



amount of \$394,878.83. The Notice dated September 2, 2014 was received by the Taxpayer on September 10, 2014. A copy of the Notice is attached to this Petition as Group Exhibit 1.

2. Petitioner is a corporation and its FEIN is 73-1220756.

3. The principal place of business of the Taxpayer is Oklahoma City, Oklahoma and its mailing address is PO Box 26210 Attn: Jana Sanders, Oklahoma City, Oklahoma 73126-0210, and its telephone number is (405) 302-6500. The Taxpayer's Account No. with the State is stated on the Notice from the Department and is Acct. No. 3383-8836.

4. Petitioner/Taxpayer failed to submit the returns and subject tax for July 2014 due to unclear and misleading directions in the State's computer program for on line pre-arranged submission of retailer sales tax payments. In sum, this Taxpayer did not pay to the Department the sales tax due for July 2014 in the Quarterly-Monthly payment amounts Taxpayer had intended, because its employee was misdirected by the State's program and screen form directions, into believing he had completed and scheduled the July 2014 payments. From a review of its records Taxpayer learned of the computer processing failure on September 5, 2014 and immediately started and processed and paid the sales tax due for July 2014, prior to receiving the Notice. Taxpayer thereafter timely submitted on October 9, 2014 a letter request to the Department, and explained and sought therein an abatement of the late payment penalties of \$40,350.60 assessed in the Notice on the basis of reasonable cause for not getting the tax funds submitted and paid timely. A copy of the Taxpayer's letter Request to Abate the late payment penalties dated October 9, 2014 is attached as Exhibit 2.

5. The Department responded on October 27, 2014 and denied the Taxpayers request for a reasonable cause abatement of the late payment penalties in the Notice and therein stated that Taxpayer could file a petition with the Illinois Independent Tax Tribunal within 60

days on or before December 26, 2014. A copy of the Department's October 27, 2014 letter denying the taxpayer's request to abate the penalty is attached as Exhibit 3. Taxpayer has consistent with its claim of reasonable cause to abate the penalties, filed this Petition timely, seeking an abatement of the late payment penalties assessment of \$40,350.60 in the Notice.

### **BACKGROUND AND RELEVANT FACTS**

6. Taxpayer on September 10, 2014 received the Notice dated September 2, 2014 regarding the Department's assessment of \$40,350.60 of penalty for Taxpayer's failure to pay its July 2014 Retailer Sales tax timely. The Notice assesses a Late Quarter-Monthly Payment Penalty of \$38,726.68 and a Late-Payment Penalty of \$1,623.38 on unpaid sales tax for the period ended July 31, 2014 with unpaid tax at \$394,878.83. See: Exhibit 1 attached.

7. At all times relevant the Taxpayer was a retailer operating in several locations in Illinois, and it collects significant retailer sales tax for remission to the Illinois Department of Revenue each month. Given Taxpayer's sales volume, regularly and during the relevant period, the Department required/requires retailers like the Taxpayer to remit its sales tax payments to the State electronically and by Quarter-Monthly pre-scheduled payments. To effect pre-scheduled payments the Department provided/provides a computer on line program for retailers, such as Taxpayer, and they are required to pre-schedule and submit and pay the Quarter-Monthly sales tax remittance expected each month using the on line system.

8. The Department's sales tax quarter-monthly on line payment process, provided/provides a means by which each retailer by entries upon and in the Department's on screen program form can schedule in the Department's program four quarterly-monthly payments generally near the 7<sup>th</sup>, 15<sup>th</sup>, 22<sup>nd</sup> and end of the month. The entries in the program screen include

the four payment dates, the amount for each payment, programming indications, bank routing numbers and account information for Taxpayer's bank account. By making these on screen set of entries in the Department program; Taxpayer as required by the Department pre-scheduled payments to the Department from the Taxpayer's bank account so the funds are paid in an amount designated on each of the four quarter-month payment dates of the 7<sup>th</sup>, 15<sup>th</sup>, 22<sup>nd</sup> and 31<sup>st</sup> and here for Taxpayer in July 2014.

