

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

Jeffery Grade, Petitioner)
)
)
 v.)
)
Illinois Department of Revenue,)
)
)
Respondent.)

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PETITION

The Petitioner, Jeffery Grade, by and through his Attorneys, Virginia D. Prihoda and Donald A. Statland, hereby petitions the Illinois Independent Tax Tribunal to review and reverse and/or modify the Assessment and Notice of Intent (“Notice”) issued by the Illinois Department of Revenue (“Department”) on October 5, 2015, for the reasons stated below.

PARTIES

1. Petitioner is an individual residing at 908 North Ave., Deerfield, Illinois 60015, with telephone at (847) 607-9944.

2. Petitioner suffers a disability and under a Durable Power of Attorney for Property executed before Petitioner’s diagnosis, appears through his wife, Linda Grade, attorney in fact. A copy of this Power of Attorney is attached as Exhibit A. Petitioner suffered from this disability throughout the periods at issue in this case.

3. Petitioner is represented by Virginia D. Prihoda, with offices located at 7551 N. Oakley Ave., Chicago, IL 60645, Telephone (773) 262-1612, also virginia@prihodalaw.com; and Donald A. Statland, Esq. with offices located at 324 Skokie Lane N., Glencoe, IL 60022, Telephone (312) 726-3898.

4. Petitioner’s tax ID is xxx-xx-5378.

NOTICE

5. The Department issued its Collection Action Assessment and Notice of Intent (“Notice”) to Jeffrey Grade on October 5, 2015, assessing \$43,799.47 as a responsible person penalty pursuant to 35 ILCS 5/1002(d) for withholding income tax due from Everest Elevator, Inc., FEIN 26-4061979 for the periods extending from October 1, 2012 through September 30, 2014. A copy of the Notice is attached to this Petition as Exhibit B.

JURISDICTION

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

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

BACKGROUND

8. Taxpayer was an officer and shareholder of Everest Elevator, Inc. (“Everest”), an Illinois corporation formed on January 16, 2009.

9. An individual named Joseph Hancock was also an officer and shareholder of Everest.

10. An individual named Roy Zeder was also an officer and shareholder of Everest.

11. After Everest commenced operations, Petitioner was diagnosed with a medical condition.

12. Petitioner lacked the functional ability to make decisions because of his disease and lacked the ability to implement decisions.

APPLICABLE LAW

13. 35 ILCS 5/1002(d) provides, in relevant part:

Any person required to collect, truthfully account for, and pay over the tax imposed by this Act who willfully fails to collect such tax or truthfully account for and pay over such tax or willfully attempts in any manner to evade or defeat the tax or the payment thereof, shall, in addition to other penalties provided by law, be liable for the penalty imposed by Section 3-7 of the Uniform Penalty and Interest Act.

COUNT I

Petitioner denies that he was a Responsible Officer of Everest for the Quarters at Issue.

14. The tax periods at issue extend from October 1, 2012 through and including December 31, 2014. Prior to July 2012 Petitioner's ability to manage the daily affairs of Everest had deteriorated. In July of 2012, Petitioner was diagnosed with a serious illness which made him not qualified to manage Everest.

15. The management functions and decision making were performed by Joseph Hancock.

COUNT II

Petitioner was not a Wilful Participant in the Failure of Everest to remit Withholding Taxes

16. As noted above, Petitioner was diagnosed with an illness which significantly impaired his functioning.

17. The diagnosis was made prior to October 1, 2012.

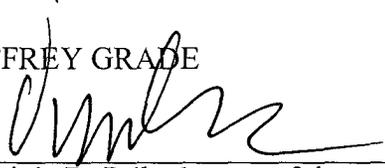
18. During the relevant periods, Joseph Hancock managed Everest. Petitioner did not wilfully fail to remit withholding taxes to the State of Illinois.

CONCLUSION AND RELIEF REQUESTED

WHEREAS, Petitioner requests the "Notice" be modified or canceled for the reasons contained herein.

November 30, 2015

JEFFREY GRADE

By: 

Virginia D. Prihoda, one of the Attorneys
Representing Petitioner

Virginia Prihoda
ARDC No. 6209766
Law Offices of Virginia Prihoda
7551 North Oakley Avenue
Chicago, Illinois 60645
773-262-1712

Donald A. Statland, Esq.
ARDC No. 2708884
324 Skokie Lane North
Glencoe, IL 60022
(312) 726-3898

Illinois Department of Revenue
IL-2848 Power of Attorney

Read this information first

Attach a copy of this form to each specific tax return or item of correspondence for which you are requesting power of attorney.
Do not send this form separately.

