

Exhibit C-1

STATE OF ARIZONA

Department of Revenue



December 18, 2023

Auto Glass 2020 LLC
Attn: William Lesueur
355 E Warner RD #4
Chandler, AZ 85225

License No.: 21205102 and Non Program City Licenses Listed on Page 2
Audit Period: 8/1/2017 through 7/31/2022
Federal ID: 822346246

Dear Taxpayer,

The Arizona Department of Revenue is issuing this **Notice of Proposed Assessment** under A.R.S. § 42-1108, as detailed below, based on an audit of your records that encompassed all taxes imposed under Chapters 5 and 6 of Title 42 of the Arizona Revised Statutes and the Model City Tax Code. Schedules substantiating the audit findings were previously provided with the Tentative Audit Assessment.

Corrected Total Tax per Audit	\$	700,077.19	
Less: Tax as Previously Reported		12,247.47	
Additional Tax Due			687,829.72
Penalties			0.00
Interest Through 12/31/2023			112,070.89
Total Deficiency	\$		799,900.61
Daily Interest	\$		143.70

Note: If payment is made PRIOR to the interest through date, please deduct the daily interest amount for each day prior to the interest through date.

This deficiency becomes final forty-five (45) days from the receipt of this notice (ARS § 42-1108B) unless an appeal is submitted to the Department as indicated on the enclosed Taxpayer Response Form. If payment is not made within the 45 day period, a lien may be filed with the County Recorder for all real property owned and with the Secretary of State for all personal property owned. If changes need to be made, please submit documentation with an informal conference request in writing to the Department. An informal conference consists of meeting with a Taxpayer and/or their representative and a Departmental representative. A formal hearing may also be requested. An Administrative Law Judge of the Office of Administration Hearings will preside over a formal hearing which includes a Taxpayer and/or their representative and a Departmental representative. The Administrative Law Judge renders a written decision after both sides have presented their positions.

IMPORTANT

All **unprotested** amounts **must** be paid at the time any protest is filed (A.R.S. § 42-1251A). Send any checks or money orders made payable to:

ARIZONA DEPARTMENT OF REVENUE
Attn: Audit Processing
1600 West Monroe Street Division Code 9
Phoenix, AZ 85007-2650

Helena Cai

Helena Cai

ADOR Auditor Number: 1154 Phone # (480) 782-2279

Date 12/18/2023

Robb Swanson

Robb Swanson

ADOR Supervisor Number: 752 Phone # (480) 782-2309

Date 12/18/2023

1600 W. Monroe St., Div. Code 16, Phoenix, Arizona 85007-2650

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Revised 07/2021

Case 2:25-bk-00374-MCW Doc 125-3 Filed 07/10/25 Entered 07/10/25 12:41:21

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STATE OF ARIZONA

Department of Revenue



Auto Glass 2020 LLC
Attn: William Lesueur
355 E Warner RD #4
Chandler, AZ 85225

State License Number: 21205102
Audit Period: 8/1/2017 through 7/31/2022
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Effective January 1, 2015, the Arizona Department of Revenue is required to audit on behalf of all taxing jurisdictions in Arizona. A.R.S. 42-6002(C)(5). This requirement includes all active "Non-Program Cities" that separately administer their municipal Transaction Privilege Tax. The audit results in this Assessment under A.R.S. § 42-1108 include the following active Non-Program City licenses numbers below. Any appeal received will also include these Non-Program City licenses.

Non-Program City	License Number 1	License Number 2	License Number 3	License Number 4
Apache Junction				
Avondale				
Chandler	200726			
Douglas				
Flagstaff				
Glendale				
Mesa				
Nogales				
Peoria				
Phoenix				
Prescott				
Scottsdale				
Sedona				
Tempe				
Tucson				