9. Specifically on July 3, 2014 a staff member of Taxpayer entered on to the Department's on line Quarter-Monthly payment scheduling tax remittance screen, and in performance of his job put in Taxpayer's user name and account number, and entered on the screen to pay what was deemed to be a sum sufficient to pay the July 2014 sales tax due, and specifically \$102,176.00 on each of the 7<sup>th</sup>, 15<sup>th</sup>, 22<sup>nd</sup>, and 31<sup>st</sup> of July 2014, from Taxpayers bank accounts. Taxpayer's staffer finished the screen as to scheduling the payments, and believing the payments were then scheduled he then printed a copy of the screen on July 3, 2014. A copy of the July 3, 2014 screen showing the scheduled quarter monthly payments put into defendant's pre-payment scheduling program is attached as Exhibit 4.

10. Taxpayer in fact had pre-scheduled quarter monthly payments using this on line screen entry system for many months before July 2014 and did so successfully. In fact it pre-scheduled and submitted and paid payments of sales tax for August 2014, successfully for August 2014 using the on line program. The person doing the July 2014 was new to that task, and he diligently acted but as explained the instructions were not clear and he failed to make a final entry step.

11. As the Taxpayer's September 2014 quarter monthly payments were being scheduled for Taxpayer, the Taxpayer's analyst noticed that it appeared that payments for quarter

monthly sales tax payments to the Department for July 2014 had not been made. Internally a check occurred within Taxpayer's administration and the lack of payments was confirmed, and on September 9, 2014 the tax due for July 2014 were processed and paid to the Department in full.

12. The Taxpayer analyst who processed the July 2014 screen entries into the Department's quarter monthly sales tax on line pre-payment form for July 2014, believed he had followed the instructions and completed the scheduling of the payments on July 3, 2014, but in September it became apparent a mistake had occurred.

13. The form on screen itself instructs: "Click the "Add Payment" hyperlink below for each payment you would like to schedule." ... "When you have finished adding payments, click the "Submit Payments" button at the top of the screen."... "In the table below, payments that have been added will have a checkmark in the "payment added" column with the banking information displayed. Clicking the "Submit Payment" button at the top of the screen will submit only those that have been successfully added." ( See: Exhibit 4 for the screen of and instruction of the Program).

14. The form printed July 3, 2014 shows the Taxpayer's staffer on July 3, 2014 had entered all of the dates, amounts, bank routing and account information for July 2014 pre-payments, onto the screen, and by his entries he had caused each of the four payments to have the detail for payments preset and a "check mark" indicated in the column "Payment Added" next to each of the four pre-payment scheduled entries for July 2014. The analyst noted "payment added" for all four payments, and he believed based on the instructions and the "check marks" this completed and pre-scheduled the four quarter monthly payments indicated on screen for July 2014. There was a further on screen step he missed, but one not clearly described or

understood by the Taxpayer's staffer as he completed the on screen entries on July 3, 2014 and he printed the page and exited the program having believed the payments were scheduled.

15. By the on screen process the payments are pre-scheduled and the funds automatically deducted from Taxpayer's account. Once entered Taxpayer had to take no further steps. Once Taxpayer became aware on September 5, 2014 of the failure in the on line payments Taxpayer immediately made payments to the Department of the July 2014 sales tax in full.

16. Taxpayer received the Notice on September 10, 2014 after it had self-corrected the tax submission. Taxpayer paid the interest and penalties assessed and then submitted its October 9, 2014 letter request to abate penalties for reasonable cause. Taxpayer submitted the screen shot of July 3, 2014 with the request to abate the penalties. (See: Letter Request of October 9, 2014 Exhibit 2)

17. The July 3, 2014 screen shot shows "check marks" in a column "Payment Added" for each of the four scheduled quarter monthly scheduled payments. The instructions explain just above "Click the "Add Payment" hyperlink below for each payment you would like to schedule." ... "When you have finished adding payments, click the "Submit Payments" button at the top of the screen."... "In the table below, payments that have been added will have a checkmark in the "payment added" column with the banking information displayed." (screen shot ; See: Exhibit 4) This screen instruction is confused and inter-mixes the "check mark" for "Added Payment" as indicative of having completed scheduling the payments. In fact, it suggests the means to schedule a payment is to get the screen to have "payment added" next to the payments being scheduled, which is what Taxpayer's staffer did, thinking that completed scheduling. The instructions to hit the "submit payments" button is confusing and stated among the other instructions , and because payments are being scheduled for a later scheduled

submission not a present payment the term “added payment” is misleading in the form and indicates the scheduling is done. The Taxpayer analyst thought the payments were scheduled and apparently he needed to also further process by hitting the submit payment button, but the screen indicated payment were added , so he believed the payments were scheduled.

