

ILLINOIS INDEPENDENT TAX TRIBUNAL

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|--|---|---------------------------|
| DOLLAR ISLAND & LINEN, INC. |) | |
| |) | |
| |) | |
| Petitioner, |) | Case No. 14 TT 225 |
| |) | |
| V. |) | |
| |) | |
| ILLINOIS DEPARTMENT OF REVENUE. |) | |
| |) | |
| Respondent |) | |

AMENDED PETITION

Petitioner, DOLLAR ISLAND & LINEN, 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, DOLLAR ISLAND & LINEN, 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, 5209 W. Fullerton Chicago, IL 60639
3. Petitioner's telephone number is (708)307-4967
4. Petitioner's tax identification number is 26-1317672
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 26, 2014, the Department issued a Notice of Tax Liability to Petitioner asserting additional tax due in the amount of \$63,179.62 for the period of July 30, 2009 through October 31, 2014. (A copy of the September 26, 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 September 26, 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 26, 2014 notice. See 35 ILCS 1010/1-45 and 35 ILCS 1010/1-50.

BACKGROUND

9. Petitioner is a discount store establishment engaged in the sale of retail products to the public (Dollar Store).

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 26, 2014 the Department initiated an audit of the returns filed by the Petitioner for the period of July 30, 2009 through October 31, 2014 (the “Audit Period”).

12. The business operated by the taxpayer is primarily a Dollar Store.

13. Upon completing the audit the auditor determined that an amount is due based upon receiving information from Various Suppliers.

14. In calculating the deficiency the department failed to consider that numerous purchases provided by the suppliers were sold at other establishments but built to this location.

15. As a result on September 26, 2014 the audit was completed and the audit assessment was issued.

16. 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

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

18. 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.

WHEREFORE, Petitioner, DOLLAR ISLAND & LINEN, 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 December 17, 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.

DOLLAR ISLAND & LINEN, 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

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.
Do not send this form separately.

Step 1: Complete the following taxpayer information

| | |
|---|--|
| 1 <u>Dollar Island & Linen, Inc.</u> | 3 <u>5209 W. Fullerton Ave.</u> |
| Taxpayer's name | Taxpayer's street address |
| 2 <u>26-1317672</u> | <u>Chicago</u> <u>IL</u> <u>60639</u> |
| Taxpayer's identification number(s) | City State ZIP |

Step 2: Complete the following information

4 The taxpayer named above appoints the following to represent him before the Illinois Department of Revenue.

| | | |
|--|----------------------------------|----------------------------------|
| <u>Akram Zanayed</u> | | |
| Name | Name | Name |
| <u>Akram Zanayed & Associates</u> | | |
| Name of firm | Name of firm | Name of firm |
| <u>8550 S. Harlem Ave., Ste. G</u> | | |
| Street address | Street address | Street address |
| <u>Bridgeview</u> <u>IL</u> <u>60455</u> | | |
| City State ZIP | City State ZIP | City State ZIP |
| <u>(708) 237-9000</u> | <u>()</u> | <u>()</u> |
| Daytime phone number | Daytime phone number | Daytime phone number |
| <u>zanayedlaw@gmail.com</u> | | |
| E-mail address | E-mail address | E-mail address |
| <u>SALES TAX</u> <u>2009-2014</u> | | |
| Specific tax type Year or period | Specific tax type Year or period | Specific tax type Year or period |

5 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.

The attorneys-in-fact named above **do not** have the power to – *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 department 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 department 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 State ZIP | _____ City State ZIP | _____ City State ZIP |
| _____ Daytime phone number | _____ Daytime phone number | _____ Daytime phone number |
| _____ Date granted | _____ Date granted | _____ Date granted |

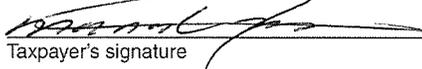


7 Copies of notices and other written communications addressed to the taxpayer in proceedings involving the matters listed on the front of this form should be sent to the following:

| | | |
|--------------------------------|----------------------|----------------------|
| Akram Zanayed | | |
| Name | Name | Name |
| 8550 S. Harlem Suite G. | | |
| Street address | Street address | Street address |
| Bridgeview IL 60455 | | |
| City State ZIP | City State ZIP | City State ZIP |
| (708) 237-9000 | | |
| Daytime phone number | Daytime phone number | Daytime phone number |

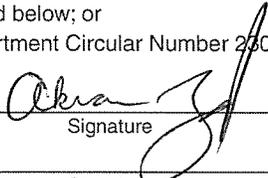
Step 3: Taxpayer's signature

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.

| | | |
|---|----------------------|-----------------|
|  | president | 01-05-15 |
| Taxpayer's signature | Title, if applicable | 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 230.

| | | | |
|--|-------------------------------|---|---------------|
| Akram Zanayed | IL |  | 1-5-15 |
| 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 |
| 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