

ILLINOIS INDEPENDENT

TAX TRIBUNAL

SME Medical Equipment Inc.,)
Petitioner,)
v.)
ILLINOIS DEPARTMENT OF REVENUE,)
Respondent.)

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PETITION

The Petitioner, SME Medical Equipment Inc., an Illinois corporation, hereby petitions the Illinois Independent Tax Tribunal to review and reverse the Notice of Tax Liability ("Notice") issued by the Illinois Department of Revenue ("Department"), for the reasons stated below:

1. The sale of breast pumps by the Petitioner is a medical appliance as defined by Section 130.311 of Title 86 of the Illinois Administrative Code (the "Code") and therefore subject to the lower 1% sales tax rate.

INTRODUCTION

1. The "Notice" was issued by the Department on October 16, 2017 assessing a tax liability in the amount of \$79,048.00, \$15,810.00 in penalties and \$8,586.49 in interest for the taxable periods January 1, 2012 to December 31, 2015. A copy of the "Notice" is attached to this Petition. Further, Department's Office of Administrative Hearings granted a late discretionary hearing on April 23, 2018. A copy of this letter granting the late discretionary hearing is attached to this Petition.

2. Petitioner is an Illinois corporation with its principal place of business located at 77 West 61st Street, Westmont, DuPage County, Illinois, 60559.
3. Petitioner's telephone number is 630-261-0101. The Taxpayer Account number is 2618-7426.

BACKGROUND AND RELEVANT FACTS

For all relevant tax periods, the Petitioner filed its tax returns in a timely manner, and applied the 1% sales tax to the sale of breast pumps as the Petitioner contends that breast pumps are subject to the lower tax rate pursuant to Section 130.311 of Title 86 of the Illinois Administrative Code.

APPLICABLE LAW

35 ILCS 120/2-10 and Section 130.311 of Title 86 of the Illinois Administrative Code are the relevant laws at issue in this matter.

ERROR AND ARGUMENT

The Department is applying the higher rate of sales tax to the sale of breast pumps by the Petitioner. Petitioner contends that breast pumps are medical appliances which directly substitute for a malfunctioning part of the human body as defined by Section 130.311 of Title 86 of the Illinois Administrative Code (the "Code") and therefore, are subject to the lower 1% sales tax rate.

It is clear from its history that the Code is evolving. It has been revised as recently as 2014 and it gives just a few examples of what constitute medical appliances. Clearly the Department is cognizant of the ever changing nature of the medical appliance market place and seeks to be prepared to apply the lower tax rate in a manner consistent with its legislative purpose.

Perhaps the definition used by the Code is an unfortunate choice of words which states that "A medical appliance is an item that is used to directly substitute for a malfunctioning part of the human body". It seems that the purpose of the tax policy is to help those with medical needs and encourage

certain behaviors, not to set forth such a rigid definition that it leads to inconsistent results.

Additionally, Section 130.311(d) clearly states that the specific items listed are “examples” and that the list is “not limited to:” (the items listed). It is not an exhaustive list. For example, a non-motorized, wheel chair has always been recognized as a medical appliance under the Code but the Department did not include lift chairs, stair lifts and platform lifts until recently as these medical appliances became more common place. See the September 20, 2011 decision in UT11-16. In our case, the Department has deemed the sale of breast pumps as more akin to grooming and hygiene products rather than medical appliances. Our task is to determine whether breast pumps are more like shampoo and shaving cream (clearly hygiene) , or on the other hand, more like breast implants, mastectomy forms and corrective medical appliances such as eyeglasses, hearing aids and contact lenses. The answer to this question seems clear and the Petitioner has and continues to argue that breast pumps should be considered a medical appliance subject to the 1% tax.

Breast Pumps as a Substitute for a Malfunctioning Body Part

Admittedly when given a rigid definition we tend to first think in a narrow and literal sense. In our case the breast in most cases is functioning so how could this fit the definition? As pointed out by Petitioner, there are many instances where the breast pump is necessary due to a malfunction body part of the mother OR of the child. As applied in this case, the definition does not specify that it is the mother who must have the malfunctioning body part. Many times the infant cannot breast feed and a breast pump is absolutely necessary to substitute for this malfunction. Examples of this include most notably, premature babies (a more common occurrence), babies with cleft palates or other abnormalities.

Additionally, the mother may have a malfunction which requires a breast pump. Examples of such problems include flat or inverted nipples which prevent the baby from latching on, low milk

production, engorgement (too much milk production), the need to take medicine for a short period so that in order to maintain milk production, the mother must “pump and dump”, to stimulate milk production for feeding an adopted baby and other malfunctions such as infection, plugged ducts and illness. In all of the cases listed above, the use of the breast pump is a medical and functional necessity in order to breast feed the baby, much more like the items listed in the Code for lower tax treatment and unlike the hygiene and grooming products which are excluded from the lower tax.

