ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLLINOIS

MOMIN GROUP INC.,	)	
Petitioner,	)	
v.	)	**16-TT-100**
	)	
ILLINOIS DEPARTMENT OF REVENUE,	)	
Respondent.	)	

NOTICE OF FILING

TO: James E. Dickett, Ltd.
Attorney James E. Dickett
600 Hillgrove Avenue, Suite 1
Western Springs, Illinois, 60558

Email: jdickett@aol.com

The undersigned representative for the Illinois Department of Revenue (the "Department") certifies that, on June 29, 2016, she filed the Department's Answer with the Illinois Independent Tax Tribunal.

Susan Budzileni
Special Assistant Attorney General

CERTIFICATE OF SERVICE

The undersigned representative for the Illinois Department of Revenue certifies that, on June 29, 2016, she served the Department's Answer on the individual identified above, at the email address shown above.

Susan Budzileni
Special Assistant Attorney General

Illinois Department of Revenue
100 West Randolph Street Level 7-900
Chicago, IL 60601
(312) 814-1716
Susan.budzileni@illinois.gov

ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLLINOIS

MOMIN GROUP INC.,	)	
Petitioner,	)	
v.	)	**16-TT-100**
	)	
ILLINOIS DEPARTMENT OF REVENUE,	)	
Respondent.	)	

ANSWER

NOW COMES Respondent, the Illinois Department of Revenue of the State of Illinois (the "Department"), through its attorney, Lisa Madigan, Attorney General of and for the State of Illinois, and for its Answer to Momin Group Inc.'s, ("Petitioner") Petition respectfully pleads as follows:

1. Petitioner is an Illinois corporation located at 2950 North Cicero Avenue, Chicago, Illinois, 60641, and can be reached at 630-292-5604.

ANSWER: The information contained in Paragraph 1 is required by Illinois Independent Tax Tribunal Regulation ("Rule") 310(a) (1) (A) (86 Ill. Adm. Code §5000.310) and is not a material allegation of fact, and therefore does not require an answer pursuant to Rule 310(b) (2). To the extent an answer is required, Department admits the factual allegations contained in Paragraph 1.

2. Petitioner is represented by The Law Office of James E. Dickett, Ltd. Attorney James E. Dickett, located at 600 Hillgrove Avenue, Suite 1, Western Springs, Illinois, 60558 and can be reached at 708-784-3200 or jdickett@aol.com.

ANSWER: The information contained in Paragraph 2 is required by Rule 310(a) (1) (B) and is not a material allegation of fact, and therefore does not require an answer pursuant to Rule 310(b) (2). To the extent an answer is required, Department admits the factual allegations in Paragraph 2.

3. Petitioner's Taxpayer (Account) ID is 11-3734262.

ANSWER: The information contained in Paragraph 3 is required by Rule 310(a) (1) (C) and is not a material allegation of fact, and therefore does not require an answer pursuant to Rule 310(b)(2). To the extent an answer is required, Department admits the factual allegations in Paragraph 3.

4. The Department is an agency of the Executive Department of the State Government and is tasked with the enforcement and administration of Illinois tax laws. 20 ILCS 5/5-15.

ANSWER: Department admits that the Department is an agency of the State of Illinois and that the Department is responsible for enforcing the Illinois Income Tax Act (35 ILCS 5/101 et seq.), which is relevant to the legal claims raised in Taxpayer's Petition. The term "tax laws" is vague and therefore the Department denies all other allegations contained in Paragraph 5 and demands strict proof thereof.

NOTICE

5. On March 21, 2016, the Department issued three (3) Notice of Deficiency letters for Form IL-1120-ST, Small Business Corporation Replacement Tax returns ("Notice" or "Notices") to Petitioner for the tax years 2009, 2010, and 2011. The Notices, in aggregate, reflect more than $15,000 in tax due, plus penalties and interest. The Notices are attached hereto as Exhibit 1.

ANSWER: The Notices speak for themselves. Department admits Exhibit 1 of Petitioner's Petition contains the first page of each of the three Notices issued by the Department to Taxpayer. Department admits it issued three Notices to Taxpayer for the tax years 2009, 2010, and 2011 ("Tax Years at Issue) with the aggregate amount of the deficiencies in excess of $15,000 in tax due, plus penalties and interest. Marked as "DOR Answer Exhibit A" is a complete copy of each Notice.

JURISDICTION

6. Petitioner brings this action pursuant to the Illinois Independent Tax Tribunal Act ("Tribunal Act"), 35 ILCS 1010/1-1 to 35 ILCS 1010/1-100.

ANSWER: Department admits the factual allegations in Paragraph 6.

