

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

RE: Euro-Pro Operating LLC/ SharkNinja Operating LLC Sales Tax Refund

SharkNinja Operating LLC
180 Wells Ave, Suite 200
Newton, MA 02459
Reporting Period: 01/2009
Account ID: 3949-2168
FEIN: 20-0115430



To Whom It May Concern:

- 1) We are responding to the enclosed letter.
- 2) It was brought to our attention in November that our sales and use tax account had a credit balance of \$22,503. As such, the applicable statute of limitations should have begun to run at such time.
- 3) We previously requested the credit balance be refunded to our company by check, using form ST-6 (enclosed).
- 4) The company no longer files sales and use tax returns in Illinois, as we have an affiliated entity that now sells our products in the state; SharkNinja Sales Company EIN: 35-2469270. The company no longer has a sales tax filing obligation nor sales tax liability to credit this amount towards.

Relief: We request that the Illinois Tax Tribunal instruct the Illinois Department of Revenue to refund this credit balance to the company. We are requesting that this balance be refunded by check.

Please contact me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Jonathan Quackenbush". The signature is fluid and cursive.

Jonathan Quackenbush
Tax Manager
SharkNinja Operating LLC
180 Wells Ave, Suite 200
Newton, MA 02459
617-456-8657
jquackenbush@sharkninja.com

Notice of Tentative Denial of Claim

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



#BWNKMGV

#CNXX X189 X821 XX88#

EURO-PRO OPERATING LLC

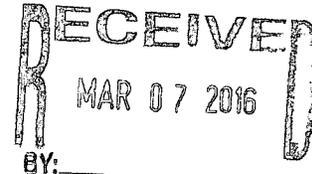
180 WELLS AVE STE 200
NEWTON MA 02459-3328

January 6, 2016



Letter ID: CNXXX189X821XX88

Account ID: 3949-2168



BY: _____

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.

Adam Cooperider
Revenue Tax Specialist

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

(217) 782-5906 ext. 33286
(217) 524-9001 fax

Sales Tax Processing Division
Illinois Department of Revenue
PO Box 19013
Springfield, IL 62794-9013

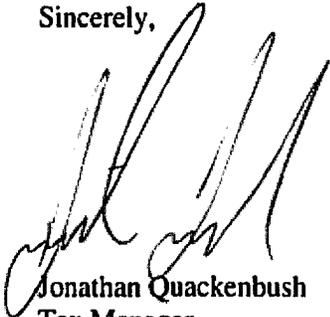
RE: Euro-Pro Sales Operating LLC Sales Tax Refund
Account ID: 3949-2168
FEIN: 20-0115430

To Whom It May Concern:

It recently came to our attention that we have a credit balance on our sales tax account, for the company noted above. Enclosed please find Form ST-6 that has been filled out and signed to claim this credit as a cash refund.

Please contact me if you have any questions.

Sincerely,



Jonathan Quackenbush
Tax Manager
Euro-Pro Operating LLC
617-456-8657
jquackenbush@sharkninja.com