

IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

GLOBAL FUNTASTICS, INC.)

Petitioner,)

v.)

BRIAN HAMER, in his official capacity as)
DIRECTOR OF THE ILLINOIS DEPARTMENT)
OF REVENUE, and the ILLINOIS DEPARTMENT)
OF REVENUE,)

Defendants.)

RECEIVED
JUL 03 2014
BY: _____

No. _____

15TT12L

PETITION

Petitioner, Global Funtastics, Inc. (“Petitioner”), by and through its attorneys, Horwood Marcus & Berk Chartered, complains of the Defendants, the Illinois Department of Revenue (“Department”) and Brian Hamer, Director of the Department (“Director Hamer”), and alleges as follows:

PARTIES

1. Petitioner is an Ohio corporation located at 2000 W Dorothy Lane, Dayton, OH 45439, and can be reached at Grant.Mackenzie@funtastic.com.au.
2. Petitioner is represented by Horwood Marcus & Berk attorney David A. Hughes, located at 500 West Madison St., Suite 3700, Chicago, Illinois 60661, and can be reached at 312-606-3212 or dhughes@hmblaw.com.
3. Petitioner’s Illinois Business Tax number is 01019-42272.
4. The Department is an agency of the Executive Department of the State Government and is tasked with the enforcement and administration of Illinois tax laws. 20 ILCS 5/5-15.
5. Director Hamer is the current Director of the Department.

6. Director Hamer is lawfully appointed by the Governor of the State of Illinois to execute the powers and discharge the duties vested by law in the Director of the Department. 20 ILCS 5/5-20.

NOTICES

7. On March 31, 2014, Petitioner received a Collection Action Notice (“Notice”) indicating that Petitioner owes Illinois Use Tax in the amount of \$27,180.62, inclusive of penalties and interest for the for the reporting periods September 20, 2011 and October 20, 2011 (“Periods in Issue”). A true and accurate copy of the Notice is attached hereto as Exhibit A.

8. On May 6, 2014, the Illinois Department of Revenue Office of Administrative Hearings granted Petitioner’s request for a late discretionary hearing. A true and accurate copy of the letter granting the late discretionary hearing is attached hereto as Exhibit B.

JURISDICTION

9. Petitioner brings this action pursuant to the Illinois Independent Tax Tribunal Act (“Tribunal Act”), 35 ILCS 1010/1-1 to 35 ILCS 1010/1-100.

10. This Tribunal has jurisdiction over this matter pursuant to Sections 1-45 and 1-50 of the Tribunal Act and 86 Ill. Admin. Code 5000.310(a)(5) because Petitioner timely filed this petition within 60 days of the letter granting the late discretionary hearing.

BACKGROUND

11. Petitioner was in the business of selling tangible personal property, primarily furniture, to day care facilities throughout the United States.

12. Petitioner did not have any employees or offices in Illinois.

13. Sometime prior to 2009, the assets of Petitioner’s only customer was sold to another entity.

14. After being sold, Petitioner's only customer stopped placing orders with Petitioner

15. Petitioner conducted a liquidation sale of all its assets, and made its last sales in May, 2009, none of which were to Illinois buyers.

16. After the liquidation sale, Petitioner had no employees, assets, or offices in the United States.

17. On February 12, 2009, Petitioner submitted a final Illinois sales and use tax return ("Final Return"). A true and accurate copy of Petitioner's Final Return is attached hereto as Exhibit C.

18. Petitioner had approximately \$4,100 in sales in 2011.

19. In 2011, Petitioner imported tangible personal property from Australia to a third party logistics center in Illinois to be distributed throughout the United States.

20. The Defendants, after discovering that Petitioner was sending property into Illinois, issued notices assessing use tax on the property to Petitioner's old office address, which has been closed for a number of years.

21. The first notice Petitioner received was the Notice.

22. Petitioner requested a late discretionary hearing from the Illinois Department of Revenue Office of Administrative Hearings, which was granted.

COUNT I

Petitioner is not Subject to Illinois Use Tax

23. Petitioner realleges and incorporates by this reference the allegations made in paragraphs 1 through 22, inclusive, hereinabove.

24. Petitioner never had a physical presence, including employees or offices, in Illinois.

25. Petitioner voluntarily registered to collect and remit sales tax on its Illinois destination sales to its only customer prior to liquidating its assets in 2009.

26. Petitioner currently has no physical presence in the United States.

27. During the Periods in Issue, Petitioner imported property to a third party logistics company that delivered that property to United States customers, totaling approximately \$4,100 in 2011 sales.

