

ILLINOIS INDEPENDENT
TAX TRIBUNAL

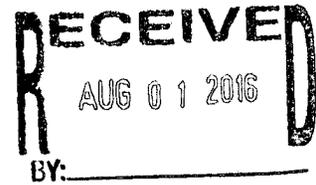
MOBILE PALLET TRUCK, INC.,)
)
Petitioner,)
V.)
)
ILLINOIS DEPARTMENT OF REVENUE,)
)
Respondent.)

RECEIVED
AUG 01 2016
BY: _____

1677157

ILLINOIS INDEPENDENT TAX TRIBUNAL

MOBILE PALLET TRUCK INC.)
)
 Petitioner)



1677151

PETITION

NOW COMES Mobile Pallet Truck Inc. ("Mobile") by and through its Tax Advisors, McCarney Group LLP, Basil Punit, CPA CA, of advisors, and files its Petition with the Illinois Independent Tax Tribunal and states as follows pursuant to Late Discretionary hearing Rule Section 5000.310, 86 IL. Admin. Code & 5000.310:

A. Name, address and telephone number of the Petitioner:

Mobile Pallet truck Inc.
3750B Laird Road, Units 2 &3
Mississauga, Ontario Canada L5L 0A6
Telephone: 905-279-5370; Fax: 905-279-7384

B. Name, address, telephone number and e-mail address of Petitioner's representative:

McCarney Group LLP
1900 Minnesota Court, Ste 116
Mississauga ON L5N 3C9
Telephone: 647-726-0587
Fax: 905-451-3299
E-Mail: bpunit@mgca.com

C. Taxpayer's Identification Number:

Account ID: 09453-30176

D. Copies of the Statutory Notices are attached as Exhibit A.

E. The years or periods involved:

January 1, 2009 – December 31, 2012

F.

1. The Department of Revenue failed to correctly determine the Use Tax Resale Exemption Certificates available to the Petitioner's tangible goods sales to wholesalers and dealers inside and outside the state of Illinois. Petitioner will demonstrate that large number of shipments inside the United States continued outside Illinois.

2. The Department of Revenue failed to correctly determine that most of Petitioner's goods sold in the United States were imported from outside the United States and stored at several third party warehouses within the U.S., including a third party warehouse in Illinois.

3. The Department of Revenue used incorrect purchase values for Sales and Use taxes for Illinois.

4. The Department wrongfully used importation and shipping documents of tangible goods imported into the U.S. and Illinois to calculate Sales and Use taxes. Production of the documents requested would have shown a larger number of interstate shipments which shipments terminated outside Illinois and shipped to wholesalers and dealers outside the state.

5. Petitioner requests that the Tax Tribunal reduce Mobile's liability to reflect the correct sales eligible for the Resale Exemption, to reflect the correct tax base, and to abate all penalties.

G. Signature below.

Dated: July 22, 2016

A handwritten signature in cursive script that reads "Basil Punit". The signature is written in black ink and is positioned above a horizontal line.

Basil Punit

McCarney Group LLP
Basil Punit, CPA, CA
1900 Minnesota Court, Ste 116
Mississauga, Ontario L5N 3C9
Telephone: 647-726-0587
Fax: 905-451-3299.
E-Mail: bpunit@mgca.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 (7th floor of the Thompson Center)

Chicago, IL 60601



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: CNXXXX8X91X576X4

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

Exhibit A

Final Notice of Tax Due

for Form ST-44, Illinois Use Tax Return



#BWNKMGV
#CNXX XX36 XX84 32X6#
MOBILE PALLET TRUCK INC
251B WILLE RD
DES PLAINES IL 60018-1817

January 6, 2014

TDD 1 800 544-5304



Letter ID: CNXXXX36XX8432X6

Account ID: 09453-30176

Date of purchase: Jan 24, 2009



The Notice of Tax Liability issued on October 21, 2013 is final. Any correspondence and/or amended figures received for this liability have been processed.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before February 5, 2014.

Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<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	468.90	0.00	468.90
Amnesty Interest	468.90	0.00	468.90
Assessment Total	\$5,689.80	\$0.00	\$5,689.80

For questions, visit our web site or call one of the numbers above.

Sales/Use Tax & E911 Surcharge - includes Retailers' Occupation Tax, Use Tax, Service Occupation Tax, and Service Use Tax.

