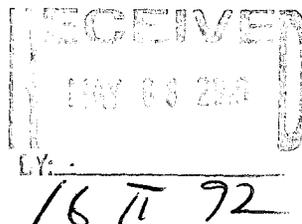


**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

Profuel Five, Inc.,)
)
Petitioner)
)
 v.)
)
Illinois Department of Revenue,)
)
Respondent)



PETITION

The Petitioner, **PROFUEL FIVE, INC.**, hereby petitions the Illinois Independent Tax Tribunal to review and reverse and/or modify the Notices of Tax Liability (“Notices”) issued by the Illinois Department of Revenue (“Department”) on May 5, 2015, for the reasons stated below:

INTRODUCTION

1. The Department issued 7 “Notice[s] of Tax Liability” to the Petitioner on May 5, 2015 assessing sales tax deficiencies, late payment penalty increases, negligence penalties and interests for the following periods in the following amounts, all of which the Petitioner disputes; (copies of these notices are attached to the Petition marked as **Exhibits 2 to 8**);

PERIOD	AMOUNT	
7/1/2011to 12/31/2013	\$236,486.36	Exhibit 2
1/31/14	\$7,460.27	Exhibit 3
2/28/14	\$7,402.00	Exhibit 4
3/31/14	\$5,232.76	Exhibit 5
4/30/14	\$8,186.62	Exhibit 6
5/31/14	\$9,563.50	Exhibit 7
6/30/14	\$11,070.28	Exhibit 8
	\$285,401.79	

2. On July 20, 2015, the Department issued 7 “Final Notice[s] of Tax Due” for the alleged above liabilities. *See Exhibits 9 to 15.*
3. The Department granted Petitioner a late hearing on the May 5, 2015 Notices of Tax Liability on April 7, 2016. A copy of the letter granting the late hearing issued by the Honorable Terry D. Charlton, Chief Administrative Law Judge, Illinois Department of Revenue is attached as **Exhibit 1**. We have timely filed this Petition within the 60-day period granted by Judge Charlton.
4. The Petitioner is a corporation that operated a gas station located at 105 S. Chicago Street, Geneseo, Illinois 61254. Its Taxpayer Account Number is 3965-4478. The Petitioner is currently out of business at that location, but is still an active Illinois corporation with a mailing address of P. O. Box 101, Gladstone, Illinois 61437. Its telephone number is 319-572-4667.

BACKGROUND AND RELEVANT FACTS

5. Petitioner timely filed monthly Illinois sale tax returns for all of the months of its operation, including the months of July 2011 to June 2014.
6. The Department commenced an audit of the Petitioner in 2014. The Petitioner did not engage an accountant or an attorney to represent it in this audit because the gas station was losing money. It relied on the station manager, Wendy Coravia, a 22-year old who had just taken over the job.
7. The auditor asked Ms. Coravia for the station’s z-tapes for the prior months’ sales. She located z-tapes at the gas station for the previous 6 months and gave them to the auditor. The auditor asked for additional z-tapes and Ms. Coravia could not find any at the station.
8. Petitioner was one of several gas stations owned by its principal stockholder, Mr. Sean Chinna, whose main office was in Burlington, Iowa. Z-tapes from all of his gas stations, including Petitioner’s, were stored there after 6 months.
9. The auditor ignored the z-tapes that Petitioner provided to her. The auditor used some

indirect method of calculating the sales tax. She never explained her indirect method to any representative of Petitioner, never provided the Petitioner with any written explanation of her analysis, and never identified any third party information sources that supported her analysis. Petitioner still does not know how she arrived at her sales figures.

10. When the Petitioner received the “Notices of Tax Liability” on May 5, 2015, Mr. Chinna asked the Petitioner’s tax preparer, Shital Mehta, for assistance. Mr. Mehta obtained several additional months of z-tapes from the Burlington, Iowa office and began preparing amended sales tax returns.
11. In June, 2015, the Petitioner filed 11 amended returns based on z-tapes covering the period January to November 2013. Mr. Mehta continued to work on others. The Department acknowledged receipt of these amended returns on June 5, 2014 and told the Petitioner that it referred the amended returns to the audit division.
12. On July 20, 2015, the Department issued “Final Notice[s] of Tax Due,” assessing all of the taxes, penalty and interest reflected in the “Notices of Tax Liability” issued on May 5, 2015.
13. As a result of the July 20, 2015 Notices from the Department, the Petitioner stopped filing any further amended return.

