

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

German Star Motors, Inc.)
 Petitioner,)
)
 v.)
)
Illinois Department of Revenue)
 Respondent.)

Case No.

RECEIVED
FEB 16 2016

BY:

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PETITION

The Petitioner, German Star Motors, Inc., through its attorneys THE LAW OFFICE OF JUDI SMITH, LLC, hereby petitions the Illinois Independent Tax Tribunal to review and reverse and/or modify the Notices of Tax Liability (“Notices”) issued by the Illinois Department of Revenue (“Department”) for the reasons stated below:

BACKGROUND

1. This matter arises because the Petitioner, a Canadian car dealer in Markham, Ontario, procured vehicle titles from Illinois Secretary of State for vehicles purchased in Canada and later imported directly into Pennsylvania for sale at auction to other car dealers. Notably, the vehicles were not registered. Pursuant to statute, as well as its practices and procedures, the Secretary of State required the Petitioner to complete a form provided by the Department to either calculate Use Tax or show that no Use Tax is due.
2. There are two options for Vehicle Use Tax forms: RUT-25 or RUT-50. The instructions for form RUT-25 state,

You must complete Form RUT-25, Vehicle Use Tax Transaction Return, if you are titling or registering in Illinois a motor vehicle, watercraft, aircraft, trailer, mobile home,

snowmobile, or all-terrain vehicle (ATV) *that you purchased from an unregistered out-of-state dealer or retailer.* [Emphasis added.]

3. The RUT-25 instructions further state,

Also, do not use Form RUT-25 if you purchased a motor vehicle, or an aircraft or watercraft, *from an individual or private party.* Instead, use Form RUT-50, Private Party Vehicle Use Tax Transaction, for a private-party vehicle sale and Form RUT-75, Aircraft/Watercraft Use Tax Transaction Return, for a private-party aircraft or watercraft sale.” [Emphasis added.]

4. The instructions on RUT-25 then provide the following options for declaring the transaction as exempt:

Step 4: Mark the box that best describes your transaction if exempt from tax - If your transaction is taxable, skip to Step 5.

Line a: Check Box a for an exempt sale to a charitable, religious, educational, or governmental organization with an active Illinois Department of Revenue exemption number. Enter the exempt organization’s active Illinois Sales Tax exemption “E” number on the line provided. The purchaser must be the organization itself, rather than a member or officer of the organization. The item must be titled and/or registered in the organization’s name and paid for with the organization’s funds. The organization’s Sales Tax exemption number must have been in effect on the day the item was purchased.

Line b: Check Box b if the item qualifies as exempt farm machinery or equipment used primarily in production agriculture (excluding motor vehicles required to be registered under the Illinois Vehicle Code), or if the item is a ready-mix concrete truck used in manufacturing tangible personal property for sale.

Line c: Check Box c to claim the rolling stock exemption. If you purchased the item for use as rolling stock to haul persons or commodities for hire in interstate commerce, enter the certificate of authority number in the space provided. Keep a properly completed Form RUT-7, Rolling Stock Certification, in your records for documentation.

Line d: Check Box d to claim the sale for rental purposes exemption. If the purchaser is a business registered to collect Automobile Renting Occupation Tax and if the item will be used for rental purposes in rental agreements of one year or less, enter the purchaser’s Illinois Automobile Renting Occupation Tax account ID number on the line provided.

Line e: Check Box e if the purchaser is a registered Illinois retailer and if the item is for the purchaser’s interim use only. Enter the purchaser’s Illinois account ID number on the line provided.

Note: This exemption is only allowed if the item is of the same general type of tangible personal property sold by that retailer and is carried as inventory on the books of the retailer or is otherwise available for sale during the interim use period. See 86 Ill. Adm. Code Section 150.306.

Line f: Check Box f to claim the out-of-state resident exemption. Illinois law allows an exemption from use tax if you were an out-of-state resident (individuals only) and the item was used outside Illinois at least three months. You must surrender the out-of-state title, registration, or other proof of the item's use when you apply for an Illinois title. You cannot claim this exemption if you are a business relocating into Illinois, an individual who used the item outside Illinois for less than three months, or a military member whose home of record is Illinois.

5. While no Illinois Use Tax is due as outlined in Errors I - V below, there is no provision in form RUT-25 for a case as presented by Petitioner's facts. Boxes "e" and "f" come the closest. But in box "e", Petitioner is not, *and is not required to be*, a registered Illinois retailer since 1) Petitioner doesn't sell anything at retail in Illinois and 2) Petitioner doesn't sell anything *at all* in Illinois. In box "f", Petitioner did not "use" the vehicles outside of Illinois, or anywhere, because Petitioner holds the vehicles as inventory for resale.
6. Petitioner, faced with a form that did not cover its exemption, not seeing anything else that applied and not understanding Illinois sales tax law, erroneously claimed a credit for taxes paid in Canada upon the purchase of the vehicle.

GENERAL FACTS

7. The 79 Notices were issued by the Department on between December 11, 2015 and January 15, 2016, assessing \$175,117 in Use Tax, \$17,511 as late payment penalty, and \$843.52 in interest for cars allegedly brought into Illinois on various dates between September 10, 2015 and November 2, 2015.
8. Petitioner is a corporation with its principal place of business in Ontario, Canada
9. Petitioner is located at 4472 Steeles Ave E Markham, Ontario, Canada.

10. The Taxpayer Account Number is 06407-63808.
11. Petitioner is a car dealer in Markham, Ontario, Canada.

APPLICABLE LAW

12. 625 ILCS 5/3-1001 - Tax Imposed, Rate, Abatement.

A tax is hereby imposed on the privilege of using, *in this State*, any motor vehicle....

[Emphasis added.]

