

ILLINOIS INDEPENDENT
TAX TRIBUNAL

BALWINDER KAUR,)
) Petitioner,)
))
v.)
))
ILLINOIS DEPARTMENT)
OF REVENUE,)
) Respondent.)
))

RECEIVED
APR 11 2016
BY: _____

167771

PETITION

The Petitioner, BALWINDER KAUR, hereby petitions the Illinois Independent Tax Tribunal to review and reverse the Notice of Tax Liability issued by the Illinois Department of Revenue, for the reasons stated below:

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

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.

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.

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.

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.

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

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.

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.

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.

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

CONCLUSION AND RELIEF REQUESTED

WHEREAS, Petitioner requests that the tax lien that was filed on March 15, 2016 be cancelled for the reasons contained herein.

BALWINDER KAUR

By: 
Don B. Pioletti, Jr. - One of the
Attorneys Representing Petitioner

Pioletti & Pioletti
107 E. Eureka Ave. #1
Eureka, Illinois 61530
P: (309)-467-3213
(309)-868-4676
F: (309)-467-4540
E-mail: piolettilaw@mchsi.com
D. B. Pioletti Jr.
ARDC #: 2212455

ATTN: Miss FLO WOOD -

815-686-9046

BALWINDER KAUR



Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS
Willard Lee Building
101 West Jefferson Street - Level 5SW
Springfield, IL 62702
(217)782-6995

February 12, 2016

by April 12, 2016.

Balwinder Kaur
19, N. Green Street
Piper City, IL 60959

Re: Late Discretionary Hearing Granted - Tribunal Jurisdiction
Balwinder Kaur
NPL Penalty ID: 721213
Letter ID: L0731242000, dated June 3, 2015

Dear Mr. Kaur:

The Office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing for regarding the above NPL. I believe that it is appropriate to grant your request for a late discretionary hearing for the above NPL.

The amount of liability at issue for this protest exceeds the statutory amount (\$15,000, exclusive of penalties and interest) or (\$15,000 for notices that involve only penalties and interest) for which the Department has jurisdiction for late discretionary hearings that are granted on or after January 1, 2014. For late discretionary hearings that are granted on or after January 1, 2014 and that exceed the statutory amount, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 et seq.

The Tax Tribunal's website (www.illinois.gov/taxtribunal) contains rules that include guidance on filing requirements and contact information for the Tax Tribunal. The Tax Tribunal's rules provide that, when a late discretionary hearing is granted and the protest meets the statutory amount, the taxpayer shall file a petition with the Tax Tribunal within 60 days and shall attach a copy of the letter granting the late discretionary hearing. See Subsection (a)(5) of Section 5000.310 of the Tax Tribunal's rules. Please note that the Tax Tribunal has different requirements than the Department for filing protests, including the payment of filing fees and the filing of a petition in the form required by the Tax Tribunal.

Chief Bryon K. Honea Sr.



Serving the communities of
Buffalo and Mechanicsburg

Thursday, April 25, 2013

NOTICE OF ORDINANCE VIOLATION
Citation issued

Ms. Baldwinder Kaur
19 N. Green Street
Piper City, Illinois 60959

DBS/ Akashdeep & Guradeep, LLC (dissolved)
Gas Depot
206 W. South Street
Mechanicsburg, Illinois 62545

Dear Ms Kaur

This shall serve as notice:

Pursuant to your written request, dated April 12 2013 requesting the cancellation of your village of Mechanicsburg Liquor license, that licenses was revoked by Mayor Trew who serves as liquor commissioner. On that date immediate notice was given to Mr. Yadwider Singh who was working at the station. Mr. Singh was told to remove all alcohol from the business area of the store, and to remove all advertisement pertaining to alcohol. Both local and state liquor license where removed from the business.

Approximately two hours later your business still had openly displayed alcohol, and advertisement signage was still in place and not turned off. Mr. Singh was issued a village citation at that time with a fine of \$500.00. A hearing date is set for May 6th at 7:pm at the Mechanicsburg village hall.

Please take note of the following:

1. You stated during conversations both in person and by phone that you had no connection to the Gas Depot. You stated that you only loaned your name to obtain the liquor license.

The corporation reveals you are 96% owner of the business and have been so during the operation of the business.

2. You also stated you did not know the business general manager Larry Watkins who is named on the Mechanicsburg Liquor license.

Mr. Watkins has represented your business, along with Mr. Singh in requesting TIFF funding for the business.

3. You also stated that there was not, nor had been any lease agreements for the business.

I have been provided a lease agreement between your corporation and Y & K properties LLC.

Your corporation though dissolve will be required to pay the citation fine. You, or a representative must appear on the hearing date to answer to the citation. If you fail to appear at the hearing a judgement of default may be entered and collection action taken. Enclosed is a copy of the citation that was issued.

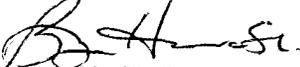
Prior to the corporation being dissolved, compliance checks where made by the police department. All on site alcohol had been move to a secured locked area of the building and a security seal attached. Mr. Singh moved the alcohol to the area where they where secured. This stock needs to be removed from the store location.

You may appear at the hearing on date to answer to the citation on Monday, May 6th 2013 at 7:00pm at the Mechanicsburg village hall, 208 Main street Mechanicsburg, Illinois:

Ordinance Violation # 001154 /2008-8 chp 21 IV

If you have any further questions or I can be of any assistance please contact me at 217-306-0621.

Bryon K. Honea Sr.



