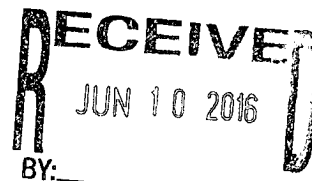


ILLINOIS INDEPENDENT TAX TRIBUNAL

Cummins-Allison Corp., )  
 )  
 Petitioner, )  
 )  
 v. )  
 )  
 Illinois Department of Revenue, )  
 )  
 Respondent. )

16TT 125

No.



PETITION

Cummins-Allison Corp. (“CA”) petitions the Illinois Independent Tax Tribunal (“Tribunal”) to review and reverse and/or modify a Notice of Tax Liability for Illinois Retailer’s Occupation Tax (“ROT”) and Use Tax (“UT”) (collectively, “Tax”) issued by the Illinois Department of Revenue (“Department”) to CA for the audit period July 1, 2009 through December 31, 2011 (“Audit Period”), in the total amount of \$311,853.25. In support of its Petition, CA states as follows:

BACKGROUND FACTS<sup>1</sup>

1. On April 18, 2016, the Department issued a Notice of Tax Liability to CA for the Audit Period, assessing \$236,022.00 in Tax, \$44,846.00 in penalties and \$30,985.25 in interest, in the total amount of \$311,853.25. A copy of the Notice of Tax Liability (“Notice”) is attached as Exhibit A to this Petition.

<sup>1</sup> Unless otherwise noted, all facts relate to the Audit Period.

## **CA's Business Operations**

2. CA is an Illinois-based corporation with locations throughout North America, Europe and Australia. CA develops, manufactures and sells machines and software related to coin and currency. CA's products include currency and coin counting machines, sorters, scanners and software for processing check deposits and casino tickets. CA's devices can accurately and quickly sort and scan images for purposes such as data management and counterfeit detection. CA's customers include organizations in financial, retail, gaming, vending, law enforcement and government sectors.

3. CA's end products use electronic components like microprocessors, microchips, integrated circuits, hard drives and modems. The electronic components are operated by precisely timed electrical pulses that cause the components to switch on and off at enormously high speeds to perform programmed tasks and generate results required for CA's product's performance.

4. Within each of CA's products, the various electronic components are packed tightly together. Designers determine where each component must be located in relation to other components in order to perform the specified tasks. Also, each component must be supplied with electric power and interconnecting wires to connect the signals that allow the components to communicate with each other ("signal wires"). The electric power and signal wires running to each component must be separated from the power and signal wires running to other components to avoid short circuits and overheating.

## **Printed Circuit Boards**

5. The electronics industry has developed a mechanical assembly for affixing electronic components in the proper relation to other components and for supplying electric

power and signal wires to each component. This assembly is a flat board known as a “printed circuit board.”

6. The printed circuit board is a highly engineered product that is designed uniquely for the tasks to be performed by the electronic components in the product, whether the product is a computer, an iPhone or one of CA’s end products.

7. Each printed circuit board consists of multiple sheets of fiberglass to which layers of copper plates are attached. Each copper plate is etched with patterns that function like wires in providing a path for delivery of the electric power and signal wires to each of the components that will be affixed to the board. The layering of multiple copper plates together permits a path on one layer to run above or below an intersecting path on another without coming into contact with the other path and thereby avoiding short circuits and overheating.

8. In addition to providing paths for the delivery of electric power and signal wires to the components, the printed circuit board has various types of metal embedded in the board. These metals allow the various components to be fastened to the printed circuit board by solder or with pins. The printed circuit board is typically penetrated by precisely located holes for the attachment of the electronic components.

9. Exhibit B is a photo of a printed circuit board for a typical CA end product before any electronic components have been attached. It is known as a “printed circuit board blank.”

10. Exhibit C is a photo of a printed circuit board for a typical CA end product after the various components have been affixed. It is known as a “printed circuit board assembly.”

**CA’s Design of Printed Circuit Boards**

11. CA regularly designs new products and improvements to its existing end products. It decides what function the new or improved end product will perform.