13. 35 ILCS 105/2 Definitions

- a) "Use" means the exercise by any person of any right or power over tangible personal property incident to the ownership of that property....
- b) "Sale at retail" means any transfer of the ownership of or title to tangible personal property to a purchaser, for the purpose of use, and not for the purpose of resale in any form as tangible personal property to the extent not first subjected to a use for which it was purchased, for a valuable consideration: Provided that the property purchased is deemed to be purchased for the purpose of resale, despite first being used, to the extent to which it is resold as an ingredient of an intentionally produced product or by-product of manufacturing. For this purpose, slag produced as an incident to manufacturing pig iron or steel and sold is considered to be an intentionally produced by-product of manufacturing.
- c) "Sale at retail" includes any such transfer made for resale unless made in compliance with Section 2c of the Retailers' Occupation Tax Act.

14. **35 ILCS 120/2c - Resales of Tangible Personal Property.**

If the purchaser is not registered with the Department as a taxpayer, but claims to be a reseller of the tangible personal property in such a way that such resales are not taxable under this Act or under some other tax law which the Department may administer, such purchaser (*except in the case of an out-of-State purchaser who will always resell and deliver the property to his customers outside Illinois*) shall apply to the Department for a resale number. [Emphasis added.]

15. **Construction - *American Distilling Co. v. Department of Revenue*, 53 Ill. App. 3d 42, 10**

Ill. Dec. 946, 368 N.E.2d 541, 1977 Ill. App. LEXIS 3419 (Ill. App. Ct. 1st Dist. 1977).

Revenue laws are not to be extended beyond the clear import of the language used and when there is any doubt they are to be construed strictly against the government and in favor of the taxpayer.

16. **Minimum Contacts - *Allied-Signal, Inc. v. Dir., Div. of Taxation*, 504 U.S. 768, 778 (1992)**

Although our modern due process jurisprudence rejects a rigid, formalistic definition of minimum connection, we have not abandoned the requirement that, *in the case of a tax on an activity, there must be a connection to the activity itself, rather than a connection only to the actor the State seeks to tax*, see *Quill Corp. v. North Dakota*, at 306-308. [Emphasis added.]

17. **Commerce Clause - *Irwin Industrial Tool Co. v. Illinois Department of Revenue*, Appellate Court of Illinois, First District, ¶402-013, (Sept. 11, 2009)**

Under contemporary dormant commerce clause law, to withstand an allegation that it has unconstitutionally burdened interstate commerce, a state tax must satisfy the four-part test

articulated in *Complete Auto Transit, Inc. v. Brady*, 430 U.S. 274, 51 L. Ed. 2d 326, 97 S. Ct. 1076 (1977). Under this standard, a state tax on interstate commerce must: (1) be applied to an activity that has a substantial nexus with the taxing state; (2) be fairly apportioned; (3) not discriminate against interstate commerce; and (4) be fairly related to the services provided by the state. *Complete Auto Transit, Inc.*, 430 U.S. at 279, 51 L. Ed. 2d at 331, 97 S. Ct. at 1079.

ERROR I - THE DEPARTMENT'S ASSESSMENT OF VEHICLE USE TAX AGAINST THE PETITIONER IS BEYOND THE AUTHORITY GRANTED IN THE VEHICLE USE TAX ACT

18. At various times prior to September 10, 2015, Petitioner purchased various vehicles at wholesale in Canada.
19. On or near the dates when the Department alleges that Petitioner brought vehicles into Illinois, Petitioner applied to the Illinois Secretary of State for an Illinois title for each of the vehicles.
20. The Secretary of State, pursuant to its processes and procedures issued an Illinois title for each of the vehicles.
21. The Secretary of State mailed the newly issued Illinois titles to Manheim Pennsylvania, 1190 Lancaster Rd., Manheim PA, 1745-9746.
22. At various times the Petitioner then imported the cars from Ontario, Canada into Pennsylvania and there, in Pennsylvania, proceeded to sell the vehicles to other dealers at wholesale auctions.
23. While Petitioner was the owner of these vehicles, at no point in time were these vehicles ever present in Illinois.

24. While Petitioner was the owner of these vehicles, at no point in time were the vehicles registered in Illinois or any other state in the United States.

25. While Petitioner was the owner of these vehicles, the vehicles at issue were not sold at retail to Illinois residents.

26. While Petitioner was the owner of these vehicles, the vehicles at issue were not advertised for sale at retail in Illinois.

**ERROR II - THE DEPARTMENT'S TAX ON PETITIONER VIOLATES
THE DUE PROCESS CLAUSE OF THE UNITED STATES
CONSTITUTION**

27. Petitioner repeats and realleges paragraphs 18 through 26 as its paragraph 27 of this petition.

28. The Petitioner maintains a mailing address in Illinois, but no employees or officers use the Illinois address and no business activities are conducted out of that office.

29. The only use of the Illinois address is the requirement of the Secretary of State that the owner seeking an Illinois vehicle title have an Illinois address.

**ERROR III - THE DEPARTMENT'S TAX ON PETITIONER VIOLATES
THE COMMERCE CLAUSE OF THE UNITED STATES
CONSTITUTION**

30. Petitioner repeats and realleges paragraphs 18 through 29 as and for its paragraph 30 of this petition.

**ERROR IV - ALTERNATIVELY, THE DEPARTMENT'S TAX ON
PETITIONER IS NOT FAIRLY APPORTIONED**

31. Petitioner repeats and realleges paragraphs 18 through 29 as and for its paragraph 31 of this petition.

32. The Department seeks to tax the entire value of the vehicles resold in another state with the only connection with the State of Illinois is being a title issued by the Illinois Secretary of State.

33. The Petitioner has paid the associated charges to the Illinois Secretary of State for the service of issuing a vehicle title.