18. Taxpayer intended and scheduled to pay the scheduled quarter monthly payments listed. Taxpayer had the banking information and the payments marked “payment added”. The confusions over the instruction caused the new staffer to not complete the scheduling of the payments but Taxpayer and its analyst believed and thought the payments were scheduled and assumed they were then timely paid; Taxpayer did not discover the lack of payment until September 5, 2014. Taxpayer then quickly acted to pay all the tax within days of finding out they had not been paid. Taxpayer had paid the interim August taxes.

19. Not making these quarter month tax payments made was not intentional, and was due to a legitimate misunderstanding by the confusing and unclear on line screen instructions and the fact the program screen indicated the several “payment added” entries with a check mark for all four payments. (See July 3, 2014 screen attached as Exhibit 4.)

20. The Taxpayer has an excellent history of compliance with filing and paying its Illinois sales tax obligations. Taxpayer here desired to pay its July 2014 sales taxes timely. It utilized the program timely and scheduled payments. A confusing screen and instructions caused an incomplete submittal for a staffer unfamiliar with the program. Taxpayer upon finding the error, immediately paid the tax and interest. Taxpayer acted with reasoned business prudence and it should not be subject to a \$40,000 penalty. The State has received its tax and interest thereon. If it collects this penalty it is receiving an unfair windfall as the action of Taxpayer demonstrate reasonable cause to abate the penalty.

**APPLICABLE LAW**

21. The penalty sought to be abated by this petition are penalties for Taxpayer's failure to file or pay the July 2014 quarterly monthly sales tax timely. Penalties for none payment of retailers sales tax and for the failure to file sales tax returns are prescribed under the Retailers' Occupation Tax Act at 35 ILCS 120/3, 120/4 and 120/5. The Retailers' Occupation Tax Act at 35 ILCS 120/5 adopts and imposes the penalties provided in the Uniform Penalty and Interest Act at 35 ILCS 735/3-3. The Retailers' Occupation Tax Act also states relevant here:

“However, where the failure to file any tax return required under this Act on the date prescribed therefor (including any extensions thereof), is shown to be unintentional and nonfraudulent and has not occurred in the 2 years immediately preceding the failure to file on the prescribed date or is due to other reasonable cause the penalties imposed by this Act shall not apply”.

35 ILCS 120/5

22. In addition the Uniform Penalty and Interest Act provides for the abatement of penalties at 35 ILCS 735/3-8 stating: “The penalties imposed under the provisions of Sections 3-3, 3-4, 3-5, and 3-7.5 of this Act shall not apply if the taxpayer shows that his failure to file a return or pay tax at the required time was due to reasonable cause. Reasonable cause shall be determined in each situation in accordance with the rules and regulations promulgated by the Department.”

23. Both the Retailers' Occupation Tax Act and the Uniform Penalty and Interest Act utilize the same reasonable cause basis for abating penalties. The Illinois Administrative Code

at 86 Ill. Adm.Code § 700.400 sets forth the Department's Rule on what constitutes " Reasonable cause" to abate penalties, a copy of said Rule is attached as Exhibit 4, stating:

a) The penalties imposed under the provisions of Sections 3-3, 3-4, 3-5, and 3-7.5 of the Act shall not apply if the taxpayer shows that his failure to file a return or pay tax at the required time was due to reasonable cause. Reasonable cause shall be determined in each situation in accordance with this Section. (Section 3-8 of the Act)

b) The determination of whether a taxpayer acted with reasonable cause shall be made on a case by case basis taking into account all pertinent facts and circumstances. The most important factor to be considered in making a determination to abate a penalty will be the extent to which the taxpayer made a good faith effort to determine his proper tax liability and to file and pay his proper liability in a timely fashion.

