

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

MOBILE PALLET TRUCK INC.

v.

**ILLINOIS DEPARTMENT
OF REVENUE**

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15 TT 151

RECEIVED
AUG 25 2016

EY: _____

PETITION

Petitioner, Mobile Pallet Truck Inc. (“Petitioner”) by and through its attorneys, Sorling Northrup, John R. Simpson and Gregory E. Moredock, of counsel, complains of the Illinois Department of Revenue (“Department”), and alleges as follows:

JURISDICTION, VENUE AND PARTIES

1. Petitioner brings this action pursuant to Rule Section 5000.310 of the Tax Tribunal 86 Ill.Admin. Code § 5000.310.
2. The Petitioner is Mobile Pallet Truck Inc., 3750B Laird Road, Unit 2 and 3, Mississauga, Ontario, Canada L5L OAS.
3. The Petitioner’s identification number is Account ID 09453-30176.
4. The Department audited Petitioner and issued to Petitioner certain Notices of Tax Liability which are attached as Exhibit A and which involve the periods January 2009 through 2012 (Periods at Issue). (The Notice for the May 22, 2011 transaction is missing but Notice of Proposed Tax Liability is included.)

5. The Tax Tribunal has jurisdiction over this matter pursuant to the Illinois Tax Tribunal Act of 2012, 35 ILCS 1010/1-1 et seq.

6. Petitioner is a corporation now doing business in Illinois.

7. The Notices of Tax Liability herein (see paragraph 4) were mailed to an address of a broker whose name appeared on import documentation of goods supplied by Petitioner.

8. Petitioner requested a discretionary hearing with regard to the Notices of Tax Liability.

9. By letter of May 26, 2016, Petitioner was granted a discretionary hearing (attached as Exhibit B).

10. By Order of August 1, 2016, Petitioner was granted until September 1, 2016 to file a corrected petition.

STATEMENT OF FACTS

11. The tax involved herein is the Illinois Use Tax or Retailers' Occupation Tax imposed under the Illinois Use Tax Act, 35 ILCS 105/1 et seq. and Illinois Retailers' Occupation Tax Act 35 ILCS 120/1 et seq.

12. Petitioner maintains its commercial domicile in Mississauga, Ontario Canada.

13. Petitioner operates a business which manufactures and distributes material handling transport, lift and warehouse equipment.

14. Petitioner is now registered with the Department under Illinois Business Tax Number 09453-30176 but during the Periods at Issue had no office, distribution house, sales house, warehouse or other place of business in Illinois.

15. Illinois imposes an occupation tax upon sales of tangible personal property equipment for use by the purchaser.

16. During the Periods at Issue, Petitioner made sales for resale to purchasers inside the United States.

17. During the Periods at Issue, Petitioner made sales to non-Illinois customers for delivery outside Illinois.

COUNT I

Petitioner realleges and incorporates by reference the allegations made in Paragraphs 1 through 17, inclusive, hereinabove.

18. The Department obtained shipping and importation documents concerning property of Petitioner for the Periods at Issue.

19. The Department issued the Notices of Tax Liability seeking to assess additional use or retailers' occupation taxes against Petitioner in the amount of \$97,660.00 plus interest and penalty.

20. The Department asserted that the actions of Petitioner resulted in use tax or retailers' occupation taxes being due by Petitioner.

21. Petitioner is not a retailer in Illinois as to the wholesale sales portion of its business.

22. As a result of its determination, the Department calculated the use tax and retailers' occupation tax liability of Petitioner.

23. This calculation of Petitioner's use tax and retailers' occupation tax liability is not supported by the facts and is contrary to the law.

24. Petitioner did not make sales at retail but rather made sales for resale.

25. Certain of the sales on the Notices of Tax Liability were property that was shipped to non-Illinois locations.

26. Petitioner was not a retailer maintaining a place of business in Illinois during the Periods at Issue.

27. The values for the gross receipts used on certain of the Notices of Tax Liability are incorrect.

28. There is an actual controversy between Petitioner and the Department concerning Petitioner's tax liability.

WHEREFORE, Petitioner requests that the Tax Tribunal enter an order that finds and declares that Petitioner is not subject to Illinois Use Tax or Retailers' Occupation Tax for the Notices of Tax Liability herein.

COUNT II

Petitioner realleges and incorporates by reference the allegations made in Paragraphs 1 through 28, inclusive, hereinabove.

