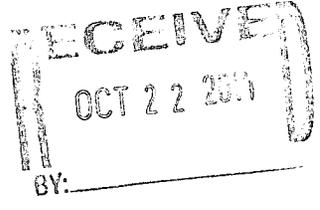


ILLINOIS INDEPENDENT TAX TRIBUNAL

SHOP 4 LESS INC. )  
)  
)  
)  
Petitioner, )  
)  
V. )  
)  
ILLINOIS DEPARTMENT OF )  
REVENUE. )  
)  
Respondent )



14TT198

**PETITION**

Petitioner, SHOP 4 LESS INC., by and through its 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, SHOP 4 LESS INC. ("Petitioner"), is a corporation duly organized and existing under the laws of the state of Illinois.
2. Petitioner's principal place of business is located at, 11221 S. Michigan Ave. Chicago, IL 60628
3. Petitioner's telephone number is (708) 845-6261
4. Petitioner's tax identification number is 26-0298849
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 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 September 25, 2014, the Department issued a Notice of Tax Liability to Petitioner asserting additional tax due in the amount of \$30,276.98 for the period of June 1, 2010 through February 29, 2012. (A copy of the September 25, 2014 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 19, 2014 notice, where the amount at issue exceeds \$15,000.00, exclusive of penalties and interest and because Petitioner timely filed this petition within 60 days of the September 25, 2014 notice. See 35 ILCS 1010/1-45 and 35 ILCS 1010/1-50.

### **BACKGROUND**

9. Petitioner is a Dollar Store engaged in the sale of retail foods.

10. Petitioner timely filed all tax returns and paid all amounts due on a regular and timely basis.

### **PROCEDURAL HISTORY**

11. At some point before September 25, 2014 the Department initiated an audit of the returns filed by the Petitioner for the period of January 2011 through September 2013 (the "Audit Period").

12. The business operated by the taxpayer is primarily a Dollar Store which sells very little tobacco products.

13. Taxpayer has never purchased any tobacco products from an entity known as My Enterprises.

14. Upon completing the audit the auditor determined that an amount is due strictly based upon receiving information from the organization known as My Enterprises.

15. Although the taxpayer provided all purchase invoices to match the IRS cost of good sold and the income reported, the auditor never the less assessed a liability based upon the information obtained from My Enterprises.

16. As a result on September 25, 2014 the audit was completed and the audit assessment was issued.

17. The Department's calculations based upon the audit are in error since they do not include information from the books and records that the petitioner provided.

### **COUNT I**

18. The Petitioner hereby restates and realleges the allegations contained in paragraphs 1-17 as if fully set forth herein.

19. The Department failed to properly assess the tax since they did not accept the books and records of the taxpayer and had no evidence of any liability other than a report from a company that is no longer in business.

20. There has been no proof that any payments were made to this company or any signatures obtained showing any delivery of product to this company from the alleged supplier My Enterprises.

WHEREFORE, Petitioner, SHOP 4 LESS INC., respectfully requests that an order be entered:

- (a) Enters an order in favor of the petitioner and against the Department and nullifying the audit and cancelling the September 25, 2014 assessment.
- (b) To eliminate any penalties that may be assessed in the event that a amount is calculated for the tax on this matter.
- (c) Grants such other relief as the Tax Tribunal deems appropriate under the circumstances.

SHOP 4 LESS INC., an  
Illinois corporations, Petitioner

By: Akram Zanayed  
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

Name	Name	Name
Street address	Street address	Street address
City State ZIP	City State ZIP	City State ZIP
( ) Daytime phone number	( ) Daytime phone number	( ) Daytime phone number

### Step 3: 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>Dalal Adilkhani</u> Taxpayer's signature	<u>President</u> Title, if applicable	<u>3-6-13</u> Date
Spouse's signature	Title, if applicable	Date
If corporation or partnership, signature of officer or partner	Title, if applicable	Date

### Step 4: 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 220.

<u>Attorney</u> Designation (attorney, C.P.A., enrolled agent)	<u>Illinois</u> Jurisdiction (state(s), etc.)	<u>[Signature]</u> Signature	<u>3-6-13</u> Date
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date

### Step 5: 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**



# Notice of Tax Liability

for Form TP-1A, Tobacco Products Tax Audit Return



217 782-6045

#BWNKMGV  
#CNXX X159 55X8 1920#  
SHOP 4 LESS INC  
11221 S MICHIGAN AVE  
CHICAGO IL 60628-4909

September 25, 2014



Letter ID: CNXXX15955X81920

License No: TP-00056

Account ID: 40515427



We have audited your account for the reporting periods June 01, 2010, through February 29, 2012. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	23,366.00	0.00	23,366.00
Late Payment Penalty	4,673.00	0.00	4,673.00
Late Filing Penalty Increase	467.00	0.00	467.00
Interest	1,770.98	0.00	1,770.98
<b>Assessment Total</b>	<b>\$30,276.98</b>	<b>\$0.00</b>	<b>\$30,276.98</b>

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 **November 24, 2014**. 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](http://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](http://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