APPLICABLE LAW

14. The Department issued “Final Notices of Tax Due” on July 20, 2015 (**Exhibit 9 to 15**). The statute of limitations, 35 ILCS 5/902, provides that “a notice of deficiency shall be issued not later than 3 years after the date the return was filed.” The Department is barred from assessing any tax liability for the periods July 2011 to and including June 2012 because those returns were filed prior to 3 years before the Department’s notice of deficiency. 35 ILCS 5/905.

Further, the “Final Notices of Tax Due” received by the Petitioner refer only to the periods December, 2013 to June 2014. *See Exhibits 9 to 15*. It appears that the examining agent attempted to aggregate sales tax liabilities for prior periods in the period identified as “December 2013” (**Exhibit 9**), but the Notice says that the period is “December 2013,” not “July 2011 to December 2013.” The Department has failed to give the Petitioner proper notice of a tax due for any period prior to “December 2013”

and therefore the alleged sales tax liabilities, late payment penalties, negligence penalties, and interest for the periods of July 2011 to and including November 2013 are barred by the statute of limitations.

The Petitioner also argues that the Department did not accurately determine the facts upon which it based any of its Notices of Proposed Tax Liability or Final Notices of Tax Liability.

ERROR 1

15. The auditors used an unknown indirect method of calculating the sales tax liability of the Petitioner for the months of July 2011 to June 2014. Her method is inconsistent with available z-tapes, and is inaccurate, arbitrary and capricious. The auditor has not provided petitioner with any information about her methodology and has not identified any third party sources supporting her calculations. Her indirect method of proving sales tax liabilities should be disregarded by this Court.

ERROR 2

16. It does not appear that the auditor gave, or properly calculate, the Petitioner credit for the sale of biofuels.

ERROR 3

17. If this Court determines that the months of January 2013 to November 2013 are not barred by the statute of limitations, the Department erred in not accepting the Petitioner's amended sales tax returns for those periods.

ERROR 4

18. The Petitioner used a computerized recording device (the Ruby System) connected to all of its cash registers to calculate precisely its total sales and sales tax. This system produces z-tapes that accurately reflect sales on a daily basis. The Department erred in

not using those z-tapes to calculate Petitioner's monthly sales and sales tax due.

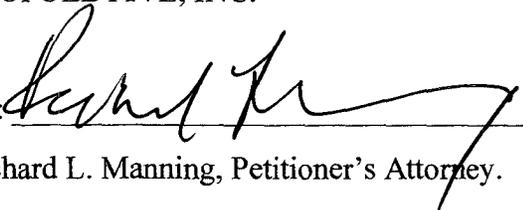
ERROR 5

19. To the extent that any month that the Court determines is not either barred by the statute of limitations or for which the Petitioner cannot no longer locate z-tapes, a proper indirect method of establishing the applicable sales tax for that month for this gas station is to determine an average range of sales based on months verified by z-tapes.

CONCLUSION AND RELIEF REQUESTED

WHEREAS, Petitioner request that the "Notice[s] of Tax Liability" issued by the Department, including its determinations of sales taxes, late payment penalty increases, negligence penalties, and interest, be modified or canceled because they are based on inaccurate calculations, inaccurate methodology, or are otherwise barred by the statute of limitations, and such other and further relief as the Court deems appropriate and just.

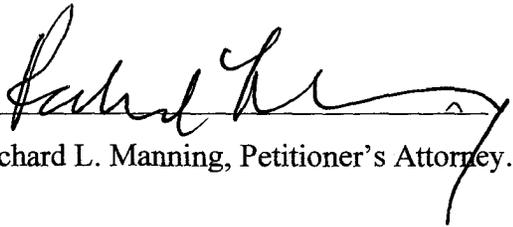
PROFUEL FIVE, INC.

By: 
Richard L. Manning, Petitioner's Attorney.

