

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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<b>BALWINDER KAUR</b>	)	
Petitioner	)	
	)	
V	)	<b>No. 16 TT 71</b>
<b>ILLINOIS DEPARTMENT OF REVENUE,</b>	)	<b>Chief Judge James F. Conway</b>
Respondent	)	
	)	

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**ANSWER**

Now comes the Department of Revenue of the State of Illinois (“the Department”) by and through its attorney, Lisa Madigan, Attorney General of the State of Illinois, and for its Answer to Taxpayer’s Petition states as follows:

1. The Petitioner never knew that there was a corporation entitled DBS/ Akashdeep & Guradeep, LLC until April 25, 2013 when she learned this in a letter from Chief of Police Brian K. Honea Sr., of Mechanicsburg, Illinois.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 1 of the petition and therefore neither admits or denies said allegations.

2. The Petitioner, in 2010 did sign an application for a liquor license for a relative by the name of Yadwinder Singh, a brother-in-law.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 2 of the petition and therefore neither admits or denies said allegations.

3. That the Petitioner at no time ever was involved with a corporation by the name mentioned above, nor did she receive any benefits in the form of income or otherwise, nor was she aware of the operations of this business at any time.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 3 of the petition and therefore neither admits or denies said allegations.

4. That the Petitioner at no time ever received a K-1 or any notification concerning the business entitled Akashdeep & Guradeep, LLC of 206 West South Street in Mechanicsburg, Illinois.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 4 of the petition and therefore neither admits or denies said allegations.

5. That the Petitioner lives approximately two hours from Mechanicsburg, Illinois at 19 N. Green Street in Piper City, Illinois and she at no time ever visited the alleged business located in Mechanicburg, Illinois.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 5 of the petition and therefore neither admits or denies said allegations.

6. That if her name ever appeared on a corporation application, she was unaware of this and she did not sign any papers applying for a corporation in the State of Illinois by that name.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 6 of the petition and therefore neither admits or denies said allegations.

7. That the Chief of Police of Mechanicsburg, Illinois has a copy of the corporation papers which the Petitioner feels will show that she had never been involved with this corporation or business at any time and thought that she was merely helping out a relative in obtaining a liquor license.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 7 of the petition and therefore neither admits or denies said allegations.

8. The Petitioner never ever saw a lease agreement for the business stated above, but only learned in 2013 from the Chief of Police of Mechanicsburg, Illinois, that there may have been a lease agreement.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 8 of the petition and therefore neither admits or denies said allegations.

9. That the above mentioned Yadwinder Singh may have forged her signature on many papers thereby committing fraud against her as well as the State of Illinois in establishing this business.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 9 of the petition and therefore neither admits or denies said allegations.

#### **“INTRODUCTION”**

1. The "Notice" was issued by the Department of Revenue on July 1st, 2015 in the amount of \$80,362. 49. A copy of the "Notice" is attached to the petition.

ANSWER: The Department denies that a "Notice" issued by the Department of Revenue on July 1st, 2015 in the amount \$80,362. 49 was attached to the petition. The Department admits that a Notice of

Penalty Liability in the amount \$80,362. 49 was issued to the Petitioner on June 3, 2015. The remaining allegations in paragraph 1 of the petition are vague and are denied.

2. Petitioner is an individual who lives at 19 North Green Street in Piper City, Illinois 60959.

ANSWER: The Department admits the allegations in paragraph 2 of the petition.

3. That a tax lien was filed against the Petitioner on March 15, 2016 in the amount of \$48,500.94, a copy of which is attached.

ANSWER: The Department admits that a tax lien was filed against the Petitioner in the amount of \$48,500.94, and further admits that a Notice of Lien was attached to the Petition. The Department denies the remaining allegations in paragraph 3 of the petition.

4. The Illinois Department of Revenue Office of Administrative Hearings issued a letter dated February 12, 2016, granting a request for a late discretionary hearing and further stated that jurisdiction is vested in the Illinois Independent Tax Tribunal. This is the Petition granting the request and the letter dated February 12, 2016 is attached to this Petition.

ANSWER: The Department admits that The Illinois Department of Revenue Office of Administrative Hearings issued a letter dated February 12, 2016, granting a request for a late discretionary hearing, and that a copy of the first page of that letter was attached to the petition. The Department states that the letter speaks for itself and denies any and all remaining allegations in paragraph 4 of the petition.

#### **“BACKGROUND AND RELEVANT FACTS”**

5. Petitioner at no time until April of 2013 had any knowledge that a corporation existed by the name mentioned above nor did she at any time receive any benefits or remuneration, nor was she aware that a tax return may have been filed with the corporation due to the fact that she at no time received a K-1.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 5 of the petition and therefore neither admits or denies said allegations.

6. Your Petitioner never at any time signed an application to establish a corporation with the State of Illinois.

ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations in paragraph 6 of the petition and therefore neither admits or denies said allegations.

**WHEREFORE**, the Department prays that the Tribunal enter an order:

- a. denying the prayer for relief in the Petitioner's Petition in its entirety;
- b. ordering judgment in favor of the Department and against the Petitioner; and granting such further relief as this Tribunal deems appropriate under the circumstances.

Respectfully Submitted,

LISA MADIGAN  
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State of Illinois

By: 

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**ILLINOIS INDEPENDENT TAX TRIBUNAL  
CHICAGO, ILLINOIS**

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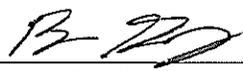
<b>BALWINDER KAUR</b>	)	
	)	
v.	)	<b>16-TT-71</b>
	)	<b>Chief Judge James M. Conway</b>
<b>STATE OF ILLINOIS</b>	)	
<b>DEPARTMENT OF REVENUE</b>	)	

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**AFFIDAVIT OF BRIAN GOLDBERG  
PURSUANT TO TRIBUNAL RULE 5000.310(b) (3)**

1. I am currently employed by the Illinois Department of Revenue in the Legal Services Bureau.
2. My current title is Deputy General Counsel.
3. I lack the personal knowledge required to either admit or deny the allegations alleged and neither admitted or denied in Petitioner's Petition paragraphs 1, 2,3,4,5, 6, 7, 8, and 9 under the caption PETITION and paragraphs 5 and 6 under the caption BACKGROUND AND RELEVANT FACTS.

Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matters the undersigned certifies that he (she) verily believes the same to be true.

  
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Brian Goldberg  
Deputy General Counsel  
Illinois Department of Revenue

DATED: 5/9/16