28. The remainder of the property shipped to the third party logistics company was sold in 2012 to customers throughout the United States.

29. Petitioner is not subject to use tax on the property because it does not have substantial nexus with Illinois, as required by the Commerce Clause of the United States Constitution and *Quill Corp. v. North Dakota*, 504 U.S. 298 (1992).

WHEREFORE, Petitioner prays that the Tribunal enter an order that:

- (a) finds and declares that Petitioner is not subject to Illinois use tax;
- (b) enjoins the Department from taking any action to assess, lien, levy, offset, or in any other way prosecute and collect the amount due on the Notice;
- (c) enters judgment in favor of Petitioner and against the Defendants and cancels the Notice; and
- (d) grants such further relief as the Tribunal deems appropriate under the circumstances.

COUNT II

Petitioner is not Subject to Use Tax on the Property Sent into Illinois Because it did not Use the Property

30. Petitioner realleges and incorporates by this reference the allegations made in paragraphs 1 through 29, inclusive, hereinabove

31. Petitioner sent the property at issue into Illinois to be delivered by a third party distributor to retail customers.

32. Illinois imposes a tax upon the privilege of using tangible personal property in Illinois. 35 ILCS 105/3.

33. Petitioner is not subject to use tax on the property at issue because it never used that property in Illinois.

WHEREFORE, Petitioner prays that the Tribunal enter an order that:

- (a) finds and declares that Petitioner is not subject to use tax on the property sent into Illinois;
- (b) enjoins the Department from taking any action to assess, lien, levy, offset, or in any other way prosecute and collect the amount due on the Notices;
- (c) enters judgment in favor of Petitioner and against the Defendants and cancels the Notice; and
- (d) grants such further relief as the Tribunal deems appropriate under the circumstances.

COUNT III

Petitioner is not Subject to Use Tax on the Property Sent into Illinois Because it Resold the Property

34. Petitioner realleges and incorporates by this reference the allegations made in paragraphs 1 through 33, inclusive, hereinabove.

35. In Illinois, sales of tangible personal property for purposes of resale are exempt. 35 ILCS 105/2.

36. Petitioner is not subject to use tax on the property at issue because it resold all of the property to retail customers throughout the United States.

WHEREFORE, Petitioner prays that the Tribunal enter an order that:

- (a) finds and declares that Petitioner is not subject to use tax on the property sent into Illinois;
- (b) enjoins the Department from taking any action to assess, lien, levy, offset, or in any other way prosecute and collect the amount due on the Notice;
- (c) enters judgment in favor of Petitioner and against the Defendants and cancels the Notice; and
- (d) grants such further relief as the Tribunal deems appropriate under the circumstances.

COUNT IV

Petitioner's Sales are not Subject to Illinois Tax Because They Were Made in Interstate Commerce

37. Petitioner realleges and incorporates by this reference the allegations made in paragraphs 1 through 36, inclusive, hereinabove.

38. Illinois does not impose tax upon the privilege of engaging in a business in interstate commerce. 35 ILCS 120/2-60.

39. Petitioner sent the property into Illinois to be delivered to customers throughout the United states by a third party distributor.

40. Nearly all of Petitioner's sales were to customers outside Illinois.

41. Petitioner is not subject to Illinois tax on the property sent into Illinois because the property was resold in interstate commerce.

WHEREFORE, Petitioner prays that the Tribunal enter an order that:

- (a) finds and declares that Petitioner was not subject to use tax on the property sent into Illinois;
- (b) enjoins the Department from taking any action to assess, lien, levy, offset, or in any other way prosecute and collect the amount due on the Notices;
- (c) enters judgment in favor of Petitioner and against the Defendants and cancels the Notice; and
- (d) grants such further relief as the Tribunal deems appropriate under the circumstances.

COUNT V

All penalties should be abated based on reasonable cause

42. Petitioner realleges and reincorporates the allegations in paragraphs 1 through 41, inclusive, hereinabove.

43. In its Notice, the Department assessed penalties in an amount totaling \$4,696.

44. Illinois law provides that penalties do not apply if a taxpayer shows that its failure to pay tax at the required time was due to reasonable cause. 35 ILCS §734-8.

45. The most important factor to be considered in making a determination to abate a penalty will be the extent to which the taxpayer made a good faith effort to determine its proper tax liability and to pay its proper tax liability in a timely fashion. 86 Ill. Admin. Code §700.400(b).