Arizona Department of Revenue

Transaction Privilege & Use Tax

License No.: 21205102

Record Tracking ID No: 38666

Legal Name: Auto Glass 2020 LLC

Auditor Name: Helena Cai

Tax Period Start Date: 8/1/2017

Auditor Phone: (480) 782 - 2279

Tax Period End Date: 7/31/2022

SUMMARY BY JURISDICTION

Jurisdiction	Business Classification	Audited Receipts	Audited Deductions	Audited Taxable	Corrected Total Tax Per Audit	Tax As Previously Reported	Excess Tax	Additional Tax Due
Maricopa County	RETAIL	14,811,145.56	5,835,796.11	8,975,349.44	565,447.00	10,441.65	0.00	555,005.35
PRIVILEGE TAX	Sub-Total	14,811,145.56	5,835,796.11	8,975,349.44	565,447.00	10,441.65	0.00	555,005.35
	State/County Total	14,811,145.56	5,835,796.11	8,975,349.44	565,447.00	10,441.65	0.00	555,005.35
Chandler	Retail	14,811,145.56	5,835,796.11	8,975,349.44	134,630.19	1,805.82	0.00	132,824.37
PRIVILEGE TAX	Sub-Total	14,811,145.56	5,835,796.11	8,975,349.44	134,630.19	1,805.82	0.00	132,824.37
	City Total	14,811,145.56	5,835,796.11	8,975,349.44	134,630.19	1,805.82	0.00	132,824.37
Grand Total					\$ 700,077.19	\$ 12,247.47	\$ -	\$ 687,829.72

Arizona Department of Revenue

Transaction Privilege & Use Tax
License No.: 21205102
Record Tracking ID No: 38666

Legal Name: Auto Glass 2020 LLC

Auditor Name: Helena Cai
Auditor Phone: (480) 782 - 2279

Tax Period Start Date: 8/1/2017
Tax Period End Date: 7/31/2022

STATE AND COUNTY AUDIT ANALYSIS

Business Classification	A.R.S Reference	Explanation of Audit Adjustments	Tax Adjustments
Retail	A.R.S. § 42-5061 Retail classification; definitions	The tax due amount is attributable to Taxpayer's previously underreported revenue received from retail sales for the periods August 2018 through July 2022. In addition, Taxpayer underreported more than twenty-five percent of revenues received from retail sales for September 2017 through July 2018 and Taxpayer fail to report revenue received from retail sales for 5/2018, and 8/2017. Taxpayer was allowed a tax factored or collected deduction (551) and retail service labor (549) deduction as applicable.	\$ 555,005.35
State/County Total			\$ 555,005.35

CITY AUDIT ANALYSIS

Jurisdiction	Business Classification	MCTC Reference	Explanation of Audit Adjustment	Tax Adjustment
Chandler	Retail	Sec. 460 Retail sales	The tax due amount is attributable to Taxpayer's previously underreported revenue received from retail sales for the periods August 2018 through July 2022. In addition, Taxpayer underreported more than twenty-five percent of revenues received from retail sales for September 2017 through July 2018 and Taxpayer fail to report revenue received from retail sales for 5/2018, and 8/2017. Taxpayer was allowed a tax factored or collected deduction (551) and retail service labor (549) deduction as applicable.	\$ 132,824.37
City Total				\$ 132,824.37
State/County Excess Tax				\$ -
City Excess Tax				\$ -
Total Tax Adjustment				\$ 687,829.72
Penalty				\$ -
Interest				\$ 112,070.89
Total Deficiency				\$ 799,900.61

