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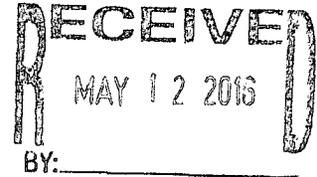
ILLINOIS INDEPENDENT
TAX TRIBUNAL

PREM KHOSLA and SUSHMA KHOSLA,)
)
) Petitioner,)
)
) vs)
)
) ILLINOIS DEPARTMENT OF REVENUE,)
) Respondent.)

Case No.

16 T 94

Calendar



PETITION

NOW COME Petitioners, PREM KHOSLA and SUSHMA KHOSLA, by and through their attorney Saul R. Wexler, and petition the Illinois Independent Tax Tribunal to review and reverse and/or modify the Notice of Personal Tax Liability issued by the Illinois Department of Revenue (“Department”), for the reasons stated below:

INTRODUCTION

1. Petitioners PREM KHOSLA and SUSHMA KHOSLA reside at 828 Red Stable Way, Oak Brook, IL 60523. Notices were issued under taxpayer identification number 26-3512640, which is the tax number for Khosla Corporation. Prem Khosla’s Social Security number is XXX-XX-9722 and Sushma Khosla’s Social Security number is XXX-XX-3933. Petitioners can be contacted at (630) 272-3777. The unpaid sale taxes alleged to be due are for the period of July 31, 2013 to May 31, 2015.

2. On or about September 12, 2015, Petitioner (Prem Khosla) received a Taxpayer Notification letter denying a Certificate of Registration apparently on the basis that, *inter alia*,

Petitioner had an outstanding liability on account of Khosla Corporation in the amount of \$51,000. Copies of the Notice and counsel's response thereto are attached hereto and incorporated herein by this reference as Petitioners' Exhibit 1.

3. Around that time, on or about September 22, 2015, Petitioners received Notices identifying each as "responsible officer, partner or individual of Khosla Corporation". Copies of said Notices to the Petitioners are attached hereto and incorporated herein by this reference as Petitioners' Exhibit 2.

4. Counsel for Petitioners challenged that finding by letters addressed to the Department dated October 6, 2015, October 15, 2015, November 23, 2015, December 7, 2015 and again January 20, 2016. Copies of the correspondence are attached hereto and incorporated herein by this reference as Petitioners' Group Exhibit 3.

5. Despite the foregoing, on or about October 23, 2015, Petitioners received additional Notices of Intent directed to each of them. Copies of the Notices to the Petitioners are attached hereto and incorporated herein by this reference as Petitioners' Group Exhibit 4.

6. At that time, Petitioner was under the impression that the matter was set for administrative hearing with regard to these Notices of Intent - Personal Tax Liability. In fact, the matter was set for an administrative hearing regarding the denial of an ROT number for a corporation in which Petitioner (Prem Khosla) was the principal, a matter which has subsequently been resolved in his favor.

7. On January 14, 2016, Petitioners each received a notice of collection action called "Assessment and Notice of Intent" being recorded against their homestead property in DuPage County. Copies of the Notices to the Petitioners are attached hereto and incorporated herein by

this reference as Petitioners' Exhibit 5.

8. At no time was Prem Khosla ever an officer, director or shareholder in Khosla Corporation, the corporation to which the tax liability has been attributed. The corporation was solely owned by the taxpayer's son, Vishal; see Affidavits attached hereto and incorporated herein as Petitioners' Group Exhibit 6.

9. At the request of his son, Vishal, and wife, Sushma, Petitioner set up a corporation known as "Khosla Corporation", which was formed to operate a restaurant in Oak Park, Illinois.

10. At the time Petitioner set up the corporation, he had no intention of having an interest in the corporation and, in fact, at no time did he ever have any interest therein, including ever being an officer, director, shareholder or investor.

11. In setting up the corporation, Petitioner apparently filled out a form for the corporation to obtain a sales tax number. As a layperson, Petitioner did not realize in preparing and filing said document, that he was claiming any responsibility for filing and paying taxes in connection with the business.

12. Thereafter Petitioner's son, Vishal, operated the business and while he would occasionally ask for advice since Petitioner had previously operated restaurants, he did not participate in the operation of the business in any way.

13. Petitioner had no control over the day-to-day operations of the business, but did, however, make sure that the sales tax returns were submitted and paid for a brief period of time, which ended early in calendar year 2012. At no other time did Petitioner have any responsibility for preparing or filing sales tax returns, remitting checks for payment of sales tax or income tax,

or assist in any way of the preparation or review of any sales tax or income tax returns.

14. Petitioner did not sign the Illinois Secretary of State annual reports for the corporation, nor was he a corporate officer and was never a signatory on any corporate bank accounts.

15. Petitioner was not involved in the payment of any bills or deciding what bills or taxes would or would not be paid and had no knowledge during the tax periods as to any non-payment of taxes.

16. Petitioner SUSHMA KHOSLA was, briefly, President of Khosla Corporation, but not a shareholder, nor was she the party responsible for the day-to-day operations, payment of bills or taxes. Moreover, SUSHMA resigned in January, 2011 as President and her resignation was accepted at that time; a copy of her Resignation is attached hereto and incorporated herein by this reference as Petitioners' Exhibit 7. The instant tax liability which the Department is seeking to claim began in July, 2013, more than two and half years after her resignation was tendered and accepted.

17. Pursuant to 35 ILCS 735/3-7 under the Revenue Act, Personal Liability Penalty: *"(a) any officer or employee of any taxpayer subject to the provisions of a tax act administered by the Department who has the control, supervision or responsibility of filing returns and making payment of the amount of any trust tax imposed in accordance with that Act, and who willfully fails to file the return or make the payment to the Department, or willfully attempts in any other manner to evade or defeat the tax, shall be personally liable for a penalty equal to the total amount of tax unpaid by the taxpayer, including interest and penalties thereon."*

18. Neither Petitioner was a responsible party, officer, director or shareholder or an employee at any time relevant to the proceedings who had control, supervision or responsibility for the filing of returns and making payment thereof and, therefore, the Notices of personal liability, the finding of personal liability, and the imposition of a tax lien as to the individual Petitioners are in error.

19. Petitioner PREM KHOSLA previously filed a request for a Late Discretionary Hearing, which was granted by Chief Administrative Law Judge, Terry D. Charleton on April 7, 2016. Copies of that request and the Order granting same are attached hereto and incorporated herein as Petitioners' Group Exhibit 8.

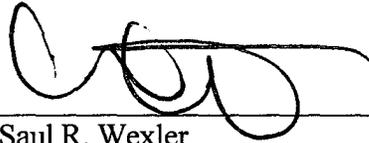
20. Thereafter, on April 18, 2016, Petitioners received further Notices from the Department, notwithstanding the foregoing Order by Judge Charleton, of a collection action / Notice of Intent. Copies of the Notices are attached hereto and incorporated herein by this reference as Petitioners' Group Exhibit 9.

WHEREFORE, Petitioners PREM KHOSLA and SUSHMA KHOSLA pray as follows:

- A. That this Tribunal stay all attempts by the Department of Revenue to enforce collection pursuant to the Notices issued to Petitioners.
- B. That the Notices of Personal Liability, and the determination thereof by the Department, be vacated and held for naught;
- C. That the lien recorded against Petitioners' property be released of record;
- D. That the Department issue a determination that neither Petitioner is or shall be personally liable for the unpaid sales taxes of Khosla Corporation;

E. For such other and different relief as the Tribunal finds appropriate and just.

Respectfully submitted,

A handwritten signature in black ink, consisting of a large, stylized 'S' followed by several loops and a horizontal line extending to the right.

