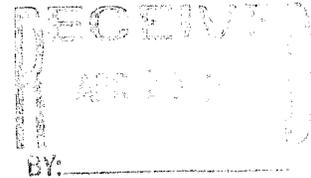


SAFARI EXPRESS, LLC
17 AUTUMN GLEN DR
GLEN CARBON, IL 62034
4/20/15



15TT88

BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
IL DEPARTMENT

Dear Sir/Madam

RE: PETITION TO REVIEW AUDIT LIABILITY ACCOUNT ID: 00693-54400 LIC# IL900628086

I am writing to file petition with the Illinois Independent Tax Tribunal because the audit report which shows Safari owing \$59,032 is completely out of realm of possibilities that during such a short period when we operated we would owe that much money. I am glad that I have a chance for the tribunal to readdress this matter. My reasons for petitioning on this audit liability are:

- ✓ I filed for IFTA taxes in accordance with Tax laws and my averages were very comparable to industry standard and there is no practical way a smaller company would have a tax liability that is greater than much bigger companies with larger fleets. I checked what companies that are bigger than us have been paying and it was no comparison at all with the numbers.
- ✓ Safari filed all quarterly taxes but the audit report has zeroed out all the periods and made it look like no taxes were filed at all. Safari filed taxes which were accepted as complete
- ✓ Safari operated it's over the road business through a company it was leased under called Artur Express and this company provided a fuel Comdata fuel card. We had access to the fuel receipts but when we terminated the contract with Artur we also lost access to those receipts. I am sure if subpoenaed they can go into archives and produce the fuel purchase history.
- ✓ Safari Express went out of business and pretty much folded its operations before the audit came. This is important because we moved out of the office and basically seized any DOT operations.
- ✓ Safari Express has reported losses the entire time while in operations and the tax liability numbers are inconsistent with the total money and runs made.
- ✓ I kept copies of receipts and logs in my garage which faded off over the years. I explained this to the other people. The files are there but illegible due to old age and effects of the weather.
- ✓ I am willing to talk about this and provide everything that I have because I am convinced that I do not owe a single cent and I did provide employment and contributed positively to the well-being of the society out of sheer hard-work and never at all circumvented the law by way of evading taxes.

Sincerely,

Eric Sakwa

Member

Safari Express, LLC

Notice of Tax Liability

for Form EDA-111, IFTA Audit Report



#BWNKMGV
#CNXX XX49 7325 84X7#
SAFARI EXPRESS LLC
17 AUTUMN GLEN DR
GLEN CARBON IL 62034-1615

March 23, 2015



Letter ID: CNXXXX49732584X7

Account ID: 00693-54400
License Number: IL90062808601



We have audited your motor fuel use tax account for the reporting period covering June 2013. As a result, we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	59,032.30	0.00	59,032.30
Audit Penalty	5,903.23	0.00	5,903.23
Interest	11,334.12	0.00	11,334.12
Assessment Total	\$76,269.65	\$0.00	\$76,269.65

If you agree, mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability. Make your check payable to the "Illinois Department of Revenue." If you have already sent your payment, you may disregard this notice.

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 30 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, file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 30 days of the date of this notice, which is **April 22, 2015**. 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. 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.
- In any case, 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 contact 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**

Taxpayer Statement



March 24, 2015



Letter ID: CNXXXX8562846883

Account ID: 00693-54400

Total amount due: \$76,269.65

#BWNKMGV

#CNXX XX85 6284 6883#
SAFARI EXPRESS LLC
17 AUTUMN GLEN DR
GLEN CARBON IL 62034-1615



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.

IFTA Returns

You have available credits of \$8.32

Account ID: 00693-54400

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Jun-2013	59,984.66	5,903.23	11,334.12	-	(952.36)	76,269.65
30-Sep-2013	-	-	-	-	(8.32)	(8.32)

SOA

Retain this portion for your records.

P-000012

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

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



Letter ID: CNXXXX8562846883
SAFARI EXPRESS LLC

Total amount due: \$76,269.65

Write the amount you are paying below.

\$ _____

Write your Account ID on your check.

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