Arizona Department of Revenue

Transaction Privilege & Use Tax

License No.: 21205102

Record Tracking ID No: 38666

Calculation of Tax

Legal Name: Auto Glass 2020 LLC

Auditor Name: Helena Cai

Tax Period Start Date: 8/1/2017

Auditor Phone: (480) 782 - 2279

Tax Period End Date: 7/31/2022

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]
#	Date	Business Class	Jurisdiction	Receipts	St/Cnty Deductions	State/Cnty Tax Factored Deduction	Total State/Cnty Deductions	State/Cnty Taxable	State/Cnty Tax Rate	State/Cnty Audited Tax	City Deductions	City Tax Factored Deduction	Total City Deduction	City Taxable	City Tax Rate	City Audited Tax	Total Audited Tax	Combined Tax Factored
							[F + G]	[E - H]		[I x J]			[L + M]	[E - N]		[O x P]	[K + Q]	
1	8/1/2017	Retail	Chandler	9,171.05	2,257.37	500.25	2,757.62	6,413.44	0.063	404.05	2,257.37	500.25	2,757.62	6,413.44	0.015	96.20	500.25	0.072356215
2	9/1/2017	Retail	Chandler	70,576.41	20,036.26		20,036.26	46,883.26	0.063	2,953.65	20,036.26	3,656.89	23,693.15	46,883.26	0.015	703.25	3,656.90	0.072356215
3	10/1/2017	Retail	Chandler	87,451.71	23,283.56		23,283.56	59,525.20	0.063	3,750.09	23,283.56	4,642.96	27,926.52	59,525.20	0.015	892.88	4,642.97	0.072356215
4	11/1/2017	Retail	Chandler	123,263.30	35,206.15		35,206.15	81,685.66	0.063	5,146.20	35,206.15	6,371.48	41,577.63	81,685.66	0.015	1,225.28	6,371.48	0.072356215
5	12/1/2017	Retail	Chandler	122,714.18	35,040.26		35,040.26	81,330.17	0.063	5,123.80	35,040.26	6,343.75	41,384.01	81,330.17	0.015	1,219.95	6,343.75	0.072356215
6	1/1/2018	Retail	Chandler	163,361.91	47,990.91		47,990.91	107,023.19	0.063	6,742.46	47,990.91	8,347.81	56,338.72	107,023.19	0.015	1,605.35	8,347.81	0.072356215
7	2/1/2018	Retail	Chandler	73,540.78	22,172.72		22,172.72	37,116.80	0.063	3,002.03	22,172.72	3,716.80	25,889.52	37,116.80	0.015	714.77	3,716.80	0.072356215
8	3/1/2018	Retail	Chandler	56,522.11	19,007.22		19,007.22	34,800.45	0.063	2,192.43	19,007.22	2,714.44	21,721.66	34,800.45	0.015	522.01	2,714.44	0.072356215
9	4/1/2018	Retail	Chandler	83,638.65	29,977.32		29,977.32	49,778.60	0.063	3,136.05	29,977.32	3,882.73	33,860.05	49,778.60	0.015	746.68	3,882.73	0.072356215
10	5/1/2018	Retail	Chandler	83,221.69	28,440.39		28,440.39	50,817.53	0.063	3,201.50	28,440.39	3,963.77	32,404.16	50,817.53	0.015	762.26	3,963.76	0.072356215
11	6/1/2018	Retail	Chandler	49,673.46	18,371.03		18,371.03	29,037.50	0.063	1,829.36	18,371.03	2,264.92	20,635.95	29,037.50	0.015	435.56	2,264.92	0.072356215
12	7/1/2018	Retail	Chandler	121,532.03	36,757.99		36,757.99	81,779.97	0.063	5,788.44	44,388.17	7,166.64	51,554.81	91,879.97	0.015	1,378.20	7,166.64	0.072356215
13	8/1/2018	Retail	Chandler	143,434.78	44,388.17		44,388.17	86,828.45	0.063	5,470.19	42,637.25	6,772.62	49,409.87	86,828.45	0.015	1,302.43	6,772.62	0.072356215
14	9/1/2018	Retail	Chandler	136,238.32	42,637.25		42,637.25	93,593.44	0.063	6,144.61	47,632.04	7,607.61	55,239.65	93,593.44	0.015	1,463.00	7,607.61	0.072356215
15	10/1/2018	Retail	Chandler	152,773.09	47,632.04		47,632.04	105,141.05	0.063	6,610.11	47,632.04	7,607.61	55,239.65	105,141.05	0.015	1,607.11	7,607.61	0.072356215
16	11/1/2018	Retail	Chandler	138,771.45	42,416.86		42,416.86	96,354.59	0.063	5,631.11	42,416.86	6,971.85	49,388.71	96,354.59	0.015	1,340.74	6,971.85	0.072356215
17	12/1/2018	Retail	Chandler	114,027.38	35,179.99		35,179.99	78,847.39	0.063	4,607.96	35,179.99	5,705.10	40,885.09	78,847.39	0.015	1,097.13	5,705.09	0.072356215
18	1/1/2019	Retail	Chandler	125,161.85	37,940.53		37,940.53	87,221.32	0.063	5,470.19	42,637.25	6,772.62	49,409.87	87,221.32	0.015	1,302.43	6,772.62	0.072356215
19	2/1/2019	Retail	Chandler	96,728.40	30,012.09		30,012.09	66,716.31	0.063	4,188.97	30,012.09	4,827.34	34,839.43	66,716.31	0.015	928.33	4,827.33	0.072356215
20	3/1/2019	Retail	Chandler	174,089.17	51,515.49		51,515.49	122,573.68	0.063	7,163.40	51,515.49	8,668.97	60,384.46	122,573.68	0.015	1,705.57	8,668.97	0.072356215
