

IN THE ILLINOIS INDEPENDENT
TAX TRIBUNAL

G4S Technology LLC,
f/k/a G4S NSSC Inc.

Petitioner,

v.

ILLINOIS DEPARTMENT
OF REVENUE,

Respondent,

No.

15 TI 18

PETITION

The Petitioner, G4S Technology LLC f/k/a G4S NSSC Inc., (hereinafter "Petitioner"), a Delaware LLC, by its attorneys of record, Kupiec & Martin, LLC, hereby petitions the Illinois Independent Tax Tribunal to review, and reverse and/or modify the six Notices of Tax Liability (hereinafter "Notices") issued by the Illinois Department of Revenue (hereinafter "Department") on November 24, 2014, for the reasons set forth below.

INTRODUCTION

1. The Petitioner has an address of 701 Willowbrook Centre Parkway, Willowbrook, Illinois 60527, and its telephone number is 630-739-0546.
2. The Petitioner has a Tax Identification Number of 10127-58816.
3. The Department issued a Notice of Tax Liability for Illinois Use Tax dated November 24, 2014 to the Petitioner showing a tax liability assessment of \$2,672.00 in tax, \$587.60 in penalties and \$71.54 in interest for taxable period January 1, 2013 through January 31, 2013. A copy of this Notice is attached to this Petition as Exhibit 1.

4. The Department issued a Notice of Tax Liability for Illinois Use Tax dated November 24, 2014 to the Petitioner showing a tax liability of \$4,008.00 in tax, \$881.40 in penalties and \$107.81 in interest for taxable period March 1, 2013 through March 31, 2013. A copy of this Notice is attached to this Petition as Exhibit 2.

5. The Department issued a Notice of Tax Liability for Illinois Use Tax dated November 24, 2014 to the Petitioner showing a tax liability of \$2,619 in tax, \$575.95 in penalties and \$70.33 in interest for taxable period April 1, 2013 through April 30, 2013. A copy of this Notice is attached to this Petition as Exhibit 3.

6. The Department issued a Notice of Tax Liability for Illinois Use Tax dated November 24, 2014 to the Petitioner showing a tax liability assessment of \$2,638.00 in tax, \$580.90 in penalties and \$71.41 in interest for taxable period May 1, 2013 through May 31, 2013. A copy of this Notice is attached to this Petition as Exhibit 4.

7. The Department issued a Notice of Tax Liability for Illinois Use Tax dated November 24, 2014 to the Petitioner showing a tax liability assessment of \$5,692.00 in tax, \$1,252.60 in penalties and \$153.46 in interest for taxable period August 1, 2013 through August 31, 2013. A copy of this Notice is attached to this Petition as Exhibit 5.

8. The Department issued a Notice of Tax Liability for Illinois Use Tax dated November 24, 2014 to the Petitioner showing a tax liability assessment of \$1,765 in tax, \$388.25 in penalties and \$42.96 in interest for taxable period December 1, 2013 through December 31, 2013. A copy of this Notice is attached to this Petition as Exhibit 6.

9. The Petitioner is a Limited Liability Corporation incorporated in Delaware with a principle place of business located at 1200 Landmark Center, Suite 1300, Omaha, Nebraska 68105. Petitioner's phone number is 402-233-7700 and tax account number is 10127-58816.

10. The Petitioner argues the purchases referred to in the above referenced notices were for resale. The items purchased were placed into Petitioner's inventory and resold to Petitioner's customers. The Retailers' Occupation Tax provides that sales such as this are not subject to the Illinois Use Tax.

JURISDICTION

11. The Tax Tribunal has jurisdiction pursuant to 35 ILCS 1010/1-45(a) because the alleged tax liability in question from the Use Tax Act and the aggregate amount at issue exceeds, \$15,000, exclusive of penalties and interest, and because Petitioner has remitted the \$500 filing fee.

12. The Tax Tribunal also has jurisdiction because the original petition in this matter was filed within 60 days of the date of the Notices of Tax Liability and the Petitioner was given an additional 30 days to file with an Illinois licensed attorney. A copy is attached to this Petition as Exhibit 7.

BACKGROUND AND RELEVANT FACTS

13. Petitioner merged with G4S Technology LLC, a Delaware Limited Liability Company, effective December 31, 2012.

14. The Petitioner is registered as a retail or reseller for sales tax with the Illinois Department of Revenue. IBT #3337-2896.