Working Mothers

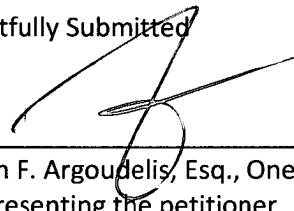
The progressive trend today is to support working mothers and their need to be able to feed their babies breast milk just as stay at home moms are able to do. The US Department of Health and Human Services website www.Womenshealth.gov offers significant insight into breast feeding and the Federal government’s public policy in supporting working mothers. The Affordable Care Act mandates that health insurance cover the cost of breast pumps. This website also offers copious amounts of advice and information on breast feeding, challenges and the use of a breast pump. This advice specifically states that nursing mothers need to pump or express milk on average every four hours. Certainly, a working mother cannot be home to naturally feed her baby and the necessity of a breast pump is paramount. In this manner, a working mother may pump milk to be used while she is working, so that her partner or other child caretaker may feed her baby her breast milk. In fact, the Womenshealth website offers advice and encouragement to business to provide breast feeding options to their workforce. As stated on the website: “Today, over 75 percent of women in the United States begin breastfeeding. When they return to work after their babies are born, time and space to express their milk during the work period help them continue to give their best to their work and their baby.” A breast pump for working mothers substitutes for a mal(non)functioning part of their body: The mother is not there to function and feed her child – the breast feeding function is not occurring.

Our own Illinois State legislature, recognizing the purpose of the lower tax rate recently (as of January 1, 2017) exempted 'menstrual pads, tampons, and menstrual cups' from taxation under 35 ILCS 105/3-5. It appears the trend not only at the Federal level but also at the State level is to utilize tax policy to encourage healthy behaviors such as breast feeding just as higher taxes are utilized to discourage unhealthy behaviors such as cigarette smoking.

Attached hereto are pages from the Womenshealth.com website which have been referenced herein, in addition to a letter from the Petitioner previously submitted for consideration in the Informal Conference Board Review. At hearing, Petitioner intends provide expert testimony to support its position. We submit that the breast pumps as provided by the Petitioner meet the definition of the Code and should be subject to the lower tax rate for all of the reasons stated herein.

CONCLUSION AND RELIEF REQUESTED

The Petitioner requests that the "Notice" be cancelled and that the Department apply the 1% tax rate to the sale of breast pumps, resulting in no tax, penalties or interest being due from the Petitioner for the tax periods at issue.

Respectfully Submitted

By: _____
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representing the petitioner

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Re. Docket No. 16-0270
Account ID. 2618-7426
Audit ID. A531177472

Mr. Brian E. Fliflet
Informal Conference Board Administrator
100 W. Randolph Street, 7-286
Chicago, IL 60601

Dear Mr. Fliflet,

This is in response to your letter of 31st October, asking us to submit additional documentation in support of our request for ICB Review. In addition to the grounds presented in our initial ICB form of October 17th, 2016, we would like to state that although Illinois Department of Revenue (IDOR) has rightly assessed some of the medical equipment we provide (Breathing Machines) to a lower (1 percent rate) it has arbitrarily consigned similar medical equipment (breast pumps), to the higher, 6.25 percent rate, deeming it "Grooming and Hygiene product", although there is enough evidence to suggest that it is medical appliance.

IDOR Regulation 86, Part 130, Section 130.311, a, states that prescription or non prescription medicines and medical appliances are subject to a 1 percent rate of duty.

Subsection 1 states that for purpose of this section a part of the body that is lost or diminished because of congenital defects trauma, infection, or disease is considered a medical appliance. Also b.1 gives examples of medical items, D. it should be used for relief of a medical condition, or, F stop pain.

Breast pumps fulfill all the above requirements of a medical appliance.

- We provide the breast pumps on physicians' prescription. Physicians prescribe medical appliances, they do not prescribe Grooming and Hygiene Products.
- insurance will only cover it and pay if it is deemed "medically necessary". They do not pay for Grooming and Hygiene products.

Following are some of the medical conditions for which a physician will prescribe a breast pump. The medical necessity can be either for the mother or child or both.

- Baby cannot suck well due to respiratory diseases or other physical impairments, cleft palate, Down's Syndrome, cardiac anomaly, cerebral palsy, etc.
- Premature or high risk infants.
- Establish, maintain milk supply; such as breast refusal or latch problems.
- When the woman or child is hospitalized, and the hospital does not provide pumping pumping assistance .
- A breast pump may also be used to stimulate lactation for women with a low milk supply or those who have not just given birth.
- A breast pump may be used to relieve engorgement, a painful condition whereby the breasts are overfull, possibly preventing a proper latch by the infant.
- If the mother needs to take medication that affects the breast milk and may be harmful to the infant, the mother may "pump and dump" the breast milk to keep up her milk supply during the time period that she is on the medication and may resume nursing after the course of medication is completed.
- Breast inflammation and infection, mastitis, etc.

Section d, states that a medical appliance is an item that is used to directly substitute for a malfunctioning part of the human body. The malfunctions are described above, and the breast pump does duplicate some functions of the breast.

I think we have provided enough evidence here to convince you that breast pumps and accessories are indeed medical appliances, and as such, should be subject to the lower, 1 percent tax. In light if the above, we hope you will revise your previous decision, and subject breast pumps to the lower, 1 percent tax.

With best regards,



BASMA ARAIN

Breast Pumps

Breast pumps are medical devices regulated by the FDA. These devices are often used by [breastfeeding](https://www.nlm.nih.gov/medlineplus/breastfeeding.html) (<https://www.nlm.nih.gov/medlineplus/breastfeeding.html>) women to extract ("express") their breast milk. Breast pumps can also be used to maintain or increase a woman's milk supply, relieve engorged breasts and plugged milk ducts, or pull out flat or inverted nipples so a nursing baby can latch-on to its mother's breast more easily.

Many women find it convenient, or even necessary, to use a breast pump to express and store their breast milk once they have returned to work, are traveling, or are otherwise separated from their baby. A breast pump can be used as a supplement to breastfeeding and some pumps are designed to mimic the suckling of a nursing baby.