12. CA's engineers then begin to determine what electronic components are required to perform the desired function. They prepare a "bill of materials" listing each electronic component needed. They also produce a schematic drawing showing the electric power, signal wires, placement of the various electronic components and their relation to each other on the printed circuit board on which the electronic components will be mounted. Finally, the CA engineers prepare a drawing of their conception of the printed circuit board blank.

**Design for Manufacturing Vendor**

13. The CA engineers do not have the training to design the printed circuit board in the form in which it will finally be manufactured. The design and manufacture of the printed circuit board is so complex that a separate industry, known as "design for manufacturing" for printed circuit boards, has developed. Design for manufacturing ("DFM") is the general engineering art of designing products in such a way that they are easy to manufacture. The concept exists in almost all engineering disciplines, but the implementation differs widely depending on the manufacturing technology. DFM describes the process of designing or engineering a product in order to facilitate the manufacturing process to reduce its manufacturing costs. DFM will allow potential problems to be fixed in the design phase which is the least expensive place to address them.

14. CA contracts with a design for manufacturing business to assist CA in the development of the printed circuit board and components for CA's new or improved end products. The DFM vendor's business brings it into contact with many businesses that require assistance with the design of printed circuit boards for their products.

15. CA provides the DFM vendor with the bill of materials, the schematic drawing and the drawing of the printed circuit board described in paragraph 12. The DFM vendor's engineers review CA's bill of materials for the electronic components to determine if those

components are available in the market and if all the components can be assembled as requested. The DFM vendor also reviews CA's design of the printed circuit board to determine if CA's design for the printed circuit board can be efficiently manufactured. For example, the DFM vendor may suggest that CA's design for the placement of two components has the components so close to each other that one's electric supply will interfere with the other. The DFM vendor will also advise CA on whether CA's design of the layers of copper plating will function as intended. The DFM vendor will also advise CA if CA's design for the printed circuit board will allow for the mass production of the final printed circuit board using the type of manufacturing process CA contemplates. CA's engineers are heavily involved in the DFM vendor's work so that there is an exchange of information and ideas between CA and the DFM vendor. Once CA and DFM have concluded their work, the result is a prototype printed circuit board blank that the engineers believe will perform as desired.

16. After CA and the DFM vendor have produced a prototype printed circuit board blank, the DFM vendor's engineers work with CA on the placement of the various electronic components on the printed circuit board. The purpose of this phase of the DFM vendor's work is to insure that the designed location of the various electronic components on the printed circuit board is adapted to the high speed assembly machinery that will attach the components to the printed circuit board when mass production begins. The DFM vendor is knowledgeable about the assembly machinery used by the manufacturer of the printed circuit boards. It reviews the design to assure that it is compatible with the intended manufacturing process. As part of this review process, the DFM vendor supplies CA with detailed instructions showing precisely where on the printed circuit board each component should be located to maximize the efficiency of the

assembly process. CA supplies these instructions to the vendor that does the mass production of the printed circuit board assembly.

17. At the conclusion of its work, the DFM vendor supplies CA with a written Design For Manufacturing report and instructions on how to automate testing of the printed circuit board assembly during mass production. It also supplies CA with one or more prototypes of the printed circuit board assembly. The prototypes are ultimately used as a sample by the vendor that will mass produce the printed circuit board assembly.

18. CA orders multiple prototypes because multiple CA software engineers simultaneously perform additional work on the prototypes to program the electronic components to work as CA requires. Prototypes are often damaged in the course of this programming work.

19. The prototypes are the tangible personal property transferred from the DFM vendor to CA on which the Department has erroneously assessed Tax.

**Tax Treatment and Department Audit History of Software Licenses**

20. Prior to and during the Audit Period, CA purchased licenses from third party vendors for the use of computer software. CA uses this computer software in its business operations. CA's purchase of a software license can include an agreement by the vendor to provide maintenance with respect to the license. The maintenance agreements can offer a one-year period of renewal.