7. This Tribunal has jurisdiction over this matter pursuant to Section 1-45 and 1-50 of the Tribunal Act because Petitioner timely filed this Petition within 60 days of the Notice.

ANSWER: Department admits the factual allegations in Paragraph 7.

BACKGROUND

8. Petitioner is a petroleum retailer located on the north side of Chicago.

ANSWER: Upon information and belief, Department admits that Taxpayer is a petroleum retailer located on the north side of Chicago.

9. Defendant audited Petitioner's books and records for sales tax for the periods 2009 to 2011, and, based on that audit, the Department projected the business income tax assessments at issue herein without providing the proper allowance for cost of goods sold

ANSWER: Department admits that it conducted an audit for sales tax for the Tax Years at Issue. The Department states that it adjusted/projected Petitioner's Illinois income or loss to correctly include income Petitioner failed to report based on Petitioner's Illinois sales tax returns for the Tax Years at Issue per 35 ILCS 5/203(b)(1), (c)(1), (d)(1). The Department admits that it did not provide Petitioner with a cost of goods sold allowance because Petitioner did not file returns with the Internal Revenue Service for the Tax Years at Issue. The Department denies all remaining factual allegations contained in Paragraph 9.

COUNT I

Defendant's audit methodology overstates Petitioner's liability.

10. Petitioner realleges and incorporates by this reference the allegations made in paragraphs 1 through 9, inclusive, hereinabove.

ANSWER: Department incorporates and repeats its answers to Paragraphs 1 through 9 as if fully set forth herein.

11. The Department assessed the tax liabilities contained in the Notices based on the sales tax audit results without providing the proper allowance for cost of goods sold.

ANSWER: Department admits that it conducted a sales tax audit for Tax Years at Issue. The Department admits that it assessed the tax liabilities without providing a cost of goods sold allowance because Petitioner did not file returns with the Internal Revenue Service for the Tax Years at Issue. The Department denies all remaining factual allegations contained in Paragraph 11.

12. By applying the Department's corporate sales tax audit results to the business income tax Notices herein, the Department drastically and unreasonabl[y] inflated Petitioner's corporate income tax liability.

ANSWER: Department denies paragraph 12 and demands strict proof thereof.

WHEREFORE, Department prays that the Illinois Independent Tax Tribunal enter an Order that:

a. Finds that the Department's Notices of Deficiency are correct, as issued;

b. Allows the Department to assess, lien, levy, offset, or in any other way prosecute and collect the amount of the assessment plus penalties and interest as set forth on the Notices;
c. Enters judgment in favor of the Department and against Petitioner and sustains the Notices; and
d. Grants such further relief to the Department as the Court deems appropriate under the circumstances.

COUNT II
All penalties should be abated based on reasonable cause.

13. Petitioner realleges and reincorporates the allegations in paragraphs 1 through 12, inclusive, hereinabove.

ANSWER: Department incorporates and repeats its answers to Paragraphs 1 through 12 as if fully set forth herein.

14. In its Notices, the Department assessed late penalties.

ANSWER: Department admits Paragraph 14. The Notices of Deficiency speak for themselves.

15. Illinois law provides that late penalties do not apply if a taxpayer shows that its failure to pay tax was due to reasonable cause. 35 ILCS 735/3-8.

ANSWER: Department admits the existence, force and effect of 35 ILCS 735/3-8 referred to in Paragraph 15 and states that such law speaks for itself. The Department further states that Petitioner has not alleged any facts demonstrating that it is entitled to an abatement or waiver of penalties due to reasonable cause. To the extent an answer is required, Department denies any remaining factual allegations contained in Paragraph 15.

16. The most important factor to be considered in making a determination to abate a penalty will be the extent to which the taxpayer made a good faith effort to determine its proper tax liability and to pay its proper tax liability in a timely fashion, and a taxpayer will be considered to have made a good faith effort to determine and pay its proper tax liability if it exercised ordinary business care and prudence in doing so. 86 Ill. Admin. Code §700.400(b).

ANSWER: Department admits the existence, force and effect of 86 Ill. Admin. Code §700.400(b) referred to in Paragraph 16 and states that such law speaks for itself. The Department further states that Petitioner has not alleged any facts demonstrating any good faith efforts or exercise of ordinary business care and prudence it made it determining its tax liability or payment of the proper tax liability to warrant an abatement or waiver of

penalties due to reasonable cause. To the extent an answer is required, Department denies any remaining factual allegations contained in Paragraph 16.

17. Petitioner exercised ordinary business care and prudence when it reasonably determined its business income liability during the audit period and clearly did not use the Department's proposed sales tax audit results.