Saul R. Wexler

Saul R. Wexler
Attorney for Petitioners
Three First National Plaza, #2100
Chicago, Illinois 60602
312/558-9191

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION

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 as aforesaid that he verily believes same to be true.

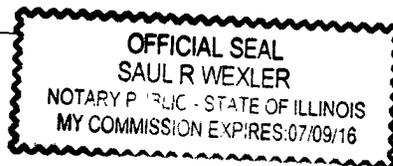


PREM KHOSLA

SUBSCRIBED and SWORN to
before me this 10th day
of March, 2016.



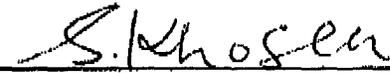
Notary Public



STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

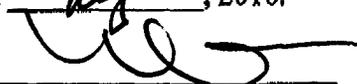
CERTIFICATION

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 as aforesaid that she verily believes same to be true.

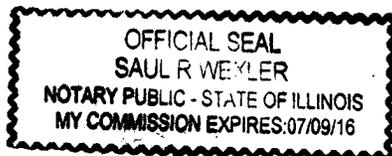


SUSHMA KHOSLA

SUBSCRIBED and SWORN to
before me this 10th day
of May, 2016.



Notary Public



Taxpayer Notification

Registration/Renewal Denial



September 12, 2015



Letter ID: L1737188880

Taxpayer ID: 47-5022886

PREM KHOSLA
828 RED STABLE WAY
OAK BROOK IL 60523

We have denied you a certificate of registration for Sales/Use Tax & E911 Surcharge.

Your Illinois registration for Sales/Use Tax & E911 Surcharge is denied because our records indicate an outstanding liability(s) owed to us by an owner, partner, or officer. Due to tax record confidentiality, we are unable to provide you with any specific information regarding this liability. We may notify the responsible party of this liability.

In Illinois, it is illegal to engage in the business of selling tangible personal property including, but not limited to motor fuel (e.g., gasoline, gasohol, diesel fuel), at retail, renting automobiles, or performing a service without being registered for the appropriate taxes or fees. This is punishable by fine, imprisonment, or both and possible penalties including injunctions to close the business or organization. Each day that a business or organization operates without complete registration is a separate offense.

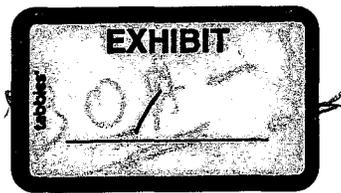
You may file a protest and request an administrative hearing within 20 days from the date of this notice. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will give up your right to a hearing. An administrative hearing is a formal legal proceeding that is conducted under the rules of evidence and presided over by an administrative law judge. You may be represented by your attorney. To protect your protest rights, the department is sending this notice by certified mail. A protest of this notice does not preserve your rights under any other notice.

To request an administrative hearing, please send us a completed Form AH-4, Protest and Request for Administrative Hearing Form. MP

For questions, visit our web site or call us weekdays between 8:00 a.m. and 5:00 p.m. at the telephone number below.

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

217 785-5299



Outstanding liabilities

The following must be resolved before registration can be considered.

Account ID	Account Name	Tax/fee	Amount owed
P12398347	PREM KHOSLA	IL Individual Income Tax	\$1,434.81
4069-1772	CLAY OVEN KITCHEN LLC	Sales/Use Tax & E911 Surcharge	\$2,108.01
3946-1246	KHOSLA CORPORATION	Sales/Use Tax & E911 Surcharge	\$51,072.11
4069-1772	CLAY OVEN KITCHEN LLC	ST-4 MPEA Food & Beverage Tax	\$227.98
		Total amount due:	\$54,842.91

SAUL R. WEXLER
ATTORNEY AND COUNSELOR AT LAW
Three First National Plaza, Suite 2100
Chicago, IL 60602
Phone: 312/558-9191
Fax: 312/558-1962

October 6, 2015

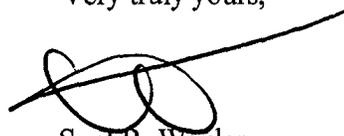
Illinois Department of Revenue
ATTN: Technical Support Unit
P.O. Box 19035
Springfield, IL 62794-9035

RE: Khosla Corporation, Taxpayer ID 26-3512640

To Whom It May Concern:

In response to the Taxpayer Notification letter dated September 12, 2015 to my client, Prem Khosla, wherein you indicated that a Certificate of Registration for Sales/Use Tax is being denied. I believe that my client has already requested an administrative hearing and I would appreciate being copied on any followup notice from your Department concerning same.

Very truly yours,



Saul R. Wexler

SRW:md
Enclosure

Cc: Aquanette Thomas
Illinois Dept. of Revenue
100 West Randolph Street
Suite 7-400
Chicago, IL 60601

Collection Action Notice of Intent



September 22, 2015



Letter ID: L1121395216

PREM KHOLSA
828 RED STABLE WAY
OAK BROOK IL 60523-2672

Taxpayer ID: 26-3512640



KHOSLA CORPORATION
734 LAKE ST
OAK PARK IL 60301-1407

You have been identified as a responsible officer, partner, or individual of KHOSLA CORPORATION.

Illinois law provides that we may hold you personally liable for a penalty equal to the total tax, penalty, and interest due from KHOSLA CORPORATION.

The following pages detail the current amount of debt we are pursuing against KHOSLA CORPORATION. This debt must be paid immediately. 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 this debt is not paid, we intend to issue a penalty against you for the full amount of the debt. Once the penalty becomes final, we can take further collection action against you personally which may include the seizure and sale of your assets and levy of your wages and bank accounts.

If you believe you are not personally responsible for this debt, send us written proof within 10 days. If the information you submit is insufficient, we may continue to issue the penalty.

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

AQUANETTE THOMAS
ILLINOIS DEPARTMENT OF REVENUE
100 WEST RANDOLPH #7-400
CHICAGO IL 60601

312 814-3390
312 814-3408 fax

For information about

- › how to pay
- › submitting proof
- › what you owe
- › collection actions

Turn page



Taxpayer Statement



September 22, 2015



Letter ID: L0957711504

PREM KHOLSA
828 RED STABLE WAY
OAK BROOK IL 60523-2672

Taxpayer ID: 26-3512640

Total amount due: \$51,107.26



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: 3946-1246

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2013	1,915.00	391.50	85.07	-	(500.00)	1,891.57
31-Aug-2013	2,358.00	335.80	121.76	-	-	2,816.66
30-Sep-2013	2,005.00	300.50	103.19	-	-	2,408.69
31-Oct-2013	2,287.00	328.70	118.63	-	-	2,734.33
30-Nov-2013	2,039.00	303.90	105.87	-	-	2,448.77
31-Dec-2013	2,098.00	351.76	104.73	-	-	2,554.49
31-Jan-2014	1,792.00	279.20	85.45	-	-	2,156.65
28-Feb-2014	1,810.00	281.00	82.25	-	-	2,173.25
31-Mar-2014	2,188.00	318.80	93.41	-	-	2,600.21
30-Apr-2014	1,997.00	299.70	80.05	-	-	2,376.75
31-May-2014	1,972.00	297.20	74.20	-	-	2,343.40
30-Jun-2014	2,046.00	304.60	72.08	-	-	2,422.68
31-Jul-2014	1,842.00	284.20	60.06	-	-	2,186.26
31-Aug-2014	1,955.00	295.50	58.52	-	-	2,309.02
30-Sep-2014	1,856.00	295.60	54.05	-	-	2,305.65

SOC

Statement continues on the following page(s).

