

**ILLINOIS INDEPENDENT TAX TRIBUNAL  
CHICAGO, ILLINOIS**

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<b>WILLIAM MEYER,</b>	)	
	)	
<b>Petitioner,</b>	)	
	)	
<b>v.</b>	)	<b>Case No. 15-TT-248</b>
	)	
<b>THE ILLINOIS DEPARTMENT</b>	)	
<b>OF REVENUE,</b>	)	
<b>Respondent.</b>	)	

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**ANSWER**

The Department of Revenue of the State of Illinois, by and through its attorney, Lisa Madigan, Attorney General of the State of Illinois, answers the Taxpayer's Petition as follows:

1. Petitioner is an individual and resident of Illinois residing 12500 E. Navajo Drive, Palos Heights, Illinois 60463-1745 who can be reached at (773) 483-5050.

**ANSWER:** The information contained in Paragraph 1 is required by Illinois Tax Tribunal Regulations Section 310(a)(1)(A) (86 Ill. Admin. Code §5000.310) and is not a material allegation of fact requiring an answer under Section 310(b)(2) of the Tax Tribunal Regulations. The Department admits the factual allegations contained in Paragraph 1.

2. Petitioner is represented by Claire L. McMahon and Theodore A. Sinars of Madden, Jiganit, Moore & Sinars located at 190 S. LaSalle St. Ste. 1700, Chicago, Illinois 60603, who can be reached at 312-314-4101 or [cmcmahon@mjms.com](mailto:cmcmahon@mjms.com).

**ANSWER:** The information contained in Paragraph 2 is required by Illinois Tax Tribunal Regulations Section 310(a)(1)(B) (86 Ill. Admin. Code §5000.310) and is not a material allegation of fact requiring an answer under Section 310(b)(2) of the Tax Tribunal Regulations. The Department admits the factual allegations contained in Paragraph 2.

3. Petitioner's Identification Number is XXX-XX-4960.

**ANSWER:** The information contained in Paragraph 3 is required by Illinois Tax Tribunal Regulations Section 310(a)(1)(C) (86 Ill. Admin. Code §5000.310) and is not a material allegation of fact requiring an answer under Section 310(b)(2) of the Tax Tribunal Regulations. The Department admits the factual allegations contained in Paragraph 3.

4. Petitioner is an owner of Meyer Industrial Container, LLC (the "Company") an Illinois limited liability company, located at 610 W. 81<sup>st</sup> Street, Chicago, Illinois, 60620.

**ANSWER:** The Department admits the location of Meyer Industrial Container, LLC but lacks sufficient information to admit or deny whether Petitioner is (or still remains) an owner of the Company and demands strict proof thereof.

5. The Company's Taxpayer Identification Number is 75-2968023.

**ANSWER:** The Department admits the factual allegations in Paragraph 5.

6. The Company is in the business of cleansing and refurbishing steel drums for the purpose of selling the drums to customers for use in manufacturing and resale.

**ANSWER:** The Department admits the factual allegations in Paragraph 6.

7. 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.

**ANSWER:** Paragraph 7 contains a legal conclusion with respect to the Tax Tribunal's jurisdiction, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

### **NOTICES**

8. On October 2, 2015, the Respondent issued the Notice of Penalty Liability the ("Notice") totaling use tax, penalties, and interest of \$484,020.57 for the period October 2010

through September 2013 (“Period at Issue”). A true and accurate copy of the Notice is attached hereto as Exhibit A.

**ANSWER:** The Department admits it issued the Notice attached to the Petition as Exhibit A and states the Notice speaks for itself. The Department denies the Notice reflects a use tax due.

### **JURISDICTION**

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

**ANSWER:** Paragraph 9 contains a legal conclusion with respect to the Tax Tribunal’s jurisdiction, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

10. The Tribunal has jurisdiction over this matter pursuant to Sections 1-45 and 1-50 of the Tribunal Act because Petitioner timely filed this Petition with the Tribunal within 60 days of its receipt of the Notice of Tax Liability for tax exceeding \$15,000.

**ANSWER:** Paragraph 10 contains a legal conclusion with respect to the Tax Tribunal’s jurisdiction, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

### **BACKGROUND**

11. The Petitioner is the elderly owner of the Company and other related entities.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 11 and demands strict proof thereof.

12. Customers bring in dirty, used, 55 gallon steel drums to the Company’s plant for the purpose of environmental cleansing so these drums may be reused.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 12 and demands strict proof thereof.