29. The Notices of Tax Liability calculate penalty and interest.

30. Section 3-8 of the Uniform Penalty and Interest Act, 35 ILCS 735/3-8 states:

No penalties if reasonable cause exists. The penalties imposed under the provisions of Sections 3-3, 3-4, 3-5, and 3-7.5 of this Act shall not apply if the taxpayer shows that his failure to file a return or pay tax at the required time was due to reasonable cause. Reasonable cause shall be determined in each situation in accordance with the rules and regulations promulgated by the Department. A taxpayer may protest the imposition of a penalty under Section 3-3, 3-4, 3-5, or 3-7.5 on the basis of reasonable cause without protesting the underlying tax liability.

31. Petitioner was acting reasonably in not self-assessing or remitting Use Tax or Retailers' Occupation Tax for the Periods at Issue under existing regulations and rulings.

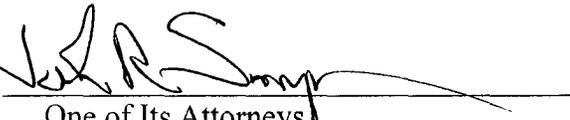
32. Documentation was obtained of sales for resale and interstate shipping as was appropriate.

33. Petitioner had reasonable cause not to pay the amounts in the proposed Notices of Tax Liability.

WHEREFORE, Petitioner requests that the Tax Tribunal enter an Order that:

- (a) Finds and declares that the Petitioner had reasonable cause not to pay the unagreed liability as proposed and abates the penalties on any tax found due; and
- (b) Grants such further relief as the Court deems appropriate under the circumstances.

**MOBILE PALLET TRUCK INC.,
Petitioner,**

By: 
One of Its Attorneys

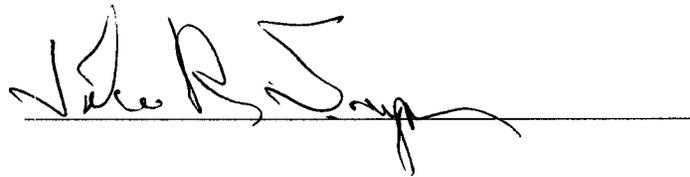
Sorling Northrup
John R. Simpson and
Gregory E. Moredock, of Counsel
1 North Old State Capitol Plaza, Suite 200
P.O. Box 5131
Springfield, IL 62705
Telephone: 217-544-1144
Fax: 217-522-3173
E-Mail: jrsimpson@sorlinglaw.com
gemoredock@sorlinglaw.com

PROOF OF SERVICE

The undersigned hereby certifies that a copy of the foregoing document was served by placing same in a sealed envelope addressed:

Illinois Department of Revenue
Office of Legal Services
100 W Randolph Street, 7-900
Chicago, IL 60601

and by depositing same in the United States mail in Springfield, Illinois, on the 24 day of August, 2016, with postage fully prepaid.

A handwritten signature in black ink, appearing to read "Dale R. Jones", is written over a horizontal line. The signature is cursive and includes a long horizontal flourish extending to the right.

Taxpayer Statement



April 5, 2016



Letter ID: L2115846032

MOBILE PALLET TRUCK INC
3750B LAIRD RD UNIT 2 & 3
MISSASSAUGA ON L5L 0A6
CANADA

Taxpayer ID: 16-1192397
Total amount due: \$144,299.02

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.

ST-44 Illinois Use Tax

Account ID: 09453-30176

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
24-Jan-2009	3,300.00 ✓	1,552.00	1,379.84	-	-	6,231.84
27-Feb-2009	2,112.00 ✓	1,029.20	866.42	-	-	4,007.62
26-Mar-2009	2,945.00 ✓	1,396.50	1,185.00	-	-	5,526.50
01-Apr-2009	1,873.00 ✓	923.30	737.44	-	-	3,533.74
26-May-2009	2,097.00 ✓	1,023.70	807.88	-	-	3,928.58
22-Jun-2009	2,644.00 ✓	1,264.40	1,000.48	-	-	4,908.88
30-Jul-2009	8,405.00 ✓	1,949.25	1,562.35	-	-	11,916.60
28-Aug-2009	7,271.00 ✓	1,699.55	1,327.85	-	-	10,298.40
13-Sep-2009	1,348.00 ✓	396.40	241.10	-	-	1,985.50
25-Oct-2009	5,232.00 ✓	1,251.60	920.20	-	-	7,403.80
27-Nov-2009	3,430.00 ✓	855.50	591.98	-	-	4,877.48
17-Dec-2009	7,583.00 ✓	1,768.15	1,281.94	-	-	10,633.09
15-Jan-2010	7,092.00 ✓	1,660.60	1,176.95	-	-	9,929.55
03-Feb-2010	1,103.00 ✓	342.15	179.22	-	-	1,624.37
29-Mar-2010	2,207.00 ✓	585.35	351.46	-	-	3,143.81

SOC

Statement continues on the following page(s).