Richard L. Manning
Burman and Manning
Suite 1700
190 So. LaSalle Street
Chicago, Illinois 60603
312-236-2994
manlaw@aol.com
ARDC No. 1754297

PROOF OF SERVICE

I, **Richard L. Manning**, hereby certified that I mailed a complete copy of the Petition and Exhibits addressed to the “Illinois Department of Revenue, Office of Legal Services, 100 W. Randolph Street, 7-900, Chicago, Illinois 60601” on May 4, 2016 by placing the same in the United States Mail via Express Mail.


Richard L. Manning, Petitioner's Attorney.



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

April 7, 2016

Richard L. Manning
Burman & Manning Law Offices
190 S. LaSalle Street, Suite 1700
Chicago, IL 60603

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**
Profuel Five Inc.

(?) Notices of Tax Liability dated May 5, 2015

Account ID: 3965-4478

Letter ID: CNXXX16577X52323
CNXXXXXX5X89295X44
CNXXX12486227368
CNXXXX646X866245
CNXXX13892697764
CNXXX15826713286
CNXXX1X3X7847840

Dear Mr. Manning:

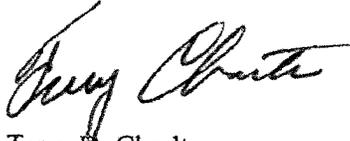
The Office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing for **Profuel Five Inc.**, regarding the above Notices. Based on the information provided in your request, I believe that it is appropriate to grant your request for a late discretionary hearing.

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.

I recommend that you review the information provided on the Tax Tribunal's website and contact them if you have any questions.

Sincerely,



Terry B. Charlton
Chief Administrative Law Judge
Illinois Department of Revenue

TDC:vs

EXHIBIT 1

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



#BWNKMGV
#CNXX X165 77X5 2323#
PROFUEL FIVE INC
106 S CHICAGO ST
GENESEO IL 61254-1460

May 5, 2015



Letter ID: CNXXX16577X52323

Account ID: 3965-4478



We have audited your account for the reporting periods July 01, 2011, through December 31, 2013. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	162,516.00	0.00	162,516.00
Late Payment Penalty Increase	32,503.00	0.00	32,503.00
Negligence Penalty	32,503.00	0.00	32,503.00
Late Filing Penalty Increase	234.00	0.00	234.00
Interest	8,730.36	0.00	8,730.36
Assessment Total	\$236,486.36	\$0.00	\$236,486.36

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 July 06, 2015. 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

Exhibit 2

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



#BWNKMGV
#CNXX XX5X 8929 5X44#
PROFUEL FIVE INC
106 S CHICAGO ST
GENESEO IL 61254-1460

May 5, 2015



Letter ID: CNXXXX5X89295X44

Account ID: 3965-4478



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

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	5,195.00	0.00	5,195.00
Late Payment Penalty Increase	1,039.00	0.00	1,039.00
Negligence Penalty	1,039.00	0.00	1,039.00
Interest	187.27	0.00	187.27
Assessment Total	\$7,460.27	\$0.00	\$7,460.27

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 July 06, 2015. 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

Exhibit 3

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



#BWNKMGV
#CNXX X124 8622 7368#
PROFUEL FIVE INC
106 S CHICAGO ST
GENESEO IL 61254-1460

May 5, 2015



Letter ID: CNXXX12486227368

Account ID: 3965-4478



We have audited your account for the reporting periods February 01, 2014, through February 28, 2014. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	5,162.00	0.00	5,162.00
Late Payment Penalty Increase	1,033.00	0.00	1,033.00
Negligence Penalty	1,033.00	0.00	1,033.00
Interest	174.00	0.00	174.00
Assessment Total	\$7,402.00	\$0.00	\$7,402.00

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 July 06, 2015. 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

Exhibit 4

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



#BWNKMGV
 #CNXX XX64 6X86 6245#
 PROFUEL FIVE INC
 106 S CHICAGO ST
 GENESEO IL 61254-1460

May 5, 2015



Letter ID: CNXXXX646X866245

Account ID: 3965-4478



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

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	3,657.00	0.00	3,657.00
Late Payment Penalty Increase	731.00	0.00	731.00
Negligence Penalty	731.00	0.00	731.00
Interest	113.76	0.00	113.76
Assessment Total	\$5,232.76	\$0.00	\$5,232.76

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 July 06, 2015. 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