21. The Department audited CA's purchases of software licenses and associated maintenance agreements for several years immediately before the Audit Period. CA paid the Department an additional \$26,144 in Tax, penalties and interest to resolve the audit for those years. In resolving that audit, the Department examined CA's software licenses to determine if they qualified as non-taxable licenses under 86 Illinois Administrative Code section 130.1935 ("Section 130.1935"). Specifically, the Department reviewed licenses where CA had indicated

its agreement to the license terms by electronically clicking “Agreed” rather than by affixing a handwritten signature to the license. The Department concluded that the electronic indication of CA’s agreement satisfied the regulation’s requirement that the license “is evidenced by a written agreement signed by the licensor and the customer” (referred to as “Prior Audit Results”). *See* 86 Ill. Admin. Code § 130.1935(a)(1)(A).

22. In reliance on the Prior Audit Results, CA continued to treat its purchases of software licenses and associated maintenance agreements in which it indicated its agreement electronically as non-taxable during the Audit Period.

23. During the Audit Period, CA did not remit Tax to the Department on certain of its purchases of software licenses because the licenses qualified as non-taxable under the test contained in Section 130.1935.

24. During the Audit Period, CA did not remit Tax on its purchases of maintenance agreements for computer hardware because the agreements were optional and sold separately from the hardware.

25. In issuing the Notice, the Department rejected CA’s reliance on the Prior Audit Results and application of Section 130.1935 for its purchases of software licenses and associated maintenance agreements and assessed Tax, penalties and interest.

CA asserts the following errors related to the Notice:

**ERROR 1: The Department erroneously assessed Tax on CA’s purchases of services and materials needed for CA to design and manufacture printed circuit boards used in CA’s end products.**

26. CA’s purchase of prototype printed circuit board blanks and assemblies is subject to the Service Occupation Tax rather than ROT and UT. As described in paragraphs 3 through 19, the purchase transactions assessed involved the transfer of the prototypes of the printed

circuit board assembly, by DFM vendors that CA hired to perform a “design for manufacturing” engineering service.

27. These DFM vendors have the expertise needed to evaluate CA’s basic design for the electronic components, to advise CA on the optimal printed circuit board design for mass production manufacturing, to develop the computerized instructions for the manufacture of the printed circuit board and to assist CA in developing the physical prototype that is used in the mass production of the printed circuit board assembly incorporated into CA’s product. Additionally, because the prototypes are uniquely designed and manufactured to perform a desired function in one of CA’s new or improved end product, they have no value to any other purchaser.

28. Under 86 Illinois Administrative Code section 130.2115(b) (“Section 130.2115(b)”), these transactions are subject to the Service Occupation Tax Act (35 ILCS 115/1 *et seq.*) rather than the ROT and UT. The Illinois Supreme Court recognizes, and has held, that while ROT is imposed on persons in the business of selling tangible personal property to end users, it is not imposed on persons engaged in a service business. *See* 35 ILCS 120/2 (ROT “imposed upon persons engaged in the business of selling at retail tangible personal property ...”); 35 ILCS 105/3 (UT “imposed upon the privilege of using in this State tangible personal property purchased at retail from a retailer ...”); *Velten & Pulver, Inc. v. Dep’t of Revenue*, 29 Ill. 2d 524 (1963) (holding that seller of conveyor systems to customers in the bakery industry not subject to ROT on its sales of the systems, because it was engaged in a service occupation consisting of design, engineering and construction of the systems made on a customer-by-customer basis); *Bucyrus-Erie Co. v. Lorenz*, 26 Ill. 2d 183 (1962) (affirming the trial court’s decision that the sale of an excavator not subject to ROT, because the seller was engaged in a



service occupation by employing technical design skill and engineering service needed to create the special-order excavator). To address the ROT's and UT's limitation that they apply only in cases where sellers are engaged in the retail business of selling tangible personal property to end users, the legislature enacted the Service Occupation Tax Act designed to tax the transfer of property to customers by persons engaged in service occupations. *See* 35 ILCS 115/3 (Service Occupation Tax "imposed upon all persons engaged in the business of making sales of service (referred to as 'servicemen') on all tangible personal property transferred as an incident of a sale of service ...").