Retain this portion for your records.

P-000008

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

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



Letter ID: L2115846032
MOBILE PALLET TRUCK INC

Total amount due: \$144,299.02
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 Taxpayer ID on your check.

000 006 012997415200 731 123199 4 0000014429902

Taxpayer Statement

April 5, 2016

ST-44 Illinois Use Tax

Account ID: 09453-30176

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
24-Apr-2010	3,143.00 ✓	791.15	489.83	-	-	4,423.98
10-May-2010	1,049.00 ✓	330.45	160.05	-	-	1,539.50
20-Jun-2010	2,970.00 ✓	753.50	442.47	-	-	4,165.97
03-Jul-2010	2,952.00 ✓	749.60	431.12	-	-	4,132.72
28-Aug-2010	8,100.00 ✓	1,882.00	1,154.81	-	-	11,136.81
14-Sep-2010	2,845.00 ✓	726.25	395.78	-	-	3,967.03
11-Oct-2010	2,505.00 ✓	651.25	340.53	-	-	3,496.78
21-Nov-2010	1,021.00 ✓	324.05	134.91	-	-	1,479.96
28-Feb-2011	1,035.00 ✓	327.75	129.01	-	-	1,491.76
17-Mar-2011	3,018.00 ✓	763.90	369.16	-	-	4,151.06
30-Apr-2011	521.00 ✓	144.05	46.31	-	-	711.36
22-May-2011	970.00 ✓	313.50	114.00	-	-	1,397.50
11-Jun-2011	1,387.00 ✓	405.35	158.15	-	-	1,950.50
22-Aug-2011	1,471.00 ✓	423.55	168.68	-	-	2,053.23
19-Sep-2011	1,144.00 ✓	352.20	119.35	-	-	1,615.55
14-Nov-2011	422.00 ✓	122.10	37.60	-	-	581.70
07-Dec-2011	672.00 ✓	177.60	63.92	-	-	913.52
01-Feb-2012	2,501.00 ✓	650.05	225.18	-	-	3,376.23
23-Mar-2012	718.00 ✓	187.90	62.49	-	-	968.39
24-Jun-2012	577.00 ✓	179.85	38.86	-	-	795.71

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Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
 #CNXX XX8X 91X5 76X4#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXX8X91X576X4

Account ID: 09453-30176

Date of purchase: Jan 24, 2009



We have audited your account for the transaction listed above. Below is a summary of the balance:

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	3,300.00	0.00	3,300.00
Amnesty Penalty	726.00	0.00	726.00
Audit Late Payment Penalty	165.00	0.00	165.00
Late Payment Penalty Increase	495.00	0.00	495.00
Late Filing Penalty Increase	66.00	0.00	66.00
Interest	448.02	0.00	448.02
Amnesty Interest	448.02	0.00	448.02
Assessment Total	\$5,648.04	\$0.00	\$5,648.04

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is December 20, 2013. 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 and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

If you have questions, please write us or call our Springfield office weekdays between 8:30 a.m. and 4:30 p.m. Our address and telephone number are below.

BUREAU OF AUDITS
 TECHNICAL REVIEW SECTION
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19012
 SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
 #CNXX X188 2847 5847#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXX18828475847

Account ID: 09453-30176
 Date of purchase: Feb 27, 2009



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,112.00	0.00	2,112.00
Amnesty Penalty	464.60	0.00	464.60
Audit Late Payment Penalty	105.60	0.00	105.60
Late Payment Penalty Increase	317.00	0.00	317.00
Late Filing Penalty Increase	42.00	0.00	42.00
Interest	278.33	0.00	278.33
Amnesty Interest	278.33	0.00	278.33
Assessment Total	\$3,597.86	\$0.00	\$3,597.86

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is December 20, 2013. 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 and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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

217 785-6579

Notice of Tax Liability
 for Form EDA-94, Auditor-prepared Use Tax Report



#BWVKMGV
 #CNXX XX13 8X17 12X9#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXXX138X1712X9

Account ID: 09453-30176
 Date of purchase: Mar 26, 2009



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,945.00	0.00	2,945.00
Amnesty Penalty	648.25	0.00	648.25
Audit Late Payment Penalty	147.25	0.00	147.25
Late Payment Penalty Increase	442.00	0.00	442.00
Late Filing Penalty Increase	59.00	0.00	59.00
Interest	376.62	0.00	376.62
Amnesty Interest	376.62	0.00	376.62
Assessment Total	\$4,994.74	\$0.00	\$4,994.74

