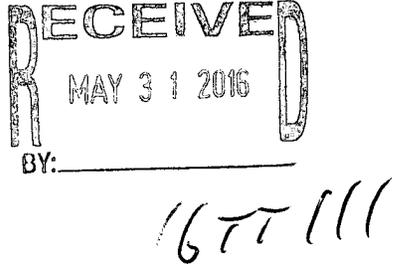


ILLINOIS INDEPENDENT TAX TRIBUNAL

PRAVIN PATEL)	
)	
Petitioner(s),)	
)	
V.)	
)	
ILLINOIS DEPARTMENT OF REVENUE.)	
)	
Respondent,)	



RECEIVED
MAY 31 2016
BY: _____
1677111

PETITION

Petitioner(s), PRAVIN PATEL, by and through his attorneys Akram Zanayed and Associates, who are duly authorized to represent Petitioner in this regard pursuant to the Power of Attorney attached hereto as Exhibit “A”, complains of Respondent, Illinois Department of Revenue, as follows:

PARTIES

1. Petitioner(s), PRAVIN PATEL, (“Petitioner(s)”), is an individual residing in the State of Illinois.
2. Petitioner’s place of location is at 260 MCWALTER DRIVE, ROSELLE, IL 60172.
3. Petitioner’s telephone number is (847) 338-5644.
4. Petitioner’s federal identification number is XXX-XX-1086.
5. Respondent, Illinois Department of Revenue (the “Department”), is an agency of the State of Illinois responsible for administering and enforcing the revenue laws of the state of Illinois.

JURISDICTION

6. Petitioner(s) brings action pursuant to the Illinois Independent Tax Tribunal Act (“Tribunal Act”), 35 ILCS 10101-1 to 35 ILCS 10101-100.
7. On or about May 9, 2016, the Department issued a Notice of Liability to Petitioner(s) asserting a penalty tax due in the amount of \$99,068.28 (A copy of the notice is attached hereto and incorporated herein as Exhibit “B”).

8. This tribunal has jurisdiction pursuant to Sections 1-45 and 1-50 of the Tribunal Act over the Department's determinations as reflected on the May 9, 2016 notice, where the amount at issue exceeds \$15,000.00, exclusive of penalties and interest.

BACKGROUND

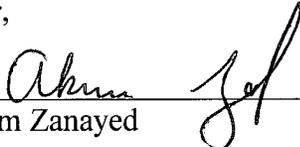
9. Petitioner(s) is an individual filing yearly income tax returns.
10. Petitioner(s) timely filed all tax returns and paid all amounts due on a regular and timely basis.

PROCEDURAL HISTORY

11. At some point before May 9, 2016 the Department initiated a sales tax audit of the returns filed by Buddies Food & Liquor, Inc.
12. On May 9, 2016 the Department issued a penalty assessment against the Petitioner.
13. The penalty should not be issued in this case because Petitioner was not the responsible party pursuant to Illinois law (35 ILCS 735/3-7).

WHEREFORE, Petitioner(s) PRAVIN PATEL, respectfully requests that the Tax Tribunal find and order that any tax, interest and penalties assessed by the Department be abated in full and for such other and further relief as the Tax Tribunal deems appropriate in this matter.

PRAVIN PATEL,
Petitioner,

By: 
Akram Zanayed

Akram Zanayed
Akram Zanayed & Associates
8500 S. Harlem Avenue, Ste. G
Bridgeview, IL 60455
708-237-9000
Zanayedlaw@gmail.com
Attorney No. 14635

7 Copies of notices and other written communications addressed to the taxpayer in proceedings involving the matters listed on the front of this form should be sent to the following:

AKRAM ZANAYED

Name AKRAM ZANAYED			Name			Name		
Street address 8550 S HARLEM AVE, STE G			Street address			Street address		
City BRIDGEVIEW	State IL	ZIP 60455	City	State	ZIP	City	State	ZIP
Daytime phone number (708) 237-9000			Daytime phone number ()			Daytime phone number ()		

Step 3: Complete the following if the power of attorney is granted to an attorney, a certified public accountant, or an enrolled agent

I declare that I am **not** currently under suspension or disbarment and that I am

- a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
- duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
- enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

Check one: <input checked="" type="checkbox"/> Attorney	<input type="checkbox"/> C.P.A.	<input type="checkbox"/> Enrolled agent	ILLINOIS	<i>Alia J</i>	5-25-16
			Jurisdiction (state(s), etc.)	Signature	Date
Check one: <input type="checkbox"/> Attorney	<input type="checkbox"/> C.P.A.	<input type="checkbox"/> Enrolled agent			
			Jurisdiction (state(s), etc.)	Signature	Date
Check one: <input type="checkbox"/> Attorney	<input type="checkbox"/> C.P.A.	<input type="checkbox"/> Enrolled agent			
			Jurisdiction (state(s), etc.)	Signature	Date

Step 4: Taxpayer's signature

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

<i>Pravin Patel</i>	Pravin Patel		5-25-16
Taxpayer's signature	Print name	Title, if applicable	Date
Spouse's signature	Print name	Title, if applicable	Date
If corporation or partnership, signature of officer or partner	Print name	Title, if applicable	Date

Complete the following if the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete **one** of the following:

Any person signing as or for the taxpayer

- is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here.

Signature of witness	Date
Signature of witness	Date

- appeared this day before a notary public and acknowledged this power of attorney as his or her voluntary act and deed.

Signature of notary	Date
---------------------	------

Notary seal



Collection Action

Assessment and Notice of Intent



May 9, 2016



Letter ID: L0837786768

PRAVIN PATEL
260 MCWALTER DR
ROSELLE IL 60172-4909

Taxpayer ID: XXX-XX-1086
NPL Penalty ID: 8130012



BUDDIES FOOD & LIQUORS, INC
1758 E 79TH ST
CHICAGO IL 60649-4913

We have determined you are personally liable for a penalty of \$99,068.28.

The penalty is equal to the amount of unpaid liability of BUDDIES FOOD & LIQUORS, INC, due to your status as a responsible officer, partner, or individual of BUDDIES FOOD & LIQUORS, INC.

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 \$99,068.28. 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 **July 8, 2016**. 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