ANSWER: Paragraph 17 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer pursuant to Rule 310(b)(2). The Department further states that Petitioner has not alleged any facts demonstrating that it exercised ordinary business care and prudence in determining its business income tax liability during the audit period. The Department admits that Petitioner did not use the Department's proposed sales tax audit results in computing its business income tax liability. To the extent an answer is required, Department denies any remaining factual allegations contained in Paragraph 17.

WHEREFORE, Department prays that the Illinois Independent Tax Tribunal enter an Order that:

a. Finds and declares that all penalties as assessed should be allowed;
b. Allows the Department to take any action to assess, lien, levy, offset, or in any other way prosecute and collect the amount of penalties due on the Notices; and
c. Enters judgment in favor of the Department and against the Petitioner; and
d. Grants any further relief to the Department this Tribunal deems just and appropriate under the circumstances.

Respectfully Submitted,

LISA MADIGAN
Attorney General
State of Illinois

By: _____
Special Assistant Attorney General

June 29, 2016

Susan Budzileni, Special Assistant Attorney General
Telephone: (312) 814-1716
Email: susan.budzileni@illinois.gov

Illinois Department of Revenue
Office of Legal Services
100 W. Randolph Street, 7-900
Chicago, IL 60601
Facsimile: (312) 814-4344

Notice of Deficiency

for Form IL-1120-ST, Small Business Corporation Replacement Tax Return

DOR Answer Exhibit A

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

March 21, 2016

Letter ID: CNXXX161363X8645

#BWNKMGV
#CNXX X161 363X 8645#
MOMIN GROUP INC
ATTN: NASIR AFRIDI
15 BRACKEN CT
LOMBARD IL 60148-6177

Taxpayer ID:	11-3734262
Audit ID:	A471405568
Reporting period:	December 2009
Total Deficiency:	$43,557.72
Balance due:	$43,967.23

We have audited your account for the reporting period listed above. The attached statement explains the computation of your deficiency and the balance due. **Illinois law requires that we notify you of this deficiency and your rights.**

If you agree to this deficiency, pay the total balance due as soon as possible to minimize penalty and interest assessed. Make your check payable to the "Illinois Department of Revenue", write your taxpayer ID on your check, and mail a copy of this notice along with your payment.

If you do not agree, you may contest this notice by following the instructions listed below.

- **If the amount of this tax deficiency, exclusive of penalty and interest is more than $15,000, *or* if no tax deficiency 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,** file a protest with us, the Illinois Department of Revenue, within **60 days** of the date of this notice. If you file a protest on time, we must reconsider the proposed deficiency, and if requested, grant you or your authorized representative and administrative hearing. 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. Submit your protest on Form EAR-14, Format for Filing a Protest for Income Tax, (available on our website at **tax.illinois.gov**). If we do not receive your protest within **60 days**, this deficiency will become final. A protest of this notice does not preserve your rights under any other notice.
- **In any case,** 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.

If you have questions, call us at the telephone number shown below.

Sincerely,

Constance Beard

Constance Beard
Director

ILLINOIS DEPARTMENT OF REVENUE
AUDIT BUREAU
PO BOX 19012
SPRINGFIELD IL 62794-9012

(217) 524-4279

Duplicate

Duplicate

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy automatic stay does not change the fact you are required to file tax returns.

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

The full text of the Taxpayers' Bill of Rights is contained in the Illinois Compiled Statutes, 20 ILCS 2520/1 et seq.

Statement

DOR Answer Exhibit A

Date: March 21, 2016
Name: MOMIN GROUP INC
Taxpayer ID: 11-3734262
Letter ID: CNXXX161363X8645

Duplicate

The attached EDA-27, Explanation of Adjustments, details your audit adjustments.

Computation of deficiency	**Reporting period: 31-Dec-2009**
Unmodified base income or loss	
Total unmodified base income or loss	$2,137,558.00
Income or loss	
Other additions	$0.00
Total income or loss	$2,137,558.00
Income allocable to Illinois	
Nonbusiness income or loss	$0.00
Non-unitary partnership business income/loss	$0.00
Business income or loss	$2,137,558.00
Apportionment formula	
Total sales everywhere	$0.00
Total Illinois sales	$0.00
Apportionment factor	1.000000
Business income/loss apportionable to IL	$0.00
Non-business income/loss allocable to IL	$0.00
Non-unitary part bus income/loss apprtn to IL	$0.00
Base income or net loss allocable to IL	$0.00
Net income	
Base income or net loss	$2,137,558.00
Illinois net loss deduction (NLD)	$0.00
Net income	$2,137,558.00
Net replacement tax	
Replacement tax	$32,063.00
Recapture of investment credits	$0.00
Replacement tax before investment credits	$32,063.00
Replacement tax investment credits	$0.00
Total net replacement tax due	$32,063.00
Minus tax previously assessed	-$296.00
Total tax deficiency	$31,767.00
Plus late-filing penalty	$244.08
UPIA-5 late-payment penalty (Audit)	$6,353.40
Plus interest on tax through March 21, 2016	$5,193.24
Total deficiency	* $43,557.72