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BUREAU OF AUDITS
 TECHNICAL REVIEW SECTION
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19012
 SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
 #CNXX X121 1758 9442#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXX12117589442

Account ID: 09453-30176
 Date of purchase: Apr 01, 2009



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	1,873.00	0.00	1,873.00
Amnesty Penalty	411.65	0.00	411.65
Audit Late Payment Penalty	93.65	0.00	93.65
Late Payment Penalty Increase	281.00	0.00	281.00
Late Filing Penalty Increase	37.00	0.00	37.00
Interest	231.39	0.00	231.39
Amnesty Interest	231.39	0.00	231.39
Assessment Total	\$3,159.08	\$0.00	\$3,159.08

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

217 785-6579

Notice of Tax Liability
 for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
 #CNXX XX67 4888 X324#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXX674888X324

Account ID: 09453-30176
 Date of purchase: May 26, 2009



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,097.00	0.00	2,097.00
Amnesty Penalty	461.85	0.00	461.85
Audit Late Payment Penalty	104.85	0.00	104.85
Late Payment Penalty Increase	315.00	0.00	315.00
Late Filing Penalty Increase	42.00	0.00	42.00
Interest	250.27	0.00	250.27
Amnesty Interest	250.27	0.00	250.27
Assessment Total	\$3,521.24	\$0.00	\$3,521.24

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is December 20, 2013. 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 and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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BUREAU OF AUDITS
 TECHNICAL REVIEW SECTION
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19012
 SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability
 for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
 #CNXX X174 8629 8566#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXX17486298566

Account ID: 09453-30176
 Date of purchase: Jun 22, 2009



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,644.00	0.00	2,644.00
Amnesty Penalty	582.20	0.00	582.20
Audit Late Payment Penalty	132.20	0.00	132.20
Late Payment Penalty Increase	397.00	0.00	397.00
Late Filing Penalty Increase	53.00	0.00	53.00
Interest	306.43	0.00	306.43
Amnesty Interest	306.43	0.00	306.43
Assessment Total	\$4,421.26	\$0.00	\$4,421.26

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is December 20, 2013. 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 and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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BUREAU OF AUDITS
 TECHNICAL REVIEW SECTION
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19012
 SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWVKMGV
#CNXX XX4X 6452 5762#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXXX4X64525762

Account ID: 09453-30176
Date of purchase: Jul 30, 2009



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	8,405.00	0.00	8,405.00
Audit Late Payment Penalty	420.25	0.00	420.25
Late Payment Penalty Increase	1,261.00	0.00	1,261.00
Late Filing Penalty Increase	168.00	0.00	168.00
Interest	946.16	0.00	946.16
Assessment Total	\$11,200.41	\$0.00	\$11,200.41

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is December 20, 2013. 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 and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
#CNXX X148 X194 4XX6#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXX148X1944XX6

Account ID: 09453-30176
Date of purchase: Aug 28, 2009



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	7,271.00	0.00	7,271.00
Audit Late Payment Penalty	363.55	0.00	363.55
Late Payment Penalty Increase	1,091.00	0.00	1,091.00
Late Filing Penalty Increase	145.00	0.00	145.00
Interest	794.68	0.00	794.68
Assessment Total	\$9,665.23	\$0.00	\$9,665.23

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is December 20, 2013. 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 and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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ILLINOIS DEPARTMENT OF REVENUE
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SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
#CNXX XX94 3323 4887#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXXX9433234887

Account ID: 09453-30176
Date of purchase: Sep 13, 2009



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	1,348.00	0.00	1,348.00
Audit Late Payment Penalty	67.40	0.00	67.40
Late Payment Penalty Increase	202.00	0.00	202.00
Late Filing Penalty Increase	27.00	0.00	27.00
Interest	142.32	0.00	142.32
Assessment Total	\$1,786.72	\$0.00	\$1,786.72

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is December 20, 2013. 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 and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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

217 785-6579

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
#CNXX X2X1 7X65 3125#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXX2X17X653125

Account ID: 09453-30176
Date of purchase: Oct 25, 2009



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	5,232.00	0.00	5,232.00
Audit Late Payment Penalty	261.60	0.00	261.60
Late Payment Penalty Increase	785.00	0.00	785.00
Late Filing Penalty Increase	105.00	0.00	105.00
Interest	536.64	0.00	536.64
Assessment Total	\$6,920.24	\$0.00	\$6,920.24

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is December 20, 2013. 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 and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
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Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
 #CNXX XXX7 X9X8 2562#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXXXX7X9X82562

