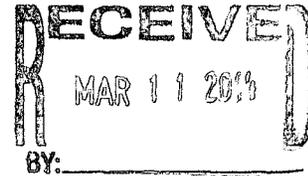


**ILLINOIS INDEPENDENT TAX TRIBUNAL  
160 N. LASALLE STREET, ROOM N506  
CHICAGO, ILLINOIS 60601**

**PETITION DATED MARCH 6, 2014**

**PETITIONER:**

Zaheer Alam  
813 Chaucer Way  
Buffalo Grove, IL 60089  
773-251-1713



Taxpayer ID: XXX-XX [REDACTED]

141136

**PETITIONER'S ATTORNEYS:**

Gust W. Dickett and James E. Dickett  
Romanoff & Dickett, Ltd.  
600 Hillgrove Avenue, Suite 1  
Western Springs, IL 60558  
708-784-3200 (fax 3201)  
[jdickett@aol.com](mailto:jdickett@aol.com)

**STATUTORY NOTICE AT ISSUE INCLUDING TAX PERIODS AT ISSUE:**

NPL Penalty ID: 2560067  
Personal Liability Assessment dated February 3, 2014 (copy attached)  
For Unpaid Corporate Sales Taxes of AZL Inc. (IBT No. 3513-6995)  
Amount = \$58,387.15 (tax = \$20,472.00; penalty = \$23,816.00; interest = \$13,829.15)  
Tax periods at issue: March 2009

**STATEMENT OF FACTS:**

1. The Statutory Notice at issue is a personal liability assessment (a.k.a. NPL) issued to the Petitioner on February 3, 2014 for the tax periods ending March 2009 (copy attached) ("Statutory Notice").
2. The underlying corporation (AZL Inc.) closed in March 2009.
3. The underlying corporation was audited by the Department in 2010 (during the amnesty program) for the tax periods January 2007 to March 2009.
4. A payment of \$97,590 was made during the amnesty program in 2010.
5. The Department issued a final assessment against the underlying corporation for the audit on August 1, 2013, and the tax periods and amounts contained in that final assessment are the exact same tax periods and amounts at issue in the Statutory Notice.

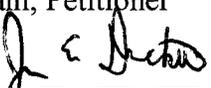
**SUMMARY OF THE ERRORS OF FACT OR LAW:**

6. The Statutory Notice is erroneous because the legal elements of responsibility and willfulness (35 ILCS 735/3-7) are not supported by the facts. In particular, the Department initiated an audit more than one year after the underlying corporation closed, and then the Department issued the final audit assessment to the underlying corporation more than 4 years after the corporation closed. Therefore, the Petitioner did not and could not prefer other creditors over the Department (i.e., no willfulness) because the audit liability was not established until after the corporation closed. Moreover, the audit liability is based on estimates (i.e., no willfulness) because the underlying corporation was unable to produce adequate books and records to the Department since it was already closed when the audit was initiated.
  
7. Alternatively, even if the Petitioner is determined to be responsible and willful under 35 ILCS 735/3-7, the Statutory Notice is overstated because the statute allows the Department to issue a personal liability assessment only for the unpaid TAXES of the underlying corporation and not for the unpaid penalties and interest of the underlying corporation since only the TAXES were collected (or should have been collected) “in trust” for the state.

**RELIEF SOUGHT BY PETITIONER:**

8. The Petitioner respectfully requests that the Illinois Independent Tax Tribunal cancel the Statutory Notice at issue in this Petition.

Thank you for considering this Petition.  
Zaheer Alam, Petitioner

By:   
James E. Dickett, One of Petitioner’s Attorneys  
Romanoff & Dickett, Ltd.  
600 Hillgrove Avenue, Suite 1  
Western Springs, IL 60558  
708-784-3200 (fax 3201)  
[jdickett@aol.com](mailto:jdickett@aol.com)

Enclosures: Copy of Statutory Notice  
Power of Attorney form  
Check for \$500 for filing fee

cc: Illinois Department of Revenue, Office of Legal Services  
100 West Randolph, Suite 7-900  
Chicago, IL 60601

## Collection Action

### Assessment and Notice of Intent



ZAHEER ALAM  
813 CHAUCER WAY  
BUFFALO GROVE IL 60089-1109

February 3, 2014



Letter ID: L1865252192

Taxpayer ID: XXXXXXXXXX  
NPL Penalty ID: 2560067



AZL INC  
813 CHAUCER WAY  
BUFFALO GROVE, IL 60089-1109

### We have determined you are personally liable for a penalty of \$58,387.15.

The penalty is equal to the amount of unpaid liability of AZL INC, due to your status as a responsible officer, partner, or individual of AZL INC.

Illinois law (35 ILCS 735/3-7) provides that any person who has control, supervision, or responsibility of filing returns or making payments for a taxpayer, and who willfully fails to do so, shall be personally liable for a penalty equal to the amount of tax due including penalty and interest.

**Pay us \$58,387.15.** Your payment must be guaranteed (i.e., cashier's check, money order) and made payable to the Illinois Department of Revenue. Send or bring it to us at the address below.

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

- If the amount of this liability 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 April 4, 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. 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 the debt remains unpaid and this penalty becomes final, we intend to take collection enforcement action against you personally to collect this debt. Collection action can include the seizure and sale of your assets, and levy of your wages and bank accounts.