Chief of Police

Attachments (1)

Cc: Mayor Trew

File

Collection Action
Notice of Lien



March 15, 2016



Letter ID: L1228487056

BALWINDER KAUR
PO BOX 72
PIPER CITY IL 60959-0072

Taxpayer ID: XXX-XX-5365
Lien no.: 1101686
Document no.: 2016R04550



A tax lien has been filed.

We have filed a lien against you for \$48,500.94. The lien was filed in the Office of the Recorder of Deeds or Registrar of Titles in Sangamon County on February 29, 2016, and can be found in the state tax lien index of that office under document number 2016R04550.

A lien is public record of your debt to us and can negatively affect your credit rating. You will not be able to sell or transfer the property until the lien is paid in full and we release it.

Call us for the total amount you must pay for the release of this lien. This amount will include your accrued interest and release fees and charges.

Also, if you do not pay all past due amounts immediately, we may take additional collection action, including seizure and sale of your real and personal property.

If you have any questions, please write or call our office weekdays 8:30 a.m. to 4:30 p.m.

LIEN UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

217 785-5299
217 524-0526 fax

For information about

- > payments
- > bankruptcy
- > collection actions

Turn page

Elaine

Jennifer - 217-558-5953

217-535-3150

ction Action

Assessment and Notice of Intent



September 10, 2015



Letter ID: CNXXX126X3737763

#BWNKMGV
#CNXX X126 X373 7763#
BALWINDER KAUR
PO BOX 72
PIPER CITY IL 60959-0072

Taxpayer ID: XXX-XX-5365
NPL Penalty ID: 721213



AKASHDEEP & GURAVDEEP'S SONS NAMES

AKASHDEEP & GURAVDEEP, LLC
206 W SOUTH ST
MECHANICSBURG IL 62545

You now owe a personal liability penalty.

By September 24, 2015, pay us \$57,187.09, which is unpaid liability of AKASHDEEP & GURAVDEEP, LLC. We have determined that you are personally liable for this amount due to your status as a responsible officer, partner, or individual of AKASHDEEP & GURAVDEEP, LLC.

The enclosed statement details the items you owe.

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.

If we do not receive this payment, we intend to take collection 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.

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.

~~FLO WOOD~~
100% PENALTY UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31609
217 785-2635 fax

For information about

- > payments
- > bankruptcy
- > collection actions



LATE DISCRETIONARY HEARING

Date: 07/01/2015

FROM: Balwinder Kaur,

PROTEST LETTER

19, N GREEN STREET,

PIPER CITY,

ILLINOIS-60959.

To,

ILLINOIS DEPT OF REVENUE,

ATTN: TERRY THARLTON,

ADMINISTRATIVE HEARING,

5-500, IL DEPT OF REVENUE,

101, WEST JEFFERSON STREET,

SPRINGFIELD, ILLINOIS 62702

Dear Sir,

Name: **Balwinder Kaur - NPL penalty ID: 721213**

Reference: **PROTEST AGAINST DEMAND OF PENALTY OF \$ 80362.49**

1. Please find enclosed a copy of the notice received from the department. Notice has determined a penalty of \$80362.49 against me for the nonpayment of sales tax by AKASHDEEP & GURAVDEEP LLC, 206 W SOUTH ST, MECHANICSBURG, IL 62545.
2. Notice also states that penalty is due to your status as a responsible officer, partner or individual of AKASHDEEP & GURAVDEEP LLC.
3. I, BALWINDER KAUR, want to protest the demand on the following

- a. Mr. singh YADWINDER is my brother in law (cousin sister husband) and I helped him to get the liquor license . It is possible only when I became the partner in the business organization.
 - b. I never visited the business premises and never participated in the operations of the business.
 - c. Even there is no mention of me in the bank account and I never signed a single check for the operation of the business .
 - d. I never got K -1 from the business and has not included in my personal business income tax return which department can verify from the state tax return filed.
 - e. I never know how much sales tax is being collected and whether returns are being filed properly and taxes are paid as I am not at all involved in the operations of the business .
 - f. I came to know the outstanding amount only when notice was served on me.
 - g. I am enclosing the letter signed by various person stating that I am not at all concerned with operations of the business and I am not at all responsible for filing tax returns and paying taxes .
 - h. SINGH YADWINDER is solely responsible for the filing tax return and paying taxes.
4. In view of above stated facts and circumstances, I request you to drop penalty proceeding against me and give me clear title to this demand.
 5. I am ready to provide all information as required by you. Please contact me on cell no: 217-379-1264.

(BALWINDER KAUR)

Collection Action
Assessment and Notice of Intent



September 10, 2015



Letter ID: CNXXX126X3737763

#BWNKMGV
 #CNXX X126 X373 7763#
 BALWINDER KAUR
 PO BOX 72
 PIPER CITY IL 60959-0072

Taxpayer ID: XXX-XX-5365
 NPL Penalty ID: 721213



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

Sales/Use Tax & E911 Surcharge

Account ID: 4007-1472

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Jun-2012	41,635.00	16,920.00	3,810.01	0.00	(23,550.12)	38,814.89
31-Jul-2012	2,073.00	930.00	127.94	0.00	0.00	3,130.94
31-Aug-2012	2,145.00	958.00	126.93	0.00	(0.36)	3,229.57
30-Sep-2012	2,701.00	1,180.00	152.72	0.00	(0.24)	4,033.48
31-Oct-2012	2,607.00	1,142.00	141.21	0.00	0.00	3,890.21
30-Nov-2012	1,366.00	646.00	70.60	0.00	(0.32)	2,082.28
31-Dec-2012	1,313.00	626.00	66.72	0.00	0.00	2,005.72
Total Balance:						57,187.09