Retain this portion for your records.

P-000817

Fold and detach on perforation. Return bottom portion with your payment.

Taxpayer Statement (R-12/08) (136)



Letter ID: L0957711504

PREM KHOLSA

Total amount due: \$51,107.26

Write the amount you are paying below.

\$ _____

Write your Taxpayer ID on your check.

Mall this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

Taxpayer Statement

September 22, 2015

Sales/Use Tax & E911 Surcharge

Account ID: 3946-1246

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Oct-2014	1,924.00	292.40	48.51	-	-	2,264.91
30-Nov-2014	1,717.00	271.70	38.49	-	-	2,027.19
31-Dec-2014	1,572.00	257.20	31.79	-	-	1,860.99
31-Jan-2015	1,602.00	260.20	28.09	-	-	1,890.29
28-Feb-2015	1,402.00	268.24	21.79	-	-	1,692.03
31-Mar-2015	1,793.00	279.30	22.95	-	-	2,095.25
30-Apr-2015	1,651.00	298.12	17.18	-	-	1,966.30
31-May-2015	1,339.00	233.80	10.12	-	-	1,583.02

Collection Action
Notice of Intent



September 22, 2015



Letter ID: L2094473744

SUSHMA KHOSLA
828 RED STABLE WAY
OAK BROOK IL 60523-2672

Taxpayer ID: 26-3512640



KHOSLA CORPORATION
734 LAKE ST
OAK PARK IL 60301-1407

You have been identified as a responsible officer, partner, or individual of KHOSLA CORPORATION.

Illinois law provides that we may hold you personally liable for a penalty equal to the total tax, penalty, and interest due from KHOSLA CORPORATION.

The following pages detail the current amount of debt we are pursuing against KHOSLA CORPORATION. This debt must be paid immediately. 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 this debt is not paid, we intend to issue a penalty against you for the full amount of the debt. Once the penalty becomes final, we can take further collection action against you personally which may include the seizure and sale of your assets and levy of your wages and bank accounts.

If you believe you are not personally responsible for this debt, send us written proof within 10 days. If the information you submit is insufficient, we may continue to issue the penalty.

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

AQUANETTE THOMAS
ILLINOIS DEPARTMENT OF REVENUE
100 WEST RANDOLPH #7-400
CHICAGO IL 60601

312 814-3390
312 814-3408 fax

For information about

- › how to pay
- › submitting proof
- › what you owe
- › collection actions



Taxpayer Statement



September 22, 2015



Letter ID: L1494582416

SUSHMA KHOSLA
828 RED STABLE WAY
OAK BROOK IL 60523-2672

Taxpayer ID: 26-3512640
Total amount due: \$51,107.26



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: 3946-1246

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2013	1,918.00	391.50	85.07	-	(500.00)	1,891.57
31-Aug-2013	2,358.00	335.80	121.76	-	-	2,815.58
30-Sep-2013	2,005.00	300.50	103.19	-	-	2,408.69
31-Oct-2013	2,287.00	328.70	118.83	-	-	2,734.33
30-Nov-2013	2,039.00	303.90	105.87	-	-	2,448.77
31-Dec-2013	2,098.00	351.76	104.73	-	-	2,554.49
31-Jan-2014	1,792.00	279.20	85.45	-	-	2,156.65
28-Feb-2014	1,810.00	281.00	82.25	-	-	2,173.25
31-Mar-2014	2,188.00	318.80	93.41	-	-	2,600.21
30-Apr-2014	1,987.00	299.70	80.05	-	-	2,376.75
31-May-2014	1,972.00	297.20	74.20	-	-	2,343.40
30-Jun-2014	2,046.00	304.60	72.08	-	-	2,422.68
31-Jul-2014	1,842.00	284.20	60.06	-	-	2,186.26
31-Aug-2014	1,955.00	295.50	58.52	-	-	2,309.02
30-Sep-2014	1,956.00	295.60	54.05	-	-	2,305.65

SOC

Statement continues on the following page(s).

Retain this portion for your records.

P-000819 Fold and detach on perforation. Return bottom portion with your payment.

Taxpayer Statement (R-12/08) (138)



Letter ID: L1494582416
SUSHMA KHOSLA

Total amount due: \$51,107.26

Write the amount you are paying below.

\$ _____

Write your Taxpayer ID on your check.

Mall this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

SAUL R. WEXLER
ATTORNEY AND COUNSELOR AT LAW
Three First National Plaza, Suite 2100
Chicago, IL 60602
Phone: 312/558-9191
Fax: 312/558-1962

October 6, 2015

VIA FACSIMILE @ 312.814.3408

Illinois Department of Revenue
ATTN: Aquanette Thomas
100 West Randolph Street
Suite 7-400
Chicago, IL 60601

RE: Khosla Corporation, Taxpayer ID 26-3512640

To Whom It May Concern:

In response to your letter dated September 22, 2015 denying my client, Prem Khosla, a sales tax number, a further copy of which is attached, be advised that my client was never an officer of Khosla Corporation, responsible or otherwise, and your action is unwarranted and contrary to law.

Please contact me in this regard upon your receipt hereof.

Very truly yours,

Saul R. Wexler

SRW:md
Enclosure



SAUL R. WEXLER
ATTORNEY AND COUNSELOR AT LAW
Three First National Plaza, Suite 2100
Chicago, IL 60602
Phone: 312/558-9191
Fax: 312/558-1962

October 15, 2015

VIA FACSIMILE @ 312.814.3408

Illinois Department of Revenue
ATTN: Aquanette Thomas
100 West Randolph Street
Suite 7-400
Chicago, IL 60601

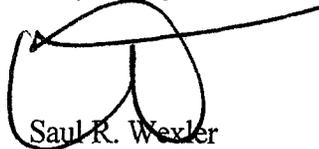
RE: Khosla Corporation, Taxpayer ID 26-3512640

To Whom It May Concern:

This letter shall serve as a followup to my letter to you dated October 6, 2015 wherein I responded to your letter dated September 22, 2015 denying my client, Prem Khosla, a sales tax number, a further copy of which is attached.

Please contact me in this regard upon your receipt hereof.

Very truly yours,



Saul R. Wexler

SRW:md
Enclosure

SAUL R. WEXLER
ATTORNEY AND COUNSELOR AT LAW
Three First National Plaza, Suite 2100
Chicago, IL 60602
Phone: 312/558-9191
Fax: 312/558-1962

November 23, 2015

VIA FACSIMILE @ 312.814.3408

Illinois Department of Revenue
ATTN: Aquanette Thomas
100 West Randolph Street
Suite 7-400
Chicago, IL 60601

RE: Khosla Corporation, Taxpayer ID 26-3512640

Dear Ms. Thomas:

Per your request, enclosed please find Powers of Attorney signed by Prem Khosla and Sushma Khosla authorizing me to represent them in the Department's claim against them.

Please contact me in this regard at your earliest convenience.

