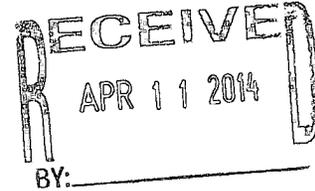


ILLINOIS INDEPENDENT TAX TRIBUNAL

CHICAGO, ILLINOIS



E.J. Equipment, Inc.)	
)	
Petitioner)	
)	
v.)	Case No. 14-TT-6
)	
ILLINOIS DEPARTMENT)	
OF REVENUE)	
)	
Respondent)	

ANSWER

NOW COMES the Respondent, the Illinois Department of Revenue ("Department") by and through their attorney, Lisa Madigan, Attorney General of and for the State of Illinois, and for its Answer to Taxpayer's Petition respectfully pleads as follows:

1. Petitioner previously filed certain Protests and Requests for Hearing before the Illinois Department of Revenue. Copies of the Protests and Requests are attached hereto as Exhibits A1, A2, and A3.
ANSWER: The Department admits the factual allegations in Paragraph 1.
2. By this Petition, Petitioner elects and requests that the three above referenced Protests and Requests for Hearing be transferred to the Illinois Independent Tax Tribunal and that the Illinois Independent Tax Tribunal take jurisdiction over the three Protests and Requests for Hearing attached hereto as Exhibits A1, A2, and A3.
ANSWER: The Department admits that Petitioner has made an election to transfer its protest to the Illinois Independent Tax Tribunal.
3. That attached hereto as Exhibit B1 is a copy of a letter from the Illinois Department of Revenue directed to Taxpayer dated February 24, 2014, granting a late discretionary hearing with regard to the matters set forth in Paragraph 2 above and further directing that a petition be filed with this Tax Tribunal within sixty (60) days of the date of the letter attached as Exhibit B1. The aforementioned letter was in response to a written request by Taxpayer; such request was made in the form of a letter and summary of events which is attached hereto as Exhibit B2.
ANSWER: The Department admits the factual allegations in Paragraph 3.
4. This matter consists of three assessments by the Illinois Department of Revenue, each of said assessments being in excess of \$15,000.00.
ANSWER: The Department admits the factual allegations in Paragraph 4.
5. The taxpayer's name is E.J. Equipment, Inc., with address of 6949 N 3000E Road, Manteno, Illinois 60950 and telephone number of (815) 468-0250.
ANSWER: The information contained in Paragraph 5 is required by Rule 310(a)(1)(A) and is not a material allegation of fact, and, therefore, does not require an answer pursuant to Rule 310(b)(2). The Department admits the factual allegations contained in Paragraph 5.

6. Taxpayer is represented by Edward D. McNamera, Jr., an attorney admitted to practice law in the State of Illinois, with address of 931 South Forth Street, Springfield, Illinois 62703, telephone number of (217) 528-8476, and email address of McNamera.Evans@gmail.com.
ANSWER: The Department admits the factual allegations contained in Paragraph 6.
7. Taxpayer's identification number is: ACCOUNT ID: 3048-3360.
ANSWER: The Department admits the factual allegations contained in Paragraph 7.
8. Attached as Exhibits C1, C2 and C3 are copies of the original statutory Notices of Tax Liability.
ANSWER: A copy of the Notices of Tax Liability are required by Rule 310(a)(1)(D) and are not a material allegation of fact, and, therefore, do not require an answer pursuant Rule 310(b)(2). The Department admits that it issued 3 Notices of Tax Liability, dated June 25, 2013, to the Petitioner.
9. This case involves the year 2013.
ANSWER: The Department admits that the three Notices of Tax Liability in issue cover the audit period, May 20, 2013.
10. Taxpayer timely filed certain tax reports with the State of Illinois but said tax reports contained a typographical error as to the date of the report, resulting in the Notices of Tax Liability attached hereto.
ANSWER: The Department denies the factual allegations contained in Paragraph 10 and demands strict proof thereof.
11. Upon receipt of the Notices of Tax Liability, Taxpayer contacted the Illinois Department of Revenue and was advised that the dates had been amended as per the request of Taxpayer and that no further action needed to be taken.
ANSWER: The Department denies the factual allegations contained in Paragraph 11 and demands strict proof thereof.
12. Taxpayer at all times acted in a timely manner based upon representations made by the Illinois Department of Revenue to Taxpayer.
ANSWER: The Department denies the factual allegations contained in Paragraph 12 and demands strict proof thereof.
13. Justice and equity require that the assessments attached hereto be cancelled and declared null and void and of no effect whatsoever.
ANSWER: The Department denies the factual allegations contained in Paragraph 13 and demands strict proof thereof.

Wherefore, the Department respectfully requests this Tribunal

- a. Find that the Notices of Tax Liability correctly reflects the Petitioner's Illinois sales tax assessment for the audit period May 20, 2013, including penalties and interest;
- b. Order judgement in favor of the Department and against the Taxpayer/Petitioner; and
- c. Grant any further relief this Tribunal deems just and appropriate.

Respectfully Submitted,

LISA MADIGAN
Attorney General
State of Illinois

By:



Marc L. Muchin
Special Assistant Attorney General

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