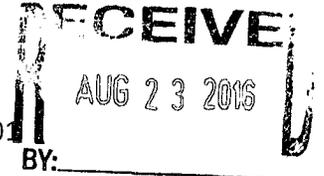


PETITION



16 TT 165

1 NAME OF PETITIONER HARLEM GAS & FOOD INC.
2 ADDRESS OF PETITIONER 2545 WEST PETERSON AVENUE SUITE # 101
CHICAGO ILLINOIS 60659
3. PHONE NUMBER OF PETITIONER (773) 878-0915
4. THE TAXPAYER'S IDENTIFICATION NUMBER I.B.T.# 4027-9820
FEIN NUMBER 27-4650698 THE YEARS OF PERIOD INVOLVED
5. THE YEARS INVOLVED 7/2011 THRU 3/2014
6. STATEMENT OF FACTS THE AUDITOR USED WRONG SALES NUMBER TO
COME UP WITH TAX LIABILITIES.
WE REQUESTED THE AUDITOR TO COME AND CHECK OUR
SALES NUMBERS. THE AUDITOR REFUSED TO DO THAT.
WE FAXED OUR SALES NUMBER AND AUDITOR DID
DID NOT CHECK OUR NUMBERS.
7. RELIEF SOUGHT BY TAXPAYER \$29,714.72

Subhan C. Malhotra
PETITIONER POA, CPA
DATE SIGNED 08/12/2016



Illinois Department of Revenue

IL-2848 Power of Attorney

Read this information first

Attach a copy of this form to each specific tax return or item of correspondence for which you are requesting power of attorney. You or your representative may also be required to provide a copy of this form when contacting the Illinois Department of Revenue. If you do not properly complete this form, you will be required to submit a new IL-2848.

Step 1: Complete the following taxpayer information (* indicates required field)

1	<u>HARLEM GAS & FOOD INC</u>	3	<u>2545 N. PETERSON #101</u>		
	Taxpayer's name*		Taxpayer's street address		
2	<u>4027-9820</u>		<u>Chicago</u>	<u>Ill</u>	<u>60655</u>
	Taxpayer's identification number(s)*		City	State	ZIP

Step 2: Complete the following information (* indicates required field)

4 The taxpayer named above appoints the following representatives as attorneys-in-fact:

<u>SUBHASH C. MALHOTRA</u>	Name*		Name*
<u>MALHOTRA & Co</u>	Name of firm		Name of firm
<u>2545 N. Peterson Ave</u>	Street address*		Street address*
<u>Chicago</u>	City*	<u>Ill</u>	State*
<u>60655</u>	ZIP*		ZIP*
<u>(773) 878-0915</u>	Daytime phone number*		Daytime phone number*
<u>SUBHASH C. MALHOTRA</u>	E-mail address		E-mail address
<u>Schultz</u>	Specific tax type*	<u>2011 to 2014</u>	Year or period*

The attorneys-in-fact named above shall have, subject to revocation, full power and authority to perform any act that the principals can and may perform, including the authority to receive confidential information. If you wish to limit the power of the attorneys-in-fact, specify the actions they **may not** perform on Line 5.

5 The attorneys-in-fact named above **do not** have the power to do the following:

Check only the items below you **do not** wish to grant.

- endorse or collect checks in payment of refunds.
- receive checks in payment of any refund of Illinois taxes, penalties, or interest.
- execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- execute consents extending the statutory period for assessments or collection of taxes.
- delegate authority or substitute another representative.
- file a protest to a proposed assessment.
- execute offers in compromise or settlement of tax liability.
- represent the taxpayer before the Illinois Department of Revenue in all proceedings including hearings (requiring representation by an attorney) pertaining to matters specified above.
- obtain a private letter ruling on behalf of the taxpayer.
- perform other acts. (explain) _____

6 This power of attorney revokes all prior powers of attorney on file with the Illinois Department of Revenue with respect to the same matters and years or periods covered by this form, except for the following:

_____ Name	_____ Name	_____ Name
_____ Street address	_____ Street address	_____ Street address
_____ City	_____ City	_____ City
_____ State	_____ State	_____ State
_____ ZIP	_____ ZIP	_____ ZIP
_____ Daytime phone number	_____ Daytime phone number	_____ Daytime phone number
_____ Date granted	_____ Date granted	_____ Date granted



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:

Name <u>S. MALHOTRA CPA</u>	Name	Name
Street address <u>245 W. PETERSON #101</u>	Street address	Street address
City State ZIP <u>CHICAGO ILL 60659</u>	City State ZIP	City State ZIP
Daytime phone number <u>(773) 878-4915</u>	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 checked="" type="checkbox"/> Enrolled agent	<u>ILLINOIS</u>	Signature	Date
Jurisdiction (state(s), etc.)			
Check one: <input type="checkbox"/> Attorney <input type="checkbox"/> C.P.A. <input type="checkbox"/> Enrolled agent		Signature	Date
Jurisdiction (state(s), etc.)			
Check one: <input type="checkbox"/> Attorney <input type="checkbox"/> C.P.A. <input type="checkbox"/> Enrolled agent		Signature	Date
Jurisdiction (state(s), etc.)			

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.

<u>[Signature]</u>	<u>ZUBAIR-KHAWAJA</u>	<u>PRESIDENT</u>	<u>6/23/16</u>
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
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Notary seal





**Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS**

Willard Ice Building
101 West Jefferson Street – Level 5SW
Springfield, IL 62702
(217)782-6995

July 5, 2016

Subhash C. Malhotra
2545 W. Peterson Avenue, #101
Chicago, IL60659

Re: **PROTEST DISMISSAL DUE TO LACK OF JURISDICTION**
Harlem Gas & Food Inc.
Account ID: 4027-9820
Notice of Tax Liability (NTL) dated May 18, 2016
Letter ID: CNXXX15286X86564

Dear Mr. Malhotra:

The Office of Administrative Hearings of the Illinois Department of Revenue received your protest and request for an administrative hearing regarding the above Notice. The mailing date of the protest and request for a hearing indicates that the protest was sent within the 60-day protest period for requesting an administrative hearing. However, the assessment at issue for the protest exceeds the statutory amount for which the Department has jurisdiction for protests filed on or after January 1, 2014. For protests that exceed the statutory amount and are filed on or after January 1, 2014, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.* **Because the Department does not have jurisdiction over this protest, the Department is respectfully dismissing your protest and request for administrative hearing.**

The Department and the Tax Tribunal recognize that there may be instances, such as this, when a protest and request for an administrative hearing may be filed in the wrong jurisdiction. The Tax Tribunal's website (www.illinois.gov/taxtribunal) contains rules that include guidance on filing in the wrong jurisdiction and contact information for the Tax Tribunal. **The Tax Tribunal's rules provide that a timely protest that is dismissed by the Department for lack of jurisdiction may be filed with the Tax Tribunal within 60 days of the notice of such dismissal.** See Subsection (a)(3) of Section 5000.310 of the Tax Tribunal's rules.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Terry D. Charlton".

Terry D. Charlton
Chief Administrative Law Judge

TDC:vs

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report



May 18, 2016



Letter ID: CNXXX15286X86564

Account ID: 4027-9820

#BWNKMGV
#CNXX X152 86X8 6564#
HARLEM GAS & FOOD INC
801 W GARFIELD BLVD
CHICAGO IL 60621-2201



We have audited your account for the reporting periods July 01, 2011, through March 31, 2014. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	22,957.00	0.00	22,957.00
Late Payment Penalty Increase	4,591.00	0.00	4,591.00
Interest	2,166.72	0.00	2,166.72
Assessment Total	\$29,714.72	\$0.00	\$29,714.72

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

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

- If the amount of this tax liability, exclusive of penalty and interest, is more than \$15,000, or if no tax liability 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 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 18, 2016. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at tax.illinois.gov). Mail form AH-4 along with a copy of this notice to the address on the form. 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 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 to satisfy your liability.

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

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

217 785-6579