Very truly yours,

Saul R. Wexler

SRW:md
Enclosure



Illinois Department of Revenue

Docket no. _____

IL-2848-AH Power of Attorney For Administrative Hearing Proceedings

Read this information first

If you do not have a Form IL-2848, Power of Attorney, on file, you must file this original form, in person or by mail, with the Office of Administrative Hearings. This form allows you to become the official representative of record for the identified protested tax matter and to establish your authority to act on behalf of this taxpayer, receive notices, and file documents for the identified proceeding. You must be an attorney to represent a taxpayer at an administrative hearing or other preliminary proceedings, including status calls and pretrial conferences. Please type or print when completing this form and mail to one of our offices below.

OFFICE OF ADMINISTRATIVE HEARINGS (7-800)
ILLINOIS DEPARTMENT OF REVENUE
100 W RANDOLPH ST
CHICAGO IL 60601-3274

OFFICE OF ADMINISTRATIVE HEARINGS (5-500)
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON ST
SPRINGFIELD IL 62794-8044

Step 1: Complete the following taxpayer information

1 PREM KHOSLA
Taxpayer's name
2 825 RED STABLE WAY
Mailing address
3 OAK BROOK, IL 60523--
City State ZIP

4 Write all applicable taxpayer identification numbers.
IBT number _____
FEIN _____
SSN X X X X X 9 7 2 2
Account number 3 9 4 6 - 1 2 4 6
License number _____

Step 2: Complete the following representative information

5 SAUL R. WEXLER
Representative's name
6 LAW OFFICE OF SAUL R. WEXLER
Firm name, if applicable
7 70 W MADISON ST STE 2100
Mailing address
8 CHICAGO, IL 60602
City State ZIP
9 (312) 558-9191
Phone number Fax number

11 Identify the type of protested item. (Check all that apply.)
_____ Assessment _____ Deficiency
_____ Revocation Penalty _____ Claim
_____ Other _____
Type of protested item

a Issue date of protested items _____

b Periods covered _____

c Assessment or notice numbers, if any _____

(If needed, attach additional sheets to identify items a, b, and c.)

NPL ID: 3020186

Step 3: Taxpayer's signature

I, the undersigned taxpayer, authorize the party identified in Step 2 to represent me with full power and authority at the identified proceeding. I authorize all further notices and written documents, including confidential information, pertinent to this proceeding to be sent to the representative's address listed in Step 2. If signing as a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer identified in Step 1.

Taxpayer's signature [Signature] Title, if applicable _____ Date 1/29/16

Step 4: Representative's signature

I, the undersigned, affirm that the taxpayer identified in Step 1 has authorized me as representative for the identified proceeding and that I am an attorney, either

- in good standing of the Illinois Bar; or
- admitted (or am seeking admission) pro hac vice for this Illinois proceeding.

Printed name of representative SAUL R. WEXLER Jurisdiction or status _____ Representative's signature [Signature] Date 1/29/16



Illinois Department of Revenue

Docket no. _____

IL-2848-AH Power of Attorney For Administrative Hearing Proceedings

Read this information first

If you do not have a Form IL-2848, Power of Attorney, on file, you must file this original form, in person or by mail, with the Office of Administrative Hearings. This form allows you to designate the official representative of record for the identified protested taxpayer and to establish your authority to act on behalf of this taxpayer, receive notices, and file documents for the identified proceeding. You must be an attorney to represent a taxpayer at an administrative hearing or other preliminary proceedings, including status calls and pretrial conferences. Please type or print when completing this form and mail to one of our offices below.

OFFICE OF ADMINISTRATIVE HEARINGS (7-900)
ILLINOIS DEPARTMENT OF REVENUE
100 W RANDOLPH ST
CHICAGO IL 60601-3274

OFFICE OF ADMINISTRATIVE HEARINGS (6-500)
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON ST
SPRINGFIELD IL 62784-8044

Step 1: Complete the following taxpayer information

1 SUSHMA KHOSLA
Taxpayer's name
2 828 RED STABLE WAY
Mailing address
3 OAK BROOK, IL 60523
City State ZIP

4 Write all applicable taxpayer identification numbers.
IBT number _____
FEIN _____
SAN X X X - X X - 9 9 3 3
Account number 3 9 4 6 - 1 2 4 6
License number _____

Step 2: Complete the following representative information

5 SAUL R. WEXLER
Representative's name
6 LAW OFFICE OF SAUL R. WEXLER
Firm name, if applicable
7 70 W. MADISON ST STE 2100
Mailing address
8 CHICAGO, IL 60602
City State ZIP
9 (312) 558-9191 _____
Phone number Fax number

11 Identify the type of protested item. (Check all that apply.)
_____ Assessment _____ Deficiency
_____ Revocation Penalty _____ Claim
_____ Other _____
Type of protested item

a Issue date of protested item _____

b Periods covered _____

10 Identify the type of proceeding. (Check all that apply.)
_____ Informal review _____ Hearing

c Assessment or notice numbers, if any NPL ID: 2980184
(If needed, attach additional sheets to identify items a, b, and c.)

Step 3: Taxpayer's signature

I, the undersigned taxpayer, authorize the party identified in Step 2 to represent me with full power and authority at the identified proceeding. I authorize all further notices and written documents, including confidential information, pertinent to this proceeding to be sent to the representative's address listed in Step 2. If signing as a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer identified in Step 1.

S. Khosla
Taxpayer's signature Title, if applicable Date 1/14/16

Step 4: Representative's signature

I, the undersigned, affirm that the taxpayer identified in Step 1 has authorized me as representative for the identified proceeding and that I am an attorney, either

- in good standing of the Illinois Bar; or
- admitted (or am seeking admission) *pro hac vice* for this Illinois proceeding.

Printed name of representative Jurisdiction or estate Representative's signature Date

IL-2848-AH (R-12-09)

This form is authorized by the Illinois Tax Act. Disclosure of this information is required. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-2848-AH

SAUL R. WEXLER
ATTORNEY AND COUNSELOR AT LAW
Three First National Plaza, Suite 2100
Chicago, IL 60602
Phone: 312/558-9191
Fax: 312/558-1962

December 7, 2015

VIA FACSIMILE @ 312.814.3408

Illinois Department of Revenue
ATTN: Aquanette Thomas
100 West Randolph Street
Suite 7-400
Chicago, IL 60601

RE: Khosla Corporation, Taxpayer ID 26-3512640

Dear Ms. Thomas:

On November 23, 2015, I forwarded to you Powers of Attorney signed by Prem Khosla and Sushma Khosla authorizing me to represent them in the Department's claim against them and requested that you contact me. As of this date, I have not received the courtesy of a response and would appreciate hearing from you upon your receipt hereof.

Very truly yours,

Saul R. Wexler

SRW:md
Enclosure

SAUL R. WEXLER
ATTORNEY AND COUNSELOR AT LAW
Three First National Plaza, Suite 2100
Chicago, Illinois 60602
312/558-9191
312/558-1962 - Fax

January 20, 2016

VIA FACSIMILE @ 217.785.2635

Dmitri Cornellier
100% Penalty Unit
Illinois Department of Revenue
P.O. Box 19035
Springfield, IL 62794-9035

RE: Taxpayer ID: XXX-XX-3933 / NPL Penalty ID: 3030213

Dear Mr. Cornellier:

I have received from you Notices of Personal Liability Penalty directed to Sushma Khosla and to Prem Khosla in connection with Khosla Corporation, as well as a similar notice directed to Vishal Khosla. With regard to same, please be advised as follows:

1. Vishal Khosla is represented by counsel who is currently before the Board of Appeals of the Department of Revenue concerning his and the corporation's liability.
2. Prem Khosla is represented by me and the matter is currently before the Department for administrative hearing with a status set for February 17, 2016.
3. In behalf of Sushma Khosla, we deny any responsibility for her individually in connection with this corporation, as previously stated in my letter to the Department on October 6, 2015 (*a further copy of which is enclosed*), and I am authorized to act in her behalf. In connection therewith, enclosed please find a Power of Attorney executed by her designating me as her representative.