15. On January 2, 2013 Petitioner purchased 200 Interim Insulators to be placed into inventory from Pohlman GMBH & CO.

16. On January 25, 2013 Petitioner purchased 300 Interim Insulators to be placed into inventory from Pohlman GMBH & CO.

17. On March 28, 2013 Petitioner purchased 500 Interim Insulators to be placed into inventory from Pohlman GMBH & CO.

18. On April 14, 2013 Petitioner purchased 500 Interim Insulators to be placed into inventory from Pohlman GMBH & CO.

19. On May 6, 2013 Petitioner purchased 500 Interim Insulators to be placed into inventory from Pohlman GMBH & CO.

20. On August 27, 2013 Petitioner purchased 500 Interim Insulators to be placed into inventory from Pohlman GMBH & CO.

21. On March 27, 2013 Petitioner purchased 60 AC Power Supplies to be placed into inventory from Robert Friedrich.

22. On December 13, 2013 Petitioner purchased 2 AC Power Supplies to be placed into inventory from Robert Friedrich.

23. On December 27, 2013 Petitioner purchased 60 AC Power Supplies to be placed into inventory from Robert Friedrich.

24. Petitioner re-sold all the items at issue to its customers throughout 2013 & 2014 and collected Illinois Sales Tax on sales that were shipped to customers located in Illinois. Petitioner assessed the applicable tax for items that were shipped to and used in other jurisdictions.

25. Petitioner did not issue an Illinois Sales Tax number or resale number to its vendors in connection with the sales certifying to the vendors that the sales to the Petitioner are nontaxable on the ground of being a sale for resale.

26. Petitioner paid Illinois Sales Tax collected from its customers on its timely filed 2013 & 2014 Illinois sales tax returns.

27. Department asserted that Petitioner should have paid Illinois Use Tax on the purchases at issue.

APPLICABLE LAW

28. The Petitioner relies upon the Illinois Retailer's Occupation Tax Act (hereinafter "ROTA") 35 ILCS §120 to dispute the above referenced Illinois Use Tax.

29. The Petitioner also relies upon the Illinois Regulations Title 86 Part 130 Section 130.120 Nontaxable Transactions to dispute the above referenced Illinois Use Tax.

30. Under the Illinois Use Tax Act, 35 ILCS 105/1 et. Seq., the State of Illinois imposes a tax upon the privilege of using, in Illinois, tangible personal property purchased at retail from a retailer. 35 ILCS 105/3.

31. The Illinois Retailers' Occupation Tax Act provides, in relevant part, as follows:

Except as provided hereinabove in this Section, a sale shall be made tax-free on the ground of being a sale for resale if the purchaser has an active registration number or resale number from the Department and furnishes that number to the seller in connection with certifying to the seller that any sale to such purchaser is nontaxable because of being a sale for resale.

Failure to present an active registration number or resale number and a certification to the seller that a sale is for resale creates a presumption that a sale is not for resale. This presumption may be rebutted by other evidence that all of the seller's sales are sale for resale, or that a particular sale is a sale for resale. 35 ILCS 120/2c.

ERROR I – ITEMS WERE PURCHASED FOR RESALE

32. Petitioner realleges and reincorporates paragraphs 1-31 of this Petition herein.

33. Petitioner contends that the Department erred in assessing Illinois Use Tax in the above referenced notices, as the Petitioner held the purchases in inventory and then resold the purchases to customers.

34. The Petitioner provides security for nuclear power plants and some associated property.

35. The Petitioner does not and cannot use these items for itself. These items are unique to nuclear power plants and are thus sold to Petitioner's customers.

36. These items were purchased from a supplier located in Germany that did not assess Illinois tax on the purchases.

37. The Petitioner did not provide a resale certificate, as none was requested.

38. Petitioner has invoices proving that the items at issue were resold to Petitioner's customers.

39. The ROTA provides that the presumption that a sale is not for resale may be rebutted by other evidence that all of the seller's sales are sale for resale, or that a particular sale is a sale for resale. 35 ILCS 120/2c.