ERROR V - ALTERNATIVELY, THE DEPARTMENT'S TAX ON PETITIONER IS NOT FAIRLY RELATED TO THE SERVICES PROVIDED BY THE STATE OF ILLINOIS

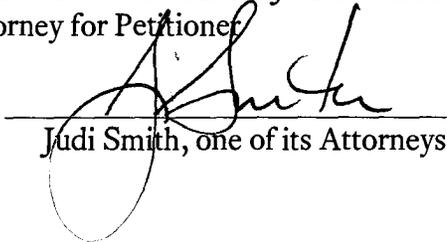
34. Petitioner repeats and realleges paragraphs 18 through 33 as and for its paragraph 34 of this petition.

35. The only services provided by Illinois are related to the issuance of a vehicle titles by the Illinois Secretary of State for which the Petitioner has paid the required fee.

WHEREFORE, Taxpayer respectfully requests judgment in their favor for abatement of the use tax, penalties and interest assessed by the Department in the aforementioned Notices or provide such other relief as this Court deems just and proper.

Date: February 10, 2016

Respectfully submitted,
THE LAW OFFICE OF JUDI SMITH, LLC
Attorney for Petitioner

By: 
Judi Smith, one of its Attorneys

Judi Smith
The Law Office of Judi Smith
50 S. Main St., Suite 200
Naperville, IL 60540
T: 630-282-7770
F: 630-506-5537
E: jsmith@judismithlaw.com
Attorney ID No. 6226552

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX X157 8378 7687#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 11, 2015 TDD 1 800 544-6304



Letter ID: CNXXX15783787687

Account ID: 06407-63808
Date brought into IL: Sep 22, 2015

MV: 074133640
ID: 1FTEX1EM4EFA50844.

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,013.00	0.00	2,013.00
Late-Payment Penalty	201.30	0.00	201.30
Interest	8.27	0.00	8.27
Assessment Total	\$2,222.57	\$0.00	\$2,222.57

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



December 11, 2015 TDD 1 800 544-5304



Letter ID: CNXXX211524968X4

Account ID: 06407-63808

Date brought into IL: Sep 22, 2015

MV: 074133802

ID: 1FTFW1EF0DFD57077

#BWANKMGV
#CNXX X211 5249 68X4#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,287.00	0.00	2,287.00
Late-Payment Penalty	228.70	0.00	228.70
Interest	9.40	0.00	9.40
Assessment Total	\$2,525.10	\$0.00	\$2,525.10

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX25 214X 5123#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 14, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX25214X5123

Account ID: 06407-63808

Date brought into IL: Sep 22, 2015

MV: 074134248

ID: 3GTP2WE71CG153956

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,269.00	0.00	2,269.00
Late-Payment Penalty	226.90	0.00	226.90
Interest	9.88	0.00	9.88
Assessment Total	\$2,505.78	\$0.00	\$2,505.78

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX78 9X11 4248#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 14, 2015 TDD 1 800 544-6304



Letter ID: CNXXXX789X114248

Account ID: 06407-63808
Date brought into IL: Sep 22, 2015

MV: 074133713
ID: 1FMCU9J90DUA43766

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,594.00	0.00	1,594.00
Late-Payment Penalty	159.40	0.00	159.40
Interest	6.94	0.00	6.94
Assessment Total	\$1,760.34	\$0.00	\$1,760.34

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX92 3229 1526#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 14, 2015 TDD 1 800 644-6304



Letter ID: CNXXXX9232291526

Account ID: 06407-63808
Date brought into IL: Sep 22, 2015

MV: 074133871
ID: 1FTFW1EFXCCKE26833

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

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If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,646.00	0.00	2,646.00
Late-Payment Penalty	264.60	0.00	264.60
Interest	11.54	0.00	11.54
Assessment Total	\$2,922.14	\$0.00	\$2,922.14

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX28 4646 88X7#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 15, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX28464688X7

Account ID: 06407-63808
Date brought into IL: Sep 09, 2015
MV: 074137130
ID: 1C6RD7GTXCS143574

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,599.00	0.00	1,599.00
Late-Payment Penalty	159.90	0.00	159.90
Interest	8.81	0.00	8.81
Assessment Total	\$1,767.71	\$0.00	\$1,767.71

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWANKMGV
#CNXX XX66 6193 1689#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX6661931689

Account ID: 06407-63808
Date brought into IL: Oct 14, 2015

MV: 074240498
ID: 1FMCU9J91EUD74499

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,951.00	0.00	1,951.00
Late-Payment Penalty	195.10	0.00	195.10
Interest	6.57	0.00	6.57
Assessment Total	\$2,152.67	\$0.00	\$2,152.67

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX98 496X 2729#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXX98496X2729

Account ID: 06407-63808
Date brought into IL: Sep 10, 2015

MV: 074240064
ID: 1C6RD7LT0CS190652

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,053.00	0.00	2,053.00
Late-Payment Penalty	205.30	0.00	205.30
Interest	12.15	0.00	12.15
Assessment Total	\$2,270.45	\$0.00	\$2,270.45

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX12 9322 2565#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 644-5304



Letter ID: CNXXXX1293222665

Account ID: 06407-63808

Date brought into IL: Oct 08, 2015

MV: 074241249

ID: 1GTR2UEA7CZ304467

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,809.00	0.00	1,809.00
Late-Payment Penalty	180.90	0.00	180.90
Interest	6.69	0.00	6.69
Assessment Total	\$1,996.59	\$0.00	\$1,996.59

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX33 X648 8483#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX33X6488483

