois law (35 ILCS 735/3-7) 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.

Pay us \$71,580.30. 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 you do not agree, you may contest this notice by following the instructions listed below.

- If the amount of this liability 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 February 21, 2016. 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 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 the debt remains unpaid and this penalty becomes final, we intend to take collection enforcement action against you personally to collect this debt. Collection action can include the seizure and sale of your assets, and levy of your wages and bank accounts.

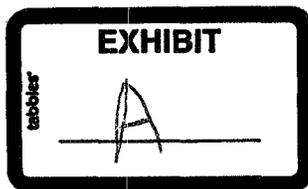
DMITRI CORNELIER  
 100% PENALTY UNIT  
 ILLINOIS DEPARTMENT OF REVENUE  
 PO BOX 19035  
 SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31613  
 217 785-2635 fax

**For information about**

- › how to pay
- › submitting proof
- › collection actions

Turn page



# Collection Action

## Assessment and Notice of Intent



December 23, 2015



Letter ID: L0350805008

INDERJIT S. BHOLA  
6840 N KEYSTONE AVE  
LINCOLNWOOD IL 60712-4613

Taxpayer ID: XXX-XX-0118

NPL Penalty ID: 661416



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: 4083-2988

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2013	7,326.92	1,279.23	434.44	-	-	9,040.59
31-Aug-2013	48,530.00	10,051.00	3,188.71	-	770.00	62,539.71

IDOR-SP-NPL (N-03/07)

Retain this portion for your records.  
Fold and detach on perforation. Return bottom portion with your payment.

## Collection Action

(R-12/08) (136)



Letter ID: L0350805008  
INDERJIT S. BHOLA

Total amount due: \$71,580.30

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 Account ID on your check.

PSI-2 Prepaid Sales Tax  
Statement of Tax Paid

Retailer's File Copy

Step 1. Reseller's information

1 Reseller's business name: World-Fuel Services  
2 Reseller's IBT no.: 2174-1859 3 Period covered: 09/01/2012 - 09/30/2012

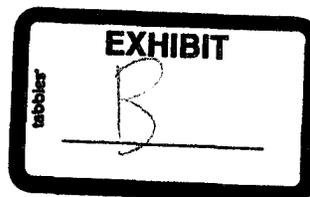
Step 2. Retailer's information

4 Retailer's business name: Saini Gas & Food Mart  
5 Retailer's address: C/O Saini Gas & Food Mart, Inc.  
2393 W. Lincoln Highway  
Sauk Village, IL 60411  
6 Retailer's IBT no. 4083-2988 7 Phone no.: (708) 758-0650

Step 3: Figure your prepaid tax (Do not write negative amounts)

8 Gasohol subject to prepaid sales tax.		
a Write the total number of gallons	8a	21,405.00
b Multiply Line 8a by \$ 1.60 per gallon of gasohol.	8b \$	3,424.80
9 Other motor fuel subject to prepaid sales tax.		
a Write the total number of gallons	9a	619.00
b Multiply Line 9a by \$.200 per gallon of motor fuel.	9b \$	123.80
10 Add Lines 8b and 9b. This is your total prepaid tax.	10 \$	3,548.60

Saini Gas & Food Mart  
C/O Saini Gas & Food Mart, Inc.  
2393 W. Lincoln Highway  
Sauk Village, IL 60411





**Illinois Department of Revenue**  
**ST-1 Sales and Use Tax and E911 Surcharge Return**

Account ID: 4083-2988

This form is for: SEP 2012

REV 05 FORM 002

ES / /

NS CA RC

ACCEL 016-0148-2 SL

HR

You must round your figures to whole dollars (See Instructions.)

**Step 1: Alcoholic Liquor Purchases (See Instructions.)**

If you are not required to report your purchases, go to Step 2.  
 Note: Distributors will also report your total purchases to us.

A Total dollar amount of alcoholic liquor purchased  
 (invoiced and delivered) \_\_\_\_\_

**Step 2: Taxable Receipts**

1	Total receipts (Include tax.)	1	94,397   00
2	Deductions - Include tax collected (From Schedule A, Line 29.)	2	25,361   00
3	Taxable receipts (Subtract Line 2 from Line 1.)	3	69,036   00

**Step 3: Tax on Receipts**

**Sales from locations within Illinois**

General Merchandise			
4a	63,842   00	x .0825 =4b	5,267   00
Food, drugs, and medical appliances			
5a	5,194   00	x .0225 =5b	117   00

**Sales from locations outside Illinois**

General Merchandise			
6a		x .0625 =6b	
Food, drugs, and medical appliances			
7a		x .0100 =7b	

**Sales at prior rates**

Receipts taxed at other rates			
8a		x	8b
9	Tax due on receipts (Add Lines 4b, 5b, 6b, 7b, and 8b.)	9	5,384   00

**Step 4: Retailer's Discount and Net Tax on Receipts**

10	If you filed and paid by OCT 22, 2012 multiply Line 9 by 1.75%	10	94   00
11	Net tax due on receipts (Subtract Line 10 from Line 9.)	11	5,290   00