Account ID: 09453-30176
 Date of purchase: Nov 27, 2009



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	3,430.00	0.00	3,430.00
Audit Late Payment Penalty	171.50	0.00	171.50
Late Payment Penalty Increase	515.00	0.00	515.00
Late Filing Penalty Increase	69.00	0.00	69.00
Interest	340.53	0.00	340.53
Assessment Total	\$4,526.03	\$0.00	\$4,526.03

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Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWANKMGV
#CNXX X114 465X X8X5#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXX114465XX8X5

Account ID: 09453-30176
Date of purchase: Dec 17, 2009



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	7,583.00	0.00	7,583.00
Audit Late Payment Penalty	379.15	0.00	379.15
Late Payment Penalty Increase	1,137.00	0.00	1,137.00
Late Filing Penalty Increase	152.00	0.00	152.00
Interest	725.92	0.00	725.92
Assessment Total	\$9,977.07	\$0.00	\$9,977.07

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Notice of Tax Liability
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#BWNKMGV
#CNXX XX6X 7779 1687#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXXX6X77791687

Account ID: 09453-30176
Date of purchase: Jan 15, 2010



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	7,092.00	0.00	7,092.00
Audit Late Payment Penalty	354.60	0.00	354.60
Late Payment Penalty Increase	1,064.00	0.00	1,064.00
Late Filing Penalty Increase	142.00	0.00	142.00
Interest	656.98	0.00	656.98
Assessment Total	\$9,309.58	\$0.00	\$9,309.58

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Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
 #CNXX X168 152X 9924#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXX168152X9924

Account ID: 09453-30176
 Date of purchase: Feb 03, 2010



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	1,103.00	0.00	1,103.00
Audit Late Payment Penalty	55.15	0.00	55.15
Late Payment Penalty Increase	165.00	0.00	165.00
Late Filing Penalty Increase	22.00	0.00	22.00
Interest	98.35	0.00	98.35
Assessment Total	\$1,443.50	\$0.00	\$1,443.50

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Notice of Tax Liability
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#BWNKMGV
 #CNXX XX33 9343 7127#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXXX3393437127

Account ID: 09453-30176
 Date of purchase: Mar 29, 2010



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,207.00	0.00	2,207.00
Audit Late Payment Penalty	110.35	0.00	110.35
Late Payment Penalty Increase	331.00	0.00	331.00
Late Filing Penalty Increase	44.00	0.00	44.00
Interest	189.71	0.00	189.71
Assessment Total	\$2,882.06	\$0.00	\$2,882.06

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Notice of Tax Liability
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#BWNKMGV
#CNXX X141 3X85 5364#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXX1413X855364

Account ID: 09453-30176
Date of purchase: Apr 24, 2010



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	3,143.00	0.00	3,143.00
Audit Late Payment Penalty	157.15	0.00	157.15
Late Payment Penalty Increase	471.00	0.00	471.00
Late Filing Penalty Increase	63.00	0.00	63.00
Interest	259.40	0.00	259.40
Assessment Total	\$4,093.55	\$0.00	\$4,093.55

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#BWNKMGV
#CNXX XX87 6214 6241#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXXX8762146241

Account ID: 09453-30176

Date of purchase: May 10, 2010



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	1,049.00	0.00	1,049.00
Audit Late Payment Penalty	52.45	0.00	52.45
Late Payment Penalty Increase	157.00	0.00	157.00
Late Filing Penalty Increase	21.00	0.00	21.00
Interest	83.14	0.00	83.14
Assessment Total	\$1,362.59	\$0.00	\$1,362.59

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#BWNKMGV
#CNXX X194 9956 4489#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXX19499564489

Account ID: 09453-30176
Date of purchase: Jun 20, 2010



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,970.00	0.00	2,970.00
Audit Late Payment Penalty	148.50	0.00	148.50
Late Payment Penalty Increase	446.00	0.00	446.00
Late Filing Penalty Increase	59.00	0.00	59.00
Interest	224.72	0.00	224.72
Assessment Total	\$3,848.22	\$0.00	\$3,848.22

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#BWNKMGV
#CNXX XX2X 5125 9841#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXX2X51259841

Account ID: 09453-30176
Date of purchase: Jul 03, 2010



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,952.00	0.00	2,952.00
Audit Late Payment Penalty	147.60	0.00	147.60
Late Payment Penalty Increase	443.00	0.00	443.00
Late Filing Penalty Increase	59.00	0.00	59.00
Interest	214.65	0.00	214.65
Assessment Total	\$3,816.25	\$0.00	\$3,816.25

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#BWNKMGV
#CNXX X127 8867 8X88#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXX12788678X88