13. The Company's primary customers are resellers and manufacturers of steel drums.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 13 and demands strict proof thereof.

14. The Company employs several individuals in the accounting department to manage the day to day operations.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 14 and demands strict proof thereof.

15. The Company engages outside accountants to prepare income tax returns and financials.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 15 and demands strict proof thereof.

16. The Company employs an individual who is charged with the responsibility of handling all sales tax matters, including audits, relating to the Company (the "Employee").

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 16 and demands strict proof thereof.

17. The Company's related entities, by and through the same employees, has been through Department audits in the past that resulted in no changes, or minimal adjustments.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 17 and demands strict proof thereof.

18. In 2011, Company became the subject of a Department of Revenue sales and use tax audit for periods from 2004 through September 2010.

**ANSWER:** The Department denies the allegations in Paragraph 18. The Department

states the audit referenced in Paragraph 18 was initiated in 2010.

19. When the auditor originally came to the Company facility to conduct the audit, a personality conflict prevented the auditor from working with the Employee directly, and the audit was completed via correspondence.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 19 and demands strict proof thereof.

20. Despite documentation to the contrary, the auditor issued an almost \$800,000 Notice of Tax Liability.

**ANSWER:** The Department denies the allegations in Paragraph 20.

21. The Employee did not inform the Petitioner, any individuals in the Company's accounting department, or the Company's outside accountants that the Company was the subject of an Illinois Department of Revenue audit, or that the auditor had issued audit results reflecting a balance close to \$800,000 until the protest date had past and collection activity had already begun.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 21 and demands strict proof thereof.

22. When the Company accounting department and the outside accountants learned of the audit results, they sought legal representation and petitioned the then acting Chief Administrative Law Judge, Mimi Brin, for Late Discretionary Hearing Relief, which was granted.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 22 and demands strict proof thereof. The Department admits the Company petitioned for Late Discretionary Hearing Relief.

23. The Late Discretionary Hearing was not granted before the Department of Revenue issued a Notice of Penalty Liability against the Petitioner for the underlying sales tax liability from the first audit period.

**ANSWER:** The Department admits the allegations in Paragraph 24.

24. The Company involved its representatives in enough time to file a timely Protest to Administrative Hearings for the Responsible Officer Penalty issued on the Notice of Penalty Liability against Petitioner.

**ANSWER:** The Department admits the Company filed a Protest with Administrative Hearings. However, Paragraph 24 contains a legal conclusion with respect to the timeliness of the petition not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

25. The Company's representative also protested the Company's audit liability to Administrative Hearings.

**ANSWER:** The Department admits the Company filed an Administrative Hearings Protest in October 2012.

26. On motion by the Petitioner's representative, the Administrative Law Judge Agreed to consolidate the two cases.

**ANSWER:** The Department denies the allegations in Paragraph 26.

27. While in Administrative Hearings the Respondent wrongfully levied the Company's accounts receivables for approximately \$77,000 over the course of months despite persistent efforts to stop the levy.

**ANSWER:** The Department denies the allegations in Paragraph 27.

28. Nonetheless the Company has so far been able to reduce its sales tax liability by

submitting the resale certificates and arranging for a revised-audit by the Respondent's auditor.

**ANSWER:** The Department admits additional documents were provided relating to the issues in Administrative Hearings. Paragraph 28 contains a legal conclusion with respect to Petitioner's allegation that the Company's liability has been reduced. Paragraph 28 does not contain a material allegation of fact since the Administrative Hearings case is still open and active; therefore Paragraph 29 does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

29. The sales tax issue has been narrowed to the reseller status of two purchasers out of more than 60.

**ANSWER:** The Department denies the allegations in Paragraph 29 and states that while offers have been made and negotiations are ongoing, no agreements have been finalized.

30. One of those two purchasers had provided the Company with a reseller certificate.

**ANSWER:** The Department denies the allegations in Paragraph 30. The Department further lacks sufficient information to admit or deny the allegations in Paragraph 30 and demands strict proof thereof.

31. While the case has not yet settled, offers have been made and negotiations are ongoing.

**ANSWER:** The Department admits the allegations in Paragraph 31.

32. Before the first audit period reached a resolution in Administrative Hearings, the Employee received notice of a follow up period spanning October 2010 through September 2013 ("Second Audit").