*US Bank*  
*071904779*  
*199374088326*

ST-1 (R-9/11) ID: 1001

This form is for: SEP 2012

This form is due: OCT 22, 2012

Account ID: 4083-2988

SAINI GAS & FOOD MART INC  
 2393 W LINCOLN HWY  
 SAUK VILLAGE, IL 60411

**Step 5: Tax on Purchases**

General Merchandise			
12a		x .0625 =12b	
Food, drugs, and medical appliances			
13a		x .0100 =13b	
Purchases at other rates			
14a		x	14b
15	Tax due on purchases (Add Lines 12b, 13b, and 14b.)	15	

**Step 6: Net Tax Due**

16	Tax due from receipts and purchases (Add Lines 11 and 15.)	16	5,290   00
16a	Manufacturer's Purchase Credit (See instructions.)	16a	
17	Prepaid sales tax (Attach PST-2 Copy A.)	17	3,549   00
18	Quarter-monthly payments (paid on Form RR-3 or by EFT)	18	1,741   00
19	Total Prepayments (Add Lines 16a, 17, and 18.)	19	5,290   00
20	Net tax due (Subtract Line 19 from Line 16.)	20	

**Step 7: Payment Due**

21	E911 Surcharge (From Schedule B, Line 10.)	21	
22	Excess tax and excess surcharge collected (See instructions.)	22	
23	Total tax and surcharge due (Add lines 20, 21 and 22.)	→ 23	
24	Credit amount (See instructions.)	24	
25	Payment due (Subtract Line 24 from Line 23.)	→ 25	- 0 -

**Step 8: Sign Below**

Under penalties of perjury, I state that I have examined this return and to the best of my knowledge, it is true and correct. The information in this return is taken from the records of the business for which it is filed.

(708) 758-0650  
 Taxpayer Telephone Date

Preparer Telephone Date

Write the amount you are paying.

\$ - 0 -

Write your remittance and send your payment to

**ILLINOIS DEPARTMENT OF REVENUE**  
**RETAILERS OCCUPATION TAX**  
**SPRINGFIELD IL 62796-0001**

Just a reminder . . . →

### Schedule A - Deductions

**Section 1: Taxes and miscellaneous deductions - If no Section 1 deductions, go to Section 2.**

1	Taxes collected on general merchandise sales and service	1	<u>5,267</u>	00
2	Taxes collected on food, drugs, and medical appliances sales and service	2	<u>117</u>	00
3	E911 surcharge collected	3		
4	Resale	4		
5	Interstate commerce	5		
6	Manufacturing machinery and equipment (including photoprocessing)	6		
7	Farm machinery and equipment	7		
8	Graphic arts machinery and equipment	8		
9	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	9		
10	Enterprise zone			
	a Sales of building materials	10a		
	b Sales of items other than building materials	10b		
11	High impact business			
	a Sales of building materials	11a		
	b Sales of items other than building materials	11b		
12	River edge redevelopment zone building materials	12		
13	Exempt organizations	13		
14	Sales of service - identify here _____	14		
15	Other (including cash refunds, newspapers and magazines, etc.) - identify below <u>HR MFT</u>	15	<u>1,284</u>	00
16	Total Section 1 deductions. Add Lines 1 through 15.	16	<u>6,668</u>	00

**Section 2: Motor fuel deductions - If no Section 2 deductions, go to Section 3.**

State motor fuel tax		Number of gallons	Rate		
17	Gasoline	17a	x .19	=	17b
18	Gasohol and majority blended ethanol fuel	18a	21,405 x .19	=	18b <u>4,067</u>
19	Diesel (including biodiesel and biodiesel blends)	19a	x .215	=	19b
20	Dieselhol	20a	x .215	=	20b
21	Other special fuels	21a	x .19	=	21b
Specific fuels sales tax exemption		Receipts	Percentage		
22	Gasohol	22a	73,130.00 x 0.20	=	22b <u>14,626</u>
23	Biodiesel blend (90-99% petroleum-based)	23a	x 0.20	=	23b
24	Biodiesel blend (11-89% petroleum-based)	24a	x 1.00	=	24b
25	100 percent biodiesel	25a	x 1.00	=	25b
26	Majority blended ethanol fuel	26a	x 1.00	=	26b
27	Other motor fuel deductions _____			=	27
28	Total Section 2 deductions. Add Lines 17b through 26b and 27.			=	28 <u>18,693</u>

**Section 3: Total deductions**

29	Add Lines 16 and 28. Write this amount on Step 2, Line 2 front of this return.	-> 29	<u>25,361</u>	00
----	--	-------	---------------	----