Statement

Date: March 21, 2016
Name: MOMIN GROUP INC
Taxpayer ID: 11-3734262
Letter ID: CNXXX161363X8645

Duplicate

Computation of deficiency **Reporting period: 31-Dec-2009**

If you intend to pay under protest, you must pay this total deficiency amount.

Computation of balance due **Reporting period: 31-Dec-2009**

Remaining amount due (or overpaid)	$409.51
Balance due	* $43,967.23

Notice of Deficiency

for Form IL-1120-ST, Small Business Corporation Replacement Tax Return

DOR Answer Exhibit A

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

March 21, 2016

Letter ID: CNXXX1X4661XX645

#BWNKMGV
#CNXX X1X4 661X X645#
MOMIN GROUP INC
ATTN: NASIR AFRIDI
15 BRACKEN CT
LOMBARD IL 60148-6177

Taxpayer ID:	11-3734262
Audit ID:	A471405568
Reporting period:	December 2010
Total Deficiency:	$49,476.96
Balance due:	$49,476.96

We have audited your account for the reporting period listed above. The attached statement explains the computation of your deficiency and the balance due. **Illinois law requires that we notify you of this deficiency and your rights.**

If you agree to this deficiency, pay the total balance due as soon as possible to minimize penalty and interest assessed. Make your check payable to the "Illinois Department of Revenue", write your taxpayer ID on your check, and mail a copy of this notice along with your payment.

If you do not agree, you may contest this notice by following the instructions listed below.

- **If the amount of this tax deficiency, exclusive of penalty and interest is more than $15,000, *or* if no tax deficiency 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,** file a protest with us**,** the Illinois Department of Revenue, within **60 days** of the date of this notice. If you file a protest on time, we must reconsider the proposed deficiency, and if requested, grant you or your authorized representative and administrative hearing. 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. Submit your protest on Form EAR-14, Format for Filing a Protest for Income Tax, (available on our website at **tax.illinois.gov**). If we do not receive your protest within **60 days**, this deficiency will become final. A protest of this notice does not preserve your rights under any other notice.
- **In any case,** 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.

If you have questions, call us at the telephone number shown below.

Sincerely,

Constance Beard

Constance Beard
Director

ILLINOIS DEPARTMENT OF REVENUE
AUDIT BUREAU
PO BOX 19012
SPRINGFIELD IL 62794-9012

(217) 524-4279

Duplicate

Duplicate

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If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy automatic stay does not change the fact you are required to file tax returns.

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- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

The full text of the Taxpayers' Bill of Rights is contained in the Illinois Compiled Statutes, 20 ILCS 2520/1 et seq.

Statement

Date: March 21, 2016
Name: MOMIN GROUP INC
Taxpayer ID: 11-3734262
Letter ID: CNXXX1X4661XX645

Duplicate

The attached EDA-27, Explanation of Adjustments, details your audit adjustments.

Computation of deficiency	**Reporting period: 31-Dec-2010**
Unmodified base income or loss	
Total unmodified base income or loss	$2,475,810.00
Income or loss	
Other additions	$0.00
Total income or loss	$2,475,810.00
Income allocable to Illinois	
Nonbusiness income or loss	$0.00
Non-unitary partnership business income/loss	$0.00
Business income or loss	$2,475,810.00
Apportionment formula	
Total sales everywhere	$0.00
Total Illinois sales	$0.00
Apportionment factor	1.000000
Business income/loss apportionable to IL	$0.00
Non-business income/loss allocable to IL	$0.00
Non-unitary part bus income/loss apprtn to IL	$0.00
Base income or net loss allocable to IL	$0.00
Net income	
Base income or net loss	$2,475,810.00
Illinois net loss deduction (NLD)	$0.00
Net income	$2,475,810.00
Net replacement tax	
Replacement tax	$37,137.00
Recapture of investment credits	$0.00
Replacement tax before investment credits	$37,137.00
Replacement tax investment credits	$0.00
Total net replacement tax due	$37,137.00
Total tax deficiency	$37,137.00
Plus late-filing penalty	$250.00
Plus late-payment penalty	$7,427.40
Plus interest on tax through March 21, 2016	$4,662.56
Total deficiency	* $49,476.96

If you intend to pay under protest, you must pay this total deficiency amount.