Account ID: 06407-63808

Date brought into IL: Oct 02, 2015

MV: 074240145

ID: 1FTFW1EF8DFD12050

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,417.00	0.00	2,417.00
Late-Payment Penalty	241.70	0.00	241.70
Interest	10.33	0.00	10.33
Assessment Total	\$2,669.03	\$0.00	\$2,669.03

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX X1X3 5291 92X5#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXX1X3529192X5

Account ID: 06407-63808
Date brought into IL: Oct 02, 2015

MV: 074240102
ID: 1FTEX1C87FFA91377

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,126.00	0.00	2,126.00
Late-Payment Penalty	212.60	0.00	212.60
Interest	9.09	0.00	9.09
Assessment Total	\$2,347.69	\$0.00	\$2,347.69

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX11 2545 X4X6#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXX112545X4X6

Account ID: 06407-63808

Date brought into IL: Sep 10, 2015

MV: 074241036

ID: 3FA6POT97ER325158

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,434.00	0.00	1,434.00
Late-Payment Penalty	143.40	0.00	143.40
Interest	8.49	0.00	8.49
Assessment Total	\$1,585.89	\$0.00	\$1,585.89

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX39 7757 7124#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX3977577124

Account ID: 06407-63808

Date brought into IL: Oct 14, 2015

MV: 074243136

ID: 1FTFW1EF9DFD70992

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,587.00	0.00	1,587.00
Late-Payment Penalty	158.70	0.00	158.70
Interest	5.35	0.00	5.35
Assessment Total	\$1,751.05	\$0.00	\$1,751.05

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX8X X41X 8964#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 644-5304



Letter ID: CNXXX8XX41X8964

Account ID: 06407-63808

Date brought into IL: Oct 14, 2015

MV: 074243111

ID: 1C6RD7GT0CS120353

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,769.00	0.00	1,769.00
Late-Payment Penalty	176.90	0.00	176.90
Interest	5.96	0.00	5.96
Assessment Total	\$1,951.86	\$0.00	\$1,951.86

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX26 3539 9848#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 644-5304



Letter ID: CNXXXX2635399848

Account ID: 06407-63808

Date brought into IL: Oct 14, 2015

MV: 074243070

ID: 1FTFW1ET2BFA51839

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,769.00	0.00	1,769.00
Late-Payment Penalty	176.90	0.00	176.90
Interest	5.96	0.00	5.96
Assessment Total	\$1,951.86	\$0.00	\$1,951.86

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX93 4628 6248#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX9346286248

Account ID: 06407-63808
Date brought into IL: Oct 14, 2015

MV: 074243098
ID: 1D7RV1CT2AS118583

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,634.00	0.00	1,634.00
Late-Payment Penalty	163.40	0.00	163.40
Interest	5.51	0.00	5.51
Assessment Total	\$1,802.91	\$0.00	\$1,802.91

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX X1XX 1737 4886#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXX1XX17374886

Account ID: 06407-63808

Date brought into IL: Oct 07, 2015

MV: 074243179

ID: 5TFAY5F19FX417594

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	3,591.00	0.00	3,591.00
Late-Payment Penalty	359.10	0.00	359.10
Interest	14.17	0.00	14.17
Assessment Total	\$3,964.27	\$0.00	\$3,964.27

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX73 33X2 X329#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX7333X2X329

Account ID: 06407-63808
Date brought into IL: Oct 05, 2015

MV: 074240780
ID: 1GYFK23209R101636

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,018.00	0.00	2,018.00
Late-Payment Penalty	201.80	0.00	201.80
Interest	8.29	0.00	8.29
Assessment Total	\$2,228.09	\$0.00	\$2,228.09

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX46 4866 5769#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXX4648665769

Account ID: 06407-63808
Date brought into IL: Oct 05, 2015

MV: 074241060
ID: 1FTFX1EF8BFA66787

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,762.00	0.00	1,762.00
Late-Payment Penalty	176.20	0.00	176.20
Interest	7.24	0.00	7.24
Assessment Total	\$1,945.44	\$0.00	\$1,945.44

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX19 6431 12X3#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX19643112X3

Account ID: 06407-63808
Date brought into IL: Oct 02, 2015

MV: 074240765
ID: 1FTFW1EF6DKE89798

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,013.00	0.00	2,013.00
Late-Payment Penalty	201.30	0.00	201.30
Interest	8.60	0.00	8.60
Assessment Total	\$2,222.90	\$0.00	\$2,222.90

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX49 8421 XX84#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-6304



Letter ID: CNXXXX498421XX84

Account ID: 06407-63808

Date brought into IL: Oct 02, 2015

MV: 074239899

ID: 2FMHK6D8XFBA00073

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,490.00	0.00	2,490.00
Late-Payment Penalty	249.00	0.00	249.00
Interest	10.64	0.00	10.64
Assessment Total	\$2,749.64	\$0.00	\$2,749.64

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XXX6 2213 3926#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXXX622133926

Account ID: 06407-63808
Date brought into IL: Oct 02, 2015

MV: 074240056
ID: 1FTFW1EF1DFD12570

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
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- You did not make full payment by the required due date.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,344.00	0.00	2,344.00
Late-Payment Penalty	234.40	0.00	234.40
Interest	10.02	0.00	10.02
Assessment Total	\$2,588.42	\$0.00	\$2,588.42

For questions, visit our website or call the number above.