### Schedule B - E911 Surcharge

1	Receipts from retail transactions of prepaid wireless telecommunications service Do not include E911 Surcharge collected from customers or receipts from exempt sales.	1		
<b>Figure your breakdown of retail transactions for Chicago locations</b>				
2	For Chicago locations	2a	x .0700	= 2b
3	For Chicago locations at prior rates	3a	x	= 3b
4	Total E911 Surcharge for Chicago. Add Lines 2b and 3b.	4		
<b>Figure your breakdown of retail transactions for non-Chicago locations</b>				
5	For non-Chicago locations	5a	x .0150	= 5b
6	For non-Chicago locations at prior rates	6a	x	= 6b
7	Total E911 Surcharge for non-Chicago locations. Add Lines 5b and 6b.	7		
<b>Figure your net E911 Surcharge</b>				
8	Total E911 Surcharge. Add Lines 4 and 7.	8		
9	If you filed and paid by the due date, multiply Line 8 by 5% (.05)	9		
10	Subtract Line 9 from Line 8. Write this amount on Step 7, Line 21.	-> 10		

Prepaid Sales Tax  
Statement of Tax Paid

Retailer's File Copy

Step 1: Reseller's information

1 Reseller's business name: World Fuel Services  
 2 Reseller's ID# no: 2174-1859      3 Period covered: 10/01/2012 - 10/31/2012

Step 2: Retailer's information

4 Retailer's business name: Saini Gas & Food Mart  
 5 Retailer's address: C/O Saini Gas & Food Mart, Inc.  
 2393 W. Lincoln Highway  
 Sauk Village, IL 60411  
 6 Retailer's ID# no: 4083-2988      7 Phone no.: (708) 758-0650

Step 3: Figure your prepaid tax (Do not write negative amounts):

8 Gasohol subject to prepaid sales tax.			
a Write the total number of gallons	8a	43,495.00	
b Multiply Line 8a by \$.160 per gallon of gasohol	8b \$	6,959.20	
9 Other motor fuel subject to prepaid sales tax.			
a Write the total number of gallons	9a	0.00	
b Multiply Line 9a by \$.200 per gallon of motor fuel.	9b \$	0.00	
10 Add Lines 8b and 9b (this is your total prepaid tax)	10 \$	6,959.20	

Saini Gas & Food Mart  
 C/O Saini Gas & Food Mart, Inc.  
 2393 W. Lincoln Highway  
 Sauk Village, IL 60411



Illinois Department of Revenue

# ST-1 Sales and Use Tax and E911 Surcharge Return

Account ID: 4083-2988

This form is for: OCT 2012

REV 05 FORM 002

ES 1/1

NS CA RC

ACCEL 016-0148-2 SL

HR

You must round your figures to whole dollars (See instructions.)

## Step 1: Alcoholic Liquor Purchases (See instructions.)

If you are not required to report your purchases, go to Step 2.  
Note: Distributors will also report your total purchases to us.

A Total dollar amount of alcoholic liquor purchased  
(invoiced and delivered) \_\_\_\_\_

## Step 2: Taxable Receipts

1	Total receipts (Include tax.)	1	<u>167,029   00</u>
2	Deductions - <b>Include tax collected</b> (From Schedule A, Line 29.)	2	<u>46,217   00</u>
3	Taxable receipts (Subtract Line 2 from Line 1.)	3	<u>120,812   00</u>

## Step 3: Tax on Receipts

### Sales from locations within Illinois

General Merchandise			
4a	<u>114,636   00</u>	x .0825 =4b	<u>9,458   00</u>
Food, drugs, and medical appliances			
5a	<u>6,176   00</u>	x .0225 =5b	<u>139   00</u>

### Sales from locations outside Illinois

General Merchandise			
6a	_____	x .0625 =6b	_____
Food, drugs, and medical appliances			
7a	_____	x .0100 =7b	_____

### Sales at prior rates

Receipts taxed at other rates			
8a	_____	x _____	8b _____
9	Tax due on receipts (Add Lines 4b, 5b, 6b, 7b, and 8b.)	9	<u>9,597   00</u>

## Step 4: Retailer's Discount and Net Tax on Receipts

10	If you filed and paid by <b>NOV 20, 2012</b> multiply Line 9 by <b>1.75%</b>	10	<u>168   00</u>
11	Net tax due on receipts (Subtract Line 10 from Line 9.)	11	<u>9,429   00</u>

## Step 5: Tax on Purchases

General Merchandise			
12a	_____	x .0625 =12b	_____
Food, drugs, and medical appliances			
13a	_____	x .0100 =13b	_____
Purchases at other rates			
14a	_____	x _____	14b _____
15	Tax due on purchases (Add Lines 12b, 13b, and 14b.)	15	_____

## Step 6: Net Tax Due

16	Tax due from receipts and purchases (Add Lines 11 and 15.)	16	<u>9,429   00</u>
16a	Manufacturer's Purchase Credit (See instructions.)	16a	_____
17	Prepaid sales tax (Attach PST-2 Copy A.)	17	<u>6,959   00</u>
18	Quarter-monthly payments (paid on Form RR-3 or by EFT)	18	<u>2,470   00</u>
19	Total Prepayments (Add Lines 16a, 17, and 18.)	19	<u>9,429   00</u>
20	Net tax due (Subtract Line 19 from Line 16.)	20	_____

## Step 7: Payment Due

21	E911 Surcharge (From Schedule B, Line 10.)	21	_____
22	Excess tax and excess surcharge collected (See instructions.)	22	_____
23	Total tax and surcharge due (Add lines 20, 21 and 22.)	→ 23	_____
24	Credit amount (See instructions.)	24	_____
25	Payment due (Subtract Line 24 from Line 23.)	→ 25	<u>- 0 -</u>

## Step 8: Sign Below

Under penalties of perjury, I state that I have examined this return and to the best of my knowledge, it is true and correct. The information in this return is taken from the records of the business for which it is filed.

