

ILLINOIS INDEPENDENT TAX TRIBUNAL

G4S Technology LLC,)	
f/k/a G4S NSSC Inc.)	
Petitioner,)	No. 15-TT-18
v.)	
ILLINOIS DEPARTMENT)	Judge Brian F. Barov
OF REVENUE,)	
Respondent.)	

ANSWER

The Department of Revenue of the State of Illinois, by and through its attorney, Lisa Madigan, Attorney General of the State of Illinois, answers the Taxpayer’s Petition as follows:

INTRODUCTION

1. The Petitioner has an address of 701 Willowbrook Centre Parkway, Willowbrook, Illinois 60527, and its telephone number is 630-739-0546.

ANSWER: The information contained in Paragraph 1 is required by Illinois Tax Tribunal Regulations Section 310(a) (86 Ill. Admin. Code §5000.310) and is not a material allegation of fact that requires an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent the Department can answer, the Department admits that G4S NSSC Inc. has an address of 701 Willowbrook Parkway, Willowbrook, Illinois 60527. The Department is without sufficient knowledge or information to either admit or deny the telephone number of G4S NSSC Inc. or the factual allegations contained within Paragraph 1 for G4S Technology LLC, and demands corroborating information regarding the afore-mentioned factual allegations.

2. The Petitioner has a Tax Identification Number of 10127-58816.

ANSWER: The information contained in Paragraph 2 is required by Illinois Tax Tribunal Regulations Section 310(a) (86 Ill. Admin. Code §5000.310) and is not a material allegation of

fact that requires an answer under Section 310(b)(2) of the Tax Tribunal Regulations. Further answering, the Department admits the factual allegations contained within Paragraph 2 to the extent they relate to G4S NSSC Inc. Otherwise, the factual allegations within Paragraph 2 are denied.

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.

ANSWER: The Department admits that G4S NSSC Inc. was issued a Notice of Tax Liability for Illinois Use Tax, dated November 24, 2014, showing a tax liability assessment of \$2,672.00 in tax, \$587.60 in penalties and \$71.54 in interest, and that this Notice is attached to the Petition as Exhibit 1. The Department denies that the Notice was issued to G4S Technology LLC. The Department also denies that the taxable period is January 1, 2013 through January 31, 2013. The Notice reflects the date of purchase related to the Notice as January 25, 2013. Otherwise, the factual allegations contained within Paragraph 3 are admitted.

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.

ANSWER: The Department admits that G4S NSSC Inc. was issued a Notice of Tax Liability for Illinois Use Tax, dated November 24, 2014, showing a tax liability assessment of \$4,008.00

in tax, \$881.40 in penalties and \$107.81 in interest, and that this Notice is attached to the Petition as Exhibit 2. The Department denies that the Notice was issued to G4S Technology LLC. The Department also denies that the taxable period is March 1, 2013 through March 31, 2013. The Notice reflects the date of purchase related to the Notice as March 28, 2013. Otherwise, the factual allegations contained within Paragraph 4 are admitted.

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.

ANSWER: The Department admits that G4S NSSC Inc. was issued a Notice of Tax Liability for Illinois Use Tax, dated November 24, 2014, showing a tax liability assessment of \$2,619.00 in tax, \$575.95 in penalties and \$70.33 in interest, and that this Notice is attached to the Petition as Exhibit 3. The Department denies that the Notice was issued to G4S Technology LLC. The Department also denies that the taxable period is April 1, 2013 through April 30, 2013. The Notice reflects the date of purchase related to the Notice as April 14, 2013. Otherwise, the factual allegations contained within Paragraph 5 are admitted.

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.

ANSWER: The Department admits that G4S NSSC Inc. was issued a Notice of Tax Liability for Illinois Use Tax, dated November 24, 2014, showing a tax liability assessment of \$2,638.00 in tax, \$580.90 in penalties and \$71.41 in interest, and that this Notice is attached to the Petition as Exhibit 4. The Department denies that the Notice was issued to G4S Technology LLC. The Department also denies that the taxable period is May 1, 2013 through May 31, 2013. The Notice reflects the date of purchase related to the Notice as May 6, 2013. Otherwise, the factual allegations contained within Paragraph 6 are admitted.

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.

ANSWER: The Department admits that G4S NSSC Inc. was issued a Notice of Tax Liability for Illinois Use Tax, dated November 24, 2014, showing a tax liability assessment of \$5,692.00 in tax, \$1,252.60 in penalties and \$153.46 in interest, and that this Notice is attached to the Petition as Exhibit 5. The Department denies that the Notice was issued to G4S Technology LLC. The Department also denies that the taxable period is August 1, 2013 through August 31, 2013. The Notice reflects the date of purchase related to the Notice as August 27, 2013. Otherwise, the factual allegations contained within Paragraph 7 are admitted.

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.