Notice of Tax Liabilityfor Form RUT-25, Vehicle Use Tax Transaction Return

#BWNKMGV
 #CNXX XX59 9X84 3X49#
 GERMAN STARS MOTOR INC
 10 N MARTINGALE RD STE 400
 SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-6304



Letter ID: CNXXXX599X843X49

Account ID: 06407-63808
 Date brought into IL: Oct 02, 2015

MV: 074240153
 ID: 1FTFW1ET0DKE67978

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,189.00	0.00	2,189.00
Late-Payment Penalty	218.90	0.00	218.90
Interest	9.36	0.00	9.36
Assessment Total	\$2,417.26	\$0.00	\$2,417.26

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX86 7519 76X7#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 644-5304



Letter ID: CNXXXX86751976X7

Account ID: 06407-63808
Date brought into IL: Oct 02, 2015

MV: 074240640
ID: 1FTEX1E85AFD45335

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,295.00	0.00	1,295.00
Late-Payment Penalty	129.50	0.00	129.50
Interest	5.53	0.00	5.53
Assessment Total	\$1,430.03	\$0.00	\$1,430.03

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX76 6856 4648#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 644-5304



Letter ID: CNXXXX7668564648

Account ID: 06407-63808
Date brought into IL: Oct 02, 2015

MV: 074239831
ID: 1FT7W2B69FEB06159

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,534.00	0.00	2,534.00
Late-Payment Penalty	253.40	0.00	253.40
Interest	10.83	0.00	10.83
Assessment Total	\$2,798.23	\$0.00	\$2,798.23

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XXX9 5767 8248#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-6304



Letter ID: CNXXXXX957678248

Account ID: 06407-63808
Date brought into IL: Oct 01, 2015

MV: 074240560
ID: 1FTFW1ET2EKF81689

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,512.00	0.00	2,512.00
Late-Payment Penalty	251.20	0.00	251.20
Interest	10.74	0.00	10.74
Assessment Total	\$2,773.94	\$0.00	\$2,773.94

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX29 7X94 4168#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX297X944168

Account ID: 06407-63808

Date brought into IL: Oct 01, 2015

MV: 074241133

ID: 1FTFW1EF8DFC97128

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
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If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,577.00	0.00	2,577.00
Late-Payment Penalty	257.70	0.00	257.70
Interest	11.01	0.00	11.01
Assessment Total	\$2,845.71	\$0.00	\$2,845.71

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX16 2876 6880#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 80173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX1628766880

Account ID: 06407-63808
Date brought into IL: Oct 01, 2015

MV: 074240366
ID: 1FTFW1ET4CFC63529

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,053.00	0.00	2,053.00
Late-Payment Penalty	205.30	0.00	205.30
Interest	8.77	0.00	8.77
Assessment Total	\$2,267.07	\$0.00	\$2,267.07

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX96 8183 X561#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX968183X561

Account ID: 06407-63808
Date brought into IL: Oct 01, 2015

MV: 074240390
ID: 1FTFW1ET6DFD20296

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,170.00	0.00	2,170.00
Late-Payment Penalty	217.00	0.00	217.00
Interest	9.27	0.00	9.27
Assessment Total	\$2,396.27	\$0.00	\$2,396.27

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX63 2638 7368#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX6326387368

Account ID: 06407-63808
Date brought into IL: Oct 01, 2015

MV: 074240536
ID: 1C6RR7PT0DS615106

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

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If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,759.00	0.00	2,759.00
Late-Payment Penalty	275.90	0.00	275.90
Interest	11.79	0.00	11.79
Assessment Total	\$3,046.69	\$0.00	\$3,046.69

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX83 3985 3281#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX8339653281

Account ID: 06407-63808

Date brought into IL: Oct 01, 2015

MV: 074239937

ID: 1FM5K8D8XEGC15426

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,417.00	0.00	2,417.00
Late-Payment Penalty	241.70	0.00	241.70
Interest	10.33	0.00	10.33
Assessment Total	\$2,669.03	\$0.00	\$2,669.03

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX9X 1X74 1928#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXX9X1X741928

Account ID: 06407-63808

Date brought into IL: Oct 01, 2015

MV: 074240587

ID: 1FAHP2H83FG130932

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,907.00	0.00	1,907.00
Late-Payment Penalty	190.70	0.00	190.70
Interest	8.15	0.00	8.15
Assessment Total	\$2,105.85	\$0.00	\$2,105.85

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX69 9747 6XX8#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX6997476XX8

Account ID: 06407-63808

Date brought into IL: Oct 01, 2015

MV: 074240307

ID: 1FTFW1EF8DFD19953

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

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If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,958.00	0.00	1,958.00
Late-Payment Penalty	195.80	0.00	195.80
Interest	8.37	0.00	8.37
Assessment Total	\$2,162.17	\$0.00	\$2,162.17

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX43 1312 1445#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXX4313121445

Account ID: 06407-63808
Date brought into IL: Oct 01, 2015

MV: 074240470
ID: 3GTP2VE70CG243934

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,144.00	0.00	2,144.00
Late-Payment Penalty	214.40	0.00	214.40
Interest	9.16	0.00	9.16
Assessment Total	\$2,367.56	\$0.00	\$2,367.56

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX36 42X3 28X8#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX3642X328X8

Account ID: 06407-63808
Date brought into IL: Oct 01, 2015

MV: 074240609
ID: 1FAHP2H86FG126566

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,907.00	0.00	1,907.00
Late-Payment Penalty	190.70	0.00	190.70
Interest	8.15	0.00	8.15
Assessment Total	\$2,105.85	\$0.00	\$2,105.85

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX22 9985 5523#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX2299855523

Account ID: 06407-63808

Date brought into IL: Oct 01, 2015

MV: 074241109

ID: 1FTFW1ET3DFA48970

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,563.00	0.00	2,563.00
Late-Payment Penalty	256.30	0.00	256.30
Interest	10.95	0.00	10.95
Assessment Total	\$2,830.25	\$0.00	\$2,830.25

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX56 5529 8725#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX5655298725

Account ID: 06407-63808
Date brought into IL: Sep 30, 2015

MV: 074240773
ID: 1FTEW1EF0FFA03901

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

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If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	3,742.00	0.00	3,742.00
Late-Payment Penalty	374.20	0.00	374.20
Interest	18.92	0.00	18.92
Assessment Total	\$4,133.12	\$0.00	\$4,133.12