Very truly yours,

Saul R. Wexler

SRW:md
Enclosure

Cc: Prem and Sushma Khosla

Collection Action
Assessment and Notice of Intent



October 23, 2015



Letter ID: L0574261008

PREM KHOSLA
828 RED STABLE WAY
OAK BROOK IL 60523-2672

Taxpayer ID: XXX-XX-9722
NPL Penalty ID: 3020186



KHOSLA CORPORATION
734 LAKE ST
OAK PARK IL 60301-1407

**We have determined you are personally liable
for a penalty of \$51,216.28.**

The penalty is equal to the amount of unpaid liability of KHOSLA CORPORATION, due to your status as a responsible officer, partner, or individual of KHOSLA CORPORATION.

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 \$51,216.28. 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 December 22, 2015. 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 CORNELLIER
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



IDOR-6P-NPL (N-03/07)



Collection Action
Assessment and Notice of Intent



October 23, 2015



Letter ID: L0574261008

PREM KHOSLA
 828 RED STABLE WAY
 OAK BROOK IL 60523-2672

Taxpayer ID: XXX-XX-9722
 NPL Penalty ID: 3020186



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: 3946-1246

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2013	1,915.00	391.50	88.75	-	(500.00)	1,895.25
31-Aug-2013	2,358.00	335.80	127.70	-	-	2,821.50
30-Sep-2013	2,005.00	300.50	108.20	-	-	2,413.70
31-Oct-2013	2,287.00	328.70	124.48	-	-	2,740.18
30-Nov-2013	2,039.00	303.90	111.10	-	-	2,454.00
31-Dec-2013	2,098.00	351.76	110.04	-	-	2,559.80
31-Jan-2014	1,792.00	279.20	90.06	-	-	2,161.26
28-Feb-2014	1,810.00	281.00	86.90	-	-	2,177.90
31-Mar-2014	2,188.00	318.80	98.99	-	-	2,605.79
30-Apr-2014	1,997.00	299.70	85.06	-	-	2,381.76
31-May-2014	1,972.00	297.20	79.20	-	-	2,348.40
30-Jun-2014	2,046.00	304.60	77.31	-	-	2,427.91
31-Jul-2014	1,842.00	284.20	64.72	-	-	2,190.92
31-Aug-2014	1,955.00	295.50	63.48	-	-	2,313.98
30-Sep-2014	1,956.00	295.60	59.01	-	-	2,310.61

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: L0574261008
 PREM KHOSLA

Total amount due: \$51,216.28

Write the amount you are paying below.

Mall this voucher and your payment to:
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19035
 SPRINGFIELD IL 62794-9035

\$ _____
 Write your Account ID on your check.

000 006 016667429284 731 123199 4 0000005121628

Collection Action

October 23, 2015

Sales/Use Tax & E911 Surcharge						Account ID: 3946-1246
Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Oct-2014	1,924.00	292.40	53.43	-	-	2,269.83
30-Nov-2014	1,717.00	271.70	42.83	-	-	2,031.53
31-Dec-2014	1,672.00	257.20	35.82	-	-	1,865.02
31-Jan-2015	1,602.00	260.20	32.16	-	-	1,894.36
28-Feb-2015	1,402.00	288.24	25.48	-	-	1,895.70
31-Mar-2015	1,793.00	279.30	27.56	-	-	2,099.86
30-Apr-2015	1,651.00	298.12	21.47	-	-	1,970.59
31-May-2015	1,339.00	233.90	13.53	-	-	1,686.43

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

Collection Action
Assessment and Notice of Intent



October 23, 2015



Letter ID: L0261882848

SUSHMA KHOSLA
828 RED STABLE WAY
OAK BROOK IL 60523-2672

Taxpayer ID: XXX-XX-3933
NPL Penalty ID: 3030213



KHOSLA CORPORATION
734 LAKE ST
OAK PARK IL 60301-1407

**We have determined you are personally liable
for a penalty of \$51,216.28.**

The penalty is equal to the amount of unpaid liability of KHOSLA CORPORATION, due to your status as a responsible officer, partner, or individual of KHOSLA CORPORATION.

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 \$51,216.28. 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 **December 22, 2015**. 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 CORNELLIER
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**



Collection Action

Assessment and Notice of Intent



October 23, 2015



Letter ID: L0261882848

SUSHMA KHOSLA
828 RED STABLE WAY
OAK BROOK IL 60523-2672

Taxpayer ID: XXX-XX-3933
NPL Penalty ID: 3030213



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: 3946-1246

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2013	1,915.00	391.50	88.75	-	(500.00)	1,895.25
31-Aug-2013	2,358.00	335.80	127.70	-	-	2,821.50
30-Sep-2013	2,005.00	300.50	108.20	-	-	2,413.70
31-Oct-2013	2,287.00	328.70	124.48	-	-	2,740.18
30-Nov-2013	2,039.00	303.90	111.10	-	-	2,454.00
31-Dec-2013	2,098.00	351.76	110.04	-	-	2,559.80
31-Jan-2014	1,792.00	279.20	90.06	-	-	2,161.26
28-Feb-2014	1,810.00	281.00	86.90	-	-	2,177.90
31-Mar-2014	2,188.00	318.80	98.99	-	-	2,605.79
30-Apr-2014	1,997.00	299.70	85.06	-	-	2,381.76
31-May-2014	1,972.00	297.20	79.20	-	-	2,348.40
30-Jun-2014	2,046.00	304.60	77.31	-	-	2,427.91
31-Jul-2014	1,842.00	284.20	64.72	-	-	2,190.92
31-Aug-2014	1,955.00	295.50	63.48	-	-	2,313.98
30-Sep-2014	1,958.00	295.60	59.01	-	-	2,310.61

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: L0261882848
SUSHMA KHOSLA

Total amount due: \$51,216.28

Write the amount you are paying below.

Mall this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

\$ _____
Write your Account ID on your check.

000 006 00816764688 731 123199 5 0000005121628

Collection Action
Assessment and Notice of Intent



October 23, 2015



Letter ID: L0857634960

VISHAL KHOSLA
828 RED STABLE WAY
OAK BROOK IL 60523-2672

Taxpayer ID: XXX-XX-3756
NPL Penalty ID: 2980184



KHOSLA CORPORATION
734 LAKE ST
OAK PARK IL 60301-1407

**We have determined you are personally liable
for a penalty of \$51,216.28.**

The penalty is equal to the amount of unpaid liability of KHOSLA CORPORATION, due to your status as a responsible officer, partner, or individual of KHOSLA CORPORATION.