c) A taxpayer will be considered to have made a good faith effort to determine and file and pay his proper tax liability if he exercised ordinary business care and prudence in doing so. A determination of whether the taxpayer exercised ordinary business care and prudence is dependent upon the clarity of the law or its interpretation and the taxpayer's experience, knowledge, and education. Accordingly, reliance on the advice of a professional does not necessarily establish that a taxpayer exercised ordinary business care and prudence, nor does reliance on incorrect facts such as an erroneous information return.

d) The Department will also consider a taxpayer's filing history in determining whether the taxpayer acted in good faith in determining and paying his tax liability. Isolated computational or transcriptional errors will not generally indicate a lack of good faith in the preparation of the taxpayer's return.

24. The case law is consistent with allowing abatement for reasonable cause. The existence of reasonable cause justifying abatement of a[tax] penalty is a factual determination that will be decided only on a case-by-case basis. See: Kroger Co. v. Department of Revenue, 284 Ill.App.3d 473, 484, 673 N.E.2d 710 (1<sup>st</sup>. Dist., 1996). (*Rohrbaugh v. United States*, 611 F. 2d 211 (7th Cir., 1979) In *PPG Industries v. Department of Revenue*, 765 N.E.2d 34,39, 328 Ill. App.3d 16, (1<sup>st</sup>. Dist., 2002) the court notes “that case law has interpreted reasonable cause to mean the exercise of ordinary care and business prudence”. Citing :Du Mont Ventilation Co. v. Department of Revenue, 99 Ill.App.3d 263, 266, 425 N.E.2d 606 (3<sup>rd</sup> Dist., 1981), and it has been interpreted to mean the exercise of ordinary business care. citing Kroger Co., v. Department of Revenue, 284 Ill.App.3d 473, 484,673 N.E.2d 710 (1996). In *PPG Industries* the Court citing *Kroger* also cited to 700.400(c) of the Illinois Administrative Code as follows: “A taxpayer will be considered to have made good faith effort to determine and file and pay his proper tax liability if he exercised ordinary business care and prudence in doing so. A determination of whether a taxpayer exercised ordinary business care and prudence is dependent upon the clarity of the law or its interpretation and the taxpayer's experience, knowledge and education.” 86 Ill. Adm.Code § 700.400(c).

25. Taxpayer has shown the failure to have the tax return submit and the payment of the sales tax in July 2014 was in part due to improper instructions on an online instruction screen, and the facts show, Taxpayer exercised business prudence and engaged in ordinary business care, and acted to pay the tax and did so with proper prudence business care. Taxpayer here has an excellent history of filing returns and paying sales tax due, and has for two years prior filed its returns and paid its tax timely and thus under 35 ILCS 120/5 it has shown its

failure to file and pay late here was unintentional and non-fraudulent and has not occurred in the 2 years immediately preceding the failure to file on the prescribed date or is due to other reasonable cause and the penalties imposed by the Notice should be abated.

26. As the facts set forth above show Taxpayer was acting in good faith and scheduling the payments. Its employee believed the screen indicated the payments were scheduled. Taxpayer has otherwise met its obligations to timely pay its Illinois taxes. The taxpayer is paying interest on the tax, so it is not benefiting from delay of payment. The penalty which is to impose obligation on those who intend not to comply, is not necessary here because the reason it was not timely paid was a simple business error, which was corrected immediately.

#### **ERRORS**

27. The Department in error erroneously continues to assess the Notice penalties against Taxpayer for the tax period ended July 31, 2014. "It is not the purpose of the law to penalize . . . innocent errors made despite the exercise of reasonable care. Such errors are corrected by the assessment of the deficiency of tax and its collection (as in this case) with interest for the delay." *Rohrbaugh v. U.S.*, 611 F.2d 211,219 (7<sup>th</sup> Circuit, 1979) citing *Spies v. United States*, 317 U.S. 492, 496, 63 S.Ct. 364, 367, 87 L.Ed. 418 (1943).