**ANSWER:** The Department admits the audit period was October 2010 through September 2013. However, the Department additionally states that the original audit period was

October 2010 through April 2012 and expanded through two expansion letters to include April 2012 through June 2013 and July 2013 through September 2013. The Department lacks sufficient information to admit or deny when the employee received notice of a follow up audit and demands strict proof thereof.

33. The Employee failed to alert the Petitioner, the Company's in house or third part accountants, or the representatives from the first audit of the initiation of Respondent's Second Audit.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 33 and demands strict proof thereof.

34. The Second Audit was again handled by correspondence due to the conflict between the auditor and the Employee.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 34 and demands strict proof thereof.

35. Despite the production of resale certificates during the proceedings before Administrative Hearings on the first audit period, the auditor completed the Second Audit without considering the Company's sales to resellers.

**ANSWER:** The Department states that the allegations in Paragraph 35 are vague and conclusory and are therefore denied.

36. Despite attempts to protest the audit results on his own, the Employee was not successful at securing a forum.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 36 and demands strict proof thereof.

37. The Petitioner, the Company accounting department, the representatives, and the third

party accountants did not learn of the Second Audit until a Collection Notice was received from Respondent.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 37 and demands strict proof thereof.

38. When the Petitioner, the Company accounting department, the Company representatives, and the third party accountants learned of the second audit, they also learned that the Employee had not been filing sales tax returns for the Company during the period spanning the Second Audit.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 38 and demands strict proof thereof.

39. To stop the Respondent's collection efforts, the Company prepared an Offer in Compromise to the Board of Appeals.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 39 and demands strict proof thereof.

40. As the basis for the Company's Offer in Compromise, the company's accounting department prepared original ST-1s for the Second Audit period reporting the proper amount of tax due and owing, issued checks in satisfaction of the tax payments reflected on the ST-1s totaling \$77,076 in sales tax for the period October 2010-September 2013, and submitted the information to the Board of Appeals for consideration.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 40 and therefore demands strict proof thereof.

41. The Board of Appeals determined that Administrative Hearings had jurisdiction over the matter and urged the Company to petition the now acting Chief Administrative Law

Judge, Terry Carlton, for Late Discretionary Hearing Relief.

**ANSWER:** The Department admits the allegations in Paragraph 42.

42. On July 30, 2015, the Company submitted its request for a Late Discretionary Hearing to Chief Administrative Law Judge Terry Charlton. An abridged [full copy available upon request] copy of the Petitioner's request for Late Discretionary Haring is attached hereto as Exhibit B.

**ANSWER:** The Department admits the allegations in Paragraph 42.

43. On September 14, 2015, Chief Administrative Law Judge Terry Charlton accepted the Company's request for Late Discretionary Hearing conditioned on the payment of \$77,076 in sales tax for the periods in question. A true and accurate copy of the Chief Administrative Law Judge's acceptance of the Company's request for Late Discretionary Hearing is attached hereto as Exhibit C.

**ANSWER:** The Department admits the allegations in Paragraph 43.

44. On September 16, 2015 the Company paid the \$77,076 of sales tax and accepted the conditional Late Discretionary Hearing. A true and accurate copy of the Petitioner's payment and acceptance is attached hereto as Exhibit D.

**ANSWER:** The Department denies the allegations in Paragraph 45. Payment was received by the Department on October 2, 2015.

45. Despite the Department's acceptance of the Company's Late Discretionary Hearing Request, Collection activity against the Company has persisted, as it did in the prior audit period.

**ANSWER:** The Department states that the allegations in Paragraph 46 are vague and conclusory and are denied. The Department lacks sufficient information to admit or deny

the allegations in Paragraph 46 and demands strict proof thereof.

46. On October 2, 2015 the Petitioner received his Notice of Penalty Liability, assessing the full amount of the auditor's liability against the Petitioner as a penalty.

**ANSWER:** The Department lacks sufficient information on when the Petitioner received the Notice of Penalty Liability and therefore demands strict proof thereof. The Department admits it issued a Notice of Penalty Liability dated October 2, 2015.

### COUNT I

**The Petitioner disputes the issuance of the NPL on the grounds that the Petitioner is not a Responsible Officer of the Company.**

47. Petitioner realleges and incorporates by this reference the allegations made in paragraphs 1 through 46, inclusive, hereinabove.

**ANSWER:** The Department incorporates and repeats its answers to Paragraphs 1 through 46 as though fully set forth herein.

48. The Respondent imposed a penalty on the Petitioner for sales tax, penalties and interest that the Respondent alleges are owed by the Company.