ANSWER: The Department admits that G4S NSSC Inc. was issued a Notice of Tax Liability for Illinois Use Tax dated November 24, 2014 showing a tax liability assessment of \$1,765.00 in tax, \$388.25 in penalties and \$42.96 in interest, and that this Notice is attached to the Petition as Exhibit 6. The Department denies that the Notice was issued to G4S Technology LLC. The Department also denies that the taxable period is December 1, 2013 through December 31, 2013. The Notice reflects the date of purchase related to the Notice as December 24, 2013. Otherwise, the factual allegations contained within Paragraph 8 are admitted.

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.

ANSWER: The Department admits that G4S NSSC Inc. has a tax account number of 10127-58816. Otherwise, the Department is without sufficient knowledge or information to admit or deny the factual allegations contained within Paragraph 9 and demands corroborating information regarding the afore-mentioned factual allegations.

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.

ANSWER: The first and third sentences of Paragraph 10 contain merely legal conclusions, not material allegations of fact, and therefore do not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. Further answering, the Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within the second sentence and demands corroborating information regarding the afore-mentioned factual allegations. The Department admits the existence, force, and effect of the Retailers' Occupation Tax Act, and states that the Act speaks for itself. To an extent a further answer is required for Paragraph 10, denied.

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.

ANSWER: Paragraph 11 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

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.

ANSWER: Paragraph 12 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. Further answering, the Department admits the existence of Exhibit 7 as described.

BACKGROUND AND RELEVANT FACTS

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 13 and demands corroborating information regarding the afore-mentioned factual allegations.

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 14 and demands corroborating information regarding the afore-mentioned factual allegations.

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 15 and demands corroborating information regarding the afore-mentioned factual allegations. Further answering, as detailed in the audit file's August 21, 2014 Notice of Audit Initiation letter to G4S NSSC INC., there was a transaction on January 2, 2013 regarding SBS Worldwide, Inc. for "Parts of electric sound or visual signaling apparatus, nesoi."

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 16 and demands corroborating information regarding the afore-mentioned factual allegations. Further answering, as detailed in the audit file's August 21, 2014 Notice of Audit Initiation letter to G4S NSSC INC., there was a transaction on January 25, 2013 regarding SBS Worldwide, Inc. for "Parts of electric sound or visual signaling apparatus, nesoi."

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 17 and demands corroborating information regarding the afore-mentioned factual allegations. Further answering, as detailed in the audit file's August 21, 2014 Notice of Audit Initiation letter to G4S NSSC INC., there was a transaction on March 28, 2013 regarding SBS Worldwide, Inc. for "Parts of electric sound or visual signaling apparatus, nesoi."

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 18 and demands corroborating information regarding the afore-mentioned factual allegations. Further answering, as detailed in

the audit file's August 21, 2014 Notice of Audit Initiation letter to G4S NSSC INC., there was a transaction on April 14, 2013 regarding SBS Worldwide, Inc. for "Parts of electric sound or visual signaling apparatus, nesoi."

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 19 and demands corroborating information regarding the afore-mentioned factual allegations. Further answering, as detailed in the audit file's August 21, 2014 Notice of Audit Initiation letter to G4S NSSC INC., there was a transaction on May 6, 2013 regarding SBS Worldwide, Inc. for "Parts of electric sound or visual signaling apparatus, nesoi."

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 20 and demands corroborating information regarding the afore-mentioned factual allegations. Further answering, as detailed in the audit file's August 21, 2014 Notice of Audit Initiation letter to G4S NSSC INC., there was a transaction on August 27, 2013 regarding SBS Worldwide, Inc. for "Parts of electric sound or visual signaling apparatus, nesoi."

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 21 and demands corroborating information regarding the afore-mentioned factual allegations. Further answering, as detailed in the audit file's August 21, 2014 Notice of Audit Initiation letter to G4S NSSC INC., there was a transaction on March 27, 2013 regarding UPS Supply Chain Solutions Inc. for "Power supplies for automatic data processing machines or units thereof of heading 8471, nesoi."

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 22 and demands corroborating information regarding the afore-mentioned factual allegations. Further answering, as detailed in the audit file's August 21, 2014 Notice of Audit Initiation letter to G4S NSSC INC., there was a transaction on December 13, 2013 regarding UPS Supply Chain Solutions Inc. for "Other units of automatic data processing machines, not entered with the rest of a system, nesoi."

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 23 and demands corroborating information regarding the afore-mentioned factual allegations. Further answering, as detailed in

the audit file's August 21, 2014 Notice of Audit Initiation letter to G4S NSSC INC., there was a transaction on December 24, 2013 regarding UPS Supply Chain Solutions Inc. for "Static converters (for example, rectifiers) for telecommunication apparatus."

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.

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 24 and demands corroborating information regarding the afore-mentioned factual allegations.

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.

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 25 and demands corroborating information regarding the afore-mentioned factual allegations.

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 26 and demands corroborating information regarding the afore-mentioned factual allegations.

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

ANSWER: The Department admits the factual allegations contained within paragraph 27.