Exhibit 5

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



#BWNKMGV
 #CNXX X138 9269 7764#
 PROFUEL FIVE INC
 106 S CHICAGO ST
 GENESEO IL 61254-1460

May 5, 2015



Letter ID: CNXXX13892697764

Account ID: 3965-4478



We have audited your account for the reporting periods April 01, 2014, through April 30, 2014. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	5,730.00	0.00	5,730.00
Late Payment Penalty Increase	1,146.00	0.00	1,146.00
Negligence Penalty	1,146.00	0.00	1,146.00
Interest	164.62	0.00	164.62
Assessment Total	\$8,186.62	\$0.00	\$8,186.62

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 July 06, 2015. 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

Exhibit 6

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



#BWNKMGV
 #CNXX X158 2671 3286#
 PROFUEL FIVE INC
 106 S CHICAGO ST
 GENESEO IL 61254-1460

May 5, 2015



Letter ID: CNXXX15826713286

Account ID: 3965-4478



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

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	6,698.00	0.00	6,698.00
Late Payment Penalty Increase	1,340.00	0.00	1,340.00
Negligence Penalty	1,340.00	0.00	1,340.00
Interest	175.50	0.00	175.50
Assessment Total	\$9,553.50	\$0.00	\$9,553.50

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 July 06, 2015. 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

Exhibit 7

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



#BWNKMGV
 #CNXX X1X3 X784 7840#
 PROFUEL FIVE INC
 106 S CHICAGO ST
 GENESEO IL 61254-1460

May 5, 2015



Letter ID: CNXXX1X3X7847840

Account ID: 3965-4478



We have audited your account for the reporting periods June 01, 2014, through June 30, 2014. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	7,775.00	0.00	7,775.00
Late Payment Penalty Increase	1,555.00	0.00	1,555.00
Negligence Penalty	1,555.00	0.00	1,555.00
Interest	185.26	0.00	185.26
Assessment Total	\$11,070.26	\$0.00	\$11,070.26

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 July 06, 2015. 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

Exhibit 8

Final Notice of Tax Due

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



#BWNKMGV
#CNXX XX65 X716 9448#
PROFUEL FIVE INC
106 S CHICAGO ST
GENESEO IL 61254-1460

July 20, 2015

TDD 1 800 544-5304



Letter ID: CNXXXX65X7169448

Account ID: 3965-4478
Reporting Period: December 2013



The Notice of Tax Liability issued on May 5, 2015 is final. Any correspondence and/or amended figures received for this liability have been processed.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 19, 2015.

Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	162,516.00	0.00	162,516.00
Late Payment Penalty Increase	32,503.00	0.00	32,503.00
Negligence Penalty	32,503.00	0.00	32,503.00
Late Filing Penalty Increase	234.00	0.00	234.00
Interest	9,745.50	0.00	9,745.50
Assessment Total	\$237,501.50	\$0.00	\$237,501.50

For questions, visit our web site or call one of the numbers above.

Exhibit 9

Final Notice of Tax Due
for Form ST-1, Sales and Use Tax and E911 Surcharge Return



#BWNKMGV
 #CNXX X172 4458 7680#
 PROFUEL FIVE INC
 106 S CHICAGO ST
 GENESEO IL 61254-1460

July 20, 2015 TDD 1 800 544-5304



Letter ID: CNXXX17244587680

Account ID: 3965-4478
 Reporting Period: January 2014



The Notice of Tax Liability issued on May 5, 2015 is final. Any correspondence and/or amended figures received for this liability have been processed.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 19, 2015.

Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	5,195.00	0.00	5,195.00
Late Payment Penalty Increase	1,039.00	0.00	1,039.00
Negligence Penalty	1,039.00	0.00	1,039.00
Interest	219.72	0.00	219.72
Assessment Total	\$7,492.72	\$0.00	\$7,492.72

For questions, visit our web site or call one of the numbers above.

EXHIBIT 10

Final Notice of Tax Due

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



#BWNKMGV
#CNXX XX38 2281 4888#
PROFUEL FIVE INC
106 S CHICAGO ST
GENESEO IL 61254-1460

July 20, 2015

TDD 1 800 544-5304



Letter ID: CNXXX3822814888

Account ID: 3965-4478

Reporting Period: February 2014



The Notice of Tax Liability issued on May 5, 2015 is final. Any correspondence and/or amended figures received for this liability have been processed.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 19, 2015.

Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	5,162.00	0.00	5,162.00
Late Payment Penalty Increase	1,033.00	0.00	1,033.00
Negligence Penalty	1,033.00	0.00	1,033.00
Interest	206.24	0.00	206.24
Assessment Total	\$7,434.24	\$0.00	\$7,434.24

For questions, visit our web site or call one of the numbers above.

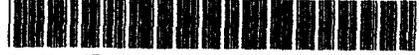
EXHIBIT 11

Final Notice of Tax Due
for Form ST-1, Sales and Use Tax and E911 Surcharge Return



#BWNKMGV
 #CNXX X145 6X23 3124#
 PROFUEL FIVE INC
 106 S CHICAGO ST
 GENESEO IL 61254-1460

July 20, 2015 TDD 1 800 544-5304



Letter ID: CNXXX1456X233124

Account ID: 3965-4478
 Reporting Period: March 2014



The Notice of Tax Liability issued on May 5, 2015 is final. Any correspondence and/or amended figures received for this liability have been processed.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 19, 2015.

Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	3,657.00	0.00	3,657.00
Late Payment Penalty Increase	731.00	0.00	731.00
Negligence Penalty	731.00	0.00	731.00
Interest	136.59	0.00	136.59
Assessment Total	\$5,255.59	\$0.00	\$5,255.59

For questions, visit our web site or call one of the numbers above.

EXHIBIT 12

Final Notice of Tax Due

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



#BWNKMGV
 #CNXX XX91 9152 4XX3#
 PROFUEL FIVE INC
 106 S CHICAGO ST
 GENESEO IL 61254-1460

July 20, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX9191524XX3

Account ID: 3965-4478
 Reporting Period: April 2014



The Notice of Tax Liability issued on May 5, 2015 is final. Any correspondence and/or amended figures received for this liability have been processed.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 19, 2015.

Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	5,730.00	0.00	5,730.00
Late Payment Penalty Increase	1,146.00	0.00	1,146.00
Negligence Penalty	1,146.00	0.00	1,146.00
Interest	200.41	0.00	200.41
Assessment Total	\$8,222.41	\$0.00	\$8,222.41

For questions, visit our web site or call one of the numbers above.

EXHIBIT 13

Final Notice of Tax Due
for Form ST-1, Sales and Use Tax and E911 Surcharge Return



#BWNKMGV
 #CNXX X199 2894 2249#
 PROFUEL FIVE INC
 106 S CHICAGO ST
 GENESEO IL 61254-1460

July 20, 2015 TDD 1 800 544-5304



Letter ID: CNXXX19928942249

Account ID: 3965-4478
 Reporting Period: May 2014



The Notice of Tax Liability issued on May 5, 2015 is final. Any correspondence and/or amended figures received for this liability have been processed.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 19, 2015.

Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	6,698.00	0.00	6,698.00
Late Payment Penalty Increase	1,340.00	0.00	1,340.00
Negligence Penalty	1,340.00	0.00	1,340.00
Interest	217.31	0.00	217.31
Assessment Total	\$9,595.31	\$0.00	\$9,595.31

For questions, visit our web site or call one of the numbers above.

EXHIBIT 14

Final Notice of Tax Due

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



#BWNKMGV
#CNXX XX24 8X63 76X2#
PROFUEL FIVE INC
106 S CHICAGO ST
GENESEO IL 61254-1460

July 20, 2015

TDD 1 800 644-5304



Letter ID: CNXXXX248X6376X2

Account ID: 3965-4478
Reporting Period: June 2014



The Notice of Tax Liability issued on May 5, 2015 is final. Any correspondence and/or amended figures received for this liability have been processed.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 19, 2015.

Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	7,775.00	0.00	7,775.00
Late Payment Penalty Increase	1,555.00	0.00	1,555.00
Negligence Penalty	1,555.00	0.00	1,555.00
Interest	233.83	0.00	233.83
Assessment Total	\$11,118.83	\$0.00	\$11,118.83

For questions, visit our web site or call one of the numbers above.

EXHIBIT 15