This website provides general information on breast pumps. While it provides information on choosing and using a breast pump, this website is not intended to provide medical advice. If you have questions about breast pumping or breastfeeding, the best source of information is a qualified health care professional (e.g. doctor, nurse practitioner, lactation consultant, or midwife).

More in Breast Pumps

[\(/MedicalDevices/ProductsandMedicalProcedures/HomeHealthandConsumer/ConsumerProducts/BreastPump:\)](https://www.nlm.nih.gov/medlineplus/breastpump.html)

Types of Breast Pumps

[\(/MedicalDevices/ProductsandMedicalProcedures/HomeHealthandConsumer/ConsumerProducts/BreastPump:\)](https://www.nlm.nih.gov/medlineplus/breastpump.html)

Choosing a Breast Pump

[\(/MedicalDevices/ProductsandMedicalProcedures/HomeHealthandConsumer/ConsumerProducts/BreastPump:\)](https://www.nlm.nih.gov/medlineplus/breastpump.html)

Buying and Renting a Breast Pump

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Cleaning a Breast Pump

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Injury and Infection

[\(/MedicalDevices/ProductsandMedicalProcedures/HomeHealthandConsumer/ConsumerProducts/BreastPump:\)](https://www.nlm.nih.gov/medlineplus/breastpump.html)

Breast Pump and Breastfeeding Resources

[\(/MedicalDevices/ProductsandMedicalProcedures/HomeHealthandConsumer/ConsumerProducts/BreastPump:\)](https://www.nlm.nih.gov/medlineplus/breastpump.html)

Breastfeeding

[More breastfeeding topics](#)

Pumping and breastmilk storage

Pumping your breastmilk

If you are unable to breastfeed your baby directly, it is important to remove milk during the times your baby normally would feed. This will help you to continue making milk.

Before you express breastmilk, be sure to wash your hands with soap and water. If soap and water are unavailable, use an alcohol-based hand sanitizer that contains at least 60% alcohol. Make sure the area where you are expressing and your pump parts and bottles are clean. Breasts and nipples do not need to be washed before pumping.



If you need help to get your milk to start flowing, you can:

- Think about your baby. Bring a photo or a blanket or item of clothing that has your baby's scent on it.
- Apply a warm, moist compress to your breasts.
- Gently massage your breasts.
- Gently rub your nipples.
- Visualize the milk flowing down.
- Sit quietly and think of a relaxing setting.

Ways to express your milk by hand or pump

Type	How it works	What's involved	Average cost
Hand expression	You use your hand to massage and compress your breast to remove milk.	<ul style="list-style-type: none">• Requires practice, skill, and coordination.• Gets easier with practice, and can be as fast as pumping.	Free.

		<ul style="list-style-type: none"> • Good if you are seldom away from your baby or you need an option that is always with you. But all moms should learn how to hand express. 	
Manual pump	You use your hand and wrist to operate a hand-held device to pump the milk.	<ul style="list-style-type: none"> • Requires practice, skill, and coordination. • Useful for occasional pumping if you are away from your baby only once in a while. • May put you at higher risk of breast infection. 	\$30 to \$50
Electric breast pump	Runs on battery or plugs into an electrical outlet.	<ul style="list-style-type: none"> • Can be easier for some moms. • Can pump one breast at a time or both breasts at the same time. • Double pumping may collect more milk in less time, which is helpful if you are going back to work or school full-time. • Need a place to clean and store the equipment between uses. 	\$150 to over \$250

You can rent an electric pump from a lactation consultant at a local hospital or from a breastfeeding organization. This type of pump works well for creating a milk supply when a new baby can't feed at the breast. Mothers who have struggled with other expression methods may find that these pumps work well for them.



Under the Affordable Care Act, your health insurance plan must cover the cost of a breast pump. You may be offered a rental or a new one for you to keep. Your plan may provide guidance on whether the covered pump is manual or electric, how long the coverage of a rented pump lasts, and when they'll provide the pump (before or after you have the baby). Learn more about your breastfeeding benefits at healthcare.gov and talk to your insurance company to learn their specific policies on breast pumps.

Did you know?

You can keep germs from getting into the milk by washing your pumping equipment with soap and water and letting the equipment air dry.

Storage of breastmilk

Store your breastmilk in clean glass or hard BPA-free plastic bottles with tight-fitting lids. You can also use milk storage bags, which are made for freezing human milk. Do not use disposable bottle liners or other plastic bags to store breastmilk.

Storage bottles or bags to refrigerate or freeze your breastmilk also qualify as tax-deductible breastfeeding gear.

After each pumping

- Label the date on the storage container. Include your child's name if you are giving the milk to a child care provider.
- Gently swirl the container to mix the cream part of the breastmilk that may rise to the top back into the rest of the milk. Do not shake the milk. This can cause some of the milk's valuable parts to break down.
- Refrigerate or chill milk right after it is expressed. You can put it in the refrigerator, place it in a cooler or insulated cooler pack, or freeze it in small (2 to 4 ounce) batches for later feedings.

Tips for freezing milk

- Wait to tighten bottle caps or lids until the milk is completely frozen.
- Try to leave an inch or so from the milk to the top of the container because it will expand when freezing.
- Store milk in the back of the freezer, not on the shelf of the freezer door.

Tips for thawing and warming up milk

- Clearly label milk containers with the date the milk was expressed. Use the oldest stored milk first.
- Breastmilk does not need to be warmed. Some moms prefer to take the chill off and serve at room temperature. Some moms serve it cold.
- Thaw the bottle or bag of frozen milk (1) by putting it in the refrigerator overnight, (2) by holding it under warm running water, or (3) by setting it in a container of warm water.