21	4/1/2019	Retail	Chandler	168,214.67	48,888.55		48,888.55	119,326.12	0.063	6,973.60	48,888.55	6,633.99	55,522.54	119,326.12	0.015	1,660.38	6,633.98	0.072356215
22	5/1/2019	Retail	Chandler	168,442.07	46,703.92		46,703.92	121,738.15	0.063	7,114.57	46,703.92	8,808.51	55,512.43	121,738.15	0.015	1,693.94	8,808.51	0.072356215
23	6/1/2019	Retail	Chandler	104,975.39	29,832.72		29,832.72	75,142.67	0.063	4,391.45	29,832.72	5,437.04	35,269.76	75,142.67	0.015	1,045.58	5,437.03	0.072356215
24	7/1/2019	Retail	Chandler	146,725.20	41,485.97		41,485.97	105,239.23	0.063	6,150.34	41,485.97	7,614.71	49,100.68	105,239.23	0.015	1,464.37	7,614.71	0.072356215
25	8/1/2019	Retail	Chandler	113,970.02	32,722.71		32,722.71	81,247.31	0.063	4,748.22	32,722.71	5,878.75	38,601.46	81,247.31	0.015	1,130.53	5,878.75	0.072356215
26	9/1/2019	Retail	Chandler	147,377.60	47,626.79		47,626.79	99,750.81	0.063	5,829.59	47,626.79	7,217.59	54,844.38	99,750.81	0.015	1,388.00	7,217.59	0.072356215
27	10/1/2019	Retail	Chandler	222,777.76	76,342.77		76,342.77	146,434.99	0.063	8,557.89	76,342.77	10,595.48	86,938.25	146,434.99	0.015	2,037.59	10,595.48	0.072356215
28	11/1/2019	Retail	Chandler	190,021.18	64,942.38		64,942.38	125,078.80	0.063	7,309.80	64,942.38	9,050.23	73,992.61	125,078.80	0.015	1,740.43	9,050.23	0.072356215
29	12/1/2019	Retail	Chandler	228,150.56	81,053.26		81,053.26	147,097.30	0.063	8,596.60	81,053.26	10,643.40	91,696.66	147,097.30	0.015	2,046.81	10,643.41	0.072356215
30	1/1/2020	Retail	Chandler	332,247.30	114,158.93		114,158.93	218,088.37	0.063	12,745.42	114,158.93	15,780.05	129,938.98	218,088.37	0.015	3,034.62	15,780.04	0.072356215
31	2/1/2020	Retail	Chandler	312,350.10	101,997.82		101,997.82	210,352.28	0.063	12,293.32	101,997.82	15,220.30	117,218.12	210,352.28	0.015	2,926.98	15,220.30	0.072356215
32	3/1/2020	Retail	Chandler	529,046.61	178,073.22		178,073.22	350,973.39	0.063	20,511.43	178,073.22	25,395.11	203,468.33	350,973.39	0.015	4,883.67	25,395.10	0.072356215
33	4/1/2020	Retail	Chandler	343,973.02	129,184.04		129,184.04	214,788.98	0.063	12,552.60	129,184.04	15,541.32	144,725.36	214,788.98	0.015	2,988.71	15,541.31	0.072356215
34	5/1/2020	Retail	Chandler	294,701.39	103,064.25		103,064.25	191,637.14	0.063	11,199.57	103,064.25	13,866.14	116,930.39	191,637.14	0.015	2,666.56	13,866.13	0.072356215
35	6/1/2020	Retail	Chandler	413,783.41	137,830.14		137,830.14	275,953.27	0.063	16,127.14	137,830.14	19,966.93	157,797.07	275,953.27	0.015	3,839.80	19,966.94	0.072356215
36	7/1/2020	Retail	Chandler	225,282.33	79,282.69		79,282.69	146,000.64	0.063	8,532.45	79,282.69	10,563.98	89,846.67	146,000.64	0.015	2,031.53	10,563.98	0.072356215
37	8/1/2020	Retail	Chandler	279,976.12	103,651.30		103,651.30	176,324.82	0.063	10,304.70	103,651.30	12,758.20	116,409.50	176,324.82	0.015	2,453.50	12,758.20	0.072356215
38	9/1/2020	Retail	Chandler	229,899.35	85,497.92		85,497.92	144,401.43	0.063	8,439.04	85,497.92	10,448.34	95,946.26	144,401.43	0.015	2,009.30	10,448.34	0.072356215
39	10/1/2020	Retail	Chandler	256,574.62	91,202.60		91,202.60	165,372.02	0.063	10,304.70	91,202.60	11,965.69	103,168.29	165,372.02	0.015	2,301.09	11,965.69	0.072356215
40	11/1/2020	Retail	Chandler	245,145.85	90,044.24		90,044.24	155,101.61	0.063	9,664.60	90,044.24	11,222.57	101,266.81	155,101.61	0.015	2,158.19	11,222.57	0.072356215
41	12/1/2020	Retail	Chandler	229,706.51	88,713.54		88,713.54	141,002.97	0.063	8,064.38	88,713.54	10,201.72	98,915.26	141,002.97	0.015	1,961.87	10,201.72	0.072356215
42	1/1/2021	Retail	Chandler	236,386.59	85,441.39		85,441.39	150,945.20	0.063	9,239.85	85,441.39	10,921.82	96,363.21	150,945.20	0.015	2,100.35	10,921.82	0.072356215
43	2/1/2021	Retail	Chandler	282,791.88	103,880.10		103,880.10	178,911.78	0.063	10,455.88	103,880.10	12,945.38	116,825.48	178,911.78	0.015	2,489.50	12,945.38	0.072356215
44	3/1/2021	Retail	Chandler	395,726.70	137,944.54		137,944.54	257,782.16	0.063	13,065.19	137,944.54	16,652.14	156,596.68	257,782.16	0.015	3,586.95	16,652.14	0.072356215

