

**ILLINOIS INDEPENDENT TAX TRIBUNAL
OFFICE OF ADMINISTRATIVE HEARINGS**

NEW KENWOOD FOOD &
LIQUORS., INC
Taxpayer.
V.
ILLINOIS DEPARTMENT OF
REVENUE.

No.

RECEIVED
APR 14 2014
BY: _____

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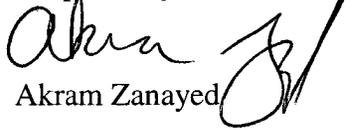
Petition

NOW COMES, the taxpayer New Kenwood Food & Liquors, Inc. by and through its attorneys AKRAM ZANAYED AND ASSOCIATES, and files this tax petition against the Illinois Department of Revenue and their assessment as stated herein and in support of its petition, states as follows:

1. New Kenwood Food & Liquors, Inc. is an Illinois corporation doing business in Cook County and located at 5859 S. Halsted St. Chicago, IL 60621. Tax ID #26-0510530
2. A audit was conducted against the corporation for the periods from January 2010-June 2012
3. Based upon the audit the Illinois Department of Revenue has issued an assessment for tax liability. (Copy of said assessment is attached here to and marked as Exhibit "A".)
4. Said assessment is arbitrary in nature and should not be assessed against the taxpayer.
5. The assessment should not be issued because upon information and belief
 - a. The auditor assessed the taxpayer a tax based upon a gross profit margin which was in excess of what was actually charged.
 - b. The auditor used invoices from vendors who did not actually sell the inventory listed in said vendors' sheets to this taxpayer.
 - c. The auditor did not give taxpayer credit for any theft or shrinkage
 - d. The auditor did not accept documentation provided by the taxpayer regarding his books and records.
 - e. Penalties were imposed that are inappropriate.
6. As a result of the Illinois Department of Revenue's failure to properly conduct the audit, a deficiency was assessed.
7. Based upon the deficiency stated upon, The Independent Tax Tribunal should negate the assessment that was issued.

WHEREFORE, the taxpayer requests that the assessment issued in this matter be cancelled and held for naught.

Respectfully Submitted,


Akram Zanayed

Akram Zanayed
Akram Zanayed & Associates
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Bridgeview, IL 60455
708-237-9000
Zanayedlaw@gmail.com
Attorney No. 14635

Notice of Tax Liability
for Form EDA-105-R, ROT Audit Report



#BWVKMGV
#CNXX X131 3477 4728#
NEW KENWOOD FOOD & LIQUORS INC
5859 S HALSTED ST
CHICAGO IL 60621-2103

February 25, 2014



Letter ID: CNXXX13134774728

Account ID: 3839-3573



We have audited your account for the reporting periods January 01, 2010, through June 30, 2012. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	82,570.00	(2,004.00)	80,566.00
Late Payment Penalty Increase	16,113.00	0.00	16,113.00
Negligence Penalty	16,113.00	0.00	16,113.00
Late Filing Penalty Increase	1,611.00	0.00	1,611.00
Interest	4,230.84	0.00	4,230.84
Assessment Total	\$120,637.84	(\$2,004.00)	\$118,633.84

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. 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.

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 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 28, 2014. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at tax.illinois.gov). Mail form AH-4 along with a copy of this notice to the address on the form. 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 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 to satisfy your liability.

If you have questions, write or call 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

Notice of Tax Liability

for Form EDA-105-CS, Chicago Soft Drink Tax Audit Report



#BWNKMGV
#CNXX X177 4626 6569#
NEW KENWOOD FOOD & LIQUORS INC
5859 S HALSTED ST
CHICAGO IL 60621-2103

February 25, 2014



Letter ID: CNXXX17746266569

Account ID: 3839-3573



We have audited your account for the reporting periods January 01, 2010, through June 30, 2012. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	515.00	0.00	515.00
Negligence Penalty	90.00	0.00	90.00
Late Payment Penalty Increase	103.00	0.00	103.00
Late Filing Penalty Increase	3.00	0.00	3.00
Interest	33.48	0.00	33.48
Assessment Total	\$744.48	\$0.00	\$744.48

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. 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.

If you do not agree, you may

- **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 28, 2014**. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at tax.illinois.gov). Mail Form AH-4 along with a copy of this notice to the address on the form. 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 protest**, 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 to satisfy your liability.

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

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