**ANSWER:** The Department admits the allegations in Paragraph 48.

49. The Petitioner is not a responsible officer of the Company, and the Respondent is thus not entitled to assess a penalty against Petitioner for the sales tax amounts it alleges are due from the Company.

**ANSWER:** Paragraph 49 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

50. A personal liability penalty applies when any officer or employee of any Taxpayer subject to a Tax Act administered by the Department of Revenue who has the control,

supervision, or responsibility of filing returns and making payment of any trust tax, willfully fails to file the return or make the payment to the Department, or willfully attempts in any other manner to evade or defeat the tax. ILCS Section 735/3-7(a).

**ANSWER:** Paragraph 50 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

51. Petitioner does not take an active role in the operations of the Company's tax department, and has no control over the preparation, filing or payment of sales tax returns.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 51 and demands strict proof thereof.

52. Petitioner hires employees to manage and oversee these obligations for the Company.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 52 and demands strict proof thereof.

53. Petitioner believed at all relevant times that all sales tax filing obligations were being managed by the Company Employee.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 53 and demands strict proof thereof.

54. Petitioner believed at all relevant times that all sales tax filing obligations and audit issues were being overseen by the Company accounting department.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 54 and demands strict proof thereof.

55. Petitioner learned of the audit, the adjustment, and all relevant information only after such adjustments had been finalized and assessed against the Company.

**ANSWER:** The Department lacks sufficient information to admit or deny the allegations in Paragraph 55 and demands strict proof thereof.

56. There was absolutely no willful conduct on the part of the Petitioner that led to any non-filing or non-payment of any sales tax obligations to the Respondent.

**ANSWER:** Paragraph 56 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent Paragraph 56 requires any further answer the Department denies the allegations.

**WHEREFORE,** the Department respectfully requests this tribunal:

- a. Deny each prayer for relief in the Petition;
- b. Find that the Department's Notice(s) correctly reflect the Petitioner's liability including interest and penalties;
- c. Enter judgment in favor of the Department and against the Petitioner; and
- d. Grant any further relief this Tribunal deems just and appropriate.

## **COUNT II**

**The Petitioner disputes the validity of the Notices because the Respondent failed to use the best information to which it had access at the time it was computing the Notice.**

57. Petitioner realleges and incorporates by this reference the allegations made in paragraphs 1 through 56, inclusive, hereinabove.

**ANSWER:** The Department incorporates and repeats its answers to Paragraphs 1 through 56 as though fully set forth herein.

58. The Respondent imposed a penalty on Petitioner for sales tax, interest, and penalties owed by the Company.

**ANSWER:** The Department admits the allegations in Paragraph 58.

59. The Respondent had access to the Company's reseller certificates and should not have included the Company's gross sales as taxable.

**ANSWER:** The Department denies the allegations in Paragraph 59.

60. The Respondent's inclusion of the Company's resale in taxable sales increased the underlying sales tax liability, and increased the amount of the Petitioner's penalty on the Notice.

**ANSWER:** Paragraph 60 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent Paragraph 60 requires any further answer the Department denies the allegations.

61. ILCS Section 735/3-7(a) provides, in part, that the Department determines the [amount of the penalty] due according to its best judgment and information.

**ANSWER:** Paragraph 61 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

62. The Respondent's auditor was provided the Company's reseller certificates.

**ANSWER:** The Department denies the allegations in Paragraph 62.

63. The auditor did not consider the reseller certificates for the purpose of the Second Audit.

**ANSWER:** The Department denies the allegations in Paragraph 63.

64. The reseller certificates provided verify that the Company did not have certain taxable sales during the period at issue.

**ANSWER:** The Department denies the allegations in Paragraph 64.

65. Had the auditor used the reseller certificates for the Second Audit period the Company's taxable sales figure would have been reduced as well.

**ANSWER:** Paragraph 65 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent Paragraph 65 requires any further answer the Department denies the allegations.

66. Reducing the Company's sales tax, penalties and interest would have reduced the amount of the personal liability listed on the Notice.

**ANSWER:** Paragraph 66 contains a legal conclusion with respect to the Tax Tribunal's jurisdiction, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

**WHEREFORE,** the Department respectfully requests this tribunal:

- a. Deny each prayer for relief in the Petition;
- b. Find that the Department's Notice(s) correctly reflect the Petitioner's liability including interest and penalties;
- c. Enter judgment in favor of the Department and against the Petitioner; and
- d. Grant any further relief this Tribunal deems just and appropriate.