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX:XXX2 8658 96X6#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXXX2865896X6

Account ID: 06407-63808
Date brought into IL: Sep 30, 2015

MV: 074240862
ID: 1ZVBP8FF9E5302733

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,221.00	0.00	2,221.00
Late-Payment Penalty	222.10	0.00	222.10
Interest	10.04	0.00	10.04
Assessment Total	\$2,453.14	\$0.00	\$2,453.14

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX X1X5 2X69 1362#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-6304



Letter ID: CNXXX1X52X691362

Account ID: 06407-63808
Date brought into IL: Sep 30, 2015

MV: 074240382
ID: 1FTFW1ET9EFA39448

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	3,105.00	0.00	3,105.00
Late-Payment Penalty	310.50	0.00	310.50
Interest	14.04	0.00	14.04
Assessment Total	\$3,429.54	\$0.00	\$3,429.54

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX78 3633 68X7#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX78363368X7

Account ID: 06407-63808
Date brought into IL: Sep 24, 2015

MV: 074147382
ID: 1FTFX1ET2EFB05111

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,457.00	0.00	2,457.00
Late-Payment Penalty	245.70	0.00	245.70
Interest	11.91	0.00	11.91
Assessment Total	\$2,714.61	\$0.00	\$2,714.61

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX24 6762 7688#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX2467627688

Account ID: 06407-63808
Date brought into IL: Sep 24, 2015

MV: 074147439
ID: 1FTFW1EF1EFC19484

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,534.00	0.00	2,534.00
Late-Payment Penalty	253.40	0.00	253.40
Interest	12.29	0.00	12.29
Assessment Total	\$2,799.69	\$0.00	\$2,799.69

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX51 5198 2244#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX5151982244

Account ID: 06407-63808
Date brought into IL: Sep 24, 2015

MV: 074147404
ID: 1FTFW1EF8EFA95939

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,490.00	0.00	2,490.00
Late-Payment Penalty	249.00	0.00	249.00
Interest	12.07	0.00	12.07
Assessment Total	\$2,751.07	\$0.00	\$2,751.07

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX91 7851 4X81#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXX9178514X81

Account ID: 06407-63808
Date brought into IL: Sep 23, 2015

MV: 074145762
ID: 2C3CCABG3EH292674

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,936.00	0.00	1,936.00
Late-Payment Penalty	193.60	0.00	193.60
Interest	9.87	0.00	9.87
Assessment Total	\$2,139.47	\$0.00	\$2,139.47

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX38 X98X 4964#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 644-6304



Letter ID: CNXXXX38X98X4964

Account ID: 06407-63808

Date brought into IL: Sep 18, 2015

MV: 074241095

ID: 1FTVW1ET4EKD34668

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,446.00	0.00	2,446.00
Late-Payment Penalty	244.60	0.00	244.60
Interest	13.27	0.00	13.27
Assessment Total	\$2,703.87	\$0.00	\$2,703.87

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX64 9415 9524#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 24, 2015 TDD 1 800 544-5304



Letter ID: CNXXX6494159524

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074241044
ID: 1GKUKKE36AR234610

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,584.00	0.00	1,584.00
Late-Payment Penalty	158.40	0.00	158.40
Interest	8.59	0.00	8.59
Assessment Total	\$1,750.99	\$0.00	\$1,750.99

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX95 3951 5X41#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX9539515X41

Account ID: 06407-63808
Date brought into IL: Oct 08, 2015

MV: 074290850
ID: 1FTFX1EF2EFC97933

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,024.00	0.00	2,024.00
Late-Payment Penalty	202.40	0.00	202.40
Interest	8.15	0.00	8.15
Assessment Total	\$2,234.55	\$0.00	\$2,234.55

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX14 8645 1369#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX1486451369

Account ID: 06407-63808
Date brought into IL: Oct 07, 2015

MV: 074241273
ID: 1FTFW1EF2FFA17335

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	3,156.00	0.00	3,156.00
Late-Payment Penalty	315.60	0.00	315.60
Interest	13.49	0.00	13.49
Assessment Total	\$3,485.09	\$0.00	\$3,485.09

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XXX8 1536 2720#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXXX815362720

Account ID: 06407-63808
Date brought into IL: Oct 08, 2015

MV: 074290835
ID: 1FTFW1EF2DFC97142

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,133.00	0.00	2,133.00
Late-Payment Penalty	213.30	0.00	213.30
Interest	8.59	0.00	8.59
Assessment Total	\$2,354.89	\$0.00	\$2,354.89

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX66 X35X 2247#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX66X35X2247

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074134493
ID: 1FTFW1ET2DFD59984

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,577.00	0.00	2,577.00
Late-Payment Penalty	257.70	0.00	257.70
Interest	14.83	0.00	14.83
Assessment Total	\$2,849.53	\$0.00	\$2,849.53

For questions, visit our website or call the number above.