40. Both 86 Illinois Administrative Code Section 130.1405(d), and Illinois Administrative Hearing Case UT 14-01 expressly provide that "an invoice from the purchaser to his customer showing that the item was actually resold could be evidence that the sale was for resale."

ERROR II – ABATEMENT OF PENALTIES

41. Petitioner realleges and reincorporates paragraphs 1-31 of the Petition herein.

42. Petitioner contends that the Department erred in assessing Petitioner with audit late payment penalty, late payment penalty increase, and late filing penalty increase on the Illinois use tax allegedly owed to the State of Illinois.

43. The Petitioner does not owe any Illinois use tax to the State of Illinois as alleged by the Department on the Notices of Tax Liability, and therefore no penalties may be assessed by the Department. Notwithstanding, even if any tax is due, any penalties assessed on such tax should be abated for reasonable cause. 35 ILCS 735-3/8.

44. The Petitioner has relied in good faith on its understanding of Illinois law with respect to these transactions.

45. The Department's regulation on reasonable cause looks to whether the taxpayer "made a good faith effort" and exercised "ordinary business care in prudence". Illinois Admin. Code tit. 86 Section 700.400.

46. The Petitioner has viable defenses based on Illinois law that the purchases at issue were sales for resale and thus not subject to Illinois Use Tax.

CONCLUSION AND RELIEF REQUESTED

THEREFORE, the Department is precluded from assessing the Illinois Use Tax, penalties, and interest as set forth in the aforementioned Notices of Tax Liability as the items purchased at issue were specifically exempt from Illinois Use Tax pursuant to the ROTA as such items were purchased for resale. The Petitioner will provide evidence showing the purchases were placed into inventory and re-sold to its customers. At the time of resale to customers, the Illinois Sales Tax (and any other applicable jurisdictions tax) was applied and paid as required.

WHEREAS, for the reasons set forth above, Petitioner respectfully requests the Illinois Use Tax, penalties, and interest assessed in the aforementioned November 24, 2014 Notices of Tax Liability in the total amount of Twenty-Four Thousand One Hundred Seventy-Eight Dollars and Twenty-One Cents (\$24,178.21) be cancelled.

Respectfully Submitted,

G4S Technology LLC,
f/k/a G4S NSSC Inc.

By 
One of the Petitioner's Attorneys

David J. Kupiec
Natalie M. Martin
Kupiec & Martin, LLC
600 W. Van Buren #202
Chicago, IL 60607
(312) 632-1022
dkupiec@kupiecandmartin.com
Attorney No. 58817

February 26, 2015

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



 #BWNKMGV
 #CNXX XX18 3549 92X3#
 G4S NSSC INC
 1395 UNIVERSITY BLVD
 JUPITER FL 33458-5289

November 24, 2014

 Letter ID: CNXXXX1835492X3

Account ID: 10127-58816
 Date of purchase: Jan 25, 2013



We have audited your account for the transaction listed above. As a result, we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,672.00	0.00	2,672.00
Audit Late Payment Penalty	133.60	0.00	133.60
Late Payment-Penalty Increase	401.00	0.00	401.00
Late Filing Penalty Increase	53.00	0.00	53.00
Interest	71.54	0.00	71.54
Assessment Total	\$3,331.14	\$0.00	\$3,331.14

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 January 23, 2015. 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.

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

Exhibit 1

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
 #CNXX X125 7291 7443#
 G4S NSSC INC
 1395 UNIVERSITY BLVD
 JUPITER FL 33458-5289

November 24, 2014



Letter ID: CNXXX12572917443

Account ID: 10127-58816
 Date of purchase: Mar 28, 2013



We have audited your account for the transaction listed above. As a result, we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	4,008.00	0.00	4,008.00
Audit Late Payment Penalty	200.40	0.00	200.40
Late Payment Penalty Increase	601.00	0.00	601.00
Late Filing Penalty Increase	80.00	0.00	80.00
Interest	107.81	0.00	107.81
Assessment Total	\$4,997.21	\$0.00	\$4,997.21

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 January 23, 2015. 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.