29. Because CA's purchase of prototype printed circuit board blanks and assemblies are not subject to the ROT under Section 130.2115(b), the Tribunal should overturn the Department's assessment of all Tax, interest and penalty charges in the Notice related to these purchases.

**ERROR 2: The Department erroneously assessed Tax on certain of CA's purchases of software licenses during the Audit Period.**

30. CA's purchases of certain software licenses are not subject to Tax because they qualify as non-taxable licenses under Section 130.1935(a)(1). With respect to these license purchases, each invoice incorporates the written agreement signed by the licensor and CA and so satisfies the requirement that the license "is evidenced by a written agreement signed by the licensor and the customer." *See* 86 Ill. Admin. Code § 130.1935(a)(1)(A).

31. As set forth in the preceding paragraph, because certain of CA's purchases of software licenses qualify as non-taxable under Section 130.1935(a)(1), the Tribunal should overturn the Department's assessment of all Tax, interest and penalty charges in the Notice related to these purchases.

**ERROR 3: The Department erroneously assessed Tax on CA's purchases of separately-sold maintenance agreements for computer hardware during the Audit Period.**

32. CA's purchases of maintenance agreements for computer hardware are not subject to Tax because they were optional to and sold separately from the purchase of the underlying hardware. *See* 86 Ill. Admin. Code § 140.141(c)(1) ("... the maintenance agreement is not included in the retail selling price of the item covered by the maintenance agreement and, for that reason, the selling price of the maintenance agreement is not subject to Retailers' Occupation Tax and Use Tax liability when the item is sold at retail"); Ill. Dep't of Revenue Gen. Info. Letter ST 02-0172-GIL (Aug. 6, 2002) ("If maintenance agreements [that cover computer hardware] are sold separately from tangible personal property, the sale of the agreement is not a taxable transaction.")

33. As set forth in the preceding paragraph, because CA's purchases of maintenance agreements for computer hardware are separately sold from the hardware, the Tribunal should overturn the Department's assessment of all Tax, interest and penalty charges in the Notice related to these purchases.

**ERROR 4: The Department erroneous assessed penalties underlying its Tax assessments that are contrary to the Prior Audit Results.**

34. The Tribunal should reverse all penalty assessments imposed by the Notice to the extent that the underlying Tax assessment is contrary to the Prior Audit Results, because CA acted reasonably in relying on the Prior Audit Results. 35 ILCS 735/3-8 ("penalties imposed ... shall not apply if the taxpayer shows that his failure to file a return or pay tax at the required time was due to reasonable cause. ... A taxpayer may protest the imposition of a penalty ... on the basis of reasonable cause without protesting the underlying tax liability."); 86 Ill. Admin. Code § 700.400(c) (reasonable cause demonstrated by "a good faith effort to determine and file and pay

... proper tax liability ... [shown by the] exercise[ ] [of] ordinary business care and prudence in doing so”). See *Dep’t of Revenue of the State of Ill. v. Taxpayer*, ST 97-28 (Dep’t of Revenue Office of Admin. Hearings 1997) (Hearing Officer recommended that Department abate penalties in part because he determined taxpayer exercised ordinary business care and prudence when it relied on the results of a prior audit as the basis for its tax determinations in the audit period at issue.).

**ERROR 5: The Department erroneously assessed penalties underlying the total amount of Tax assessed in the Notice.**

35. The Tribunal also should reverse all penalty assessments imposed by the Notice because CA had reasonable cause for its filing positions for the Audit Period. 35 ILCS 735/3-8; 86 Ill. Admin. Code § 700.400(c) (reasonable cause demonstrated by “a good faith effort to determine and file and pay ... proper tax liability ... [shown by the] exercise[ ] [of] ordinary business care and prudence in doing so”).

36. In addition, all penalty charges should be waived because CA is a compliant taxpayer that has a history of timely filing its Illinois returns and timely paying the amounts shown due on its returns.