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 \$51,216.28. 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 **December 22, 2015.** 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**



Collection Action
Assessment and Notice of Intent



October 23, 2015



Letter ID: L0857634960

VISHAL KHOSLA
 828 RED STABLE WAY
 OAK BROOK IL 60523-2672

Taxpayer ID: XXX-XX-3756
 NPL Penalty ID: 2980184



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: 3946-1246

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2013	1,915.00	391.50	88.75	-	(500.00)	1,895.25
31-Aug-2013	2,358.00	335.80	127.70	-	-	2,821.50
30-Sep-2013	2,005.00	300.50	108.20	-	-	2,413.70
31-Oct-2013	2,287.00	328.70	124.48	-	-	2,740.18
30-Nov-2013	2,039.00	303.90	111.10	-	-	2,454.00
31-Dec-2013	2,098.00	351.78	110.04	-	-	2,559.80
31-Jan-2014	1,792.00	279.20	90.08	-	-	2,161.28
28-Feb-2014	1,810.00	281.00	86.90	-	-	2,177.90
31-Mar-2014	2,188.00	318.80	98.99	-	-	2,606.79
30-Apr-2014	1,997.00	299.70	85.06	-	-	2,381.76
31-May-2014	1,972.00	297.20	79.20	-	-	2,348.40
30-Jun-2014	2,048.00	304.60	77.31	-	-	2,427.91
31-Jul-2014	1,842.00	284.20	64.72	-	-	2,190.92
31-Aug-2014	1,955.00	295.50	63.48	-	-	2,313.98
30-Sep-2014	1,956.00	295.60	59.01	-	-	2,310.61

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: L0857634960
 VISHAL KHOSLA

Total amount due: \$51,216.28

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.

000 006 008505680169 731 123199 5 0000005121628

Collection Action
Assessment and Notice of Intent



January 14, 2016



Letter ID: CNXXXX2798528167

#BWNKMGV
#CNXX XX27 9852 8167#
SUSHMA KHOSLA
828 RED STABLE WAY
OAK BROOK IL 60523-2872

Taxpayer ID: XXX-XX-3933

NPL Penalty ID: 3030213



KHOSLA CORPORATION
734 LAKE ST
OAK PARK IL 60301-1407

You now owe a personal liability penalty.

By January 28, 2016, pay us \$51,508.07, which is unpaid liability of KHOSLA CORPORATION. We have determined that you are personally liable for this amount due to your status as a responsible officer, partner, or Individual of KHOSLA CORPORATION.

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.

DMITRI CORNELLIER
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
› payments
› bankruptcy
› collection actions



Collection Action

Assessment and Notice of Intent



January 14, 2016



Letter ID: CNXXXX2798528167

#BWNKMGV
 #CNXX XX27 9852 8167#
 SUSHMA KHOSLA
 828 RED STABLE WAY
 OAK BROOK IL 60523-2672

Taxpayer ID: XXX-XX-3933

NPL Penalty ID: 3030213



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: 3946-1246

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2013	1,915.00	391.50	98.56	0.00	(500.00)	1,905.06
31-Aug-2013	2,368.00	336.80	143.83	0.00	0.00	2,837.43
30-Sep-2013	2,005.00	300.50	121.64	0.00	0.00	2,427.14
31-Oct-2013	2,287.00	328.70	140.13	0.00	0.00	2,755.83
30-Nov-2013	2,039.00	303.90	125.09	0.00	0.00	2,467.99
31-Dec-2013	2,098.00	351.76	124.27	0.00	0.00	2,574.03
31-Jan-2014	1,792.00	279.20	102.37	0.00	0.00	2,173.57
28-Feb-2014	1,810.00	281.00	99.34	0.00	0.00	2,190.34
31-Mar-2014	2,188.00	318.80	113.93	0.00	0.00	2,620.73
30-Apr-2014	1,997.00	299.70	98.50	0.00	0.00	2,395.20
31-May-2014	1,972.00	297.20	92.60	0.00	0.00	2,361.80
30-Jun-2014	2,046.00	304.60	91.30	0.00	0.00	2,441.90
31-Jul-2014	1,842.00	284.20	77.19	0.00	0.00	2,203.39
31-Aug-2014	1,955.00	295.50	76.76	0.00	0.00	2,327.26
30-Sep-2014	1,958.00	295.80	72.29	0.00	0.00	2,323.89
31-Oct-2014	1,924.00	292.40	66.59	0.00	0.00	2,282.99
30-Nov-2014	1,717.00	271.70	54.46	0.00	0.00	2,043.16
31-Dec-2014	1,572.00	257.20	46.61	0.00	0.00	1,875.81
31-Jan-2015	1,602.00	260.20	43.07	0.00	0.00	1,905.27
28-Feb-2015	1,402.00	268.24	35.26	0.00	0.00	1,705.50
31-Mar-2015	1,793.00	279.30	39.87	0.00	0.00	2,112.17
30-Apr-2015	1,651.00	298.12	32.93	0.00	0.00	1,982.05
31-May-2015	1,399.00	233.00	22.66	0.00	0.00	1,595.56

Total Balance: 51,508.07

Collection Action
Assessment and Notice of Intent



January 14, 2016



Letter ID: CNXXX4X61369768

#BWNKMGV
#CNXX XX4X 6136 9768#
PREM KHOSLA
828 RED STABLE WAY
OAK BROOK IL 60523-2672

Taxpayer ID: XXX-XX-9722

NPL Penalty ID: 3020186



KHOSLA CORPORATION
734 LAKE ST
OAK PARK IL 60301-1407

You now owe a personal liability penalty.

By January 28, 2016, pay us \$51,508.07, which is unpaid liability of KHOSLA CORPORATION. We have determined that you are personally liable for this amount due to your status as a responsible officer, partner, or individual of KHOSLA CORPORATION.

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.

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

- › payments
- › bankruptcy
- › collection actions



Collection Action

Assessment and Notice of Intent



January 14, 2016



Letter ID: CNXXXX4X61369768

#BWNKMGV
 #CNXX XX4X 6136 9768#
 PREM KHOSLA
 828 RED STABLE WAY
 OAK BROOK IL 60523-2672

Taxpayer ID: XXX-XX-9722
 NPL Penalty ID: 3020186



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: 3946-1246

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2013	1,915.00	391.50	98.56	0.00	(500.00)	1,905.06
31-Aug-2013	2,368.00	335.80	143.63	0.00	0.00	2,837.43
30-Sep-2013	2,005.00	300.50	121.64	0.00	0.00	2,427.14
31-Oct-2013	2,287.00	328.70	140.13	0.00	0.00	2,755.83
30-Nov-2013	2,039.00	303.90	125.09	0.00	0.00	2,467.99
31-Dec-2013	2,098.00	351.76	124.27	0.00	0.00	2,574.03
31-Jan-2014	1,792.00	279.20	102.37	0.00	0.00	2,173.57
28-Feb-2014	1,810.00	281.00	99.34	0.00	0.00	2,190.34
31-Mar-2014	2,188.00	318.80	113.93	0.00	0.00	2,620.73
30-Apr-2014	1,987.00	299.70	98.50	0.00	0.00	2,385.20
31-May-2014	1,972.00	297.20	92.80	0.00	0.00	2,361.80
30-Jun-2014	2,046.00	304.60	91.30	0.00	0.00	2,441.90
31-Jul-2014	1,842.00	284.20	77.19	0.00	0.00	2,203.39
31-Aug-2014	1,955.00	295.50	76.76	0.00	0.00	2,327.26
30-Sep-2014	1,956.00	295.60	72.29	0.00	0.00	2,323.89
31-Oct-2014	1,924.00	292.40	66.59	0.00	0.00	2,282.99
30-Nov-2014	1,717.00	271.70	54.46	0.00	0.00	2,043.16
31-Dec-2014	1,572.00	257.20	46.61	0.00	0.00	1,875.81
31-Jan-2015	1,602.00	260.20	43.07	0.00	0.00	1,905.27
28-Feb-2015	1,402.00	268.24	35.26	0.00	0.00	1,705.50
31-Mar-2015	1,793.00	279.30	39.87	0.00	0.00	2,112.17
30-Apr-2015	1,651.00	298.12	32.93	0.00	0.00	1,982.05
31-May-2015	1,339.00	233.90	22.88	0.00	0.00	1,595.56