45	4/1/2021	Retail	Chandler	393,962.24	146,896.83	17,876.72	164,773.55	229,188.70	0.063	14,438.89	146,896.83	17,876.72	164,773.55	229,188.70	0.015	3,437.83	17,876.72	0.072356215
46	5/1/2021	Retail	Chandler	396,135.40	147,910.75	17,960.60	165,871.35	230,264.05	0.063	14,506.64	147,910.75	17,960.60	165,871.35	230,264.05	0.015	3,453.96	17,960.60	0.072356215
47	6/1/2021	Retail	Chandler	349,731.64	132,341.82	15,729.50	148,071.32	201,660.32	0.063	12,704.60	132,341.82	15,729.50	148,071.32	201,660.32	0.015	3,024.90	15,729.50	0.072356215
48	7/1/2021	Retail	Chandler	399,401.05	143,419.09	18,521.89	161,940.98	237,460.07	0.063	14,959.98	143,419.09	18,521.89	161,940.98	237,460.07	0.015	3,561.90	18,521.88	0.072356215
49	8/1/2021	Retail	Chandler	386,725.86	139,128.48	17,915.21	157,043.69	229,682.17	0.063	14,469.98	139,128.48	17,915.21	157,043.69	229,682.17	0.015	3,445.23	17,915.21	0.072356215
50	9/1/2021	Retail	Chandler	410,852.85	151,998.70	18,729.71	170,728.41	240,124.44	0.063	15,127.84	151,998.70	18,729.71	170,728.41	240,124.44	0.015	3,601.87	18,729.71	0.072356215
51	10/1/2021	Retail	Chandler	356,878.53	129,055.13	16,484.44	145,539.57	211,338.96	0.063	13,314.35	129,055.13	16,484.44	145,539.57	211,338.96	0.015	3,170.08	16,484.43	0.072356215
52	11/1/2021	Retail	Chandler	408,214.39	142,757.92	19,207.43	161,965.35	246,249.04	0.063	15,513.69	142,757.92	19,207.43	161,965.35	246,249.04	0.015	3,693.74	19,207.43	0.072356215
53	12/1/2021	Retail	Chandler	319,594.66	116,895.42	14,666.55	131,561.97	188,032.69	0.063	11,846.06	116,895.42	14,666.55	131,561.97	188,032.69	0.015	2,820.49	14,666.55	0.072356215
54	1/1/2022	Retail	Chandler	456,061.95	160,113.10	21,413.74	181,526.84	274,535.10	0.063	17,295.71	160,113.10	21,413.74	181,526.84	274,535.10	0.015	4,118.03	21,413.74	0.072356215
55	2/1/2022	Retail	Chandler	271,598.96	99,936.03	12,420.88	112,356.91	159,242.05	0.063	10,032.25	99,936.03	12,420.88	112,356.91	159,242.05	0.015	2,388.63	12,420.88	0.072356215
56	3/1/2022	Retail	Chandler	476,666.04	175,941.30	21,759.30	197,700.60	278,965.45	0.063	17,574.82	175,941.30	21,759.30	197,700.60	278,965.45	0.015	4,184.48	21,759.30	0.072356215
57	4/1/2022	Retail	Chandler	417,418.45	149,046.45	19,418.38	168,464.83	248,953.62	0.063	15,684.08	149,046.45	19,418.38	168,464.83	248,953.62	0.015	3,734.30	19,418.38	0.072356215
58	5/1/2022	Retail	Chandler	486,918.26	177,150.64	22,413.61	199,564.25	287,354.01	0.063	18,103.30	177,150.64	22,413.61	199,564.25	287,354.01	0.015	4,310.31	22,413.61	0.072356215
59	6/1/2022	Retail	Chandler	587,831.63	206,964.65	27,558.09	234,522.74	353,308.88	0.063	22,258.46	206,964.65	27,558.09	234,522.74	353,308.88	0.015	5,299.63	27,558.09	0.072356215
60	7/1/2022	Retail	Chandler	469,015.69	166,333.13	21,900.96	188,234.09	280,781.60	0.063	17,689.24	166,333.13	21,900.96	188,234.09	280,781.60	0.015	4,211.72	21,900.96	0.072356215
Totals				\$ 14,811,145.56	\$ 5,135,718.84	\$ 700,077.27	\$ 5,835,796.11	\$ 8,975,349.44		\$ 565,447.00	\$ 5,135,718.84	\$ 700,077.27	\$ 5,835,796.11	\$ 8,975,349.44		\$ 134,630.19	\$ 700,077.19	