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.

ANSWER: Paragraph 28 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. Further answering, the Department admits the existence, force and effect of the Retailers' Occupation Tax Act (35 ILCS §120) and states that the Act speaks for itself.

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.

ANSWER: Paragraph 29 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. Further answering, the Department admits the existence, force and effect of Illinois Regulation Title 86 Part 130 Section 130.120, and states that the Regulation speaks for itself.

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.

ANSWER: Paragraph 30 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. Further answering, the Department admits the existence, force and effect of the Illinois Use Tax Act, 35 ILCS 105/1 *et. seq.*, including Section 105/3, and states that the Act speaks for itself.

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.

ANSWER: Paragraph 31 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. Further answering, the Department admits the existence, force and effect of the Illinois Retailers' Occupation Tax Act, including Section 120/2c, and states that the Act speaks for itself.

ERROR I- ITEMS WERE PURCHASED FOR RESALE

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

ANSWER: The Department incorporates and repeats its answers to paragraphs 1 through 31 as though fully set forth 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.

ANSWER: Paragraph 33 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 34 and demands corroborating information regarding the afore-mentioned factual allegations.

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.

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 35 and demands corroborating information regarding the afore-mentioned factual allegations.

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 36 and demands corroborating information regarding the afore-mentioned factual allegations.

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 37 and demands corroborating information regarding the afore-mentioned factual allegations.

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

ANSWER: The Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within Paragraph 38 and demands corroborating information regarding the afore-mentioned factual allegations.

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.

ANSWER: Paragraph 39 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

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."

ANSWER: Paragraph 40 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

Further answering, the Department admits the existence, force and effect of 86 Illinois

Administrative Code Section 130.1405(d), and Illinois Administrative Hearing Case UT 14-01, and states that such authority speaks for itself.

ERROR II- ABATEMENT OF PENALTIES

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

ANSWER: The Department incorporates and repeats its answers to paragraphs 1 through 31 as though fully set forth 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.

ANSWER: Paragraph 42 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

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.

ANSWER: Paragraph 43 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. Further answering, the Department admits the existence, force and effect of 35 ILCS 735-3/8, and states that such authority speaks for itself.

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

ANSWER: Paragraph 44 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

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.

ANSWER: Paragraph 45 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. Further answering, the Department admits the existence, force and effect of Illinois Admin. Code tit. 86 Section 700.400, and states that such authority speaks for itself.

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.

ANSWER: Paragraph 46 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

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.

ANSWER: The above unnumbered “conclusion” paragraph contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. Further answering, as indicated by the statement: “The Petitioner will provide evidence,” the Department is without sufficient knowledge or information to either admit or deny the factual allegations contained within and demands corroborating information regarding the afore-mentioned factual allegations.

WHEREFORE, the Department respectfully requests this tribunal:

- a. Deny each prayer for relief in the Petition;
- b. Find that the Department’s Notices correctly reflect the Petitioner’s liability including interest and penalties;
- c. Enter judgment in favor of the Department and against the Petitioner; and
- d. Grant any further relief this Tribunal deems just and appropriate.

Dated: March 27, 2015

Respectfully submitted,
Illinois Department of Revenue

By: /s/ Seth Jacob Schriftman
Seth Jacob Schriftman
Special Assistant Attorney General

Seth Jacob Schriftman
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ILLINOIS INDEPENDENT TAX TRIBUNAL

G4S Technology LLC,)	
f/k/a G4S NSSC Inc.)	
Petitioner,)	No. 15-TT-18
v.)	
ILLINOIS DEPARTMENT)	Judge Brian F. Barov
OF REVENUE,)	
Respondent.)	

**AFFIDAVIT OF RONALD MOLL
PURSUANT TO TRIBUNAL RULE 5000.310(b)(3)**

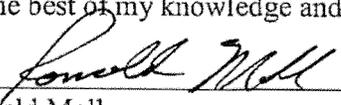
STATE OF ILLINOIS

COUNTY OF SANGAMON

Under penalties as provided by Section 1-109 of the Code of Civil Procedure, 735 ILCS 5/1-109, I, Ronald Moll, being first duly sworn on oath, depose and state as follows:

1. I am currently employed by the Illinois Department of Revenue.
2. My current title is Revenue Auditor.
3. I compiled the audit information regarding the taxes asserted in the Notices of Tax Liability subject of Taxpayer's Petition.
4. I lack the personal knowledge required to either admit or deny the allegations contained in Paragraphs 1, 9, 10, 13, 14, 15 through 26, 34 through 38 and the conclusion Paragraph of Taxpayer's Petition.
5. I am an adult resident of the State of Illinois and can truthfully and competently testify as to the matters contained herein based upon my own personal knowledge.

Under penalties as provided by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure, I hereby certify that the statements set forth in this Affidavit are true and correct to the best of my knowledge and belief.



Ronald Moll
Revenue Auditor

3/26/15
Date