Step 1: Complete the following taxpayer information

1 <u>Jeffery Grade</u> Taxpayer's name	3 <u>905 North Ave.</u> Taxpayer's street address
2 <u>3</u> Taxpayer's identification number(s)	<u>Deerfield IL 60015-2203</u> City State ZIP

Step 2: Complete the following information

4 The taxpayer named above appoints the following attorneys to represent him before the Illinois Department of Revenue.

<u>Donald A. Statland</u> Name	<u>Virginia D. Prihoda</u> Name	_____ Name
<u>Attorney at Law</u> Name of firm	<u>Law Offices of Virginia Prihoda</u> Name of firm	_____ Name of firm
<u>324 Skokie Lane N.</u> Street address	<u>7551 N. Oakley Ave.</u> Street address	_____ Street address
<u>Glencoe, IL 60022</u> City State ZIP	<u>Chicago, IL 60645</u> City State ZIP	_____ City State ZIP
<u>(312) 726-3898</u> Daytime phone number	<u>(773) 262-1712</u> Daytime phone number	_____ Daytime phone number
_____ E-mail address	<u>virginiaprihoda@hotmail.com</u> E-mail address	_____ E-mail address
<u>NPL for Everest</u> Specific tax type	<u>1/1/11 - 12/31/14</u> Year or period	_____ Specific tax type Year or period
<u>INC FEW 26-4061979</u>		

5 The attorneys-in-fact named above shall have, subject to revocation, full power and authority to perform any act that the principals can and may perform, including the authority to receive confidential information.

The attorneys-in-fact named above **do not** have the power to - *Check only the items below you do not wish to grant.*

- _____ endorse or collect checks in payment of refunds.
- _____ receive checks in payment of any refund of Illinois taxes, penalties, or interest.
- _____ execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- _____ execute consents extending the statutory period for assessments or collection of taxes.
- _____ delegate authority or substitute another representative.
- _____ file a protest to a proposed assessment.
- _____ execute offers in compromise or settlement of tax liability.
- _____ represent the taxpayer before the department in all proceedings including hearings (requiring representation by an attorney) pertaining to matters specified above.
- _____ obtain a private letter ruling on behalf of the taxpayer.
- _____ perform other acts (explain) _____

6 This power of attorney revokes all prior powers of attorney on file with the department with respect to the same matters and years or periods covered by this form, except for the following:

_____ Name	_____ Name	_____ Name
_____ Street address	_____ Street address	_____ Street address
_____ City State ZIP	_____ City State ZIP	_____ City State ZIP
_____ Daytime phone number	_____ Daytime phone number	_____ Daytime phone number
_____ Date granted	_____ Date granted	_____ Date granted

Petitioner's Exhibit "A"



7 Copies of notices and other written communications addressed to the taxpayer in proceedings involving the matters listed on the front of this form should be sent to the following:

<u>Donald A. Statland</u> Name	<u>Virginia Prihoda</u> Name	_____
<u>324 Skokie Lane N.</u> Street address	<u>7551 N. Oakley Ave.</u> Street address	_____
<u>Glencoe, IL 60022</u> City State ZIP	<u>Chicago, IL 60645</u> City State ZIP	_____
<u>(312) 726-3898</u> Daytime phone number	<u>(773) 262-1712</u> Daytime phone number	_____

Step 3: Taxpayer's signature

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

<u><i>Jeffery Grade by Linda Grade</i></u> Taxpayer's signature	<u>by Linda Grade Attorney in Fact</u> Title, if applicable	<u>5/22/15</u> Date
_____	_____	_____
_____	_____	_____
_____	_____	_____

Step 4: Complete the following if the power of attorney is granted to an attorney, a certified public accountant, or an enrolled agent

I declare that I am not currently under suspension or disbarment and that I am

- a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
- duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
- enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

<u>Attorney</u>	<u>Illinois</u>	<u><i>[Signature]</i></u>	<u>5/22/15</u>
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
<u>Attorney</u>	<u>Illinois</u>	<u><i>[Signature]</i></u>	<u>5/22/15</u>
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
_____	_____	_____	_____
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date

Step 5: Complete the following if the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following.

Any person signing as or for the taxpayer

_____ is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here.

_____ Signature of witness	_____ Date
_____ Signature of witness	_____ Date

_____ appeared this day before a notary public and acknowledged this power of attorney as his or her voluntary act and deed.

_____ Signature of notary	_____ Date
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Notary seal



"ILLINOIS STATUTORY SHORT FORM POWER OF ATTORNEY FOR PROPERTY"

"(Sometimes also referred to in this Act as the "statutory property power")"
(Text of Section after amendment by P.A. 96-1195 Eff. 7/1/11) Sec. 3-3.