28. Taxpayer acted to pay the tax timely and properly once it learned the error. Taxpayer believed the process for making quarterly monthly payments had been complete. Taxpayer relied upon the wording on the Department's screen in the pre-payment on line program, which indicated that the four payments were added and to be paid. Taxpayer believed the four payments would be taken from its bank accounts. Once taxpayer discovered the error it acted to pay the tax immediately. These acts demonstrate and show prudence and business care

in Taxpayer's efforts; all showing reasonable cause for the sales tax payments not being submitted in July 2014.

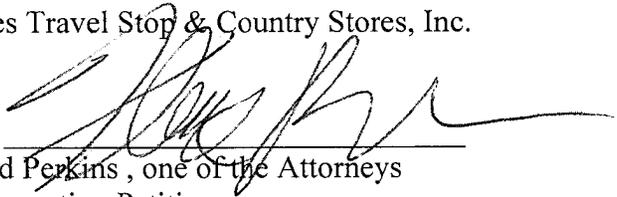
29. A showing of reasonable cause justifies abatement of the Notice penalties here. The Department's decision to assess the penalties and not abate the penalties here was error and this court should hold that the penalties are abated and the funds should be repaid to Taxpayer.

**CONCLUSION AND RELIEF REQUESTED**

30. Taxpayer has demonstrated that reasonable cause exists for it having not made the July 2014 sales tax payments timely and has further demonstrated the basis and reason for the penalties of \$40,350.06 to be abated, vacated and the monies paid and refunded to Taxpayer.

WHEREAS, Petitioner requests that the "Notice" and all Penalties in the amount of \$40,350.06 assessed in the Notice be modified and canceled, and the full penalty amount of \$40,350.06 assessed in the Notice abated and paid back to Taxpayer for the reasons stated herein.

Loves Travel Stop & Country Stores, Inc.

By:   
Floyd Perkins, one of the Attorneys  
Representing Petitioner

Floyd D. Perkins (ARDC # 2173476)  
**UNGARETTI & HARRIS LLP**  
70 W. Madison Street  
Suite 3500  
Chicago, Illinois 60602  
Phone: 312-977-4400  
Fascimile: 312-977-4405  
[fdperkins@uhl.com](mailto:fdperkins@uhl.com)

**NOTICE OF FILING**

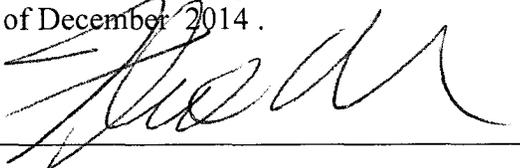
TO: **Service List Attached**

**PLEASE TAKE NOTICE** that on December 26, 2014 we filed with the Clerk of the Illinois Independent Tax Tribunal in the matter above captioned, the foregoing **PETITION TO VACATE, RESCIND AND REFUND PENALTY** a copy of which is attached hereto and hereby served upon you.

By:  \_\_\_\_\_

**CERTIFICATE OF SERVICE**

Floyd D Perkins, the undersigned, an attorney, hereby certifies under penalty of perjury as set forth at 735 ILCS 5/1-109 that he caused copies of the foregoing **Notice of Filing and PETITION TO VACATE, RESCIND AND REFUND PENALTY** to be served upon the following in the **Service List below by delivery to those on the service list** by placing same in a properly addressed and sealed envelope, and personally delivering a copy to the person as addressed and in the service list on this 26<sup>th</sup> day of December 2014 .

 \_\_\_\_\_

**Service List**

Illinois Department of Revenue  
Office of Legal Counsel  
100 W. Randolph St., 7-900  
Chicago, Illinois 60601

**Final Notice of Tax Due**  
for Form ST-1, Sales and Use Tax and E911 Surcharge Return



September 2, 2014 TDD 1 800 544-5304



Letter ID: CNXXX9683X66560

#BWNKMGV  
 #CNXX XX96 83X6 6560#  
 LOVES TRAVEL STOP & COUNTRY STORES INC  
 LOVES  
 ATTN: JANA SANDERS  
 PO BOX 26210  
 OKLAHOMA CITY OK 73126-0210

Account ID: 3383-8836  
 Reporting Period: July 2014



RECEIVED SEP 10 2014  
 5149

**Here is information about your July 2014 reporting period.**

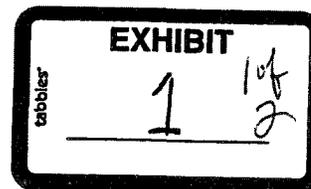
- You did not make full payment by the required due date.
- You did not make full payment of your quarter-monthly payments by the required due dates of: July 7, 2014; July 15, 2014; July 22, 2014; and July 31, 2014.

