



3. It is located at 4801 West Roosevelt Road, and its telephone number is 708-863 6653.

### **BACKGROUND AND RELEVANT FACTS**

4. Petitioner filed ST-1 returns for each month for taxable period January 1, 2010 through December 31, 2012.

5. On September 25, 2012 the Department issued a Notice of Audit Initiation for audit periods January 2010 through June 2011.

6. The Department later added the periods July 2011 through December 2012 to said audit.

7. The Department then issued the Notice due to Petitioner not producing the requested books and records.

8. On May 3, 2013 the Petitioner filed an Informal Conference Board Review request. This request was rejected on June 13, 2013; reason being that counsel signed the statute of limitation waiver.

9. The Petitioner was not able to produce the requested books and records due to the accountant who previously represented Petitioner moving and Petitioner not being able to locate the accountant to retrieve said books and records.

10. Once the Petitioner was able to finally retrieve said books and records, this matter had reached collections and collections proceedings had commenced.

## APPLICABLE LAW

11. Petitioner files this Petition with this honorable tribunal based a request filed with the Office of Administrative Hearings of the Department whereby requesting a late discretionary hearing.

12. The Honorable Chief Administrative Law Judge issued a letter dated December 3, 2014 whereby the request for the late discretionary hearing was granted based on review of books and records submitted by the Petitioner to the Administrative Law Judge. A copy of the Letter is attached to this Petition.

## ERROR

13. The error in this matter is that Audit issued the Notice based after conducting an audit without the Petitioner having the opportunity to produce the relevant books and records.

14. As a result of the inability of the Petitioner to produce the relevant books and records, an assessment of liability was issued that does not reflect what may actually be owed based on actual sales, purchases, allowable deductions, etc.

15. The relevant books and records will actually show that the Petitioner will more than likely not have any tax liabilities upon a review of said books and records.

**CONCLUSION AND RELIEF REQUESTED**

WHEREAS, Petitioner requests that the Notice be modified or canceled for the reasons contained herein and any other relief this Honorable Tribunal may deem appropriate.

ROOSEVELT OIL COMPANY

By: 

one of it's Attorneys

Fadi Y. Rafati  
Rafati, Ward & Associates, P.C  
10607 S. Harlem Avenue Suite C  
Worth, Illinois 60482  
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Fax: 312-228-6201  
ARDC#: 6290517  
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**Notice of Proposed Liability  
for Sales, Use, and Excise Taxes and Fees**

COPY



March 8, 2013



Letter ID: L0551993248

ROOSEVELT OIL COMPANY  
4801 W ROOSEVELT RD  
CICERO IL 60804-1411

Taxpayer ID: 41-2114774  
Account ID: 5509-3760  
Audit ID: A1278735360  
Return type: ST-1  
Audit periods: 01/2010 - 12/2012



We have audited your account and have determined that there is additional liability due.

Tax	\$494,434.00
Penalty	\$197,774.00
Interest	\$14,296.00
Total	<u>\$706,504.00</u>

Our calculations, periods covered, and other explanations resulting in the determination are attached for your review.

If you agree with the tax amount as shown, contact the auditor at the phone number shown below for further instructions. Please note, if you sign the Audit Report, you waive the right to seek review by the Informal Conference Board.

If you do not agree with the figures, you may request a review of this proposed liability by the Informal Conference Board (Section 2505-510). To do this, you must complete Form ICB-1, Request for Informal Conference Board Review, within 60 days from the date of this notice and mail it, along with a copy of the auditor's work papers and a copy of this notice, to:

INFORMAL CONFERENCE BOARD  
100 W RANDOLPH SUITE 7-341  
CHICAGO IL 60601

If you do not request an ICB review within 60 days from the date of this notice, we will issue a Notice of Tax Liability for the amount proposed to be due.

Sincerely,

Ivette Velez  
Revenue Auditor III

ILLINOIS DEPARTMENT OF REVENUE  
100 W RANDOLPH ST  
MC 7-300  
CHICAGO, IL 60601

312 802-7815  
312 814-7224 fax



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

December 3, 2014

Fadi Y. Rafati  
Rafati, Ward & Associates  
10607 South Harlem Avenue, Suite C  
Worth, IL 60482

Re: Late Discretionary Hearing Granted – Tribunal Jurisdiction  
Roosevelt Oil Corp.  
Account ID: 5509-3760  
4 Notice of Tax Liability (NTLs) dated November 1, 2013  
Letter ID: CNXXX1721338X8X8 (1/1/2010 – 9/30/2012)  
Letter ID: CNXXX14529X26248 (10/1/2012 – 10/31/2012)  
Letter ID: CNXXX143934X3845 (11/1/2012 – 11/30/2012)  
Letter ID: CNXXX9X24694723 (12/1/2012 – 12/31/2012)

Dear Mr. Rafati:

The Office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing regarding the above NTLs. 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 NTLs.

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](http://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,

A handwritten signature in black ink, appearing to read "Terry D. Charlton". The signature is fluid and cursive, with a large initial "T" and "C".

Terry D. Charlton  
Chief Administrative Law Judge  
Illinois Department of Revenue

TDC