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 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19012
 SPRINGFIELD IL 62794-9012
 217 785-6579

Exhibit 2

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BVNKMGV/
 #CNXX XX72 X42X 8325#
 G4S NSSC INC
 1395 UNIVERSITY BLVD
 JUPITER FL 33458-5289

November 24, 2014



Letter ID: CNXXXX72X42X8325

Account ID: 10127-58816
 Date of purchase: Apr 14, 2013



We have audited your account for the transaction listed above. As a result, we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,619.00	0.00	2,619.00
Audit Late Payment Penalty	130.95	0.00	130.95
Late Payment Penalty Increase	393.00	0.00	393.00
Late Filing Penalty Increase	52.00	0.00	52.00
Interest	70.33	0.00	70.33
Assessment Total	\$3,265.28	\$0.00	\$3,265.28

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 January 23, 2015. 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.

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 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19012
 SPRINGFIELD IL 62794-9012
 217 785-6579

Exhibit 3

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
 #CNXX X179 4162 6567#
 G4S NSSC INC
 1395 UNIVERSITY BLVD
 JUPITER FL 33458-5289

November 24, 2014



Letter ID: CNXXX17941626567

Account ID: 10127-58816
 Date of purchase: May 06, 2013



We have audited your account for the transaction listed above. As a result, we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	2,638.00	0.00	2,638.00
Audit Late Payment Penalty	131.90	0.00	131.90
Late Payment Penalty Increase	396.00	0.00	396.00
Late Filing Penalty Increase	53.00	0.00	53.00
Interest	71.41	0.00	71.41
Assessment Total	\$3,290.31	\$0.00	\$3,290.31

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 January 23, 2015. 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.

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 PO BOX 19012
 SPRINGFIELD IL 62794-9012
 217 785-6579

Exhibit 4

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
 #CNXX XX45 1985 3767#
 G4S NSSC INC
 1395 UNIVERSITY BLVD
 JUPITER FL 33458-5289

November 24, 2014



Letter ID: CNXXXX4519853767

Account ID: 10127-58816
 Date of purchase: Aug 27, 2013



We have audited your account for the transaction listed above. As a result, we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	5,692.00	0.00	5,692.00
Audit Late Payment Penalty	284.60	0.00	284.60
Late Payment Penalty Increase	854.00	0.00	854.00
Late Filing Penalty Increase	114.00	0.00	114.00
Interest	153.46	0.00	153.46
Assessment Total	\$7,098.06	\$0.00	\$7,098.06

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 January 23, 2015.** 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.**

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 217 785-6579

Exhibit 5

Notice of Tax Liability
for Form EDA-94, Auditor-prepared Use Tax Report



#BWNKMGV
 #CNXX X152 5727 2XX5#
 G4S NSSC INC
 1395 UNIVERSITY BLVD
 JUPITER FL 33458-5289

November 24, 2014



Letter ID: CNXXX15257272XX5

Account ID: 10127-58816
 Date of purchase: Dec 24, 2013



We have audited your account for the transaction listed above. As a result, we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Audit Tax	1,765.00	0.00	1,765.00
Audit Late Payment Penalty	88.25	0.00	88.25
Late Payment Penalty Increase	265.00	0.00	265.00
Late Filing Penalty Increase	35.00	0.00	35.00
Interest	42.96	0.00	42.96
Assessment Total	\$2,196.21	\$0.00	\$2,196.21

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.).
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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.

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 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19012
 SPRINGFIELD IL 62794-9012
 217 785-6579

Exhibit 6

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

G4S TECHNOGY LLC, f/k/a)	
G4S NSSC, Inc.,)	
Petitioner,)	
)	
v.)	15 TT 18
)	Judge Brian F. Barov
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
Respondent.)	

ORDER

The petition received in this matter cannot be accepted because the Petitioner is a corporation and may only be represented before the Tribunal by an attorney authorized to practice law in the State of Illinois or by an attorney who has followed the procedures to appear *pro hac vice* in Illinois. It does not appear from the face of the petition that it was filed by an attorney authorized or permitted to practice in Illinois.

Although the Petition must be DISMISSED, the Petitioner has until February 27, 2015, to file a corrected petition by an attorney authorized or permitted to practice law in the State of Illinois. The Petitioner is directed to the Petitions page on the Tribunal's website for further guidance on the preparation of a Petition. The additional information can be found at: <http://www.illinois.gov/taxtribunal/petitions/Pages/default.aspx>.

s/ Brian Barov
BRIAN F. BAROV
Administrative Law Judge

Date: January 27, 2015

Exhibit 7