- Never put a bottle or bag of breastmilk in the microwave. Microwaving creates hot spots that could burn your baby and damage the milk.
- Swirl the milk, and test the temperature by dropping some on your wrist. The milk should be comfortably warm, not hot.
- Use thawed breastmilk within 24 hours. Do not refreeze thawed breastmilk.

Guide to storing fresh breastmilk for use with healthy full-term infants

Place	Temperature	How long	Things to know
Countertop, table	Room temp (up to 77°F)	Up to 3 to 4 hours is best. Up to 6 to 8 hours is okay for very clean expressed milk.	Containers should be covered and kept as cool as possible. Cover the container with a clean cool towel may keep milk cooler. Throw out any leftover milk within 1 to 2 hours after the baby is finished feeding.
Refrigerator	39°F or colder	Up to 3 days is best. Up to 5 days is okay for very clean expressed milk.	Store milk in the back of the main body of the refrigerator. When at work, you can place your expressed milk in the refrigerator. Use a canvas or insulated bag that blends in with your coworkers' lunch bags, and place it at the back of the refrigerator.
Freezer	0°F or colder	Up to 3–6 months is best. Up to 9 months is okay for very clean expressed milk.	Store milk toward the back of the freezer where the temperature is most constant. Milk stored at 0°F or colder is safe for longer durations, but the quality of the milk might not be as high.
Deep freezer	-4°F or colder	Up to 6 months. Up to 12 months is okay for very clean expressed milk.	Store milk toward the back of the freezer where the temperature is most constant. Milk stored at 0°F or colder is safe for longer durations, but the quality of the milk might not be as high.

Guide to storing thawed breastmilk

	Room temperature (60°F to 85°F)	Refrigerator (39°F or colder)	Any freezers
Thawed breastmilk	Up to 1 to 2 hours is best. Up to 3 to 4 hours is okay.	24 hours	Do not refreeze.

Adapted from 7th Edition American Academy of Pediatrics (AAP) Pediatric Nutrition Handbook (2014); 2nd Edition AAP/American College of Obstetricians and Gynecologists (ACOG) Breastfeeding Handbook for Physicians (2014);  Academy of Breastfeeding Medicine (ABM) Clinical Protocol #8 Human Milk Storage Guidelines (2010); CDC Human Milk Storage Guidelines (2015).

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Content last updated: August 3, 2015.

**This information in
Spanish (en español)**

ePublications

Breastfeeding fact  sheet
(PDF, 160KB)

**Your Guide to
Breastfeeding**
This easy-to-read
publication has how-to
information and support
to help women
breastfeed successfully.

Related information

It's Only Natural: African-American breastfeeding

Support for nursing
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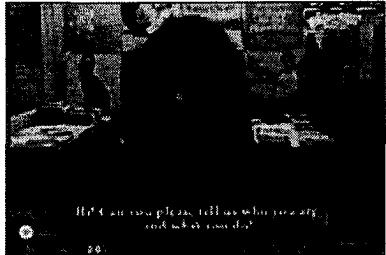
[More breastfeeding topics](#)

Common breastfeeding challenges

Breastfeeding can be hard at times, especially in the early days. But remember that you are not alone. Lactation consultants can help you find ways to make breastfeeding work for you and your baby. And while many women are faced with one or more of the challenges listed here, many women do not struggle at all. Also, many women may have certain problems with one baby that they don't have with their second or third baby.



Watch the video [Overcoming breastfeeding challenges](#), and then read on for ways to fix problems.



It may take a little time for you to catch on to breastfeeding your new baby. Don't be discouraged. Many new moms go through an adjustment period as they learn to breastfeed and learn to know their baby's needs.

If you're having trouble breastfeeding and could use a little encouragement, watch the [Reassure new moms](#) video.

Here are some common breastfeeding challenges and ways to handle them.

Challenge: Sore nipples

Many moms say that their nipples feel tender when they first start breastfeeding. Breastfeeding should feel comfortable once you and your baby have found a good latch and some positions that work.

What you can do

- A good latch is key, so visit the follow your baby's lead section for detailed instructions. If your baby sucks only on the nipple, gently break your baby's suction to your breast by placing a clean finger in the corner of your baby's mouth. Then try again to get your baby to latch on. (Your nipple should not look flat or compressed when it comes out of your baby's mouth. It should look round and long or the same shape as it was before the feeding.)
- If you find yourself delaying feedings because breastfeeding is painful, get help from a lactation consultant. Delaying feedings can cause more pain and harm your milk supply.
- Try changing positions each time you breastfeed. The breastfeeding holds section describes the various positions you can try.
- Help cracked nipples stay moist so you can continue breastfeeding. Try one or all of these tips:
 - After breastfeeding, express a few drops of milk and gently rub the milk on your nipples with clean hands. Human milk has natural healing properties and oils that soothe.
 - Use purified lanolin cream or ointment that is especially made for breastfeeding.
 - Let your nipples air dry after feeding, or wear a soft cotton shirt.
- Get help from your doctor or lactation consultant before using creams, hydrogel pads (a moist covering for the nipple to help ease soreness), or a nipple shield (a plastic device that covers the nipple while breastfeeding). In some cases, you should not use these products. Your doctor will help you make the choice that is best for you.
- Don't wear bras or clothes that are too tight and put pressure on your nipples.
- Change nursing pads (washable or disposable pads you can place in your bra to absorb leaks) often to avoid trapping in moisture.
- Avoid harsh soaps or ointments that contain astringents (like a toner) on your nipples. Look for labels on products that instruct you to remove them or to wash the area

before breastfeeding. Washing with clean water is all that is needed to keep your nipples and breasts clean.