Notice of Tax Liability**for Form RUT-25, Vehicle Use Tax Transaction Return**

#BWNKMGV
 #CNXX XX12 3479 3120#
 GERMAN STARS MOTOR INC
 10 N MARTINGALE RD STE 400
 SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX1234793120

Account ID: 06407-63808
 Date brought into IL: Sep 17, 2015

MV: 074134558
 ID: 1FTEW1EG8FFA16985

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	4,594.00	0.00	4,594.00
Late-Payment Penalty	459.40	0.00	459.40
interest	26.43	0.00	26.43
Assessment Total	\$5,079.83	\$0.00	\$5,079.83

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX89 5231 2488#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 644-6304



Letter ID: CNXXXX8952312488

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074136127
ID: 3FA6POT99ER361918

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,490.00	0.00	1,490.00
Late-Payment Penalty	149.00	0.00	149.00
Interest	8.57	0.00	8.57
Assessment Total	\$1,647.57	\$0.00	\$1,647.57

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XXX8 9924 88X6#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXXX8992488X6

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074133977
ID: 1FTFW1CF3CFB05034

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,005.00	0.00	2,005.00
Late-Payment Penalty	200.50	0.00	200.50
Interest	11.53	0.00	11.53
Assessment Total	\$2,217.03	\$0.00	\$2,217.03

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XXX5 637X 4489#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXXX5637X4489

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074134795
ID: 1FTFW1E64DFD50133

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,945.00	0.00	2,945.00
Late-Payment Penalty	294.50	0.00	294.50
Interest	16.95	0.00	16.95
Assessment Total	\$3,256.45	\$0.00	\$3,256.45

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX32 48X5 9X48#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX3248X59X48

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074134371
ID: 3GTP2VE37BG301808

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,182.00	0.00	1,182.00
Late-Payment Penalty	118.20	0.00	118.20
Interest	6.80	0.00	6.80
Assessment Total	\$1,307.00	\$0.00	\$1,307.00

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX92 8785 68X4#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXX92878568X4

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074133772
ID: 1FTFW1EFXDFC97633

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,359.00	0.00	2,359.00
Late-Payment Penalty	235.90	0.00	235.90
Interest	13.57	0.00	13.57
Assessment Total	\$2,608.47	\$0.00	\$2,608.47

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX81 9733 7761#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 644-5304



Letter ID: CNXXXX8197337761

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074133365
ID: 1FTFW1E69DFB93005

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,860.00	0.00	2,860.00
Late-Payment Penalty	286.00	0.00	286.00
Interest	16.46	0.00	16.46
Assessment Total	\$3,162.46	\$0.00	\$3,162.46

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX25 7897 X4X5#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX257697X4X5

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074133616
ID: 2FMDK4JC1EBB82451

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,118.00	0.00	2,118.00
Late-Payment Penalty	211.80	0.00	211.80
Interest	12.18	0.00	12.18
Assessment Total	\$2,341.98	\$0.00	\$2,341.98

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX42 5469 2XX3#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX4254692XX3

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074134086
ID: 1FTFW1ETXCKD66512

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,118.00	0.00	2,118.00
Late-Payment Penalty	211.80	0.00	211.80
Interest	12.18	0.00	12.18
Assessment Total	\$2,341.98	\$0.00	\$2,341.98

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX72 7459 X881#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX727459X881

Account ID: 06407-63808

Date brought into IL: Sep 17, 2015

MV: 074134698

ID: 1FTFW1ET0EFC75938

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,490.00	0.00	2,490.00
Late-Payment Penalty	249.00	0.00	249.00
Interest	14.33	0.00	14.33
Assessment Total	\$2,753.33	\$0.00	\$2,753.33

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX79 4567 9524#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 644-5304



Letter ID: CNXXXX7945679524

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074133470
ID: 1D7RV1GTXBS652975

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,904.00	0.00	1,904.00
Late-Payment Penalty	190.40	0.00	190.40
Interest	10.96	0.00	10.96
Assessment Total	\$2,105.36	\$0.00	\$2,105.36

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX96 234X 1124#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX96234X1124

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074134418
ID: 1FTFW1ET2BFB78638

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,801.00	0.00	1,801.00
Late-Payment Penalty	180.10	0.00	180.10
Interest	10.36	0.00	10.36
Assessment Total	\$1,991.46	\$0.00	\$1,991.46

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX X1X6 3XX3 4X86#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-6304



Letter ID: CNXXX1X63XX34X86

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074133403
ID: 2C3CCABG7EH252615

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,845.00	0.00	1,845.00
Late-Payment Penalty	184.50	0.00	184.50
Interest	10.61	0.00	10.61
Assessment Total	\$2,040.11	\$0.00	\$2,040.11

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX45 9X23 6322#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX459X236322

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074134639
ID: 1FTFW1EF6EFA50773

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,592.00	0.00	2,592.00
Late-Payment Penalty	259.20	0.00	259.20
Interest	14.91	0.00	14.91
Assessment Total	\$2,866.11	\$0.00	\$2,866.11

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX59 3241 36X3#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX59324136X3

Account ID: 06407-63808

Date brought into IL: Sep 17, 2015

MV: 074134840

ID: 3FA6P0T98ER280232

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,500.00	0.00	1,500.00
Late-Payment Penalty	150.00	0.00	150.00
Interest	8.63	0.00	8.63
Assessment Total	\$1,658.63	\$0.00	\$1,658.63

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX19 X588 1769#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 644-5304



Letter ID: CNXXXX19X5881769

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074134876
ID: 1FTFW1EF9DFC97512

We have processed your Form RUT-25 return identified above.