(708) 758-0650

Taxpayer \_\_\_\_\_ Telephone \_\_\_\_\_ Date \_\_\_\_\_

Preparer \_\_\_\_\_ Telephone \_\_\_\_\_ Date \_\_\_\_\_

ST-1 (R-9/11) ID: 1001

This form is for: OCT 2012

This form is due: NOV 20, 2012

Account ID: 4083-2988

SAINI GAS & FOOD MART INC  
2393 W LINCOLN HWY  
SAUK VILLAGE, IL 60411

Write the amount you are paying.

\$ - 0 -

Write your remittance and send your payment to

ILLINOIS DEPARTMENT OF REVENUE  
RETAILERS OCCUPATION TAX  
SPRINGFIELD IL 62796-0001

Just a reminder . . . →

00201101210018 40832988

**Schedule A - Deductions**

**Section 1: Taxes and miscellaneous deductions - If no Section 1 deductions, go to Section 2.**

1	Taxes collected on general merchandise sales and service	1	9,458.00
2	Taxes collected on food, drugs, and medical appliances sales and service	2	139.00
3	E911 surcharge collected	3	
4	Resale	4	
5	Interstate commerce	5	
6	Manufacturing machinery and equipment (including photoprocessing)	6	
7	Farm machinery and equipment	7	
8	Graphic arts machinery and equipment	8	
9	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	9	
10	Enterprise zone		
	a Sales of building materials	10a	
	b Sales of items other than building materials	10b	
11	High impact business		
	a Sales of building materials	11a	
	b Sales of items other than building materials	11b	
12	River edge redevelopment zone building materials	12	
13	Exempt organizations	13	
14	Sales of service - identify here _____	14	
15	Other (including cash refunds, newspapers and magazines, etc.) - identify below HR MFT _____	15	2,610.00
16	Total Section 1 deductions. Add Lines 1 through 15.	16	12,207.00

**Section 2: Motor fuel deductions - If no Section 2 deductions, go to Section 3.**

State motor fuel tax		Number of gallons	Rate		
17	Gasoline	17a _____	x .19	=	17b _____
18	Gasohol and majority blended ethanol fuel	18a 43,495	x .19	=	18b 8,264.00
19	Diesel (including biodiesel and biodiesel blends)	19a _____	x .215	=	19b _____
20	Dieselhol	20a _____	x .215	=	20b _____
21	Other special fuels	21a _____	x .19	=	21b _____
Specific fuels sales tax exemption		Receipts	Percentage		
22	Gasohol	22a 128,729.00	x 0.20	=	22b 25,746.00
23	Biodiesel blend (90-99% petroleum-based)	23a _____	x 0.20	=	23b _____
24	Biodiesel blend (1-89% petroleum-based)	24a _____	x 1.00	=	24b _____
25	100 percent biodiesel	25a _____	x 1.00	=	25b _____
26	Majority blended ethanol fuel	26a _____	x 1.00	=	26b _____
27	Other motor fuel deductions _____			=	27 _____
28	Total Section 2 deductions. Add Lines 17b through 26b and 27.			=	28 34,010.00

**Section 3: Total deductions**

29	Add Lines 16 and 28. Write this amount on Step 2, Line 2 front of this return.	→ 29	46,217.00
----	--	------	-----------

**Schedule B - E911 Surcharge**

1	Receipts from retail transactions of prepaid wireless telecommunications service Do not include E911 Surcharge collected from customers or receipts from exempt sales.	1	
---	---	---	--

**Figure your breakdown of retail transactions for Chicago locations**

2	For Chicago locations	2a _____	x .0700	=	2b _____
3	For Chicago locations at prior rates	3a _____	x _____	=	3b _____
4	Total E911 Surcharge for Chicago. Add Lines 2b and 3b.	4			

**Figure your breakdown of retail transactions for non-Chicago locations**

5	For non-Chicago locations	5a _____	x .0150	=	5b _____
6	For non-Chicago locations at prior rates	6a _____	x _____	=	6b _____
7	Total E911 Surcharge for non-Chicago locations. Add Lines 5b and 6b.	7			

**Figure your net E911 Surcharge**

8	Total E911 Surcharge. Add Lines 4 and 7.	8	
9	If you filed and paid by the due date, multiply Line 8 by 5% (.05).	9	
10	Subtract Line 9 from Line 8. Write this amount on Step 7, Line 21	→ 10	