Total Balance: 51,508.07

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

AFFIDAVIT

PREM KHOSLA, being duly sworn on oath, deposes and states that if called as a witness, he could testify competently to the following facts:

1. I am, at all times relevant hereto was, a resident of Oak Brook, DuPage County, Illinois.
2. I am married to Sushma and have two sons: Vishal and Vinny Khosla.
3. At the request of my son, Vishal, and wife, Sushma, I set up a corporation known as "Khosla Corporation", which was formed to operate a restaurant in Oak Park, Illinois.
4. At the time I set up the corporation, I had no intention of having an interest in the corporation and, in fact, at no time did I ever have any interest therein, including ever being an officer, director, shareholder or investor.
5. In setting up the corporation, I apparently filled out a form for the corporation to obtain a sales tax number. As a layperson, I did not realize in preparing and filing said document, that I was claiming any responsibility for filing and paying taxes in connection with the business.
6. Thereafter my son, Vishal, operated the business and while he would occasionally ask me for advice since I had previously operated restaurants, I did not participate in the operation of the business in any way.
7. I had no control over the day-to-day operations of the business. I did, however, make sure that the sales tax returns were submitted and paid for a brief period of time, which ended in calendar year 2012. At no other time did I have any responsibility for preparing or filing sales tax returns, remitting checks for payment of sales tax or income tax, or assist in any way of the preparation or review of any sales tax or income tax returns.
8. I did not sign the Illinois Secretary of State annual reports for the corporation, nor was I corporate officer.



9. I was not a signatory on any corporate bank accounts.

10. I was not involved in the payment of any bills or deciding what bills or taxes would or would not be paid.

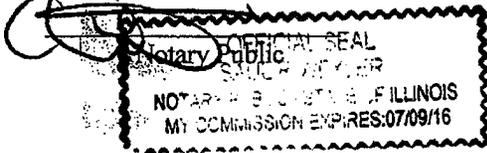
11. I had no knowledge during the tax periods as to any non-payment of taxes.

Further, Affiant sayeth naught.



Prem Khosla

SUBSCRIBED and SWORN
to before me, this 10 day
of July, 2016.



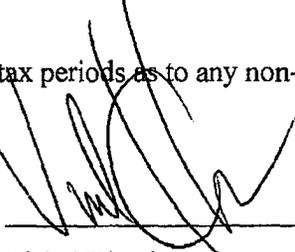
STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

AFFIDAVIT

VISHAL KHOSLA, being duly sworn on oath, deposes and states that if called as a witness, he could testify competently to the following facts:

1. I am, at all times relevant hereto was, a resident of Oak Brook, DuPage County, Illinois.
2. That my mother, Sushma Khosla, and I were the principal shareholders and officers of Khosla Corporation until she resigned in January, 2011.
3. That at all times, I was the operating officer of the corporation known as "Khosla Corporation", which was formed to operate a restaurant in Oak Park, Illinois.
4. I had sole check writing responsibility for said corporation, as well as all responsibility for the day-to-day operations and collecting data and filing tax returns, ordering product and paying bills.
5. At the beginning, in order to ensure a smooth start with the corporation, I would forward funds on a monthly basis to my father for payment of the sales taxes due as a result of the restaurant's operation. My father did this as a favor since he was experienced in the operation of a restaurant business although he had no official role in the company, nor was he an officer or director thereof
6. I signed and do sign the Illinois Secretary of State annual reports for the corporation as the corporate officer.
7. I am the sole signatory on all corporate bank accounts.
8. I was involved in the payment of all bills and deciding what bills or taxes would or would not be paid.
9. I had knowledge during the tax periods as to any non-payment of taxes.

Further, Affiant sayeth naught.

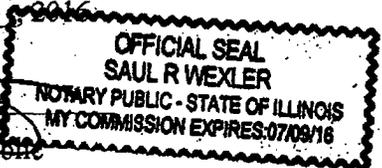


Vishal Khosla

SUBSCRIBED and SWORN
to before me, this 19th day
of July, 2016



Notary Public


OFFICIAL SEAL
SAUL R WEXLER
NOTARY PUBLIC - STATE OF ILLINOIS
MY COMMISSION EXPIRES: 07/09/16

**RESIGNATION OF PRESIDENT
OF KHOSLA CORPORATION**

The undersigned, SUSHMA KHOSLA, does hereby resign the Office of President of KHOSLA CORPORATION, an Illinois corporation, effective immediately.

S Khosla
Sushma Khosla

Dated: January 3, 2011

C-C-ISAUL WEXLER

1. HIMANCHU JAIN (H-JAIN & CO - CPA)

3. NISHAL KHOSLA



[Print](#)[Close](#)

Khosla Corporation NPL Penalty ID 3020186

From: **Saul Wexler** (srwexler@hotmail.com)
Sent: Thu 3/31/16 5:44 PM
To: terry.charlton@illinois.gov (terry.charlton@illinois.gov)
4 attachments
Lien (Khosla).pdf (163.8 KB) , NPL (Khosla).pdf (116.1 KB) , 20160331143905.pdf (204.6 KB) . 20160331144538.pdf (56.7 KB)

RE: Taxpayer ID XXX-XX-9722 / NPL PENALTY ID: 3020186 / KHOSLA CORPORATION,
734 LAKE ST, OAK PARK, IL 60301

Dear Judge Charlton,

I represent Prem Khosla who had a lien placed against him and his property apparently pursuant to an NPL, a copy of which is attached. The first my client learned of the lien was notification from the DuPage County Recorder of Deeds.

I had previously sent letters to the Department, copies of which are enclosed, challenging any action against him since he was never an officer or shareholder of the corporation, Khosla Corporation, for which liability has now been imposed. My client was under the impression that these letters were sufficient to contest liability, that the matter was under protest and that a hearing would be scheduled by the Department. Duplicate copies of the NPL and Notice of Lien are also attached, which I received from your Department today. We have corporate records that will reflect that Mr. Khosla was never an officer, owner, shareholder or director of the corporation in question and had no responsibility for its debts or liabilities, including tax liability. A Power of Attorney previously filled out and submitted to the Department is also attached.

By this letter, I respectfully request a Late Discretionary Hearing before the Department. Thank you for your attention to this matter.

Very truly yours,

Saul R. Wexler
Attorney and Counselor at Law
Three First National Plaza, Suite 2100, Chicago, IL 60602
312-558-9191 ph



312-558-1962 fx

LEGAL NOTICE: This e-mail is for the exclusive use of the intended recipient(s), and may contain privileged and confidential information. If you are not an intended recipient, please notify the sender, delete the e-mail from your computer and do not copy or disclose it to anyone else. Your receipt of this message is not intended to waive any applicable privilege. Neither this e-mail nor any attachment(s) establish an attorney-client relationship, constitute an electronic signature or provide consent to contract electronically, unless expressly so stated in the body of this e-mail or an attachment.