46. A taxpayer will be considered to have made a good faith effort to determine and pay its proper tax liability if it exercised ordinary business care and prudence in doing so. 86 Ill. Admin. Code §700.400(b).

47. Petitioner made a good faith effort to determine its Illinois tax liability when it filed its Final Return as a result of no longer having a presence in the United States.

48. Petitioner, relying on Illinois law and regulations, exercised ordinary business care and prudence when it reasonably determined that it did not owe Illinois use tax on the equipment because the equipment qualified for the manufacturing exemption from use tax.

49. The Department's determination that Petitioner owes penalties on late payment of tax is not supported by fact or law.

WHEREFORE, Petitioner prays that the Tribunal enter an order that:

- (a) finds and declares that all penalties should be fully abated based on reasonable cause;
- (b) enjoins the Department from taking any action to assess, lien, levy, offset, or in any other way prosecute and collect the amount of penalties on the Notices; and
- (c) grants such further relief as the Tribunal deems appropriate under the circumstances.

Respectfully submitted,

GLOBAL FUNTASTICS, INC.

Petitioner

By: 
One of Petitioner's Attorneys

David A. Hughes
Christopher T. Lutz
Horwood Marcus & Berk Chartered
500 W. Madison Street, Suite 3700
Chicago, IL 60661
(312) 606-3200

EXHIBIT A

**Collection Action
Notice of Intent**

Illinois

GLOBAL FINANCE INC
ATTN: PAUL RUDIC
PO BOX 818181
HIGHLANDS RANCH CO 80126-8181

Account ID: 15124237
Taxpayer ID: 20200183

Act now

We have not received all of your required payments.

Send us the items listed on the following pages immediately.

If you do not, we may take collection action without further notice to you. Collection action may include levy of your wages or seizure and sale of your assets.

If you have any questions about this notice, you may contact us at the address and phone number listed below.

EARLENE ROBINSON
ILLINOIS DEPARTMENT OF REVENUE
215 EXECUTIVE DR SUITE #2
FAIRVIEW HEIGHTS IL 62206

618-248-7793
618-624-0700

For information about
how to pay
how to file
collection actions

visit our page

EXHIBIT B



Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS
Willard Ice Building
101 West Jefferson Street – Level 5SW
Springfield, IL 62702
(217)782-6995

May 6, 2014

Robert J. Horstman
Battelle Rippe Kingston
2000 W. Dorothy Lane
Dayton, OH 45439

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**
Global Funtastics, Inc.
Account ID: 01019-42272
2 Notices of Tax Liability (“NTLs”)
Letter ID: CNXXX2X479272XX0, dated January 23, 2013
Letter ID: CNXXXXX1X177X1443, dated January 23, 2013

Dear Mr. Horstman:

The Office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing for Global Funtastics, Inc. regarding the above NTLs. Based on the information provided in your request, I believe that it is appropriate to grant Global Funtastics, Inc. a late discretionary hearing for the above NTLs.

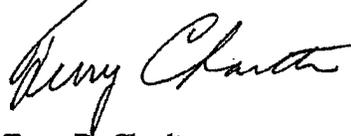
The amount of liability at issue for the protest exceeds the statutory amount (\$15,000, exclusive of penalties and interest) or (\$15,000 for notices that involve only penalties and interest) for which the Department has jurisdiction for late discretionary hearings that are granted on or after January 1, 2014. For late discretionary hearings that are granted on or after January 1, 2014 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 website (www.illinois.gov/taxtribunal) contains rules that include guidance on filing requirements and contact information for the Tax Tribunal. **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. See Subsection (a)(5) of Section 5000.310 of the Tax Tribunal's rules. Please note that the Tax Tribunal has different requirements than the Department for filing protests, including the payment of filing fees and the filing of a petition in the form required by the Tax Tribunal.

I recommend that you review the information provided on the Tax Tribunal's website and contact them if you have any questions.

Sincerely,



Terry D. Charlton
Chief Administrative Law Judge
Illinois Department of Revenue

TDC

EXHIBIT C

Global Funtastic, Inc.
2 Riverplace
Suite 410
Dayton, OH 45405-4981

February 12, 2009

Illinois Department of Revenue
Retailer's Occupation Tax
Springfield, IL 62796

**Re: Global Funtastic, Inc./My Paintbox - FEIN: 26-0301837
Notice of Discontinuation**

Enclosed you will find Global Funtastic, Inc./My Paintbox, Inc ("Global") **Quarterly** Sales and Use Tax return (marked FINAL) for the period ending January 31, 2009, sales account number **3915-7377**. Global will no longer be conducting sales in the United States; therefore requesting to discontinue this account number effective February 1, 2009. If you have any questions or need additional information please contact Sharon Gaston at 704-442-3817.