---

Step 1 Reseller's information

1 Reseller's business name: World Fuel Services  
2 Reseller's IBT no.: 2174-1859 3 Period covered: 11/01/2012 - 11/30/2012

---

Step 2 Retailer's information

4 Retailer's business name: SAINI GAS & FOOD MART  
5 Retailer's address: 2393 W LINCOLN HIGHWAY  
SAUK VILLAGE,IL.60411  
6 Retailer's IBT no.: 4083-2988 7 Phone No.: (708) 7580650

---

Step 3 Figure your prepaid tax.(Do not write negative amounts)

8 Gasohol subject to prepaid sales tax.			
a Write the total number of gallons	8a	34,209.00	
b Multiply Line 8a by \$.160 per gallon of gasohol.	8b \$		5,473.44
9 Other motor fuel subject to prepaid sales tax.			
a Write the total number of gallons	9a	0.00	
b Multiply Line 9a by \$ per gallon of motor fuel	9b \$		0.00
10 Add Lines 8b and 9b. This is your total prepaid tax.	10 \$		5,473.44

SAINI GAS & FOOD MART  
2393 W LINCOLN HIGHWAY  
SAUK VILLAGE,IL.60411



**Illinois Department of Revenue**  
**ST-1 Sales and Use Tax and E911 Surcharge Return**  
 Account ID: 4083-2988 This form is for: **NOV 2012**

REV 05 FORM 002  
 E S \_\_\_\_\_  
 NS CA RC  
 SL \_\_\_\_\_ HR

016-0148-2

You must round your figures to whole dollars (See Instructions.)

**Step 1: Alcoholic Liquor Purchases (See Instructions.)**

If you are not required to report your purchases, go to Step 2.  
 Note: Distributors will also report your total purchases to us.

**A** Total dollar amount of alcoholic liquor purchases  
 (invoiced and delivered) \_\_\_\_\_

**Step 2: Taxable Receipts**

1	Total receipts (Include tax.)	1	<u>128,415   00</u>
2	Deductions - <b>Include tax collected</b> (From Schedule A, Line 29.)	2	<u>36,675   00</u>
3	Taxable receipts (Subtract Line 2 from Line 1.)	3	<u>91,740   00</u>

**Step 3: Tax on Receipts**

**Sales from locations within Illinois**

General Merchandise  
**4a** 87,344 | 00 x .0825 = **4b** 7,206 | 00  
 Food, drugs, and medical appliances  
**5a** 4,396 | 00 x .0225 = **5b** 99 | 00

**Sales from locations outside Illinois**

General Merchandise  
**6a** \_\_\_\_\_ x .0625 = **6b** \_\_\_\_\_  
 Food, drugs, and medical appliances  
**7a** \_\_\_\_\_ x .0100 = **7b** \_\_\_\_\_

**Sales at prior rates**

Receipts taxed at other rates  
**8a** \_\_\_\_\_ x \_\_\_\_\_ **8b** \_\_\_\_\_  
**9** Tax due on receipts  
 (Add Lines 4b, 5b, 6b, 7b, and 8b.) **9** 7,305 | 00

**Step 4: Retailer's Discount and Net Tax on Receipts**

**10** If you filed and paid by **DEC 20, 2012**  
 multiply Line 9 by **1.75%** **10** 128 | 00  
**11** Net tax due on receipts  
 (Subtract Line 10 from Line 9) **11** 7,177 | 00

**Step 5: Tax on Purchases**

General Merchandise  
**12a** \_\_\_\_\_ x .0625 = **12b** \_\_\_\_\_  
 Food, drugs, and medical appliances  
**13a** \_\_\_\_\_ x .0100 = **13b** \_\_\_\_\_  
 Purchases at other rates  
**14a** \_\_\_\_\_ x \_\_\_\_\_ **14b** \_\_\_\_\_  
**15** Tax due on purchases  
 (Add Lines 12b, 13b, and 14b.) **15** \_\_\_\_\_

**Step 6: Net Tax Due**

**16** Tax due from receipts and purchases  
 (Add Lines 11 and 15.) **16** 7,177 | 00  
**16a** Manufacturer's Purchase Credit  
 (See instructions) **16a** \_\_\_\_\_  
**17** Prepaid sales tax  
 (Attach PST-2 Copy A.) **17** 5,473 | 00  
**18** Quarter-monthly payments  
 (paid on Form RR-3 or by EFT) **18** \_\_\_\_\_  
**19** Total Prepayments  
 (Add Lines 16a, 17, and 18.) **19** 5,473 | 00  
**20** Net tax due  
 (Subtract Line 19 from Line 16.) **20** 1,704 | 00

**Step 7: Payment Due**

**21** E911 Surcharge  
 (From Schedule B, Line 10.) **21** \_\_\_\_\_  
**22** Excess tax and excess surcharge collected  
 (See instructions.) **22** \_\_\_\_\_  
**23** Total tax and surcharge due  
 (Add lines 20, 21 and 22.) **23** 1,704 | 00  
**24** Credit amount  
 (See instructions.) **24** \_\_\_\_\_  
**25** Payment due  
 (Subtract Line 24 from Line 23.) **25** 1,704 | 00

**Step 8: Sign Below**

Under penalties of perjury, I state that I have examined this return and to the best of my knowledge, it is true and correct. The information in this return is taken from the records of the business for which it is filed.