Power of Attorney made this 20th day of SEPTEMBER 2013
(month) (year)

"1. I, JEFFERY GRADE, 905 North Avenue, Deerfield, Illinois 60015
(insert name and address of principal)

hereby revoke all prior powers of attorney for property executed by me and appoint:

LINDA GRADE, 905 North Avenue, Deerfield, Illinois 60015
(insert name and address of agent)

(NOTE: YOU MAY NOT NAME CO-AGENTS USING THIS FORM.)

as my attorney-in-fact (my "agent") to act for me and in my name (in any way I could act in person) with respect to the following powers, as defined in Section 3-4 of the "Statutory Short Form Power of Attorney for Property Law" (including all amendments), but subject to any limitations on or additions to the specified powers inserted in paragraph 2 or 3 below:

(NOTE: YOU MUST STRIKE OUT ANY ONE OR MORE OF THE FOLLOWING CATEGORIES OF POWERS YOU DO NOT WANT YOUR AGENT TO HAVE. FAILURE TO STRIKE THE TITLE OF ANY CATEGORY WILL CAUSE THE POWERS DESCRIBED IN THAT CATEGORY TO BE GRANTED TO THE AGENT. TO STRIKE OUT A CATEGORY YOU MUST DRAW A LINE THROUGH THE TITLE OF THAT CATEGORY.)

- | | |
|--|--|
| (a) Real estate transactions. | (i) Tax matters. |
| (b) Financial institution transactions. | (j) Claims and litigation. |
| (c) Stock and bond transactions. | (k) Commodity and option transactions. |
| (d) Tangible personal property transactions. | (l) Business operations. |
| (e) Safe deposit box transactions. | (m) Borrowing transactions. |
| (f) Insurance and annuity transactions. | (n) Estate transactions. |
| (g) Retirement plan transactions. | (o) All other property transactions. |
| (h) Social Security, employment and military service benefits. | |

(NOTE: LIMITATIONS ON AND ADDITIONS TO THE AGENT'S POWERS MAY BE INCLUDED IN THIS POWER OF ATTORNEY IF THEY ARE SPECIFICALLY DESCRIBED BELOW.)

2. The powers granted above shall not include the following powers or shall be modified or limited in the following particulars:

(NOTE: HERE YOU MAY INCLUDE ANY SPECIFIC LIMITATIONS YOU DEEM APPROPRIATE, SUCH AS A PROHIBITION OR CONDITIONS ON THE SALE OF PARTICULAR STOCK OR REAL ESTATE OR SPECIAL RULES ON BORROWING BY THE AGENT.)

3. In addition to the powers granted above, I grant my agent the following powers:

(NOTE: HERE YOU MAY ADD ANY OTHER DELEGABLE POWERS INCLUDING, WITHOUT LIMITATION, POWER TO MAKE GIFTS, EXERCISE POWERS OF APPOINTMENT, NAME OR CHANGE BENEFICIARIES OR JOINT TENANTS OR REVOKE OR AMEND ANY TRUST SPECIFICALLY REFERRED TO BELOW.)

(1) To transfer any assets held in my name alone (including, but not limited to, stocks, bonds, and bank accounts), to JEFFERY GRADE, or his successor(s) in trust, as trustee of the JEFFERY GRADE TRUST DATED OCTOBER 3, 2001. (2) To withdraw and/or receive the income or corpus of any trust over which I may have a right of receipt or withdrawal, to request and receive the income or corpus of any trust with respect to which the trustee thereof has the discretionary power to make distributions to or on my behalf, and to execute and deliver to such trustee or trustees a receipt and release or similar document for the income or corpus so received.

(NOTE: YOUR AGENT WILL HAVE AUTHORITY TO EMPLOY OTHER PERSONS AS NECESSARY TO ENABLE THE AGENT TO PROPERLY EXERCISE THE POWERS GRANTED IN THIS FORM, BUT YOUR AGENT WILL HAVE TO MAKE ALL DISCRETIONARY DECISIONS. IF YOU WANT TO GIVE YOUR AGENT THE RIGHT TO DELEGATE DISCRETIONARY DECISION-MAKING POWERS TO OTHERS, YOU SHOULD KEEP PARAGRAPH 4, OTHERWISE IT SHOULD BE STRUCK OUT.)

4. My agent shall have the right by written instrument to delegate any or all of the foregoing powers involving discretionary decision-making to any person or persons whom my agent may select, but such delegation may be amended or revoked by any agent (including any successor) named by me who is acting under this power of attorney at the time of reference.

(NOTE: YOUR AGENT WILL BE ENTITLED TO REIMBURSEMENT FOR ALL REASONABLE EXPENSES INCURRED IN ACTING UNDER THIS POWER OF ATTORNEY. STRIKE OUT PARAGRAPH 5 IF YOU DO NOT WANT YOUR AGENT TO ALSO BE ENTITLED TO REASONABLE COMPENSATION FOR SERVICES AS AGENT.)