Account ID: 09453-30176
Date of purchase: Aug 28, 2010



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	8,100.00	0.00	8,100.00
Audit Late Payment Penalty	405.00	0.00	405.00
Late Payment Penalty Increase	1,215.00	0.00	1,215.00
Late Filing Penalty Increase	162.00	0.00	162.00
Interest	560.96	0.00	560.96
Assessment Total	\$10,442.96	\$0.00	\$10,442.96

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Notice of Tax Liability
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#BWNKMGV
 #CNXX XX74 1996 8965#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXXX7419968965

Account ID: 09453-30176
 Date of purchase: Sep 14, 2010



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,845.00	0.00	2,845.00
Audit Late Payment Penalty	142.25	0.00	142.25
Late Payment Penalty Increase	427.00	0.00	427.00
Late Filing Penalty Increase	57.00	0.00	57.00
Interest	187.22	0.00	187.22
Assessment Total	\$3,658.47	\$0.00	\$3,658.47

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Notice of Tax Liability
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#BWNKMGV
 #CNXX X181 5738 72X2#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXX181573872X2

Account ID: 09453-30176
 Date of purchase: Oct 11, 2010



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,505.00	0.00	2,505.00
Audit Late Payment Penalty	125.25	0.00	125.25
Late Payment Penalty Increase	376.00	0.00	376.00
Late Filing Penalty Increase	50.00	0.00	50.00
Interest	156.88	0.00	156.88
Assessment Total	\$3,213.13	\$0.00	\$3,213.13

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#BWNKMGV
#CNXX XX47 3561 44X0#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXXX47356144X0

Account ID: 09453-30176
Date of purchase: Nov 21, 2010



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	1,021.00	0.00	1,021.00
Audit Late Payment Penalty	51.05	0.00	51.05
Late Payment Penalty Increase	153.00	0.00	153.00
Late Filing Penalty Increase	20.00	0.00	20.00
Interest	60.03	0.00	60.03
Assessment Total	\$1,305.08	\$0.00	\$1,305.08

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Notice of Tax Liability
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#BWNKMGV
 #CNXX X154 73X3 2645#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXX15473X32645

Account ID: 09453-30176
 Date of purchase: Feb 28, 2011



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	1,035.00	0.00	1,035.00
Audit Late Payment Penalty	51.75	0.00	51.75
Late Payment Penalty Increase	155.00	0.00	155.00
Late Filing Penalty Increase	21.00	0.00	21.00
Interest	53.08	0.00	53.08
Assessment Total	\$1,315.83	\$0.00	\$1,315.83

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Notice of Tax Liability
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#BWVKMGV
 #CNXX X1X1 X432 3524#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXX1X1X4323524

Account ID: 09453-30176
 Date of purchase: Mar 17, 2011



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	3,018.00	0.00	3,018.00
Audit Late Payment Penalty	150.90	0.00	150.90
Late Payment Penalty Increase	453.00	0.00	453.00
Late Filing Penalty Increase	60.00	0.00	60.00
Interest	147.91	0.00	147.91
Assessment Total	\$3,829.81	\$0.00	\$3,829.81

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 PO BOX 19012
 SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability
 for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
 #CNXX X2X8 4174 1760#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXX2X841741760

Account ID: 09453-30176
 Date of purchase: Apr 30, 2011



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	521.00	0.00	521.00
Audit Late Payment Penalty	26.05	0.00	26.05
Late Payment Penalty Increase	78.00	0.00	78.00
Late Filing Penalty Increase	10.00	0.00	10.00
Interest	8.06	0.00	8.06
Assessment Total	\$643.11	\$0.00	\$643.11

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is December 20, 2013. 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 and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

If you have questions, please write us or call our Springfield office weekdays between 8:30 a.m. and 4:30 p.m. Our address and telephone number are below.

BUREAU OF AUDITS
 TECHNICAL REVIEW SECTION
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19012
 SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Proposed Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
#CNXX XX68 243X 8165#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

September 3, 2013



Letter ID: CNXXX68243X8165

Account ID: 09453-30176
Date of purchase: May 22, 2011



Dear Taxpayer:

We have audited your purchase or importation of tangible personal property as indicated in our previous correspondence dated July 16, 2013. The item(s) have a total value of \$15,518.00. The attached Form EDA-94, Auditor-prepared Use Tax Report, shows the proposed liability.