(708) 758-0650

Taxpayer \_\_\_\_\_ Telephone \_\_\_\_\_ Date \_\_\_\_\_  
 Preparer \_\_\_\_\_ Telephone \_\_\_\_\_ Date \_\_\_\_\_

**ST-1** (R-9/11) ID: 1001  
 This form is for: **NOV 2012**  
 This form is due: **DEC 20, 2012**  
 Account ID: 4083-2988

SAINI GAS & FOOD MART INC  
 2393 W LINCOLN HWY  
 SAUK VILLAGE, IL 60411

Write the amount you are paying.

\$ 1,704.00

Write your remittance and send your payment to

**ILLINOIS DEPARTMENT OF REVENUE**  
**RETAILERS OCCUPATION TAX**  
**SPRINGFIELD IL 62796-0001**

Just a reminder . . . →

### Schedule A - Deductions

**Section 1: Taxes and miscellaneous deductions - If no Section 1 deductions, go to Section 2.**

1	Taxes collected on general merchandise sales and service	1	7,206   00
2	Taxes collected on food, drugs, and medical appliances sales and service	2	99   00
3	E911 surcharge collected	3	
4	Resale	4	
5	Interstate commerce	5	
6	Manufacturing machinery and equipment (including photoprocessing)	6	
7	Farm machinery and equipment	7	
8	Graphic arts machinery and equipment	8	
9	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	9	
10	Enterprise zone		
	a Sales of building materials	10a	
	b Sales of items other than building materials	10b	
11	High impact business		
	a Sales of building materials	11a	
	b Sales of items other than building materials	11b	
12	River edge redevelopment zone building materials	12	
13	Exempt organizations	13	
14	Sales of service - identify here _____	14	
15	Other (including cash refunds, newspapers and magazines, etc.) - identify below HR MPT _____	15	2,053   00
16	Total Section 1 deductions. Add Lines 1 through 15.	16	9,358   00

**Section 2: Motor fuel deductions - If no Section 2 deductions, go to Section 3.**

<b>State motor fuel tax</b>		<b>Number of gallons</b>	<b>Rate</b>		
17	Gasoline	17a _____	x .19	=	17b _____
18	Gasohol and majority blended ethanol fuel	18a 34,209	x .19	=	18b 6,500   00
19	Diesel (including biodiesel and biodiesel blends)	19a _____	x .215	=	19b _____
20	Diesel (no)	20a _____	x .215	=	20b _____
21	Other special fuels	21a _____	x .19	=	21b _____
<b>Specific fuels sales tax exemption</b>		<b>Receipts</b>	<b>Percentage</b>		
22	Gasohol	22a 104,086.00	x 0.20	=	22b 20,817   00
23	Biodiesel blend (90-99% petroleum-based)	23a _____	x 0.20	=	23b _____
24	Biodiesel blend (1-89% petroleum-based)	24a _____	x 1.00	=	24b _____
25	100 percent biodiesel	25a _____	x 1.00	=	25b _____
26	Majority blended ethanol fuel	26a _____	x 1.00	=	26b _____
27	Other motor fuel deductions _____			=	27 _____
28	Total Section 2 deductions. Add Lines 17b through 26b and 27.			=	28 27,317   00

**Section 3: Total deductions**

29	Add Lines 16 and 28. Write this amount on Step 2, Line 2 front of this return.	→ 29	36,675   00
----	--	------	-------------

### Schedule B - E911 Surcharge

1	Receipts from retail transactions of prepaid wireless telecommunications service Do not include E911 Surcharge collected from customers or receipts from exempt sales.	1	
<b>Figure your breakdown of retail transactions for Chicago locations</b>			
2	For Chicago locations	2a _____	x .0700 = 2b _____
3	For Chicago locations at prior rates	3a _____	x = 3b _____
4	Total E911 Surcharge for Chicago. Add Lines 2b and 3b.	4	
<b>Figure your breakdown of retail transactions for non-Chicago locations</b>			
5	For non-Chicago locations	5a _____	x .0150 = 5b _____
6	For non-Chicago locations at prior rates	6a _____	x = 6b _____
7	Total E911 Surcharge for non-Chicago locations. Add Lines 5b and 6b.	7	
<b>Figure your net E911 Surcharge</b>			
8	Total E911 Surcharge. Add Lines 4 and 7.	8	
9	If you filed and paid by the due date, multiply Line 8 by 5% (.05).	9	
10	Subtract Line 9 from Line 8. Write this amount on Step 7, Line 21	→ 10	

---

Step 1: Reseller's information

1 Reseller's business name: World Fuel Services  
2 Reseller's IBT no.: 2174-1859 3 Period covered: 12/01/2012 - 12/31/2012