IDOR-2P-BILL (R-04/10)

P-000065

Exhibit A-1

Taxpayer Statement



August 17, 2015



Letter ID: L1066958864

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

Taxpayer ID: 16-1192397

Total amount due: \$142,197.60

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	1,256.68	-	-	6,108.68
27-Feb-2009	2,112.00	1,029.20	787.62	-	-	3,928.82
26-Mar-2009	2,945.00	1,396.50	1,075.14	-	-	5,416.64
01-Apr-2009	1,873.00	923.30	667.56	-	-	3,463.86
26-May-2009	2,097.00	1,023.70	729.66	-	-	3,850.36
22-Jun-2009	2,644.00	1,264.40	901.78	-	-	4,810.18
30-Jul-2009	8,405.00	1,949.25	1,405.53	-	-	11,759.78
28-Aug-2009	7,271.00	1,699.55	1,192.17	-	-	10,162.72
13-Sep-2009	1,348.00	396.40	215.98	-	-	1,960.38
25-Oct-2009	5,232.00	1,251.60	822.59	-	-	7,306.19
27-Nov-2009	3,430.00	855.50	527.97	-	-	4,813.47
17-Dec-2009	7,583.00	1,768.15	1,140.46	-	-	10,491.61
15-Jan-2010	7,092.00	1,660.60	1,044.63	-	-	9,797.23
03-Feb-2010	1,103.00	342.15	158.64	-	-	1,603.79
29-Mar-2010	2,207.00	585.35	310.30	-	-	3,102.65

SOC

Statement continues on the following page(s).

Retain this portion for your records.

P-000002

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

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



Letter ID: L1066958864
MOBILE PALLET TRUCK INC

Total amount due: \$142,197.60

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 010216359846 731 123199 3 0000014219760

Exhibit A-2

Taxpayer Statement

August 17, 2015

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	431.18	-	-	4,365.33
10-May-2010	1,049.00	330.45	140.48	-	-	1,519.93
20-Jun-2010	2,970.00	753.50	387.05	-	-	4,110.55
03-Jul-2010	2,952.00	749.60	376.05	-	-	4,077.65
28-Aug-2010	8,100.00	1,882.00	1,003.68	-	-	10,985.68
14-Sep-2010	2,845.00	726.25	342.71	-	-	3,913.96
11-Oct-2010	2,505.00	651.25	293.80	-	-	3,450.05
21-Nov-2010	1,021.00	324.05	115.87	-	-	1,460.92
28-Feb-2011	1,035.00	327.75	109.69	-	-	1,472.44
17-Mar-2011	3,018.00	763.90	312.86	-	-	4,094.76
30-Apr-2011	521.00	144.05	36.59	-	-	701.64
22-May-2011	970.00	313.50	95.91	-	-	1,379.41
11-Jun-2011	1,387.00	405.35	132.28	-	-	1,924.63
22-Aug-2011	1,471.00	423.55	131.23	-	-	2,025.78
19-Sep-2011	1,144.00	352.20	98.02	-	-	1,594.22
14-Nov-2011	422.00	122.10	29.71	-	-	573.81
07-Dec-2011	672.00	177.60	51.38	-	-	900.98
01-Feb-2012	2,501.00	650.05	178.52	-	-	3,329.57
23-Mar-2012	718.00	187.90	49.08	-	-	954.98
24-Jun-2012	577.00	179.85	28.10	-	-	784.95

SOC

Exhibit A-3

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 McGaghan
McCarney Greenwood LLP
8501 Mississauga Road, Suite 100
Mississauga, ON

Mobile Pallet Truck Inc. Account ID: 09453-30176 (42) 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

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:

Mobile Pallet Truck Inc

Name 3750B Laird Rd, Unit 2&3	Name	Name
Street address Mississauga ON	Street address	Street address
City State ZIP (905) 279-5370	City State ZIP	City State ZIP
Daytime phone number	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 type="checkbox"/> Attorney <input checked="" type="checkbox"/> C.P.A. <input type="checkbox"/> Enrolled agent	<i>Chartered Professional Accountants</i>	<i>Ban Chant</i>	<i>7/22/2016</i>
	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.

Taxpayer's signature	Print name	Title, if applicable	Date
Spouse's signature <i>Bette A. Gardin</i>	Print name BETTE GARDIN	Title, if applicable PRESIDENT	Date JULY 25/16
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