ARIZONA DEPARTMENT OF REVENUE
Transaction Privilege & Use Tax Division
Taxpayer Response Form



Auto Glass 2020 LLC
Attn: William Lesueur
355 E Warner RD #4
Chandler, AZ 85225

Mail To:
Arizona Department of Revenue
Transaction Privilege and Use Tax
1600 W. Monroe St., Division Code 9
Phoenix, AZ 85007-2650

License Number: 21205102
Audit Period: 8/1/2017 through 7/31/2022

IMPORTANT INSTRUCTIONS

If you are filing a protest, this form must be submitted within **FORTY-FIVE (45)** days of the date of the receipt of the Notice of Proposed Assessment. If no response is received by that date, the Proposed Assessment will become final, due and payable.

- (1) Be sure to **READ ALL OF THE INFORMATION** on the following page before completing this form.
- (2) Complete all of the blank spaces at the top of this form.
- (3) If you agree with the Proposed Assessment, complete Part A only. If you disagree with the Proposed Assessment, complete Part B only. Be sure to complete Lines 1 through 6 of Part B. Attach all available documentation to expedite the resolution of your protest. Please call the Department's auditor if you have any questions or want help with the calculations of the protested tax, penalty and interest.

PART A ☐ **I AGREE with this PROPOSED ASSESSMENT and do NOT WISH to FILE a PROTEST.**

Checking this box indicates that you agree with all of the changes shown on the Notice of Proposed Assessment. Also, this box waives your right to appeal and the Notice of Proposed Assessment becomes due and payable. Complete the attached payment stray and make your check payable to the Arizona Department of Revenue.

SIGNATURE of the TAXPAYER or AUTHORIZED REPRESENTATIVE

Date

PART B ☐ **I DISAGREE with this PROPOSED ASSESSMENT and WISH to FILE a PROTEST. Enclosed is a check for all unprotested amounts. (Make checks payable to Arizona Department of Revenue.)**

For areas with which you disagree:

- (1) List the specific tax classification(s): _____
- (2) List the specific jurisdiction(s): _____
- (3) Enter the amount of tax (if any): _____
- (4) Enter the amount of penalty (if any): _____
- (5) Enter the amount of interest (if any): _____
- (6) Identify the specific issues and/or income adjustments you disagree with and explain why you disagree (attach additional pages if needed): _____

(7) Check one of the following boxes:

- ☐ I request an **INFORMAL CONFERENCE** with a representative of the Transaction Privilege & Use Tax Division.
NOTE: If you select this option, you may still request a formal hearing at a later date.
- ☐ I request a **FORMAL HEARING** in the Office of Administrative Hearings and elect to **bypass** the Opportunity for an informal conference. An Administrative Law Judge will preside over a formal hearing and issue a written decision after both sides have presented their arguments.