Statement

Date: March 21, 2016
Name: MOMIN GROUP INC
Taxpayer ID: 11-3734262
Letter ID: CNXXX1X4661XX645

Duplicate

Computation of balance due **Reporting period: 31-Dec-2010**

Balance due	* $49,476.96

Notice of Deficiency

for Form IL-1120-ST, Small Business Corporation Replacement Tax Return

DOR Answer Exhibit A

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

March 21, 2016

Letter ID: CNXXXXXXX956X483

#BWNKMGV
#CNXX XXXX X956 X483#
MOMIN GROUP INC
ATTN: NASIR AFRIDI
15 BRACKEN CT
LOMBARD IL 60148-6177

Taxpayer ID:	11-3734262
Audit ID:	A471405568
Reporting period:	December 2011
Total Deficiency:	$53,175.20
Balance due:	$53,762.34

We have audited your account for the reporting period listed above. The attached statement explains the computation of your deficiency and the balance due. **Illinois law requires that we notify you of this deficiency and your rights.**

If you agree to this deficiency, pay the total balance due as soon as possible to minimize penalty and interest assessed. Make your check payable to the "Illinois Department of Revenue", write your taxpayer ID on your check, and mail a copy of this notice along with your payment.

If you do not agree, you may contest this notice by following the instructions listed below.

- **If the amount of this tax deficiency, exclusive of penalty and interest is more than $15,000, *or* if no tax deficiency 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,** file a protest with us**,** the Illinois Department of Revenue, within **60 days** of the date of this notice. If you file a protest on time, we must reconsider the proposed deficiency, and if requested, grant you or your authorized representative and administrative hearing. 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. Submit your protest on Form EAR-14, Format for Filing a Protest for Income Tax, (available on our website at **tax.illinois.gov**). If we do not receive your protest within **60 days**, this deficiency will become final. A protest of this notice does not preserve your rights under any other notice.
- **In any case,** 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.

If you have questions, call us at the telephone number shown below.

Sincerely,

Constance Beard

Constance Beard
Director

ILLINOIS DEPARTMENT OF REVENUE
AUDIT BUREAU
PO BOX 19012
SPRINGFIELD IL 62794-9012

(217) 524-4279

Duplicate

Duplicate

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy automatic stay does not change the fact you are required to file tax returns.

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

The full text of the Taxpayers' Bill of Rights is contained in the Illinois Compiled Statutes, 20 ILCS 2520/1 et seq.

Statement

DOR Answer Exhibit A

Date: March 21, 2016
Name: MOMIN GROUP INC
Taxpayer ID: 11-3734262
Letter ID: CNXXXXXXX956X483

Duplicate

The attached EDA-27, Explanation of Adjustments, details your audit adjustments.

Computation of deficiency	**Reporting period: 31-Dec-2011**
Unmodified base income or loss	
Total unmodified base income or loss	$2,764,257.00
Income or loss	
Other additions	$0.00
Total income or loss	$2,764,257.00
Income allocable to Illinois	
Nonbusiness income or loss	$0.00
Non-unitary partnership business income/loss	$0.00
Business income or loss	$2,764,257.00
Apportionment formula	
Total sales everywhere	$0.00
Total Illinois sales	$0.00
Apportionment factor	1.000000
Business income/loss apportionable to IL	$0.00
Non-business income/loss allocable to IL	$0.00
Non-unitary part bus income/loss apprtn to IL	$0.00
Base income or net loss allocable to IL	$0.00
Net income	
Base income or net loss	$2,764,257.00
Illinois net loss deduction (NLD)	$0.00
Net income	$2,764,257.00
Net replacement tax	
Replacement tax	$41,464.00
Recapture of investment credits	$0.00
Replacement tax before investment credits	$41,464.00
Replacement tax investment credits	$0.00
Total net replacement tax due	$41,464.00
Minus tax previously assessed	-$448.00
Total tax deficiency	$41,016.00
Plus late-filing penalty	$241.04
UPIA-5 late-payment penalty (Audit)	$8,203.20
Plus interest on tax through March 21, 2016	$3,714.96
Total deficiency	* $53,175.20

Statement

Date: March 21, 2016
Name: MOMIN GROUP INC
Taxpayer ID: 11-3734262
Letter ID: CNXXXXXXX956X483

Duplicate

Computation of deficiency **Reporting period: 31-Dec-2011**

If you intend to pay under protest, you must pay this total deficiency amount.

Computation of balance due **Reporting period: 31-Dec-2011**

Remaining amount due (or overpaid)	$587.14
Balance due	* $53,762.34