### **COUNT III**

**The Petitioner disputes the Notice as invalid because it contains sales tax already paid.**

67. Petitioner realleges and incorporates by this reference the allegations made in paragraphs 1 through 66, inclusive, hereinabove.

**ANSWER:** The Department incorporates and repeats its answers to Paragraphs 1 through 66 as though fully set forth herein.

68. The Respondent imposed a sales tax on the Company's gross sales and assessed penalties and interest on the unpaid portion of that tax.

**ANSWER:** The Department admits the allegations in Paragraph 68.

69. The Respondent imposed a penalty on the Petitioner for the Company's unpaid sales tax and corresponding penalties and interest.

**ANSWER:** The Department admits the allegations in Paragraph 69.

70. Pursuant to Chief Administrative Law Judge Terry Charlton's conditional grant of a Late Discretionary Hearing issued on September 14, 2015, the Company paid sales tax in the amount of \$77,076 on September 16, 2015.

**ANSWER:** The Department denies the allegations in Paragraph 70. Payment was received by the Department on October 2, 2015.

71. When the Respondent issued its Notice of Penalty Liability on October 2, 2015 in the amount of \$484,020.57, the Respondent had already accepted a payment of sales tax from the Company in the amount of \$77,076.

**ANSWER:** The Department denies the allegations in Paragraph 71. Payment was received by the Department on October 2, 2015.

72. ILCS Section 735/3-7 provides that when the Department imposes a penalty against an individual for unpaid sales tax, such officer or employee is personally liable for a penalty equal to the total amount of tax unpaid by the Company including penalties and interest.

**ANSWER:** Paragraph 72 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

73. The Respondent received \$77,076 in sales tax payments from the Company before it

issued the Notice to the Petitioner.

**ANSWER:** The Department denies the allegations in Paragraph 73. Payment was received by the Department on October 2, 2015.

74. The total amount of tax unpaid by the Company including penalties and interest was less than the amount imposed as a penalty on the Notice against the Petitioner.

**ANSWER:** The allegations in Paragraph 74 are vague and unclear as drafted. Therefore the Department denies the allegations in Paragraph 74.

75. The Respondent is not permitted to issue a Notice attempting to assess a personal liability penalty to the Petitioner for sales tax amounts that have already been paid by the Company.

**ANSWER:** Paragraph 75 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations.

76. The Respondent is attempting to double collect the liability from the Company and from the Petitioner.

**ANSWER:** The Department denies the allegations in Paragraph 76.

**WHEREFORE,** the Department respectfully requests this tribunal:

- a. Deny each prayer for relief in the Petition;
- b. Find that the Department's Notice(s) correctly reflect the Petitioner's liability including interest and penalties;
- c. Enter judgment in favor of the Department and against the Petitioner; and
- d. Grant any further relief this Tribunal deems just and appropriate.

Dated: January 12, 2016

Respectfully submitted,  
Illinois Department of Revenue,

By: /s/ Ashley Hayes Forte  
Ashley Hayes Forte  
Special Assistant Attorney General

Ashley Hayes Forte  
Illinois Department of Revenue  
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**ILLINOIS INDEPENDENT TAX TRIBUNAL  
CHICAGO, ILLINOIS**

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<b>WILLIAM MEYER,</b>	)	
	)	
<b>Petitioner,</b>	)	
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v.	)	<b>Case No. 15-TT-248</b>
	)	
<b>THE ILLINOIS DEPARTMENT</b>	)	
<b>OF REVENUE,</b>	)	
	)	
<b>Respondent.</b>	)	

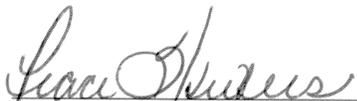
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**AFFIDAVIT OF TRACI SKEETERS  
PURSUANT TO TRIBUNAL RULE 5000.310(b)(3)**

1. I am currently employed by the Illinois Department of Revenue in the Collections Bureau's 100% Penalty Unit.
2. My current title is RTS III.
3. I lack the personal knowledge required to either admit or deny the allegations alleged and neither admitted or denied in Petitioner's Petition Paragraphs 4, 11-19, 21-22, 30, 32-34, 36-40, 45-46, and 51-55.

Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matters the undersigned certifies that he (she) verily believes the same to be true.

  
\_\_\_\_\_  
Traci Skeeters  
RTS III  
Illinois Department of Revenue

DATED: Jan 5, 2014