5. My agent shall be entitled to reasonable compensation for services rendered as agent under this power of attorney.

(NOTE: THIS POWER OF ATTORNEY MAY BE AMENDED OR REVOKED BY YOU AT ANY TIME AND IN ANY MANNER. ABSENT AMENDMENT OR REVOCATION, THE AUTHORITY GRANTED IN THIS POWER OF ATTORNEY WILL BECOME EFFECTIVE AT THE TIME THIS POWER IS SIGNED AND WILL CONTINUE UNTIL YOUR DEATH, UNLESS A LIMITATION ON THE BEGINNING DATE OR DURATION IS MADE BY INITIALING AND COMPLETING ONE OR BOTH OF PARAGRAPHS 6 AND 7.)

6. () This power of attorney shall become effective on _____

(NOTE: INSERT A FUTURE DATE OR EVENT DURING YOUR LIFETIME, SUCH AS A COURT DETERMINATION OF YOUR DISABILITY OR A WRITTEN DETERMINATION BY YOUR PHYSICIAN THAT YOU ARE INCAPACITATED, WHEN YOU WANT THIS POWER TO FIRST TAKE EFFECT.)

7. () This power of attorney shall terminate on _____

(NOTE: INSERT A FUTURE DATE OR EVENT, SUCH AS A COURT DETERMINATION THAT YOU ARE NOT UNDER A LEGAL DISABILITY OR A WRITTEN DETERMINATION BY YOUR PHYSICIAN THAT YOU ARE NOT INCAPACITATED, IF YOU WANT THIS POWER TO TERMINATE PRIOR TO YOUR DEATH.)

(NOTE: IF YOU WISH TO NAME ONE OR MORE SUCCESSOR AGENTS, INSERT THE NAME AND ADDRESS OF EACH SUCCESSOR AGENT IN PARAGRAPH 8.)

8. If any agent named by me shall die, become incompetent, resign or refuse to accept the office of agent, I name the following (each to act alone and successively, in the order named) as successor(s) to such agent:

JOEL GRADE, 1145 Elmwood Avenue, Deerfield, Illinois 60015;

ADRIANNE GRADE, 25715 N. Fairfield Road, Hawthorn Woods, Illinois 60047.

For purposes of this paragraph 8, a person shall be considered to be incompetent if and while the person is a minor or an adjudicated incompetent or disabled person or the person is unable to give prompt and intelligent consideration to business matters, as certified by a licensed physician.

(NOTE: IF YOU WISH TO, YOU MAY NAME YOUR AGENT AS GUARDIAN OF YOUR ESTATE IF A COURT DECIDES THAT ONE SHOULD BE APPOINTED. TO DO THIS, RETAIN PARAGRAPH 9, AND THE COURT WILL APPOINT YOUR AGENT IF THE COURT FINDS THAT THIS APPOINTMENT WILL SERVE YOUR BEST INTERESTS AND WELFARE. STRIKE OUT PARAGRAPH 9 IF YOU DO NOT WANT YOUR AGENT TO ACT AS GUARDIAN.)

9. If a guardian of my estate (my property) is to be appointed, I nominate the agent acting under this power of attorney as such guardian, to serve without bond or security.

10. I am fully informed as to all the contents of this form and understand the full import of this grant of powers to my agent.

(NOTE: THIS FORM DOES NOT AUTHORIZE YOUR AGENT TO APPEAR IN COURT FOR YOU AS AN ATTORNEY-AT-LAW OR OTHERWISE TO ENGAGE IN THE PRACTICE OF LAW UNLESS HE OR SHE IS A LICENSED ATTORNEY WHO IS AUTHORIZED TO PRACTICE LAW IN ILLINOIS.)

11. The Notice to Agent is incorporated by reference and included as "(a separate)" part of this form.

Dated: 20th SEPTEMBER 2013

Signed

Adrienne Grade
(principal)

(NOTE: THIS POWER OF ATTORNEY WILL NOT BE EFFECTIVE UNLESS IT IS SIGNED BY AT LEAST ONE WITNESS AND YOUR SIGNATURE IS NOTARIZED, USING THE FORM BELOW. THE NOTARY MAY NOT ALSO SIGN AS A WITNESS.)