BETH WINTER  
100% PENALTY UNIT  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19035  
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31606  
217 785-2635 fax

IDOR-SP-NPL (R-11/13)

For information about

- › how to pay
- › submitting proof
- › collection actions



# Collection Action Assessment and Notice of Intent



February 3, 2014



Letter ID: L1865252192

ZAHEER ALAM  
813 CHAUCER WAY  
BUFFALO GROVE IL 60089-1109

Taxpayer ID: XXX-XX-  
NPL Penalty ID: 2560067



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: 3513-6995

| Period      | Tax        | Penalty   | Interest  | Other | Payments/Credits | Balance   |
|-------------|------------|-----------|-----------|-------|------------------|-----------|
| 31-Mar-2009 | 118,332.00 | 23,816.00 | 13,829.15 | -     | (97,590.00)      | 58,387.15 |

20772

23816

13829

IDOR-SP-NPL (R-11/13)

Retain this portion for your records.

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

## Collection Action

(R-12/09) (136)



Letter ID: L1865252192  
ZAHEER ALAM

Mail this voucher and your payment to:  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19035  
SPRINGFIELD IL 62794-9035

Total amount due: \$58,387.15

Write the amount you are paying below.

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



Illinois Department of Revenue

# IL-2848 Power of Attorney

## Read this information first

Attach a copy of this form to each specific tax return or item of correspondence for which you are requesting power of attorney. **Do not send this form separately.**

## Step 1: Complete the following taxpayer information

1 Zaheer Alam Taxpayer's name      3 813 Chaucer Way Taxpayer's street address

2 [REDACTED] Taxpayer's identification number(s)      Buffalo Grove IL 60089 City State ZIP

## Step 2: Complete the following information

4 The taxpayer named above appoints the following to represent him before the Illinois Department of Revenue.

### GUST DICKETT/JAMES DICKETT

Name

### ROMANOFF & DICKETT, LTD.

Name of firm

### 600 HILLGROVE AVE., SUITE 1

Street address

### WESTERNSPRING IL 60558

City State ZIP

### (708) 784-3200

Daytime phone number

### JDICKETT@AOL.COM

E-mail address

### ALL

Specific tax type Year or period

Name

Name of firm

Street address

City State ZIP

Daytime phone number

E-mail address

Specific tax type Year or period

Name

Name of firm

Street address

City State ZIP

Daytime phone number

E-mail address

Specific tax type Year or period

5 The attorneys-in-fact named above shall have, subject to revocation, full power and authority to perform any act that the principals can and may perform, including the authority to receive confidential information.

The attorneys-in-fact named above **do not** have the power to - Check only the items below you **do not** wish to grant.

- endorse or collect checks in payment of refunds.
- receive checks in payment of any refund of Illinois taxes, penalties, or interest.
- execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- execute consents extending the statutory period for assessments or collection of taxes.
- delegate authority or substitute another representative.
- file a protest to a proposed assessment.
- execute offers in compromise or settlement of tax liability.
- represent the taxpayer before the department in all proceedings including hearings (requiring representation by an attorney) pertaining to matters specified above.
- obtain a private letter ruling on behalf of the taxpayer.
- perform other acts (explain) \_\_\_\_\_

6 This power of attorney revokes all prior powers of attorney on file with the department with respect to the same matters and years or periods covered by this form, except for the following:

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| Name                 | Name                 | Name                 |
| Street address       | Street address       | Street address       |
| City State ZIP       | City State ZIP       | City State ZIP       |
| Daytime phone number | Daytime phone number | Daytime phone number |
| Date granted         | Date granted         | Date granted         |



7 Copies of notices and other written communications addressed to the taxpayer in proceedings involving the matters listed on the front of this form should be sent to the following:

|                             |                      |                      |
|-----------------------------|----------------------|----------------------|
| <b>JAMES DICKETT</b>        |                      |                      |
| Name                        | Name                 | Name                 |
| 600 HILLGROVE AVE., SUITE 1 | Street address       | Street address       |
| WESTERN SPRING IL 60558     | City State ZIP       | City State ZIP       |
| (708) 784-3200              | Daytime phone number | Daytime phone number |

**Step 3: Taxpayer's signature**

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

|  |                      |        |
|--|----------------------|--------|
|  | Title, if applicable | Date   |
| Taxpayer's signature   |                      | 3-5-14 |
| Spouse's signature   | Title, if applicable | Date   |
| If corporation or partnership, signature of officer or partner Title, if applicable Date |                      |        |

**Step 4: Complete the following if the power of attorney is granted to an attorney, a certified public accountant, or an enrolled agent**

- I declare that I am not currently under suspension or disbarment and that I am:
- a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
  - duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
  - enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

|  |                            |                            |           |        |
|--|----------------------------|----------------------------|-----------|--------|
| <b>ATTORNEY</b>                                | IL                         | Jurisdiction (state, etc.) |           | Date   |
| Designation (attorney, C.P.A., enrolled agent) |                            |                            |           | 3-5-14 |
| <b>ATTORNEY</b>                                | IL                         | Jurisdiction (state, etc.) |           | Date   |
| Designation (attorney, C.P.A., enrolled agent) |                            |                            |           | 3-5-14 |
| Designation (attorney, C.P.A., enrolled agent) | Jurisdiction (state, etc.) | Signature                  | Signature | Date   |

**Step 5: Complete the following if the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent**

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following

Any person signing as or for the taxpayer \_\_\_\_\_ is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here.

|                      |      |
|----------------------|------|
| Signature of witness | Date |
| Signature of witness | Date |

\_\_\_\_\_ appeared this day before a notary public and acknowledged this power of attorney as his or her voluntary act and deed.

|                     |      |
|---------------------|------|
| Signature of notary | Date |
|---------------------|------|

**Notary seal**



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