Thank you for your consideration in this matter.

Sincerely,

Global Funtastic, Inc.



Illinois Department of Revenue

ST-1 Sales and Use Tax Return ID: 2D8

Account ID: 3915-7377

This form is for January 2009

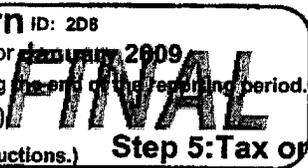
REV 03 FORM 002

ES NS ED CA RC ET

Due by Feb 20, 2009

Form ST-1 is due on or before the 20th day of the month following the end of the reporting period.

You must round your figures to whole dollars (See instructions)



SL

Step 1: Alcoholic Liquor Purchases (See instructions)

Step 5: Tax on Purchases

If you are not required to report your purchases, go to Step 2.

Note: Distributors will also report your total purchases to us.

A Total dollar amount of alcoholic liquor purchased (invoiced and delivered) 0.00

General merchandise

12a 0.00 x .0625 = 12b 0.00

Food, drugs, and medical appliances

13a 0.00 x .01 = 13b 0.00

Purchases at other rates

14a 14b

15 Tax due on purchases (Add Lines 12b, 13b, and 14b.)

15 0.00

Step 2: Taxable Receipts

1 Total receipts (Include tax.) 1 622.00

2 Deductions -- include tax collected (Use worksheet on back.) 2 45.00

3 Taxable receipts (Subtract Line 2 from Line 1.) 3 577.00

Step 6: Net Tax Due

16 Tax due from receipts and purchases (Add Lines 11 and 15.)

16 44.00

16a Manufacturer's Purchase Credit (See instructions.)

16a 0.00

17 Prepaid sales tax (Attach PST-2 copy A.)

17 0.00

18 Quarter-monthly payments (Paid on Form RR-3 or by EFT)

18 0.00

19 Prior overpayment

19 0.00

20 Total prepayments (Add Lines 16a, 17, 18, and 19.)

20 0.00

21 Net tax due (Subtract Line 20 from Line 16.)

21 44.00

Step 3: Tax on Receipts

Sales from locations within Illinois

General merchandise

4a 577.00 x Rate = 4b 45.00

Food, drugs, and medical appliances

5a 0.00 x Rate = 5b 0.00

Sales from locations outside Illinois

General merchandise

6a 0.00 x .0625 = 6b 0.00

Food, drugs, and medical appliances

7a 0.00 x .01 = 7b 0.00

Sales at prior rates

Receipts taxed at other rates

8a 8b

9 Tax due on receipts (Add lines 4b, 5b, 6b, 7b and 8b.) 9 45.00

Step 7: Payment Due

22 Excess tax collected (See instructions.)

22 0.00

23 Total tax due (Add Lines 21 and 22.)

23 44.00

24 Credit memorandum (See instructions.)

24 0.00

25 Payment due (Subtract Line 24 from Line 23.)

25 44.00

Step 4: Retailer's Discount and Net Tax on Receipts

10 If you filed and paid by the due date multiply Line 9 by 1.75% (.0175) 10 1.00

11 Net tax due on receipts (Subtract Line 10 from Line 9.) 11 44.00

Try filing electronically! logo

Step 8: Sign Below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true and correct. The information in this return is taken from the records of the business for which it is filed.

Taxpayer Signature (704) 442-3817 2/11/09 Date
Preparer Signature (704) 442-3817 2/11/09 Date

ST-1 (R-3/06) ID: 2D8

This form is for January 2009

This form is due February 20, 2009

Account ID: 3915-7377

Global Funtastic
2 River Place, Suite 410
Dayton, OH 45405

Write the amount you are paying.

\$ 44.00

Write your remittance and send your payment to

ILLINOIS DEPARTMENT OF REVENUE
RETAILERS OCCUPATION TAX
SPRINGFIELD IL 62796-0001

Just a reminder ...