JEFFERY GRADE

The undersigned witness certifies that _____, known to me to be the same person whose name is subscribed as principal to the foregoing power of attorney, appeared before me and the notary public and acknowledged signing and delivering the instrument as the free and voluntary act of the principal, for the uses and purposes therein set forth. I believe him or her to be of sound mind and memory. The undersigned witness also certifies that the witness is not: (a) the attending physician or mental health service provider or a relative of the physician or provider; (b) an owner, operator, or relative of an owner or operator of a health care facility in which the principal is a patient or resident; (c) a parent, sibling, descendant, or any spouse of such parent, sibling, or descendant of either the principal or any agent or successor agent under the foregoing power of attorney, whether such relationship is by blood, marriage, or adoption; or (d) an agent or successor agent under the foregoing power of attorney.

Dated: 9-20-2013

Signed Deborah G. Karol
witness

(NOTE: ILLINOIS REQUIRES ONLY ONE WITNESS, BUT OTHER JURISDICTIONS MAY REQUIRE MORE THAN ONE WITNESS. IF YOU WISH TO HAVE A SECOND WITNESS, HAVE HIM OR HER CERTIFY AND SIGN HERE:)

(Second witness) The undersigned witness certifies that _____, known to me to be the same person whose name is subscribed as principal to the foregoing power of attorney, appeared before me and the notary public and acknowledged signing and delivering the instrument as the free and voluntary act of the principal, for the uses and purposes therein set forth. I believe him or her to be of sound mind and memory. The undersigned witness also certifies that the witness is not: (a) the attending physician or mental health service provider or a relative of the physician or provider; (b) an owner, operator, or relative of an owner or operator of a health care facility in which the principal is a patient or resident; (c) a parent, sibling, descendant, or any spouse of such parent, sibling, or descendant of either the principal or any agent or successor agent under the foregoing power of attorney, whether such relationship is by blood, marriage, or adoption; or (d) an agent or successor agent under the foregoing power of attorney.

Dated: _____

Signed _____
witness

State of ILLINOIS)

County of COOK) SS.

The undersigned, a notary public in and for the above county and state, certifies that JEFFERY GRADE, known to me to be the same person whose name is subscribed as principal to the foregoing power of attorney, appeared before me and the witness(es) Deborah G. Karol

(and _____) in person and acknowledged signing and delivering the instrument as the free and voluntary act of the principal, for the uses and purposes therein set forth (, and certified to the correctness of the signature(s) of the agent(s)).

Dated: 9-20-13

"OFFICIAL SEAL"
SHARON F. BANKS
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES 3/14/2014
[Signature]
(Notary Public)

My commission expires 3-14-2014

(NOTE: YOU MAY, BUT ARE NOT REQUIRED TO, REQUEST YOUR AGENT AND SUCCESSOR AGENTS TO PROVIDE SPECIMEN SIGNATURES BELOW. IF YOU INCLUDE SPECIMEN SIGNATURES IN THIS POWER OF ATTORNEY, YOU MUST COMPLETE THE CERTIFICATION OPPOSITE THE SIGNATURES OF THE AGENTS.)

Specimen signatures of agent (and successors)

I certify that the signatures of my agent (and successors) are genuine.

(agent)

(principal)

(successor agent)

(principal)

(successor agent)

(principal)

(NOTE: THE NAME, ADDRESS, AND PHONE NUMBER OF THE PERSON PREPARING THIS FORM OR WHO ASSISTED THE PRINCIPAL IN COMPLETING THIS FORM SHOULD BE INSERTED BELOW.)

Sharon F. Banks, Attorney & Counselor

3710 Commercial Ave., #14,

NAME:

ADDRESS

(847) 656-8958

Northbrook, IL 60062

PHONE:

(Source: P.A. 96-1195, eff. 7-1-11.)

THE SPACE BELOW IS NOT PART OF THE OFFICIAL STATUTORY FORM. IT IS FOR THE AGENT'S USE IN RECORDING THIS FORM WHEN NECESSARY FOR THE REAL ESTATE TRANSACTIONS.

NAME

STREET

ADDRESS

CITY

STATE

ZIP

OR RECORDER'S OFFICE BOX NO. _____

LEGAL DESCRIPTION

(The Above Space for Recorder's Use Only)

STREET ADDRESS: _____

PERMANENT TAX INDEX NUMBER: _____

The meaning of the powers granted to you is contained in Section 3-4 of the Illinois Power of Attorney Act, which is incorporated by reference into the body of the power of attorney for property document. If you violate your duties as agent or act outside the authority granted to you, you may be liable for any damages, including attorney's fees and costs, caused by your violation. If there is anything about this document or your duties that you do not understand, you should seek legal advice from an attorney."

"The requirement of the signature of a witness in addition to the principal and the notary, imposed by Public Act 91-790, applies only to instruments executed on or after June 9, 2000 (the effective date of that Public Act).