**CONCLUSION AND RELIEF REQUESTED**

WHEREAS, CA requests that the Notice be canceled and/or modified for the reasons contained herein.

Cummins-Allison Corp.

By:   
One of the Petitioner's Attorneys

Thomas H. Donohoe  
Lauren A. Ferrante  
McDermott Will & Emery LLP  
227 West Monroe Street  
Chicago, Illinois 60606  
312-984-2053  
[tdonohoe@mwe.com](mailto:tdonohoe@mwe.com)  
[lferrante@mwe.com](mailto:lferrante@mwe.com)

DM\_US 73487743-7.047610.0021

# **EXHIBIT A**

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



\_\_\_\_\_ #BWNKMGV  
 \_\_\_\_\_ #CNXX XX75 2X41 1X40#  
 CUMMINS-ALLISON CORP  
 ATTN: R & M CONSULTING  
 205 N MICHIGAN AVE STE 2660  
 CHICAGO IL 60601-5944

April 18, 2016



Letter ID: CNXXXX752X411X40

Account ID: 0233-9420



We have audited your account for the reporting periods July 01, 2009, through December 31, 2011. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	236,022.00	(100,000.00)	136,022.00
Late Payment Penalty Increase	44,846.00	0.00	44,846.00
Interest	30,985.25	0.00	30,985.25
<b>Assessment Total</b>	<b>\$311,853.25</b>	<b>(\$100,000.00)</b>	<b>\$211,853.25</b>

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 June 17, 2016. 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

## Penalties and Fees

For detailed information on penalties and rates in effect for specific periods on or after January 1, 1994, see Publication 103.

- 1 **Late-filing or Nonfiling penalty** - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.
- 2 **Late-payment penalty for underpayment of estimated or quarter-monthly tax** - You owe this penalty if you were required to make estimated or quarter-monthly tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.
- 3 **Late-payment penalty for regular tax payments** - You owe this penalty if you did not pay the tax you owed by the original due date of the return.
- 4 **Negligence penalty** - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.
- 5 **Fraud penalty** - You owe this penalty if any part of a deficiency is due to fraud.
- 6 **Cost of collection fee** - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.
- 7 **Bad check penalty** - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.
- 8 **Failure to disclose participation in a reportable transaction penalty** - You owe this penalty if you were required to disclose your participation in an abusive tax shelter transaction and did not do so by the required due date.
- 9 **Reportable transaction understatement penalty** - You owe this penalty if you do not report and pay the full amount of your tax liability as the result of participating in an abusive tax shelter transaction.
- 10 **100 percent interest penalty** - You owe this penalty if you
  - were contacted by the Internal Revenue Service or Illinois Department of Revenue regarding the use of a potentially abusive tax transaction for a taxable year;
  - are later found to have a deficiency in that taxable year that is the result of the tax avoidance transaction; and
  - did not report or pay that liability before we issued a Notice of Deficiency.
- 11 **Audit penalty** - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.
- 12 **Nonfiling penalty for transaction return** - You owe this penalty if you are a retailer required to file a transaction return (ST-556, Sales Tax Transaction Return) by the due date, even if no tax is due on the return.

### Are penalties ever abated?

If you were unable to either timely pay the required amount of estimated or quarter-monthly payments, pay the tax you owed by the due date, or file your tax return by the extended due date because of a casualty, disaster, or other similar circumstance, you may request a waiver of penalties due to reasonable cause. To request this waiver, send us a detailed explanation of the cause of the delay and any documentation you have to support your request. Reasonable cause will be determined on a case-by-case basis according to our rules and regulations.

### How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax (for certain tax periods interest may also accrue on penalties). Interest accrues at simple rates established by the Internal Revenue Service. See Publication 103 for more information.

## Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns.

## Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.
- For more information about these rights and other Department procedures, you may contact us. Our contact information is on the front of this notice.