---

Step 2: Retailer's information

4 Retailer's business name: SAINI GAS & FOOD MART  
5 Retailer's address: 2393 W LINCOLN HIGHWAY  
SAUK VILLAGE, IL 60411  
6 Retailer's IBT no.: 4083-2988 7 Phone No.: (777708) 7580650

---

Step 3: Figure your prepaid tax (Do not write negative amounts)

8 Gasohol subject to prepaid sales tax.		
a Write the total number of gallons 8a	32,098.00	
b Multiply Line 8a by \$.160 per gallon of gasohol	8b \$	5,135.68
9 Other motor fuel subject to prepaid sales tax.		
a Write the total number of gallons 9a	300.00	
b Multiply Line 9a by \$.200 per gallon of motor fuel	9b \$	160.00
10 Add Lines 8b and 9b. This is your total prepaid tax.	10 \$	5,295.68



**Illinois Department of Revenue**  
**ST-1 Sales and Use Tax and E911 Surcharge Return**

Account ID: 4083-2988 This form is for: DEC 2012

REV 05 FORM 002

ES    /   /   

NS CA RC

016-0148-2

SL

HR

You must round your figures to whole dollars (See Instructions.)

**Step 1: Alcoholic Liquor Purchases** (See Instructions.)

If you are not required to report your purchases, go to Step 2.  
 Note: Distributors will also report your total purchases to us.

A Total dollar amount of alcoholic liquor purchased  
 (invoiced and delivered) \_\_\_\_\_

**Step 2: Taxable Receipts**

1	Total receipts (Include tax.)	1	<u>110,677</u>   00
2	Deductions - <b>Include tax collected</b> (From Schedule A, Line 29.)	2	<u>32,643</u>   00
3	Taxable receipts (Subtract Line 2 from Line 1.)	3	<u>78,034</u>   00

**Step 3: Tax on Receipts**

**Sales from locations within Illinois**

General Merchandise			
4a	<u>75,870</u>   00	x .0825 =4b	<u>6,259</u>   00
Food, drugs, and medical appliances			
5a	<u>2,164</u>   00	x .0225 =5b	<u>49</u>   00

**Sales from locations outside Illinois**

General Merchandise			
6a	_____	x .0625 =6b	_____
Food, drugs, and medical appliances			
7a	_____	x .0100 =7b	_____

**Sales at prior rates**

Receipts taxed at other rates			
8a	_____	x _____	8b _____
9	Tax due on receipts (Add Lines 4b, 5b, 6b, 7b, and 8b.)	9	<u>6,308</u>   00

**Step 4: Retailer's Discount and Net Tax on Receipts**

10	If you filed and paid by <u>JAN 22, 2013</u> multiply Line 9 by <u>1.75%</u>	10	<u>110</u>   00
11	Net tax due on receipts (Subtract Line 10 from Line 9.)	11	<u>6,198</u>   00

**Step 5: Tax on Purchases**

General Merchandise			
12a	_____	x .0625 =12b	_____
Food, drugs, and medical appliances			
13a	_____	x .0100 =13b	_____
Purchases at other rates			
14a	_____	x _____	14b _____
15	Tax due on purchases (Add Lines 12b, 13b, and 14b.)	15	_____

**Step 6: Net Tax Due**

16	Tax due from receipts and purchases (Add Lines 11 and 15.)	16	<u>6,198</u>   00
16a	Manufacturer's Purchase Credit (See instructions.)	16a	_____
17	Prepaid sales tax (Attach PST-2 Copy A.)	17	<u>5,296</u>   00
18	Quarter-monthly payments (paid on Form RR-3 or by EFT)	18	_____
19	Total Prepayments (Add Lines 16a, 17, and 18.)	19	<u>5,296</u>   00
20	Net tax due (Subtract Line 19 from Line 16.)	20	<u>902</u>   00

**Step 7: Payment Due**

21	E911 Surcharge (From Schedule B, Line 10.)	21	_____
22	Excess tax and excess surcharge collected (See instructions.)	22	_____
23	Total tax and surcharge due (Add lines 20, 21 and 22.)	→ 23	<u>902</u>   00
24	Credit amount (See instructions.)	24	_____
25	Payment due (Subtract Line 24 from Line 23.)	→ 25	<u>902</u>   00

**Step 8: Sign Below**

Under penalties of perjury, I state that I have examined this return and to the best of my knowledge, it is true and correct. The information in this return is taken from the records of the business for which it is filed.

(708) 758-0650

Taxpayer \_\_\_\_\_ Telephone \_\_\_\_\_ Date \_\_\_\_\_

Preparer \_\_\_\_\_ Telephone \_\_\_\_\_ Date \_\_\_\_\_

**ST-1** (R-9/11) ID: 1001  
 This form is for: DEC 2012  
 This form is due: JAN 22, 2013  
 Account ID: 4083-2988

SAINI GAS & FOOD MART INC  
 2393 W LINCOLN HWY  
 SAUK VILLAGE, IL 60411

Write the amount you are paying.