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

Saul R. Wexler
Law Office of Saul R. Wexler
70 W. Madison Street, Suite 2100
Chicago, IL 60602

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**
Prem Khosla
NPL Penalty ID: 3020186
Letter ID: L0574261008, dated October 23, 2015

Dear Mr. Wexler:

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Terry D. Charlton". The signature is written in a cursive style with a large initial "T".

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

TDC

Collection Action
Notice of Intent



April 18, 2016



Letter ID: L0022329232

SUSHMA KHOSLA
828 RED STABLE WAY
OAK BROOK IL 60523-2672

Taxpayer ID: XXX-XX-3933
NPL Penalty ID: 3030213



KHOSLA CORPORATION
734 LAKE ST
OAK PARK IL 60301-1407

Demand for Payment

**We intend to issue a levy against your assets
unless you pay us.**

You must pay us \$51,208.48 by May 9, 2016. If you do not, we intend to issue a levy for this amount against your assets without further notice to you.

A levy means we can, by legal authority, take your assets held by someone else. Examples of assets we may levy include your wages, contractual payments, bank accounts, and accounts receivables.

The following pages detail the items that need your immediate attention.

If you have any questions about this notice, please contact us immediately at the address and phone number listed below.

AQUANETTE WELLS
ILLINOIS DEPARTMENT OF REVENUE
100 WEST RANDOLPH #7-400
CHICAGO IL 60601

312 814-3390
312 814-3408 fax

For information about
› how to pay
› what you owe
› collection actions



Collection Action Notice of Intent



April 18, 2016



Letter ID: L0022329232

SUSHMA KHOSLA
828 RED STABLE WAY
OAK BROOK IL 60523-2672

Taxpayer ID: XXX-XX-3933
NPL Penalty ID: 3030213



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: 3946-1246
Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2013	1,915.00	391.50	109.77	0.00	(500.00)	1,916.27
31-Aug-2013	2,358.00	335.80	161.89	0.00	0.00	2,855.69
30-Sep-2013	2,005.00	300.50	137.06	0.00	0.00	2,442.56
31-Oct-2013	2,287.00	328.70	158.15	0.00	(631.68)	2,140.17
30-Nov-2013	2,039.00	303.90	141.10	0.00	0.00	2,484.00
31-Dec-2013	2,098.00	351.76	140.58	0.00	0.00	2,590.32
31-Jan-2014	1,792.00	279.20	116.45	0.00	0.00	2,187.66
28-Feb-2014	1,810.00	281.00	113.57	0.00	0.00	2,204.57
31-Mar-2014	2,188.00	318.80	131.03	0.00	0.00	2,637.83
30-Apr-2014	1,997.00	299.70	113.91	0.00	0.00	2,410.61
31-May-2014	1,972.00	297.20	107.93	0.00	0.00	2,377.13
30-Jun-2014	2,046.00	304.60	107.32	0.00	0.00	2,457.92
31-Jul-2014	1,842.00	284.20	91.48	0.00	0.00	2,217.68
31-Aug-2014	1,955.00	295.50	91.97	0.00	0.00	2,342.47
30-Sep-2014	1,956.00	295.80	87.50	0.00	0.00	2,339.10
31-Oct-2014	1,924.00	292.40	81.66	0.00	0.00	2,298.06
30-Nov-2014	1,717.00	271.70	67.78	0.00	0.00	2,056.48
31-Dec-2014	1,572.00	257.20	58.95	0.00	0.00	1,888.15
31-Jan-2015	1,802.00	280.20	55.54	0.00	0.00	1,917.74
28-Feb-2015	1,402.00	268.24	46.44	0.00	0.00	1,716.68
31-Mar-2015	1,793.00	279.30	53.95	0.00	0.00	2,126.25
30-Apr-2015	1,651.00	298.12	46.02	0.00	0.00	1,995.14
31-May-2015	1,339.00	233.90	33.11	0.00	0.00	1,606.01
Total Balance:						51,208.48

Collection Action
Notice of Intent



April 18, 2016



Letter ID: L1967960144

PREM KHOSLA
828 RED STABLE WAY
OAK BROOK IL 60523-2672

Taxpayer ID: XXX-XX-9722
NPL Penalty ID: 3020186



KHOSLA CORPORATION
734 LAKE ST
OAK PARK IL 60301-1407

Demand for Payment

**We intend to issue a levy against your assets
unless you pay us.**

You must pay us \$51,208.48 by May 9, 2016. If you do not, we intend to issue a levy for this amount against your assets without further notice to you.

A levy means we can, by legal authority, take your assets held by someone else. Examples of assets we may levy include your wages, contractual payments, bank accounts, and accounts receivables.

The following pages detail the items that need your immediate attention.

If you have any questions about this notice, please contact us immediately at the address and phone number listed below.

AQUANETTE WELLS
ILLINOIS DEPARTMENT OF REVENUE
100 WEST RANDOLPH #7-400
CHICAGO IL 60601

312 814-3390
312 814-3408 fax

- For information about
> how to pay
> what you owe
> collection actions



Collection Action Notice of Intent



April 18, 2016



Letter ID: L1967980144

Taxpayer ID: XXX-XX-9722
NPL Penalty ID: 3020186

PREM KHOSLA
828 RED STABLE WAY
OAK BROOK IL 60523-2872



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: 3946-1246

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2013	1,915.00	391.50	109.77	0.00	(500.00)	1,916.27
31-Aug-2013	2,358.00	335.80	161.89	0.00	0.00	2,855.69
30-Sep-2013	2,005.00	300.60	137.06	0.00	0.00	2,442.56
31-Oct-2013	2,287.00	328.70	156.15	0.00	(631.68)	2,140.17
30-Nov-2013	2,039.00	303.90	141.10	0.00	0.00	2,484.00
31-Dec-2013	2,088.00	351.78	140.56	0.00	0.00	2,590.32
31-Jan-2014	1,792.00	279.20	118.45	0.00	0.00	2,187.65
28-Feb-2014	1,810.00	281.00	113.57	0.00	0.00	2,204.57
31-Mar-2014	2,168.00	318.80	131.03	0.00	0.00	2,637.83
30-Apr-2014	1,997.00	299.70	113.91	0.00	0.00	2,410.61
31-May-2014	1,972.00	297.20	107.93	0.00	0.00	2,377.13
30-Jun-2014	2,046.00	304.60	107.32	0.00	0.00	2,457.92
31-Jul-2014	1,842.00	284.20	91.48	0.00	0.00	2,217.68
31-Aug-2014	1,955.00	295.50	91.97	0.00	0.00	2,342.47
30-Sep-2014	1,956.00	295.60	87.50	0.00	0.00	2,339.10
31-Oct-2014	1,824.00	292.40	81.66	0.00	0.00	2,298.06
30-Nov-2014	1,717.00	271.70	87.78	0.00	0.00	2,056.48
31-Dec-2014	1,572.00	257.20	58.95	0.00	0.00	1,888.15
31-Jan-2015	1,802.00	260.20	55.54	0.00	0.00	1,917.74
28-Feb-2015	1,402.00	268.24	46.44	0.00	0.00	1,716.68
31-Mar-2015	1,793.00	279.30	53.95	0.00	0.00	2,126.25
30-Apr-2015	1,851.00	298.12	48.02	0.00	0.00	1,995.14
31-May-2015	1,339.00	233.90	33.11	0.00	0.00	1,606.01
Total Balance:						51,208.48