ILLINOIS INDEPENDENT
TAX TRIBUNAL

RECEIVED
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BY:

16TT150

SOCCER GROUP, INC.,	
Petitioner,	Account ID: 2878-6998
vs.	PETITION
ILLINOIS DEPARTMENT OF REVENUE,	
Respondent.	

Petition

The Petitioner, Soccer Group, Inc. ("Petitioner") hereby petitions the Illinois Independent Tax Tribunal, pursuant to a Notice of Tax Liability issued on June 16, 2016 ("Notice"), to review and reverse and/or modify the Notice of Tax Liability issued by the Illinois Department of Revenue ("Department"), for the reasons stated below.

Introduction

1. The Notice was issued by the Department on June 16, 2016 and assessed a total balance of $48,98.69 against Petitioner which is comprised of: $42,560 of tax, $7,623 of Penalty and interest totaling $3,246.69. Such liability mainly stems from the Department's disallowance of certain sales and occupation tax exemptions arising from transactions made to qualifying organizations under 86 Ill. Adm. Code 130.2004(b) during the period of July 2011 through December 2013. A copy of the "Notice" is enclosed with this Petition.
2. Petitioner is an Illinois corporation with its principal place of business at 830 A East Golf Rd. Schaumburg, IL 60173. Petitioner's phone number is 847-490-9000, and Petitioner's Federal Employer Identification Number is 36-4183335.

Jurisdiction and Venue

3. Jurisdiction is proper in Illinois pursuant to section 1010/1-45 of the Illinois Compiled Statutes because Petitioner is a taxpayer pursuant to 35 ILCS 1010/1-10 that was issued an Assessment and Notice of Intent for an alleged tax deficiency pursuant to the Illinois Income Tax Act, 35 ILCS 5/1002(d).
4. Jurisdiction is further proper pursuant to 2-209 of the Illinois Code of Civil Procedure, 735 ILCS §§ 5/2-209(1) and (2), because Petitioner conducted business within this State.
5. Venue is proper in Cook County pursuant to section 2-101 of the Illinois Code of Civil Procedure, 735 ILCS § 5/2-101, because it is the county in which the transaction or some part thereof took place.

Background and relevant facts

6. Petitioner is a retailer of sports-related gear and apparel located in Schaumburg, Illinois. Petitioner is an Illinois corporation currently in good standing with the Illinois Secretary of State. During all relevant periods, Petitioner timely filed its federal and state tax returns.
7. A sizeable portion of Petitioner's business consists of sales to tax-exempt organizations (i.e., qualifying organizations under 86 Ill. Adm. Code 130.2004(b)), such as public school sports teams and affiliated student organizations. Petitioner also makes sales to resellers.
8. Taxpayer received a Notice of Proposed Liability dated October 19, 2015 which assessed additional taxes and penalties arising from the Department's disallowance of certain sales and occupation taxes arising from transactions during the period of July 2011 through December 2013.

9. The Department obtained the October 19, 2015 liability by first auditing sales made during the months of October of 2012 and February of 2013, and then extrapolating the tax liabilities alleged therein for the remainder of the two-year audit period (i.e., July of 2011 through December of 2013).

10. Petitioner requests mitigation of assessments totaling $25,546.75 which result out of the disallowance of the tax-exempt nature of certain transactions, and which resulted in part in Petitioner's alleged tax liability for the audit periods of July 2011 through December 2013.

11. Specifically, Petitioner contests the Department's imposition of the Retailers' Occupation Tax for three groups of transactions: (1) sales in which no tax exemption identification number ("E-number") was provided by the customer at the time of sale, but which E-number was active at the time of the transaction; (2) sales in which a sales resale number ("Resale Number") was presented to Petitioner at the time of sale, but which the Department subsequently deemed invalid; and (3) sales to agents of tax-exempt organizations purchasing merchandise on behalf their principals.

Applicable law

12. The Department seeks to impose the Retailers' Occupation Tax for three groups of transactions: (1) sales in which no E-number was provided by the customer at the time of sale, but which E-number was active at the time of the transaction; (2) sales in which a sales Resale Number was presented to Petitioner at the time of sale, but which the Department subsequently deemed invalid because such customers were purportedly not "sporting goods resellers."; and (3) sales to agents of tax-exempt organizations purchasing merchandise on behalf their principals.