\$ 902.00

Write your remittance and send your payment to  
**ILLINOIS DEPARTMENT OF REVENUE**  
**RETAILERS OCCUPATION TAX**  
**SPRINGFIELD IL 62796-0001**

Just a reminder . . . →

344 |

### Schedule A - Deductions

**Section 1: Taxes and miscellaneous deductions - If no Section 1 deductions, go to Section 2.**

1	Taxes collected on general merchandise sales and service	1	6,259   00
2	Taxes collected on food, drugs, and medical appliances sales and service	2	49   00
3	E911 surcharge collected	3	
4	Resale	4	
5	Interstate commerce	5	
6	Manufacturing machinery and equipment (including photoprocessing)	6	
7	Farm machinery and equipment	7	
8	Graphic arts machinery and equipment	8	
9	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	9	
10	Enterprise zone		
	a Sales of building materials	10a	
	b Sales of items other than building materials	10b	
11	High impact business		
	a Sales of building materials	11a	
	b Sales of items other than building materials	11b	
12	River edge redevelopment zone building materials	12	
13	Exempt organizations	13	
14	Sales of service - identify here _____	14	
15	Other (including cash refunds, newspapers and magazines, etc.) - identify below <u>HR MFT</u>	15	1,926   00
16	Total Section 1 deductions. Add Lines 1 through 15.	16	8,234   00

**Section 2: Motor fuel deductions - If no Section 2 deductions, go to Section 3.**

State motor fuel tax		Number of gallons	Rate		
17	Gasoline	17a _____	x .19	=	17b _____
18	Gasohol and majority blended ethanol fuel	18a 32,098	x .19	=	18b 6,099   00
19	Diesel (including biodiesel and biodiesel blends)	19a _____	x .215	=	19b _____
20	Dieselhol	20a _____	x .215	=	20b _____
21	Other special fuels	21a _____	x .19	=	21b _____
Specific fuels sales tax exemption		Receipts	Percentage		
22	Gasohol	22a 91,551.00	x 0.20	=	22b 18,310   00
23	Biodiesel blend (90-99% petroleum-based)	23a _____	x 0.20	=	23b _____
24	Biodiesel blend (1-89% petroleum-based)	24a _____	x 1.00	=	24b _____
25	100 percent biodiesel	25a _____	x 1.00	=	25b _____
26	Majority blended ethanol fuel	26a _____	x 1.00	=	26b _____
27	Other motor fuel deductions _____			=	27 _____
28	Total Section 2 deductions. Add Lines 17b through 26b and 27.			=	28 24,409   00

**Section 3: Total deductions**

29	Add Lines 16 and 28. Write this amount on Step 2, Line 2 front of this return.	-> 29	32,643   00
----	--	-------	-------------

### Schedule B - E911 Surcharge

1	Receipts from retail transactions of prepaid wireless telecommunications service Do not include E911 Surcharge collected from customers or receipts from exempt sales.	1	
---	---	---	--

**Figure your breakdown of retail transactions for Chicago locations**

2	For Chicago locations	2a _____	x .0700	=	2b _____
3	For Chicago locations at prior rates	3a _____	x	=	3b _____
4	Total E911 Surcharge for Chicago. Add Lines 2b and 3b.	4			

**Figure your breakdown of retail transactions for non-Chicago locations**

5	For non-Chicago locations	5a _____	x .0150	=	5b _____
6	For non-Chicago locations at prior rates	6a _____	x	=	6b _____
7	Total E911 Surcharge for non-Chicago locations. Add Lines 5b and 6b.	7			

**Figure your net E911 Surcharge**

8	Total E911 Surcharge. Add Lines 4 and 7.	8	
9	If your filed and paid by the due date, multiply Line 8 by 5% (.05).	9	
10	Subtract Line 9 from Line 8. Write this amount on Step 7, Line 21.	-> 10	

Step 1: Reseller's information

1 Reseller's business name: World Fuel Services  
2 Reseller's IBT no.: 2174-1859 3 Period covered: 01/01/2013 - 01/31/2013

Step 2: Retailer's information

4 Retailer's business name: SAINI GAS & FOOD MART  
5 Retailer's address: 2393 W LINCOLN HIGHWAY  
SAUK VILLAGE, IL 60411  
6 Retailer's IBT no.: 4083-2988 7 Phone No.: (708) 7580650

Step 3: Figure your prepaid tax (Do not write negative amounts)

8 Gasohol subject to prepaid sales tax:			
a Write the total number of gallons	8a	43,310.00	
b Multiply Line 8a by \$.160 per gallon of gasohol.	8b \$		6,929.60
9 Other motor fuel subject to prepaid sales tax:			
a Write the total number of gallons	9a	0.00	
b Multiply Line 9a by \$ per gallon of motor fuel	9b \$		0.00
10 Add Lines 8b and 9b. This is your total prepaid tax	10 \$		6,929.60

SAINI GAS & FOOD MART  
2393 W LINCOLN HIGHWAY  
SAUK VILLAGE, IL 60411