- If you have very sore nipples, you can ask your doctor about using non-aspirin pain relievers.

Challenge: Low milk supply

Most mothers can make plenty of milk for their babies. But many mothers worry about having enough milk. The video Is my baby getting enough milk? suggests that checking your baby's weight and growth is the best way to make sure he or she gets enough milk. Let your baby's doctor know if you are concerned.



For more ways to tell if your baby is getting enough milk, visit the how to know your baby is getting enough milk section.

There may be times when you think your supply is low, but it is actually just fine:

- When your baby is around 6 weeks to 2 months old, your breasts may no longer feel full. This is normal. At the same time, your baby may nurse for only five minutes at a time. This can mean that you and your baby are just getting used to breastfeeding — and getting good at it!
- Growth spurts can cause your baby to want to nurse longer and more often. These growth spurts can happen when your baby is around 2 to 3 weeks, 6 weeks, and 3 months of age. Growth spurts can also happen at any time. Don't be worried that your supply is too low to satisfy your baby. Follow your baby's lead. Nursing more and more often will help build up your milk supply. Once your supply increases, you will likely be back to your usual routine.

What you can do

- Make sure your baby is latched on and positioned well.
- Breastfeed often and let your baby decide when to end the feeding.

- Offer both breasts at each feeding. Have your baby stay at the first breast as long as he or she is still sucking and swallowing. Offer the second breast when the baby slows down or stops.
- Avoid giving your baby formula or cereal in addition to your breastmilk, especially in the first six months of life. Your baby may lose interest in your breastmilk, and your milk supply will decrease. If you need to supplement your baby's feedings, try using a spoon, cup, or a dropper filled with breastmilk.
- Check with your doctor for health issues, such as hormonal issues or primary breast insufficiency, if the above steps don't help.

Challenge: Oversupply of milk

An overfull breast can make breastfeeding stressful and uncomfortable for you and your baby.

What you can do

- Breastfeed on one side for each feeding. Continue to offer that same breast for at least two hours until the next full feeding, gradually increasing the length of time per feeding.
- If the other breast feels unbearably full before you are ready to breastfeed on it, hand express for a few moments to relieve some of the pressure. You can also use a cold compress or washcloth to reduce discomfort and swelling.
- Feed your baby before he or she becomes overly hungry to prevent aggressive sucking. (Learn about hunger signs in the Tips for making it work section.)
- Burp your baby often if he or she is gassy.

Challenge: Strong let-down reflex

Some women have a strong milk ejection reflex or let-down. This can happen along with an oversupply of milk.

What you can do

- Hold your nipple between your first and middle fingers or with the side of your hand. Lightly compress milk ducts to reduce the force of the milk ejection.
- If your baby chokes or sputters when breastfeeding, unlatch him or her and let the excess milk spray into a towel or cloth.
- Allow your baby to come on and off the breast at will.
- Try positions that reduce the force of gravity, which can intensify milk ejection. These positions include the side-lying position and the football hold. (See the Breastfeeding holds section for illustrations of these positions.)

Challenge: Engorgement

It is normal for your breasts to become larger, heavier, and a little tender when they begin making milk. Sometimes, this fullness may turn into engorgement, when your breasts feel very hard and painful. Engorgement is the result of the milk building up. It usually happens during the third to fifth day after giving birth. But it can happen at any time, especially if you have an oversupply of milk or are not feeding your baby or expressing your milk often.

Engorgement can also cause:

- Breast swelling
- Breast tenderness
- Warmth
- Redness
- Throbbing
- Flattening of the nipple
- Low-grade fever

Engorgement can lead to plugged ducts or a breast infection, so it is important to try to prevent it before this happens. If treated right, engorgement should fix itself.

What you can do

- Breastfeed often after giving birth. As long as your baby is latched on and sucking well, allow your baby to feed for as long as he or she likes.
- Work with a lactation consultant to improve your baby's latch.
- Breastfeed often on the affected side to remove the milk, keep the milk moving freely, and prevent your breast from becoming overly full.
- Avoid using pacifiers or bottles to supplement feedings in the beginning. Try to wait to introduce pacifiers until your baby is 3 or 4 weeks old.
- Hand express or pump a little milk to soften the breast, areola, and nipple before breastfeeding.
- Massage the breast.
- Use cold compresses on your breast in between feedings to help ease the pain.
- If you are returning to work, try to pump your milk on the same schedule that your baby breastfed at home. Be sure to not let more than four hours pass between pumping sessions.
- Get enough rest, proper nutrition, and fluids.
- Wear a well-fitting, supportive bra that is not too tight.
- Try reverse pressure softening to make the areola soft around the base of the nipple and help your baby latch. Try one of the holds in the illustrations below. Press inward toward the chest wall and count slowly to 50. Use steady and firm pressure, but gentle enough to avoid pain. You may need to repeat each time you breastfeed for a few days.

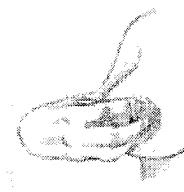


Fig. 1
One-handed "flower hold"
 Fingernails short,
 Fingertips curved placed where
 baby's tongue will go

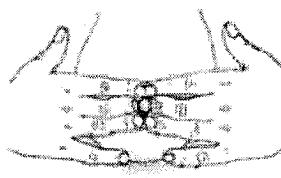


Fig. 2
Two-handed, one-step method
 Fingernails short,
 Fingertips curved each one
 touching the side of the nipple



Fig. 3
You may ask someone to help
press by placing fingers or
thumbs on top of yours



Fig. 4
Two-step method, two hands using
2 or 3 straight fingers each side,
first knuckles touching nipple.
Move $\frac{1}{4}$ turn, repeat above &
below nipple.