(NOTE: THIS AMENDATORY ACT OF THE 96th General ASSEMBLY DELETES PROVISIONS THAT REFERRED TO THE ONE REQUIRED WITNESS AS AN "ADDITIONAL WITNESS", AND IT ALSO PROVIDES FOR THE SIGNATURE OF AN OPTIONAL "SECOND WITNESS".)

(Source: P.A. 96-1195, eff. 7-1-11.)

**“NOTICE TO THE INDIVIDUAL SIGNING THE ILLINOIS STATUTORY
SHORT FORM POWER OF ATTORNEY FOR PROPERTY”**

“(Sometimes also referred to in this Act as the “statutory property power”)
(Text of Section after amendment by P.A. 96-1195 Eff. 7/1/11) Sec. 3-3.

“PLEASE READ THIS NOTICE CAREFULLY. The form that you will be signing is a legal document. It is governed by the Illinois Power of Attorney Act. If there is anything about this form that you do not understand, you should ask a lawyer to explain it to you.

The purpose of this Power of Attorney is to give your designated “agent” broad powers to handle your financial affairs, which may include the power to pledge, sell, or dispose of any of your real or personal property, even without your consent or any advance notice to you. When using the Statutory Short Form, you may name successor agents, but you may not name co-agents.

This form does not impose a duty upon your agent to handle your financial affairs, so it is important that you select an agent who will agree to do this for you. It is also important to select an agent whom you trust, since you are giving that agent control over your financial assets and property. Any agent who does act for you has a duty to act in good faith for your benefit and to use due care, competence, and diligence. He or she must also act in accordance with the law and with the directions in this form. Your agent must keep a record of all receipts, disbursements, and significant actions taken as your agent.

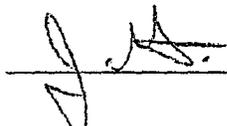
Unless you specifically limit the period of time that this Power of Attorney will be in effect, your agent may exercise the powers given to him or her throughout your lifetime, both before and after you become incapacitated. A court, however, can take away the powers of your agent if it finds that the agent is not acting properly. You may also revoke this Power of Attorney if you wish.

This Power of Attorney does not authorize your agent to appear in court for you as an attorney-at-law or otherwise to engage in the practice of law unless he or she is a licensed attorney who is authorized to practice law in Illinois.

The powers you give your agent are explained more fully in Section 3-4 of the Illinois Power of Attorney Act. This form is a part of that law. The “NOTE” paragraphs throughout this form are instructions.

You are not required to sign this Power of Attorney, but it will not take effect without your signature. You should not sign this Power of Attorney if you do not understand everything in it, and what your agent will be able to do if you do sign it.

Please place your initials on the following line indicating that you have read this Notice:

 (Principal's Initials)“

ILLINOIS STATUTORY SHORT FORM POWER OF ATTORNEY FOR PROPERTY AGENT'S CERTIFICATION AND ACCEPTANCE OF AUTHORITY

"(Sometimes also referred to in this Act as the "statutory property power")"
(Text of Section after amendment by P.A. 96-1195 Eff. 7/1/11) Sec. 2-8

Power of Attorney made this 20 day of Sept 2013
(month) (year)

I, LINDA GRADE (insert name of agent)

certify that the attached is a true copy of a power of attorney naming the undersigned as agent or successor agent for
JEFFERY GRADE (insert name of principal)

I certify that to the best of my knowledge the principal had the capacity to execute the power of attorney, is alive, and has not
revoked the power of attorney; that my powers as agent have not been altered or terminated; and that the power of attorney remains in
full force and effect.

I accept appointment as agent under this power of attorney.

This certification and acceptance is made under penalty of perjury.*

Dated: 9/20/13

Linda Grade
(Agent's Signature)

905 North Avenue
(Agent's Address)

LINDA GRADE
(Print Agent's Name)

Deerfield, Illinois 60015

*(NOTE Perjury is defined in Section 32-2 of the Criminal Code of 1961, and is a Class 3 felony.)"

(Text of Section after amendment by P.A. 96-1195 Eff. 7/1/11) Sec. 3-3 11. (e)

"Notice to Agent. The following form may be known as "Notice to Agent" and shall be supplied to an agent appointed under a
power of attorney for property.

NOTICE TO AGENT

When you accept the authority granted under this power of attorney a special legal relationship, known as agency, is created between you and the
principal. Agency imposes upon you duties that continue until you resign or the power of attorney is terminated or revoked.