- You did not make full payment by the required due date.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,631.00	0.00	2,631.00
Late-Payment Penalty	263.10	0.00	263.10
Interest	15.14	0.00	15.14
Assessment Total	\$2,909.24	\$0.00	\$2,909.24

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX28 2862 8649#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX2828628649

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074133561
ID: 2FMDK4JC9EBA86941

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax property paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below:

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,089.00	0.00	2,089.00
Late-Payment Penalty	208.90	0.00	208.90
Interest	12.03	0.00	12.03
Assessment Total	\$2,309.93	\$0.00	\$2,309.93

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWKNMGV
#CNXX XX52 6132 4964#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 644-5304



Letter ID: CNXXXX5261324964

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074133446
ID: 1C6RR7GT1DS516519

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

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If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,919.00	0.00	1,919.00
Late-Payment Penalty	191.90	0.00	191.90
Interest	11.04	0.00	11.04
Assessment Total	\$2,121.94	\$0.00	\$2,121.94

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX35 836X 3365#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-6304



Letter ID: CNXXXX35836X3365

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074135082
ID: 3FA6P0T92ER325116

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

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If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,601.00	0.00	1,601.00
Late-Payment Penalty	160.10	0.00	160.10
Interest	9.21	0.00	9.21
Assessment Total	\$1,770.31	\$0.00	\$1,770.31

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX39 1914 7689#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX3919147689

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074133837
ID: 1FTFW1EF9DFC51257

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,221.00	0.00	2,221.00
Late-Payment Penalty	222.10	0.00	222.10
Interest	12.79	0.00	12.79
Assessment Total	\$2,455.89	\$0.00	\$2,455.89

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX49 2578 X649#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX492578X649

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074134744
ID: 1FTFW1EF0DFD28307

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

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If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,755.00	0.00	2,755.00
Late-Payment Penalty	275.50	0.00	275.50
Interest	15.86	0.00	15.86
Assessment Total	\$3,046.36	\$0.00	\$3,046.36

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX99 5894 5446#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX9958945446

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074134582
ID: 1FMCU9J92EUD81901

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,951.00	0.00	1,951.00
Late-Payment Penalty	195.10	0.00	195.10
Interest	11.22	0.00	11.22
Assessment Total	\$2,157.32	\$0.00	\$2,157.32

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XX55 1298 32X7#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX55129832X7

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074133500
ID: 1FMEU238X9UA41017

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,664.00	0.00	1,664.00
Late-Payment Penalty	166.40	0.00	166.40
Interest	9.58	0.00	9.58
Assessment Total	\$1,839.98	\$0.00	\$1,839.98

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX XXX1 4427 4X85#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXXX144274X85

Account ID: 06407-63808
Date brought into IL: Sep 17, 2015

MV: 074133535
ID: 2FMDK4JCXEBA96541

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

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	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,206.00	0.00	2,206.00
Late-Payment Penalty	220.60	0.00	220.60
Interest	12.69	0.00	12.69
Assessment Total	\$2,439.29	\$0.00	\$2,439.29

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX68 5516 X486#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX685516X486

Account ID: 06407-63808
Date brought into IL: Oct 07, 2015

MV: 074290861
ID: 1FT7W2B69EEB70880

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,330.00	0.00	2,330.00
Late-Payment Penalty	233.00	0.00	233.00
Interest	9.96	0.00	9.96
Assessment Total	\$2,572.96	\$0.00	\$2,572.96

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX XX41 7X8X 5928#
GERMAN STARS MOTOR INC.
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

December 28, 2015 TDD 1 800 544-5304



Letter ID: CNXXXX417X8X5928

Account ID: 06407-63808
Date brought into IL: Oct 07, 2015

MV: 074290843
ID: 1FTVW1ET5DKF23621

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,258.00	0.00	2,258.00
Late-Payment Penalty	225.80	0.00	225.80
Interest	9.65	0.00	9.65
Assessment Total	\$2,493.45	\$0.00	\$2,493.45

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWVKMGV
#CNXX X124 8964 3686#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

January 15, 2016

TDD 1 800 544-5304



Letter ID: CNXXX12489643686

Account ID: 06407-63808

Date brought into IL: Nov 02, 2015

MV: 074320343

ID: 1C6RR7HT2DS672693

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

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If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,944.00	0.00	1,944.00
Late-Payment Penalty	194.40	0.00	194.40
Interest	7.03	0.00	7.03
Assessment Total	\$2,145.43	\$0.00	\$2,145.43

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX X138 3182 X967#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

January 15, 2016

TDD 1 800 644-6304



Letter ID: CNXXX1383182X967

Account ID: 06407-63808

Date brought into IL: Nov 02, 2015

MV: 074320289

ID: 1GTSKWE33AZ237829

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,464.00	0.00	1,464.00
Late-Payment Penalty	146.40	0.00	146.40
Interest	5.29	0.00	5.29
Assessment Total	\$1,615.69	\$0.00	\$1,615.69

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX X192 XX53 XX84#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

January 15, 2016

TDD 1 800 644-5304



Letter ID: CNXXX192XX53XX84

Account ID: 06407-63808

Date brought into IL: Nov 02, 2015

MV: 074320203

ID: 1GTR2VE73DZ240066

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	1,798.00	0.00	1,798.00
Late-Payment Penalty	179.80	0.00	179.80
Interest	6.50	0.00	6.50
Assessment Total	\$1,984.30	\$0.00	\$1,984.30

For questions, visit our website or call the number above.

Notice of Tax Liability

for Form RUT-25, Vehicle Use Tax Transaction Return



#BWNKMGV
#CNXX X165 1617 5521#
GERMAN STARS MOTOR INC
10 N MARTINGALE RD STE 400
SCHAUMBURG IL 60173-2411

January 15, 2016

TDD 1 800 544-6304



Letter ID: CNXXX16516175521

Account ID: 06407-63808

Date brought into IL: Sep 30, 2015

MV: 074320483

ID: 1FMJK2AT8FEF27116

We have processed your Form RUT-25 return identified above.

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- We did not allow the amount you deducted for tax paid to another state because you did not provide proof that you paid the tax. If you have proof of tax properly paid to another state, please send us a copy.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result, we have determined you owe the amounts below.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

If you do not protest this notice or pay the assessment in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	3,898.00	0.00	3,898.00
Late-Payment Penalty	389.80	0.00	389.80
Interest	24.67	0.00	24.67
Assessment Total	\$4,312.47	\$0.00	\$4,312.47

For questions, visit our website or call the number above.