Fig. 5
Two-step method, two hands using
straight thumbs, base of thumbnail
even with side of nipple.
Move $\frac{1}{4}$ turn, repeat, thumbs
above & below nipple

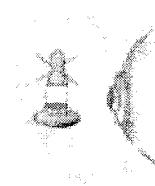


Fig. 6
Soft-ring method.
Cut off bottom half of an
artificial nipple to place on
areola to press with fingers

Illustrations by Kyle Cotterman, Reverse Pressure Softening by K. Jean Cotterman © 2008

Challenge: Plugged ducts

Plugged ducts are common in breastfeeding mothers. A plugged milk duct feels like a tender and sore lump in the breast. You should not have a fever or other symptoms.

A plugged duct happens when a milk duct does not drain properly. Pressure then builds up behind the plug, and surrounding tissue gets inflamed. A plugged duct usually only happens in one breast at a time.

What you can do

- Breastfeed on the affected side as often as every two hours. This will help loosen the plug and keep your milk moving freely.
- Aim your baby's chin at the plug. This will focus his suck on the duct that is affected.

- Massage the area, starting behind the sore spot. Move your fingers in a circular motion and massage toward the nipple. Use a warm compress on the sore area.
- Get extra sleep, or relax with your feet up to help speed healing. Often a plugged duct is a sign that you are doing too much.
- Wear a well-fitting, supportive bra that is not too tight, since this can constrict milk ducts. Consider trying a bra without an underwire.
- If you have plugged ducts that keep coming back, seek help from an IBCLC.

Challenge: Breast infection (mastitis)

Mastitis (mast-EYE-tiss) is soreness or a lump in the breast. It can cause symptoms such as:

- Fever and/or flu-like symptoms, such as feeling run down or very achy
- Nausea
- Vomiting
- Yellowish discharge from the nipple that looks like colostrum
- Breasts that feel warm or hot to the touch and appear pink or red

A breast infection can occur when other family members have a cold or the flu. It usually only occurs in one breast. It is not always easy to tell the difference between a breast infection and a plugged duct because both have similar symptoms and can improve within 24 to 48 hours. Some breast infections that do not improve on their own within this time period need to be treated with medicine given by a doctor. (Learn more about medicines and breastfeeding in the Breastfeeding fact sheet.)

What you can do

- Breastfeed on the affected side every two hours or more often. This will keep the milk moving freely and your breast from becoming overly full.

- Massage the area, starting behind the sore spot. Move your fingers in a circular motion and massage toward the nipple.
- Apply heat to the sore area with a warm compress.
- Get extra sleep, or relax with your feet up to help speed healing. Often a breast infection is a sign that a mother is doing too much and becoming overly tired.
- Wear a well-fitting, supportive bra that is not too tight, since this can constrict milk ducts.

Ask your doctor for help if you do not feel better within 24 hours of trying these tips, if you have a fever, or if your symptoms worsen. You might need medicine. See your doctor right away if:

- You have a breast infection in which both breasts look affected
- There is pus or blood in your breastmilk
- You have red streaks near the affected area of the breast
- Your symptoms came on severely and suddenly

Challenge: Fungal infections

A fungal infection, also called a yeast infection or thrush, can form on your nipples or in your breast. This type of infection thrives on milk and forms from an overgrowth of the Candida organism. Candida lives in our bodies and is kept healthy by the natural bacteria in our bodies. When the natural balance of bacteria is upset, Candida can overgrow, causing an infection.

A key sign of a fungal infection is sore nipples that last more than a few days, even after your baby has a good latch. Or you may suddenly get sore nipples after several weeks of pain-free breastfeeding. Other signs are pink, flaky, shiny, itchy, or cracked nipples or deep pink and blistered nipples. You also could have achy breasts or shooting pains deep in the breast during or after feedings.

Causes of fungal infection include:

- Thrush in your baby's mouth, which can pass to you

- An overly moist environment on your skin or nipples that are sore or cracked
- Use of antibiotics or steroids, perhaps during labor
- A chronic illness like HIV, diabetes, or anemia

What you can do

Fungal infections may take several weeks to clear up, so it is important to follow these tips to avoid spreading the infection:

- Change disposable nursing pads often.
- Wash any towels or clothing that comes in contact with the yeast in very hot water (above 122°F).
- Wear a clean bra every day.
- Wash your hands often.
- Wash your baby's hands often, especially if he or she sucks on his or her fingers.
- Boil every day all pacifiers, bottle nipples, or toys your baby puts in his or her mouth. (To boil them, place them in a pot of water and heat the water to a rolling boil.)
- After one week of treatment, throw away all pacifiers and nipples and buy new ones.
- Boil every day all breast pump parts that touch your milk.
- Make sure other family members are free of thrush or other fungal infections. If they have symptoms, make sure they get treated.

Challenge: Inverted, flat, or very large nipples

Some women have nipples that turn inward instead of pointing outward or are flat and do not protrude. Nipples also can sometimes flatten for a short time because of engorgement or swelling from breastfeeding. Inverted or flat nipples can sometimes make it harder to breastfeed. But remember, for breastfeeding to work, your baby must latch on to both the nipple and the breast, so even inverted nipples can work just fine. Often, flat and inverted nipples will protrude more over time as the baby sucks more.