As agent you must:

- (1) do what you know the principal reasonably expects you to do with the principal's property;
- (2) act in good faith for the best interest of the principal, using due care, competence, and diligence;
- (3) keep a complete and detailed record of all receipts, disbursements, and significant actions conducted for the principal;
- (4) attempt to preserve the principal's estate plan, to the extent actually known by the agent, if preserving the plan is consistent with the principal's
best interest; and
- (5) cooperate with a person who has authority to make health care decisions for the principal to carry out the principal's reasonable
expectations to the extent actually in the principal's best interest as agent

As agent you must not do any of the following:

- (1) act so as to create a conflict of interest that is inconsistent with the other principles in this Notice to Agent;
- (2) do any act beyond the authority granted in this power of attorney;
- (3) commingle the principal's funds with your funds;
- (4) borrow funds or other property from the principal, unless otherwise authorized;
- (5) continue acting on behalf of the principal if you learn of any event that terminates this power of attorney or your authority under this power of
attorney, such as the death of the principal, your legal separation from the principal, or the dissolution of your marriage to the principal.

If you have special skills or expertise, you must use those special skills and expertise when acting for the principal. You must disclose your identity as an
agent whenever you act for the principal by writing or printing the name of the principal and signing your own name "as Agent" in the following manner:

Jeffery Grade
"(principal's name)"

By Linda Grade, as Agent
"by (your name) as agent"

COLLECTION ACTION
Assessment and Notice of Intent



October 5, 2015



Letter ID: L1289143056

JEFFREY GRADE
905 NORTH AVE
DEERFIELD IL 60015-2203

Taxpayer ID: XXX-XX-5378
1002D Penalty ID: 301427



EVEREST ELEVATOR INC
7101 WILSON TER
MORTON GROVE IL 60053-1239

**We have determined you are personally liable
for a penalty of \$43,799.47.**

The penalty is equal to the amount of unpaid liability of EVEREST ELEVATOR INC, due to your status as a responsible officer, partner, or individual of EVEREST ELEVATOR INC.

Illinois law (35 ILCS 5/1002(d)) provides that any person who has control, supervision, or responsibility of filing returns or making payments for a taxpayer, and who willfully fails to do so, shall be personally liable for a penalty equal to the amount of tax due including penalty and interest.

Pay us \$43,799.47. Your payment must be guaranteed (i.e., cashier's check, money order) and made payable to the Illinois Department of Revenue. Send or bring it to us at the address below.

If you do not agree, you may contest this notice by following the instructions listed below.

- **If the amount of this liability 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 4, 2015.** Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- **Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue,** you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/ 2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If the debt remains unpaid and this penalty becomes final, we intend to take collection enforcement action against you personally to collect this debt. Collection action can include the seizure and sale of your assets, and levy of your wages and bank accounts.

DMITRI CORNELLIER
100% PENALTY UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31613
217 785-2635 fax

For information about
› how to pay
› submitting proof
› collection actions



Collection Action
Assessment and Notice of Intent



October 5, 2015



Letter ID: L1289143056

JEFFREY GRADE
905 NORTH AVE
DEERFIELD IL 60015-2203

Taxpayer ID: XXX-XX-5378
1002D Penalty ID: 301427



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

IL Withholding Income Tax

Account ID: 26-4061979-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2012	7,325.93	979.11	317.25	-	(7,921.15)	701.14
31-Mar-2013	9,361.90	1,223.43	494.79	-	-	11,080.12
30-Jun-2013	8,992.61	1,179.11	475.24	-	-	10,646.96
30-Sep-2013	7,515.27	1,001.84	397.20	-	-	8,914.31
31-Dec-2013	9,736.44	1,073.65	489.70	-	-	11,299.79
30-Sep-2014	8,218.34	1,136.21	20.94	-	(8,218.34)	1,157.15

IDOR-SP-NPL (N-03/07)

Retain this portion for your records.
Fold and detach on perforation. Return bottom portion with your payment.

Collection Action

(R-12/08) (136)



Letter ID: L1289143056
JEFFREY GRADE

Total amount due: \$43,799.47

Write the amount you are paying below.

\$ _____
Write your Account ID on your check.

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

000 006 010495952168 731 123199 7 0000004379947



Illinois Department of Revenue

Authority to Levy Statutory References and Taxpayers' Bill of Rights

Authority to Levy

From 35 ILCS 5/1109 of the Income Tax Act and 35 ILCS 120/5f of the Retailers' Occupation Tax Act.