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 October 2, 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>
Tax	488,875.00	(93,996.17)	394,878.83
E911 Surcharge	138.00	0.00	138.00
Late Quarter-Monthly Payment Penalty	38,726.68	0.00	38,726.68
Late-Payment Penalty	1,623.38	0.00	1,623.38
Interest	422.07	0.00	422.07
<b>Assessment Total</b>	<b>\$529,785.13</b>	<b>(\$93,996.17)</b>	<b>\$435,788.96</b>

If you believe you do not owe an amount identified above or have any questions, please call one of the numbers above.



# Taxpayer Statement



September 2, 2014 TDD 1 800 544-5304

#BWNKMGV  
#CNXX XX53 3897 6960#  
LOVES TRAVEL STOP & COUNTRY STORES INC  
LOVES  
ATTN: JANA SANDERS  
PO BOX 26210  
OKLAHOMA CITY OK 73126-0210



Letter ID: CNXXXX5338976960

Account ID: 3383-8836  
Total amount due: \$435,788.96



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.

### Sales/Use Tax & E911 Surcharge

Account ID: 3383-8836

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2014	489,013.00	40,350.06	422.07	-	(93,996.17)	435,788.96

6302

SOA

Retain this portion for your records.

P-002781

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

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



Letter ID: CNXXXX5338976960  
LOVES TRAVEL STOP & COUNTRY STORES IN

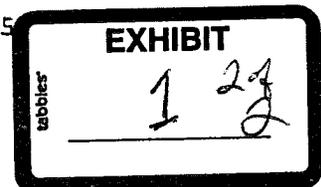
Total amount due: \$435,788.96

Write the amount you are paying below.

Mail this voucher and your payment to:  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19006  
SPRINGFIELD IL 62794-9006

\$ \_\_\_\_\_  
Write your Account ID on your check.

000 006 014506590883 731 123199 8 00000435





10601 North Pennsylvania  
P.O. Box 26210  
Oklahoma City, OK 73126

10/9/14

Illinois Department of Revenue  
PO Box 19006  
Springfield, IL 62794-9006

RE: Love's Travel Stops & Country Stores Inc.  
Period: July 2014  
Account ID: 3383-8836

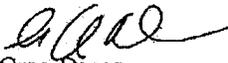
On behalf of Love's Travel Stops & Country Stores, I request abatement of penalty in the amount of \$40,350.60 for the period of July 2014. Upon further investigation of this matter it was found that the analyst who was responsible for filing the prepayments for that period was unfamiliar with the filing website used to make the payments and inadvertently did not complete the transaction. On 7/3/2014, the analyst printed the page (see attached) showing the selection of prepayments for our records, however the transaction was not completed. On 9/5/2014 the analyst noticed that it appeared that the payments were not processed and immediately notified his supervisor. It was later confirmed that the payments did not clear our bank account and on 9/9/14, the prepayments were correctly processed. On 9/10/14, we received notice from the Illinois Department of revenue that we have been assessed a penalty in the amount of \$40,350.60. Internal controls have since been established to prevent further occurrences of this nature.

I respectfully request that abatement of penalties and interest be granted based on the facts above and the following:

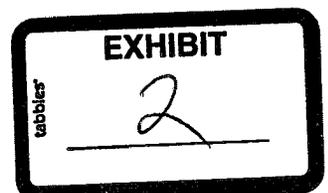
- 1) There was no intent to deceive the Illinois Department of Revenue, nor was there disregard of the tax laws in this matter on the part of the taxpayer.
- 2) The taxpayer made a good faith effort to determine proper tax liability and to file and pay proper liability in a timely fashion.
- 3) The taxpayer's filing history has been in accordance with the Illinois Department of Revenue as Loves Travel Stops & Country Stores always strives to maintain a high level of integrity by submitting timely and accurate filings.