# Taxpayer Statement



April 19, 2016

TDD 1 800 544-5304

#BWNKMGV  
#CNXX X184 4377 68X4#  
CUMMINS-ALLISON CORP  
ATTN: R & M CONSULTING  
205 N MICHIGAN AVE STE 2660  
CHICAGO IL 60601-5944



Letter ID: CNXXX184437768X4

Account ID: 0233-9420  
Total amount due: \$211,853.25



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      You have available credits of \$19,137.00      Account ID: 0233-9420

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2011	269,242.00	44,846.00	30,985.25	-	(133,220.00)	211,853.25
• \$311,853.25 of this amount is subject to protest.						
31-Dec-2015	41,636.00	-	-	-	(55,088.00)	(13,452.00)
31-Jan-2016	11,319.00	-	-	-	(17,004.00)	(5,685.00)

SOA

Retain this portion for your records.

P-000305

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

## Taxpayer Statement (R-12/08) (136)



Letter ID: CNXXX184437768X4  
CUMMINS-ALLISON CORP

Total amount due: \$211,853.25

Write the amount you are paying below.

\$ \_\_\_\_\_

Write your Account ID on your check.

Mail this voucher and your payment to:  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19006  
SPRINGFIELD IL 62794-9006

\$311,853.25 is subject to protest.  
Do not pay any Income Tax liability that you intend to protest.

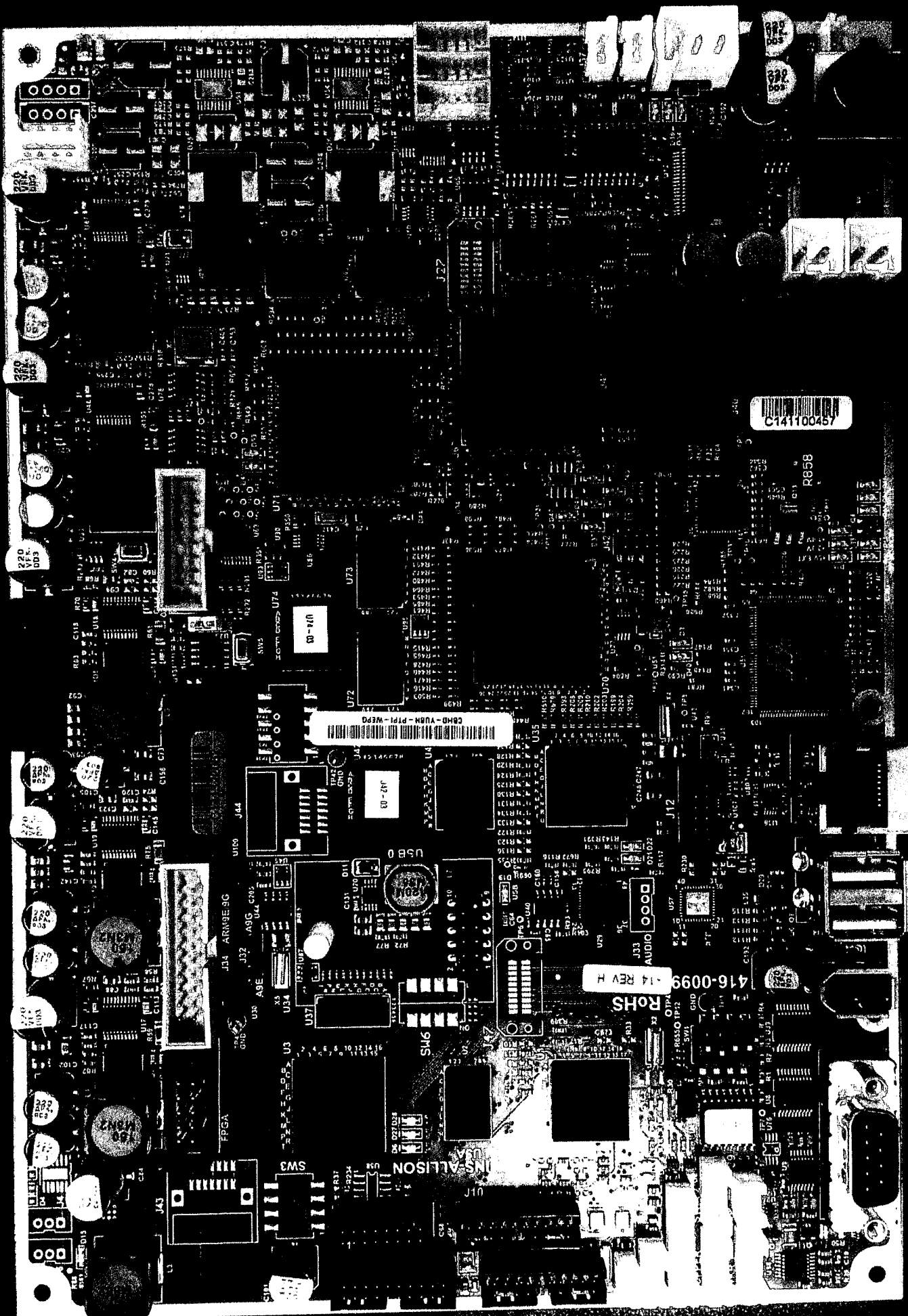
000 006 000765727206 731 123199 1 0000021185325



