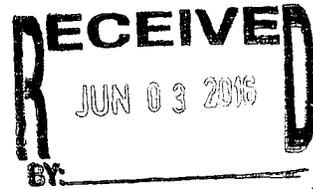




**Chamlin, P.C.**

*Certified Public Accountants*

8725 Narragansett  
Morton Grove, Illinois 60053  
TEL: (847) 583-8800  
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ChamCPA@usa.net



1677 117

May 16, 2016

Illinois Independent Tax Tribunal  
160 N. LaSalle St., Room N506  
Chicago, IL 60601

Gentlemen:

REF: S & P Group, Inc.  
3150 SKOKIE VALLEY RD.  
HIGHLAND PARK, IL 60035-1079  
IBT 3011-4667  
FEIN 36-4289891

NPL PENALTY ID: 860815, SALES/TAX  
1002D Penalty ID: 2480318 WITTHOLDING TAX  
Tax Years: 2013, 2014 and 2015  
Ruben Gaytan [REDACTED]  
Margarito Mateos [REDACTED]

This petition is being filed on behalf of Ruben Gaytan and Margarito Mateos, who have been assessed penalties because of failure to file certain Withholding Tax and Sales Tax returns during the years 2013, 2014 and 2015. A protest letter was filed on April 21, 2016 with the Illinois Department of Revenue; but was denied because the dollar amount involved exceeded the \$15,000 limit.

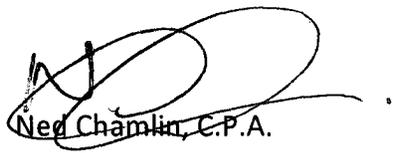
Please be advised that S & P Group was out of business and completely dissolved as of February 28, 2014. The company stopped employing workers as of July 1, 2014. The person who was in charge of these tax matters at that time has not been able to be contacted. Attached are the missing ST-1 and IL-941 returns that were either not filed nor was the tax remitted. Also enclosed are copies of the original notices and the protest reply letter.

Since some tax returns did not incur a tax, but were assessed an estimated tax, we are seeking a recalculation and adjustment of the actual taxes due.

A copy of Form IL-2848 is enclosed designating me as Power of Attorney for Mr. Gaytan and Mr. Mateos. Please do not hesitate to contact me regarding this matter.

A check for 500 for the filing fee is enclosed.

Sincerely yours,



Ned Chamlin, C.P.A.

NC/ak

Enc. \$500 Check

Copies of all missing tax returns and related correspondence