In addition to any other provisions of this Section, any officer or employee of the Department designated in writing by the Director, may levy upon the following property and rights to property belonging to a taxpayer: contractual payments, accounts and notes receivable and other evidences of debt, and interest on bonds, by serving a notice of levy on the person making such payment. Levy shall not be made until the Department has caused a demand to be made on the taxpayer in the manner provided above. In addition to any other provisions of this Section, any officer or employee of the Department designated in writing by the Director, may levy upon the salary, wages, commissions and bonuses of any employee, including officers, employees, or elected officials of the United States as authorized by Section 5520a of the Government Organization and Employees Act (5 U.S.C. 5520a), but not upon the salary or wages of officers, employees, or elected officials of any state other than this State by serving a notice of levy on the employer, as defined in Section 701(d). Levy shall not be made until the Department has caused a demand to be made on the employee in the manner provided above. The provisions of Section 12-803 of the Code of Civil Procedure relating to maximum compensation subject to collection under wage deduction orders shall apply to all levies made upon compensation under this Section. To the extent of the amount due on the levy, the employer or other person making payments to the taxpayer shall hold any non-exempt wages or other payments due or which subsequently come due. The levy or balance due thereon is a lien on wages or other payments due at the time of the service of the notice of levy, and such lien shall continue as to subsequent earnings and other payments until the total amount due upon the levy is paid, except that such lien on subsequent earnings or other payments shall terminate sooner if the employment relationship is terminated or if the notice of levy is rescinded or modified. The employer or other person making payments to the taxpayer shall file, on or before the return dates stated in the notice of levy (which shall not be more often than bimonthly) a written answer under oath to interrogatories, setting forth the amount due as wages or other payments to the taxpayer for the payment periods ending immediately prior to the appropriate return date. A lien obtained hereunder shall have priority over any subsequent lien obtained pursuant to Section 12-808 of the Code of Civil Procedure, except that liens for the support of a spouse or dependent children shall have priority over all liens obtained hereunder.

Illinois law (735 ILCS 5/12-803 of the Code of Civil Procedure) and Federal law (15 U.S.C. 1673) define "maximum wages subject to collection."

Federal law places a ceiling of 25% of the amount of an employee's disposable earnings subject to garnishment, so long as state law does not prohibit garnishment or provide for more limited garnishment than is allowed by federal law.

"The maximum wages, salary commissions, and bonuses subject to collection under a deduction order, for any work week shall not exceed the lesser of (1) 15% of such gross amount paid for that week, or (2) the amount by which *disposable earnings* (emphasis added) for a week exceed 45 times the Federal Minimum Hourly Wage prescribed by Section 206(a)(1) of Title 29 of the United States Code, as amended, in effect at the time the amounts are payable.... The term "*disposable earnings*" (emphasis added) means that part of the earnings of any individual remaining after the deduction from those earnings of any amounts required by law to be withheld." (735 ILCS 5/12-803)

Taxpayers' Bill of Rights

- You have the right to call the Illinois 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 our notices by asking questions, paying the amount due, or providing proof to refute our findings.
- You have the right to appeal our decisions in many instances within specified time periods by asking for our review or by taking the
- If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) of that overpayment, within certain time periods.

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

For more information about these rights and other departmental procedures, visit our Web site at www.revenue.state.il.us or contact us at the address or telephone numbers below.

call: 1 800 732-8866
1 217 782-3336
1 800 544-5304 (TDD-telecommunications device for the deaf)

write: ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19044

To avoid this collection action

Pay

Your payment must be guaranteed (*i.e.* cashier's check, money order) and made payable to the Illinois Department of Revenue.

If you believe you are not personally responsible, send us proof

Send us written proof, documents, or testimony for review. You may provide one or all of the following:

- copies of notarized resignation papers.
- corporate minutes where your resignation was accepted.
- copy of signed agreement to transfer stocks and bonds to another party.
- a notarized affidavit from someone whom we recognize as knowledgeable of the business' operation stating that you were not responsible for filing returns and paying taxes.
- the name of the person who was responsible for filing returns and paying taxes.

Federal Bankruptcy Court

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy "automatic stay" does not relieve your obligations to file tax returns.

Correct our records

If our records are not correct, send us proof of your prior payment, a copy of the return you filed, or other documentations so that we can correct our records.

Collection action information

Applicable Illinois law

Illinois law (35 ILCS 5/1002(d) of the Withholding Income Tax Act) provides that any person who has control, supervision, or responsibility of filing returns or making payments for a taxpayer, and who willfully fails to do so, shall be personally liable for a penalty. The penalty is equal to the amount of tax due including penalty and interest.

More information is on our website at tax.illinois.gov.

What other collection actions may we take?

Additional collection action includes, but is not limited to:

- levy of wages and bank accounts.
- withholding of your state payments, tax refunds, lottery winnings, contractual service vouchers, *etc.*
- seizure and sale of your assets.
- referral to a collection agency.
- civil judgments.
- referral for non-renewal or revocation of your
 - Professional license,
 - Certificate of Registration,
 - Liquor license,
 - Corporate Charter with the Secretary of State, or
 - Lottery license.
- prosecution for bad checks and deceptive practice.
- filing a tax lien against your property (the filing of a lien may damage your credit rating for up to seven years, even after the lien is released). If we file a lien against your property, you are responsible for paying the lien filing and release fees and charges.