# **EXHIBIT B**



# **EXHIBIT C**



C141100451

CMHD-VUBM-P1P1-MEPP

416-0099-14 REV H

INS ALLISON

U73 U72 U71 U70 U69 U68 U67 U66 U65 U64 U63 U62 U61 U60 U59 U58 U57 U56 U55 U54 U53 U52 U51 U50 U49 U48 U47 U46 U45 U44 U43 U42 U41 U40 U39 U38 U37 U36 U35 U34 U33 U32 U31 U30 U29 U28 U27 U26 U25 U24 U23 U22 U21 U20 U19 U18 U17 U16 U15 U14 U13 U12 U11 U10 U9 U8 U7 U6 U5 U4 U3 U2 U1  
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C100 C99 C98 C97 C96 C95 C94 C93 C92 C91 C90 C89 C88 C87 C86 C85 C84 C83 C82 C81 C80 C79 C78 C77 C76 C75 C74 C73 C72 C71 C70 C69 C68 C67 C66 C65 C64 C63 C62 C61 C60 C59 C58 C57 C56 C55 C54 C53 C52 C51 C50 C49 C48 C47 C46 C45 C44 C43 C42 C41 C40 C39 C38 C37 C36 C35 C34 C33 C32 C31 C30 C29 C28 C27 C26 C25 C24 C23 C22 C21 C20 C19 C18 C17 C16 C15 C14 C13 C12 C11 C10 C9 C8 C7 C6 C5 C4 C3 C2 C1  
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C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16 C17 C18 C19 C20 C21 C22 C23 C24 C25 C26 C27 C28 C29 C30 C31 C32 C33 C34 C35 C36 C37 C38 C39 C40 C41 C42 C43 C44 C45 C46 C47 C48 C49 C50 C51 C52 C53 C54 C55 C56 C57 C58 C59 C60 C61 C62 C63 C64 C65 C66 C67 C68 C69 C70 C71 C72 C73 C74 C75 C76 C77 C78 C79 C80 C81 C82 C83 C84 C85 C86 C87 C88 C89 C90 C91 C92 C93 C94 C95 C96 C97 C98 C99 C100  
J1 J2 J3 J4 J5 J6 J7 J8 J9 J10 J11 J12 J13 J14 J15 J16 J17 J18 J19 J20 J21 J22 J23 J24 J25 J26 J27 J28 J29 J30 J31 J32 J33 J34 J35 J36 J37 J38 J39 J40 J41 J42 J43 J44 J45 J46 J47 J48 J49 J50 J51 J52 J53 J54 J55 J56 J57 J58 J59 J60 J61 J62 J63 J64 J65 J66 J67 J68 J69 J70 J71 J72 J73 J74 J75 J76 J77 J78 J79 J80 J81 J82 J83 J84 J85 J86 J87 J88 J89 J90 J91 J92 J93 J94 J95 J96 J97 J98 J99 J100