Please note that the above total may include more than one item purchased during the year 2011. Pursuant to provisions of 86 Illinois Administrative Code, Section 150.101, the department is proposing the following use tax liability:

Tax	\$	970.00
Penalty	\$	165.00
Interest	\$	39.00
Total amount due		\$ 1,174.00

If you agree with the department's determination, sign and return the enclosed Form EDA-94. To avoid additional penalties and interest as provided in the Uniform Penalty and Interest Act (UPIA) 35 ILCS 735, please pay the "Total amount due" shown above within 30 days of this notice. Make your check payable to Illinois Department of Revenue. Include on Form EDA-94 a telephone number where you can be contacted. If you do not agree with the department's determination, return the unsigned Form EDA-94 with an explanation and documentation to support the legal basis for your disagreement.

Use the enclosed envelope to mail us your signed Form EDA-94 with your payment or return your unsigned Form EDA-94 with an explanation and documentation to support your basis for your disagreement.

If you have any questions, contact us using the information listed below.

ILLINOIS DEPARTMENT OF REVENUE
ROT DISCOVERY SECTION
PO BOX 19020
SPRINGFIELD, IL 62794-9020

Ronald Moll
Revenue Auditor
Phone: 217 782-6694
FAX: 217 785-3251
Email: ronald.moll@illinois.gov

enclosure(s): Return envelope

Notice of Tax Liability
 for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
 #CNXX X111 1X95 6485#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXX1111X956485

Account ID: 09453-30176
 Date of purchase: Jun 11, 2011



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	1,387.00	0.00	1,387.00
Audit Late Payment Penalty	69.35	0.00	69.35
Late Payment Penalty Increase	208.00	0.00	208.00
Late Filing Penalty Increase	28.00	0.00	28.00
Interest	56.47	0.00	56.47
Assessment Total	\$1,748.82	\$0.00	\$1,748.82

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If you have questions, please write us or call our Springfield office weekdays between 8:30 a.m. and 4:30 p.m. Our address and telephone number are below.

BUREAU OF AUDITS
 TECHNICAL REVIEW SECTION
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19012
 SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
#CNXX XX57 4224 7362#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXXX5742247362

Account ID: 09453-30176
Date of purchase: Aug 22, 2011



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	1,471.00	0.00	1,471.00
Audit Late Payment Penalty	73.55	0.00	73.55
Late Payment Penalty Increase	221.00	0.00	221.00
Late Filing Penalty Increase	29.00	0.00	29.00
Interest	50.80	0.00	50.80
Assessment Total	\$1,845.35	\$0.00	\$1,845.35

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BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
 #CNXX X164 7966 56X2#
 MOBILE PALLET TRUCK INC
 251B WILLE RD
 DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXX164796656X2

Account ID: 09453-30176
 Date of purchase: Sep 19, 2011



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	1,144.00	0.00	1,144.00
Audit Late Payment Penalty	57.20	0.00	57.20
Late Payment Penalty Increase	172.00	0.00	172.00
Late Filing Penalty Increase	23.00	0.00	23.00
Interest	35.51	0.00	35.51
Assessment Total	\$1,431.71	\$0.00	\$1,431.71

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BUREAU OF AUDITS
 TECHNICAL REVIEW SECTION
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19012
 SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability

for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
#CNXX XX3X 5789 28X2#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXX3X578928X2

Account ID: 09453-30176

Date of purchase: Nov 14, 2011



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	422.00	0.00	422.00
Audit Late Payment Penalty	21.10	0.00	21.10
Late Payment Penalty Increase	63.00	0.00	63.00
Late Filing Penalty Increase	8.00	0.00	8.00
Interest	6.66	0.00	6.66
Assessment Total	\$520.76	\$0.00	\$520.76

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BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report:



#BWNKMGV
#CNXX X137 9531 1X44#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXX13795311X44

Account ID: 09453-30176
Date of purchase: Dec 07, 2011



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	672.00	0.00	672.00
Audit Late Payment Penalty	33.60	0.00	33.60
Late Payment Penalty Increase	101.00	0.00	101.00
Late Filing Penalty Increase	13.00	0.00	13.00
Interest	14.65	0.00	14.65
Assessment Total	\$834.25	\$0.00	\$834.25

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is December 20, 2013. 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 and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

If you have questions, please write us or call our Springfield office weekdays between 8:30 a.m. and 4:30 p.m. Our address and telephone number are below.

BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BVNKMVG
#CNXX XX84 266X 1922#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXX84266X1922

Account ID: 09453-30176
Date of purchase: Feb 01, 2012



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,501.00	0.00	2,501.00
Audit Late Payment Penalty	125.05	0.00	125.05
Late Payment Penalty Increase	375.00	0.00	375.00
Late Filing Penalty Increase	50.00	0.00	50.00
Interest	41.87	0.00	41.87
Assessment Total	\$3,092.92	\$0.00	\$3,092.92

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is December 20, 2013. 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 and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
#CNXX X191 64X2 X169#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXX19164X2X169

Account ID: 09453-30176
Date of purchase: Mar 23, 2012



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	718.00	0.00	718.00
Audit Late Payment Penalty	35.90	0.00	35.90
Late Payment Penalty Increase	108.00	0.00	108.00
Late Filing Penalty Increase	14.00	0.00	14.00
Interest	9.83	0.00	9.83
Assessment Total	\$885.73	\$0.00	\$885.73

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is December 20, 2013. 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 and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
#CNXX XX17 1571-5527#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

October 21, 2013



Letter ID: CNXXXX1715715527

Account ID: 09453-30176
Date of purchase: Jun 24, 2012



We have audited your account for the transaction listed above. Below is a summary of the balance.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	577.00	0.00	577.00
Audit Late Payment Penalty	28.85	0.00	28.85
Late Payment Penalty Increase	87.00	0.00	87.00
Late Filing Penalty Increase	12.00	0.00	12.00
Assessment Total	\$704.85	\$0.00	\$704.85

You may file a protest and request an administrative hearing within 60 days of the date of this notice, which is December 20, 2013. 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 and this liability will become final. An administrative hearing is a formal legal proceeding conducted under the rules of evidence and presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.

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BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579



RECEIVED

JUN 03 2016

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

May 26, 2016

Paula Gardin Judge
Mobile Pallet Truck Inc.
3750B Laird Road, Units 2 & 3
Mississauga, Ontario
L5L 0A6
Canada

Re: **PROTEST DISMISSAL DUE TO LACK OF JURISDICTION**
Mobile Pallet Truck Inc.
Account ID: 09453-30176
(42) Notices of Tax Liability (Please see attached listing)

Dear Ms. Judge:

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

The amount of liability at issue for this protest exceeds the statutory amount (\$15,000, exclusive of penalties and interest or \$15,000 for notices that involve only penalties and interest) for which the Department has jurisdiction for late discretionary hearings that are granted on or after January 1, 2014. For late discretionary hearings that are granted on or after January 1, 2014 and that exceed the statutory amount, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.*

The Tax Tribunal's website (www.illinois.gov/taxtribunal) contains rules that include guidance on filing requirements and contact information for the Tax Tribunal. The Tax Tribunal's rules provide that when a late discretionary hearing is granted and the protest meets the statutory amount, the taxpayer shall file a petition with the

Tax Tribunal within 60 days and shall attach a copy of the letter granting the late discretionary hearing. See Subsection (a)(5) of Section 5000.310 of the Tax Tribunal's rules. Please note that the Tax Tribunal has different requirements than the Department for filing protests, including the payment of filing fees and the filing of a petition in the form required by the Tax Tribunal.

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

Sincerely,



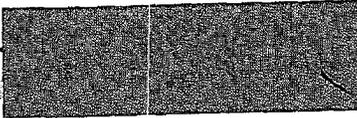
Terry D. Charlton
Chief Administrative Law Judge

TDC:vs

Attachment

cc: Robert McGahran
McCarney Greenwood LLP
8501 Mississauga Road, Suite 100
Mississauga, ON

Mobile Pallet Truck Inc.



Notices of Tax Liability

CNXXXXX2X51259841
CNXXX18828475847
CNXXXXX138X1712X9
CNXXX12117589442
CNXXXXX674888X324
CNXXX17486298566
CNXXXXX4X64525762
CNXXX148X1944XX6
CNXXXXX9433234887
CNXXX2X17X653125
CNXXXXXX7X9X82562
CNXXX114465XX8X5
CNXXXXX6X77791687
CNXXX168152X9924
CNXXXXX3393437127
CNXXX1413X855364
CNXXXXX8762146241
CNXXX19499564489
CNXXX12788678X88
CNXXXXX7419968965
CNXXX181573872X2
CNXXXXX47356144X0
CNXXX15473X32645
CNXXX1X1X4323524
CNXXX2X841741760
CNXXXXXX373538240
CNXXX1111X956485
CNXXXXX5742247362
CNXXX164796656X2
CNXXXXX3X578928X2
CNXXX13795311X44
CNXXXXX84266X1922
CNXXX19164X2X169
CNXXXXX1715715527

CNXXXXX8X91X576X4
CNXXXXX366X946885
CNXXX14398365120
CNXXX19767X74248
CNXXXXX9X29656XX3
CNXXXXX23187696X9
CNXXX13X56187844
CNXXXXX7687478721