Very large nipples can make it hard for the baby to get enough of the areola into his or her mouth to compress the milk ducts and get enough milk.

What you can do

- Talk to your doctor or a lactation consultant if you are concerned about your nipples.
- You can use your fingers to try to pull your nipples out. You can also use a special device that pulls out inverted or temporarily flattened nipples.
- The latch for babies of mothers with very large nipples will improve with time as the baby grows. In some cases, it might take several weeks to get the baby to latch well. But if you have a good milk supply, your baby will get enough milk even with a poor latch.

Challenge: Nursing strike

A nursing "strike" is when your baby has been breastfeeding well for months and then suddenly begins to refuse the breast. A nursing strike can mean that your baby is trying to let you know that something is wrong. This usually does not mean that the baby is ready to wean.

Not all babies will react the same way to the different things that can cause a nursing strike. Some babies will continue to breastfeed without a problem. Other babies may just become fussy at the breast. And other babies will refuse the breast entirely.

Some of the major causes of a nursing strike include:

- Having mouth pain from teething, a fungal infection like thrush, or a cold sore
- Having an ear infection, which causes pain while sucking or pressure while lying on one side
- Feeling pain from a certain breastfeeding position, perhaps from an injury on the baby's body or from soreness from an immunization
- Being upset about a long separation from the mother or a major change in routine

- Being distracted while breastfeeding, such as becoming interested in other things going on around the baby
- Having a cold or stuffy nose that makes breathing while breastfeeding difficult
- Getting less milk from the mother after supplementing breastmilk with bottles or overuse of a pacifier
- Responding to the mother's strong reaction if the baby has bitten her while breastfeeding
- Being upset by hearing arguing or people talking in a harsh voice while breastfeeding
- Reacting to stress, overstimulation, or having been repeatedly put off when wanting to breastfeed

If your baby is on a nursing strike, it is normal for you to feel frustrated and upset, especially if your baby is unhappy. Be patient with your baby and keep trying to offer your breasts. You may also want to pump your breastmilk to offer during the strike and to make sure you do not get engorged.

What you can do

- Try to express your milk as often as the baby used to breastfeed to avoid engorgement and plugged ducts.
- Try another feeding method temporarily to give your baby your breastmilk, such as using a cup, dropper, or spoon.
- Keep track of your baby's wet and dirty diapers to make sure he or she is getting enough milk.
- Keep offering your breast to your baby. If your baby is frustrated, stop and try again later. You can also try offering your breast when your baby is very sleepy or is sleeping.
- Try breastfeeding positions where your bare skin is pressed next to your baby's bare skin.
- Focus on your baby, and comfort him or her with extra touching and cuddling.
- Try breastfeeding while rocking your baby in a quiet room free of distractions.

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Content last updated: July 21, 2014

**This information in
Spanish (en español)**

ePublications

Breastfeeding fact



sheet

(PDF, 160KB)

Your Guide to Breastfeeding

This easy-to-read publication has how-to information and support to help women breastfeed successfully.

Related information

It's Only Natural: African-American breastfeeding

Support for nursing moms in the workplace

Subscribe to breastfeeding email updates

Enter your email address

Subscribe

Breastfeeding

Supporting Nursing Moms at Work: Employer Solutions

Women with children are the fastest-growing segment of the work force. Balancing work and family is an important priority for them. Today, over 75 percent of women in the United States begin breastfeeding. When they return to work after their babies are born, time and space to express their milk during the work period help them continue to give their best to their work and their baby.

These family-friendly benefits also bring your business a 3:1 Return on Investment (ROI) through lower health care costs, lower employee absenteeism rates (since babies are healthier), lower turnover rates, and higher employee productivity and loyalty.

Businesses across America have learned how to support nursing mothers at work.

This online resource provides businesses with cost-effective tips and solutions for any industry setting. Search by industry to see how other businesses just like yours have made it work. Or search by solutions to find creative options for time and space that might work for you.



Go to
INDUSTRY

Go to
COMMON SOLUTIONS

Video: Space Solutions for
Nursing Women at Work

Video: Space Solutions for
Nursing Women at Work

Content last updated June 23, 2014.

Resources last updated June 20, 2014.

Breastfeeding

Breastfeeding Support: Time and Space Solutions

Businesses use many solutions to give nursing mothers time and space to express milk at work. They have found that a variety of permanent, flexible, and even mobile space options enable them to provide support, even when space is limited. They also manage schedules in creative ways so that women can have the time they need to express milk. Supporting nursing mothers at work has been found to bring businesses a positive return on investment. Learn about common solutions that might work in your company.

Video: Space Solutions for
Nursing Women at Work

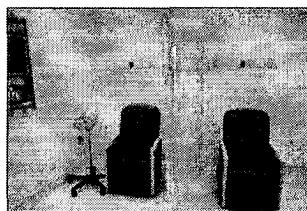
Video: How to Support
Nursing Women in Large
Companies

Video: How to Support
Nursing Women in Small
Businesses

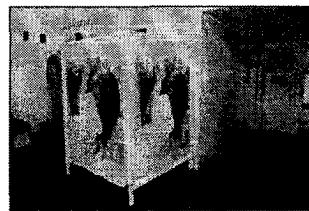
Find Space for Nursing Moms

Click on the photo or title to learn more about each solution

Permanent dedicated space (for
single users)



Permanent dedicated space (for
multiple users)



