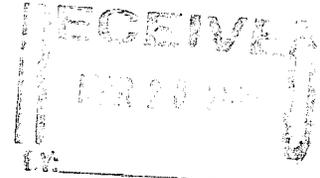


Illinois Department of Revenue
Office of Legal Services
100 W. Randolph St. 7-900 (7th floor of the Thompson Center)
Chicago IL 60601

Petitioner:

Andre Turner
18759 Royal Rd
Homewood IL 60430
Email: turner320@gmail.com
630-930-2259



TAX Identification Number:

45-2839137

Years periods Involved:

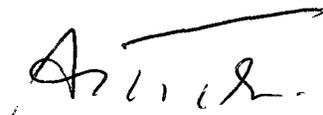
January 2012 through December 2012

Summary of Errors:

1. I Andre' Turner my official title was VP of Sales and Operations a salaried employee. I did not have any authority as it pertained to the finances.
2. I only realized that we were in trouble (as I monitored the P&L as part of one of my duties) and discovered a withdrawal of \$130,000 out of our operating cash. This is the account where rents and payroll were paid out of.
3. Every financial decision was made by the Primary owners Masih and Junaid Ahmed. Masih confirmed that he took the funds from the account and stated that he would make sure all the bills got paid.
4. They hired an outside accounting firm to handle our taxes (Accusoft Tax Accountant)
5. I set up a payment plan in good faith

Relief Sought by the Petitioner:

I am requesting that Sean Cristie and I be exonerated from all liability concerning JAMS Technology.


Andre' L. Turner



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

January 23, 2015

Andre Turner
18759 Royal Rd.
Homewood, IL 60429

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**
Andre Turner
2 Collection Action and Notices of Intent, dated December 3, 2013
NPL ID: 280997, Letter ID: L0053276512
1002(D) ID: 280999, Letter ID: L0752943328

Dear Mr. Turner:

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

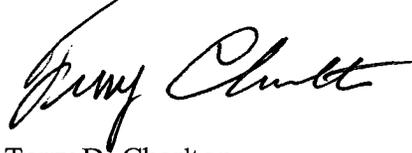
The amount of liability at issue for this protest exceeds the statutory amount (\$15,000, exclusive of penalties and interest) or (\$15,000 for notices that involve only penalties and interest) for which the Department has jurisdiction for late discretionary hearings that are granted on or after January 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) 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 Charlton". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

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

TDC