SIGNATURE of the TAXPAYER or AUTHORIZED REPRESENTATIVE

Date

ARIZONA DEPARTMENT OF REVENUE
Transaction Privilege & Use Tax Division
Taxpayer Response Form Instructions

IF YOU AGREE WITH ALL OF THE PROPOSED ASSESSMENT

Complete **PART A** only if you agree with the Proposed Assessment. When the Department receives your signed response, the Proposed Assessment becomes final, and the full amount becomes due and payable. To avoid additional interest charges, you may send your check or money order made payable to the *Arizona Department of Revenue* for the total amount due along with the completed Taxpayer Response Form. If you are unable to pay the total amount due, you may be able to enter into a payment plan with our Collection Section.

IF YOU DISAGREE WITH PART OR ALL OF THE PROPOSED ASSESSMENT

If you disagree with the assessment, you must complete and return the signed Taxpayer Response Form within **forty-five (45)** days of the date of receipt of the Notice of Proposed Assessment. Arizona Statutes require you to identify the dollar amount of the tax, penalty and interest that you disagree with, as well as, the reason you disagree (A.R.S. § 42-1251.A). Please contact the Department's auditor if you need assistance in calculating these amounts.

Be sure to complete all of the information requested in **PART B** of the Taxpayer Response Form. Return the signed response form with documentation to support your protest. Be sure to provide a phone number where you may be reached during the day. Please write your Transaction Privilege Tax License Number on all correspondence.

If you disagree with part of the Proposed Assessment, the portion you agree with becomes due and payable when you return the response form (A.R.S. § 42-1251). Make your check payable to the *Arizona Department of Revenue*.

IF THE PROTEST DUE DATE HAS PASSED

If the Taxpayer Response Form is not received by the Department or postmarked on or before the **forty-fifth** day after the date of receipt of the Notice of Proposed Assessment, you forfeit the right to protest and collection activity will begin. Then you must first pay the total assessment plus any additional accrued interest and then file a claim for refund to appeal the amount.

APPOINTING SOMEONE TO REPRESENT YOU

If at any time you wish to appoint someone to represent you, send a completed Power of Attorney Form 285 to the Department. If you wish for your representative to sign the Taxpayer Response Form on your behalf, the representative must file a Power of Attorney Form with the Department. The Department cannot discuss your case with a representative, or accept this response form signed by a representative, until a completed Power of Attorney Form is provided. Many representatives have a copy of the Power of Attorney form available. You may request a Power of Attorney form by calling (602) 542-4260 in Phoenix or 1-800-352-4090 if you live outside the Phoenix area. Forms can be obtained from the Internet at the Department's web site of: www.azdor.gov.

IMPORTANT INTEREST INFORMATION

Interest continues to accrue on any unpaid balance. All unprotested amounts are now due. **To avoid additional interest charges**, you may also pay the protested amounts to stop the interest from accruing. Send your check or money order with the completed Taxpayer Response Form. Make your check payable to the *Arizona Department of Revenue*. Any amount determined to be overpaid as a result of your protest will be refunded, with interest, after the protest is resolved (A.R.S. § 42-1123).



ARIZONA DEPARTMENT OF REVENUE
TPT Audit Section
1600 W. Monroe St Division Code 16
Phoenix, AZ 85007

12/18/2023

Attn: Auto Glass 2020 LLC
William Lesueur
355 E Warner RD #4
Chandler, AZ 85225

Please Mail To:

Arizona Department of Revenue
Transaction Privilege and Use Tax 1
1600 W. Monroe St., Division Code 9
Phoenix, AZ 85007

Return This Sheet with Payment

Cashier 23/50	
P/M (DOR Use Only)	
Period End Date: 7/31/2022	
License Number: 21205102	
Case Number	
Taxes	687,829.72

Interest	112,070.89
Penalty	0.00
Total Due	799,900.61

STATE OF ARIZONA

Department of Revenue



12/18/2023

RE: Auto Glass 2020 LLC
Audit Number: 38666

Dear Taxpayer:

The Department is committed to continually improving the performance of the audit staff and service provided to the taxpaying community.

Please complete a brief [Taxpayer Survey](#), or scan QR Code below to share your thoughts about your recent audit experience. Be sure to copy your audit number 38666 into the survey.



Thank you in advance for your feedback and for taking the time to assist us in improving our audit process.

Sincerely,

Tami Benson
Administrator TPT Audit