Flexible space

Outdoor and mobile space

Shared space with other
businesses

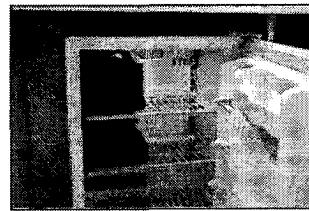
Direct access to baby

Find Time for Nursing Moms

Getting Started: How to Support Nursing Moms

Click on the photo or title to learn more about each solution

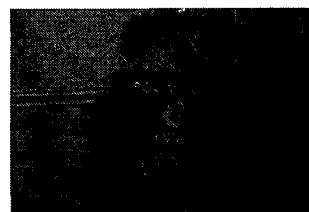
Room amenities



Breast pumps



Handling expressed milk



Education and professional
support

Promoting services to
employees

Privacy

Breastfeeding

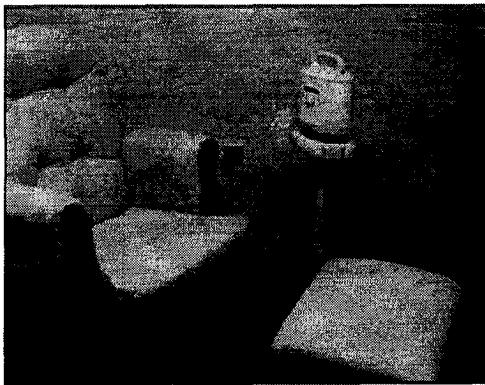
Breast Pumps

Most nursing mothers use their own breast pump to express milk at work. Many have coverage through their insurance company. Some women receive a breast pump through the Women, Infants, and Children (WIC) program.

Companies employing larger numbers of nursing mothers find it is cost-efficient to purchase or rent a multi-user electric breast pump. These pumps can be shared by multiple women, and are valued because they remove milk quickly and efficiently. This helps women express more milk for their baby. Employers also benefit because women are able to minimize the amount of break time needed to express milk.

Check with your company's insurance program to see what breast pumps are covered as part of the Affordable Care Act requirements that became effective January 1, 2013.

[View All Slides](#)



Multi-user breast pumps are a valued amenity for many mothers since they help reduce the amount of time women need to express milk.



Content last updated August 04, 2014.

Resources last updated April 15, 2014.

Notice of Tax Liability



#BWNKMGV
 #CNXX XX66 X9X6 16X6#
 S M E MEDICAL EQUIPMENT INC
 240 E OGDEN AVE STE 104
 HINSDALE IL 60521-2467

October 16, 2017



Letter ID: CNXXXX66X9X616X6

Account ID: 2618-7426
 Reporting period: December 31, 2015

We have audited your Sales/Use Tax & E911 Surcharge account for the reporting periods January 01, 2012, through December 31, 2015, and the liability has been processed on Form EDA-105-R, ROT and E911 Surcharge Audit Report. As a result, we have assessed the amounts shown below.

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 protest this notice within specific time periods. See the "Protest Rights" section on the following page of this notice for additional information and instructions.

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.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	79,048.00	0.00	79,048.00
Late Payment Penalty Increase	15,810.00	0.00	15,810.00
Interest	8,586.49	0.00	8,586.49
Assessment Total	\$103,444.49	\$0.00	\$103,444.49

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.

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

217 785-6579

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 a 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.

The full text of the Taxpayers' Bill of Rights is contained in the Illinois Compiled Statutes, 20 ILCS 2520/1, et seq.

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy case number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns. For those under bankruptcy protection this notice is not an attempt to collect tax debt. Illinois law requires issuance of this notice to advise you of an amount due or a missing return that must be filed.

Explanation of Penalties and Fees

For more detailed information, see Publication 103, Penalties and Interest for Illinois taxes.

Are penalties ever abated?

If you were unable to either timely pay the required amount of payments, pay the tax you owe 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. A bad check or negligence penalty may also be waived 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. A fraud penalty or cost of collection fee cannot be waived.

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. Interest cannot be waived.

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.

Late-payment penalty for underpayment of estimated or accelerated tax due - You owe this penalty if you were required to make estimated or accelerated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.

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.

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.

Bad check penalty - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.

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.

Fraud penalty - You owe this penalty if any part of a deficiency is due to fraud.

Audit penalty - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.

Protest Rights

If you do not agree, you may protest 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 December 15, 2017. 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, 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.



received
4/25/18

**Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS**

Willard Ice Building
101 West Jefferson Street – Level 5SW
Springfield, IL 62702
(217)782-6995

April 23, 2018

John Argoudelis, LLC
Attorney at Law
15124 South Route 59
Plainfield, Illinois 60544

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**
SME Medical Equipment Inc.
Taxpayer ID: 37-1336231
Notice of Tax Liability, dated October 16, 2017
Letter ID: CNXXX12449751843

Dear Mr. Argoudelis:

The office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing for your client SME Medical Equipment Inc. regarding the above Notice of Tax Liability. Based on the information provided in your request, I believe that it is appropriate to **grant your request** for a late discretionary hearing for the above notice.

The amount of liability at issue for this protest exceeds the statutory amount for which the Department has jurisdiction. For late discretionary hearings that are granted and that exceed the statutory amount, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.*

The Tax Tribunal's rules provide that when a late discretionary hearing is granted and the protest meets the statutory amount, the taxpayer shall file a petition with the Tax Tribunal within 60 days and shall attach a copy of the letter granting the late discretionary hearing.

I recommend that you review the information provided on the Tax Tribunal's website (www.illinois.gov/taxtribunal) and contact them if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Terry D. Charlton".

Terry D. Charlton
Chief Administrative Law Judge

TC