Thank you in advance for your consideration of this abatement request. If you have any questions or require additional information, please do not hesitate to contact me at (405) 302-6500 or [salestax@loves.com](mailto:salestax@loves.com).

Respectfully,

  
Greg Dines  
Compliance Analyst

(800) 388-0983 / [www.loves.com](http://www.loves.com) / "clean places, friendly faces"



# Reasonable Cause Denial

for Form ST-1, Sales and Use Tax and E911 Surcharge Return



\_\_\_\_\_  
#BWNKMGV  
#CNXX X2X8 X156 1284#  
LOVES TRAVEL STOP & COUNTRY STORES INC  
LOVES  
\_\_\_\_\_  
ATTN: JANA SANDERS  
PO BOX 26210  
OKLAHOMA CITY OK 73126-0210

October 27, 2014



Letter ID: CNXXX2X8X1561284

Account ID: 3383-8836  
Reporting Period: July 2014



We have received your correspondence and documentation regarding your reasonable cause request for your Form ST-1, Sales and Use Tax and E911 Surcharge Return, identified above. Based on our review, we have determined that the circumstances described in your request are not considered extenuating and do not constitute reasonable cause as determined by the Illinois Department of Revenue. Therefore, we have denied your request for abatement of the penalties listed below. Interest remains due on the tax.

- late-payment penalty

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

**If the amount of the penalty assessed 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 December 26, 2014. 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. You may not protest the amount of tax that you agreed was due when you filed return; you may protest penalty and disallowed discount. You may not protest interest or cost of collection fee assessed by the Department. 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 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 tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.**

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns.

If you have questions, write or call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m., using the contact information that follows.



Nicholas Fox  
Revenue Tax Specialist

SALES TAX PROCESSING DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19013  
SPRINGFIELD IL 62794-9013

(217) 782-5906  
(217) 785-7852 fax



Submit Payments Cancel

MENU Log Off  
Home  
Back

NAVIGATION  
My Accounts  
Account: 3383-8836  
Quarter-Monthly Payments

QUARTER-MONTHLY PAYMENTS



Illinois Department of Revenue

RR-3 Sales and Use Tax Quarter-Monthly Payment

Legal Name: LOVES TRAVEL STOP & COUNT

DBA Name: LOVES

Account ID: 3383-8836

Add your payments - you may schedule up to four quarter-monthly payments

Period: 7/31/2014

Amount due per payment: 102,175.00 (This amount is based on the previous year's liability)

For each quarter-monthly payment, you must pay either -  
22.5 percent of the current month's liability; or  
25 percent of the liability for the same month of the previous year which is shown above.

Click the "Add Payment" hyperlink below for each payment you would like to schedule. You will have the option to change the payment's debit date, amount, and banking information.

When you have finished adding payments, click the "Submit Payments" button at the top of the screen. In the table below, payments that have been added will have a checkmark in the "payment added" column with banking information displayed. Clicking the "Submit Payments" button at the top of the screen will submit only those that have been successfully added.

Note: You may have your available credit applied as your quarter-monthly payment(s) for this period by faxing us a copy of your credit memorandum or Taxpayer Statement, at least one day before the due date. Fax this information to: 217-624-8282.

PAYMENT SCHEDULE

Add payment	Date Due	Payment Date	Amount	Payment Added	Add Additional Payment		Hrs History
					Routing No.	Bank Account	
Change Payment	7/7/2014	7/7/2014	102,175.00	<input checked="" type="checkbox"/>	103000848	****5420	Remove Payment
Change Payment	7/15/2014	7/15/2014	102,175.00	<input checked="" type="checkbox"/>	103000848	****5420	Remove Payment
Change Payment	7/22/2014	7/22/2014	102,175.00	<input checked="" type="checkbox"/>	103000848	****5420	Remove Payment
Change Payment	7/31/2014	7/31/2014	102,175.00	<input checked="" type="checkbox"/>	103000848	****5420	Remove Payment

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Field Color Guide:  Required  Optional  Calculated  Needs correction Field help Caution Attention Needed

