

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

LA ESTRELLA GROCERY)
STORE, INC)
Taxpayer.)
V.)
ILLINOIS DEPARTMENT OF)
REVENUE.)

No.

RECEIVED
JUN 11 2014
BY: _____

147796

Petition

NOW COMES, the taxpayer La Estrella Grocery Store, 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. La Estrella Grocery Store, Inc. is an Illinois corporation doing business in Cook County and located at 1858 S. Throop St. Chicago, IL 60608 Tax ID #36-4002410
2. A audit was conducted against the corporation for the periods from January 2008-June 2013
3. Based upon the audit the Illinois Department of Revenue has issued an assessment for tax liability. (Copy of said assessments are attached hereto and marked as Exhibit "A".)
4. Said assessments are arbitrary in nature and should not be assessed against the taxpayer.
5. The assessments should not be issued because upon information and belief, the Department of Revenue arbitrarily stated that purchases were made from a particular vendor without any justification and the taxpayer provided books and records to refute any presumption of said purchases.
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 assessments that was issued.

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

Respectfully Submitted,



Akram Zanayed

Akram Zanayed
Akram Zanayed & Associates
8500 S. Harlem Avenue, Ste. G
Bridgeview, IL 60455
708-237-9000
Zanayedlaw@gmail.com
Attorney No. 14635

Notice of Tax Liability
for Form TP-1A, Tobacco Products Tax Audit Return



217 782-6045

#BWNKMGV
#CNXX XX1X 9642 2X85#
LA ESTRELLA GROCERY STORE INC
ATTN: AKRAM ZANAYED & ASSOCIATES
8550 S HARLEM AVE STE G
BRIDGEVIEW IL 60455-1775

May 21, 2014



Letter ID: CNXXXX1X96422X85

License No: TP-00052
Account ID: 40514978



We have audited your account for the reporting periods January 01, 2008, through June 30, 2009. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	3,421.00	0.00	3,421.00
Late Payment Penalty	1,368.00	0.00	1,368.00
Late Filing Penalty Increase	135.00	0.00	135.00
Interest	1,113.42	0.00	1,113.42
Assessment Total	\$6,037.42	\$0.00	\$6,037.42

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 July 21, 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 TP-1A, Tobacco Products Tax Audit Return



217 782-6045

#BWNKMGV
#CNXX X172 X254 9444#
LA ESTRELLA GROCERY STORE INC
ATTN: AKRAM ZANAYED & ASSOCIATES
8550 S HARLEM AVE STE G
BRIDGEVIEW IL 60455-1775

May 21, 2014



Letter ID: CNXXX172X2549444

License No: TP-00052
Account ID: 40514978



We have audited your account for the reporting periods July 01, 2009, through December 31, 2012. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	7,129.00	0.00	7,129.00
Late Payment Penalty	1,427.00	0.00	1,427.00
Late Filing Penalty Increase	146.00	0.00	146.00
Interest	442.04	0.00	442.04
Assessment Total	\$9,144.04	\$0.00	\$9,144.04

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.

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- 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 July 21, 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.
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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 TP-1A, Tobacco Products Tax Audit Return



217 782-6045

#BWNKMGV
#CNXX XX37 8X77 6642#
LA ESTRELLA GROCERY STORE INC
ATTN: AKRAM ZANAYED & ASSOCIATES
8550 S HARLEM AVE STE G
BRIDGEVIEW IL 60455-1775

May 21, 2014



Letter ID: CNXXXX378X776642

License No: TP-00052

Account ID: 40514978



We have audited your account for the reporting periods January 01, 2013, through January 31, 2013. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	327.00	0.00	327.00
Late Payment Penalty	65.00	0.00	65.00
Late Filing Penalty Increase	7.00	0.00	7.00
Interest	3.98	0.00	3.98
Assessment Total	\$402.98	\$0.00	\$402.98

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 July 21, 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.
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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 TP-1A, Tobacco Products Tax Audit Return