92349010930687 39157377

Account ID: 3915-7377
 Location:
 KOB:
 APE: 0109



ST-1 Worksheet for Line 2

1 Taxes collected from the following:					
a	General merchandise retail sales			1a	45 00
b	General merchandise service sales			1b	0 00
c	Food, drugs, and medical appliances retail sales			1c	0 00
d	Food, drugs, and medical appliances service sales			1d	0 00
2	Add items 1a through 1d. This is the total amount of taxes you collected.			2	45 00
3	Resale			3	0 00
4	Interstate commerce			4	0 00
5	Cash refunds			5	0 00
6	Newspapers and magazines			6	0 00
7	State motor fuel tax				
		Number of gallons	Rate		
7a	Gasoline	_____ x	19¢ =	7b	0 00
7c	Gasohol and majority blended ethanol	_____ x	19¢ =	7d	0 00
7e	Diesel (including biodiesel and biodiesel blends)	_____ x	21.5¢ =	7f	0 00
7g	Dieselhol	_____ x	21.5¢ =	7h	0 00
7i	Other special fuels	_____ x	19¢ =	7j	0 00
8	Specific fuels sales tax exemption				
	Note: Subtract all motor fuel taxes before entering amounts on Lines 8a through 8i.				
		Receipts	Rate		
8a	Gasohol	_____ x	0.20 =	8b	0 00
8c	Biodiesel blend (90 - 99 percent petroleum-based product)	_____ x	0.20 =	8d	0 00
8e	Biodiesel blend (1 - 89 percent petroleum-based product)	_____ x	1.00 =	8f	0 00
8g	100 percent biodiesel	_____ x	1.00 =	8h	0 00
8i	Majority blended ethanol fuel	_____ x	1.00 =	8j	0 00
9	Sales of service. List the non-taxable portion from sales of the following:				
a	Repairs			9a	0 00
b	Prescriptions			9b	0 00
c	Other (identify) _____			9c	0 00
10	Exempt organizations			10	0 00
11	Food stamps			11	0 00
12	Enterprise zone building materials and consumables or high impact business building materials			12	0 00
13	Manufacturing machinery and equipment (including photoprocessing)			13	0 00
14	Farm machinery and equipment			14	0 00
15	Graphic arts machinery and equipment			15	0 00
16	Other _____			16a	0 00
	_____			16b	
	_____			16c	
	_____			16d	
17	Add items 3 through 16d. This is the total of your deductions.			17	0 00
18	Add items 2 and 17 and write this amount on Line 2 on Form ST-1.			18	45 00

Global Fantastic
 2 River Place, Suite 410
 Dayton, OH 45405

Do not detach.

This form is authorized by the Illinois Retailers' Occupation and Related Tax Acts. Disclosure of this information is REQUIRED. Failure to provide it could result in a penalty. This form has been approved by the Forms Management Center. IL 492-0030



ST-2 Multiple Site Form

Attach to Form ST-1

FINAL

Account ID: 3915-7377

Tax period: January 2009

Do not write above this line.

You must round your figures to whole dollars. See Instructions.

Site where the taxable sales were made

Location code 022-0042-2 Aurora (DUPAGE)
 Site name Aurora (DUPAGE)
 Site address _____
 City, state, ZIP _____

General merchandise
 4a 8.00 X $\frac{8.25\%}{(rate)}$ = 4b 1
 Food, drugs, and medical appliances
 5a 0.00 X $\frac{1.75\%}{(rate)}$ = 5b 0
 Receipts taxed at other rates
 8a _____ 8b _____

Location code 022-0004-1 Bloomington
 Site name Bloomington
 Site address _____
 City, state, ZIP _____

General merchandise
 4a 65.00 X $\frac{7.75\%}{(rate)}$ = 4b 5
 Food, drugs, and medical appliances
 5a 0.00 X $\frac{1.75\%}{(rate)}$ = 5b 0
 Receipts taxed at other rates
 8a _____ 8b _____

Location code 057-0001-9 Bloomington
 Site name Bloomington
 Site address _____
 City, state, ZIP _____

General merchandise
 4a 23.00 X $\frac{7.75\%}{(rate)}$ = 4b 2
 Food, drugs, and medical appliances
 5a 0.00 X $\frac{1\%}{(rate)}$ = 5b 0
 Receipts taxed at other rates
 8a _____ 8b _____

Location code 056-0007-3 Crystal Lake
 Site name Crystal Lake
 Site address _____
 City, state, ZIP _____

General merchandise
 4a 6.00 X $\frac{7.75\%}{(rate)}$ = 4b 0
 Food, drugs, and medical appliances
 5a 0.00 X $\frac{1.75\%}{(rate)}$ = 5b 0
 Receipts taxed at other rates
 8a _____ 8b _____

Location code 049-0017-0 Lake Zurich
 Site name Lake Zurich
 Site address _____
 City, state, ZIP _____

General merchandise
 4a 27.00 X $\frac{7\%}{(rate)}$ = 4b 2
 Food, drugs, and medical appliances
 5a 0.00 X $\frac{1.75\%}{(rate)}$ = 5b 0
 Receipts taxed at other rates
 8a _____ 8b _____

Page totals
 4a 129.00 4b 10
 5a 0.00 5b 0
 8a _____ 8b _____



Illinois Department of Finance
ST-2 Multiple Site Form
 Attach to Form ST-1

FINAL

REV 01
 FORM 009
 ID: 2D8

Do not write above this line.