217 782-6045

#BWNKMGV
#CNXX X171 7428 7X48#
LA ESTRELLA GROCERY STORE INC
ATTN: AKRAM ZANAYED & ASSOCIATES
8550 S HARLEM AVE STE G
BRIDGEVIEW IL 60455-1775

May 21, 2014



Letter ID: CNXXX17174287X48

License No: TP-00052
Account ID: 40514978



We have audited your account for the reporting periods February 01, 2013, through February 28, 2013. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	327.00	0.00	327.00
Late Payment Penalty	65.00	0.00	65.00
Late Filing Penalty Increase	7.00	0.00	7.00
Interest	3.98	0.00	3.98
Assessment Total	\$402.98	\$0.00	\$402.98

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 July 21, 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.
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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.

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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 TP-1A, Tobacco Products Tax Audit Return



217 782-6045

#BWNKMGV
#CNXX XX81 1884 2568#
LA ESTRELLA GROCERY STORE INC
ATTN: AKRAM ZANAYED & ASSOCIATES
8550 S HARLEM AVE STE G
BRIDGEVIEW IL 60455-1775

May 21, 2014



Letter ID: CNXXXX8118842568

License No: TP-00052

Account ID: 40514978



We have audited your account for the reporting periods March 01, 2013, through March 31, 2013. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	327.00	0.00	327.00
Late Payment Penalty	65.00	0.00	65.00
Late Filing Penalty Increase	7.00	0.00	7.00
Interest	3.98	0.00	3.98
Assessment Total	\$402.98	\$0.00	\$402.98

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 July 21, 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.
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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 TP-1A, Tobacco Products Tax Audit Return



217 782-6045

#BWNKMGV
#CNXX X188 5626 X8X2#
LA ESTRELLA GROCERY STORE INC
ATTN: AKRAM ZANAYED & ASSOCIATES
8550 S HARLEM AVE STE G
BRIDGEVIEW IL 60455-1775

May 21, 2014



Letter ID: CNXXX1885626X8X2

License No: TP-00052

Account ID: 40514978



We have audited your account for the reporting periods April 01, 2013, through April 30, 2013. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	327.00	0.00	327.00
Late Payment Penalty	65.00	0.00	65.00
Late Filing Penalty Increase	7.00	0.00	7.00
Interest	3.98	0.00	3.98
Assessment Total	\$402.98	\$0.00	\$402.98

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.

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- 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 July 21, 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.

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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 TP-1A, Tobacco Products Tax Audit Return



217 782-6045

#BWNKMGV
#CNXX XX37 5251 4243#
LA ESTRELLA GROCERY STORE INC
ATTN: AKRAM ZANAYED & ASSOCIATES
8550 S HARLEM AVE STE G
BRIDGEVIEW IL 60455-1775

May 21, 2014



Letter ID: CNXXXX3752514243

License No: TP-00052

Account ID: 40514978



We have audited your account for the reporting periods May 01, 2013, through May 31, 2013. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	327.00	0.00	327.00
Late Payment Penalty	65.00	0.00	65.00
Late Filing Penalty Increase	7.00	0.00	7.00
Interest	3.98	0.00	3.98
Assessment Total	\$402.98	\$0.00	\$402.98

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.

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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 TP-1A, Tobacco Products Tax Audit Return



217 782-6045

#BWNKMGV
#CNXX X144 8993 2481#
LA ESTRELLA GROCERY STORE INC
ATTN: AKRAM ZANAYED & ASSOCIATES
8550 S HARLEM AVE STE G
BRIDGEVIEW IL 60455-1775

May 21, 2014



Letter ID: CNXXX14489932481

License No: TP-00052

Account ID: 40514978



We have audited your account for the reporting periods June 01, 2013, through June 30, 2013. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	327.00	0.00	327.00
Late Payment Penalty	65.00	0.00	65.00
Late Filing Penalty Increase	6.00	0.00	6.00
Interest	3.98	0.00	3.98
Assessment Total	\$401.98	\$0.00	\$401.98

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.

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TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579