Account ID: 3915-7377

Tax period: January 2009

You must round your figures to whole dollars. See Instructions.

Site where the taxable sales were made

Location code 022-0018-1 Naperville (DUPAGE)
 Site name Naperville (DUPAGE)
 Site address _____

 City, state, ZIP _____

General merchandise
 4a 78.00 X $\frac{7.25\%}{(rate)}$ = 4b 6
 Food, drugs, and medical appliances
 5a 0.00 X $\frac{1.75\%}{(rate)}$ = 5b 0
 Receipts taxed at other rates
 8a _____ 8b _____

Location code 099-0015-2 New Lenox
 Site name New Lenox
 Site address _____

 City, state, ZIP _____

General merchandise
 4a 55.00 X $\frac{7\%}{(rate)}$ = 4b 4
 Food, drugs, and medical appliances
 5a 0.00 X $\frac{1.75\%}{(rate)}$ = 5b 0
 Receipts taxed at other rates
 8a _____ 8b _____

Location code 047-0008-2 Oswego
 Site name Oswego
 Site address _____

 City, state, ZIP _____

General merchandise
 4a 47.00 X $\frac{7.25\%}{(rate)}$ = 4b 3
 Food, drugs, and medical appliances
 5a 0.00 X $\frac{1\%}{(rate)}$ = 5b 0
 Receipts taxed at other rates
 8a _____ 8b _____

Location code 047-0024-4 Plainfield (KENDALL)
 Site name Plainfield (KENDALL)
 Site address _____

 City, state, ZIP _____

General merchandise
 4a 230.00 X $\frac{8.25\%}{(rate)}$ = 4b 19
 Food, drugs, and medical appliances
 5a 0.00 X $\frac{1\%}{(rate)}$ = 5b 0
 Receipts taxed at other rates
 8a _____ 8b _____

Location code 022-0021-1 Villa Park
 Site name Villa Park
 Site address _____

 City, state, ZIP _____

General merchandise
 4a 38.00 X $\frac{7.75\%}{(rate)}$ = 4b 3
 Food, drugs, and medical appliances
 5a 0.00 X $\frac{1.75\%}{(rate)}$ = 5b 0
 Receipts taxed at other rates
 8a _____ 8b _____

Page totals
 4a 448.00 4b 35
 5a 0.00 5b 0
 8a _____ 8b _____

Global Funtastic, Inc.

RSM-IVR-844

2187

To: Illinois Department of Revenue

Memo: 3915-7377

Account Number:

Description or Invoice Number _____ Invoice Date _____

Checking Account

Check Date: Feb 20, 2009

Check Amount: \$44.00

Discount Taken _____ Amount Paid

44.00

THIS CHECK IS PAYABLE TO THE ORDER OF THE ABOVE NAMED PARTY. ALL CHECKS MUST BE DEPOSITED WITHIN 60 DAYS OF THE DATE OF ISSUE. CHECKS MUST BE DEPOSITED BY THE END OF THE DAY OF DEPOSIT.

Global Funtastic, Inc.
2 Riverplace
Suite 410
Dayton, OH 45405-4981
USA

JP Morgan Chase Bank NA
Columbus, Ohio 43271
www.Chase.com

2187 25-3
440

RSM-GFI-037

PAY: Forty-Four and 00/100 Dollars*****

Memo:

DATE: February 20, 2009
AMOUNT: ****\$44.00****
VOID AFTER SIX MONTHS

PAY TO THE ORDER OF: Illinois Department of Revenue
Illinois Department of Revenue
Retailer's Occupation Tax
Springfield, IL 62796
TTS A

⑈ 2187⑈ ⑆044000037⑆ 714330008⑈

Global Funtastic, Inc.

RSM-IVR-844

2187

To: Illinois Department of Revenue

Memo: 3915-7377

Vendor Account Number:

Description or Invoice Number _____ Invoice Date _____

Checking Account

Check Date: Feb 20, 2009

Check Amount: \$44.00

Discount Taken _____ Amount Paid

44.00