13. 86 Ill. Adm. Code 130.2004(b) sets forth the eligibility requirements for claiming an exemption from the Retailers' Occupation Tax, and is notably silent as to any requirement that an E-number be provided precisely at the time of sale, stating that: ". . . the Retailers' Occupation Tax does not apply to sales of tangible personal property to a not-for-profit arts or cultural organization *that establishes that it has received an exemption* under Section 501(c)(3) of the Internal Revenue Code and that is organized and operated for the presentation or support of arts or cultural programming, activities, or services. An entity otherwise eligible for this exemption shall not make tax-free purchases unless it has an active identification number issued by the Department (*emphasis added*)."

14. The second applicable statute is 35 ILCS 120/2c, which provides an exemption from the Retailers' Occupation Tax to purchasers buying tangible personal property for resale. Similar to 86 Ill. Adm. Code 130.2004(b), 35 ILCS 120/2c has two main requirements: (1) the purchaser must have an active Resale Number, and (2) the purchaser must furnish such Resale Number to the seller.

15. Much like 86 Ill. Adm. Code 130.2004(b), 35 ILCS 120/2c is quite straight-forward, and imposes no requirement that the purchaser verify the validity of the Resale Number at the time of sale.

Error 1

86 Ill. Adm. Code 130.2004(b) imposes no requirement that a tax-exempt buyer's E-number must be presented to the seller precisely at the time of sale.

16. The Department is alleging that $6,526.10 worth of sales were disallowed in the sample months as exempt from sales taxes due to the fact that no E-number was presented exactly at the time of purchase, or such E-number was deemed by the Department to be

inactive at the time of audit. A copy of the sales at issue are not included with this petition but can be produced upon request of the Department.

17. Although no E-numbers were provided to Petitioner at the precise time of sale, every customer included within this transactional group had: (1) received an exemption under Section 501(c)(3) of the Internal Revenue Code; (2) an active E-number at the time the sales at issue took place; and (3) was organized and operated for the presentation or support of arts or cultural programming, activities, or services.
18. Upon information and belief, Petitioner believes that the organizations in question had: (1) received valid exemptions under IRC § 501(c)(3); (2) an active E-number at the time the sales at issue took place; and (3) were organized and operated for the presentation or support of arts or cultural programming, activities, or services.
19. The Department thus erred in disallowing Petitioner's tax exemptions for the transactions mentioned in Paragraph 16 because 86 Ill. Adm. Code 130.2004 is silent as to the timing of when an E-number may be provided during a tax-exempt sale, and imposes no requirement that it must be provided immediately at the time of sale.
20. Rather, all that is required of a qualifying organization seeking exemption from the Retailers' Occupation Tax is to establish that: (1) the organization has received such exemption, and (2) the organization is organized and operated for the presentation or support of arts or cultural programming, activities, or services.
21. Therefore, pursuant to the plain language of 86 Ill. Adm. Code 130.2004(b), it was perfectly acceptable for those of Petitioner's customers that had active E-numbers at the time of sale and were appropriately organized and operated for the presentation or support of arts or cultural programming, activities, or services to have qualified for the

Retailers' Occupation Tax exemption under 86 Ill. Adm. Code 130.2004(b), regardless of if such E-numbers were provided to Petitioner immediately upon the time of sale.

Error 2

The Department erred by imposing an unduly stringent validation requirement on Petitioner not found within the plain language of the applicable statutes: 86 Ill. Adm. Code 130.2004(b) and 35 ILCS 120/2c.

22. The Department is alleging that $2,243.95 worth of sales were disallowed in the sample months as exempt from sales taxes due to the fact that it deemed the Resale Numbers presented to Petitioner as invalid. The Department deemed such customers' Resale Numbers invalid because it alleged that they were not "sporting goods resellers." A copy of the sales at issue are not included with this petition but can be produced upon request of the Department.
23. 35 ILCS 120/2c provides an exemption from the Retailers' Occupation Tax to purchasers buying tangible personal property for resale. Similar to 86 Ill. Adm. Code 130.2004(b), 35 ILCS 120/2c has two main requirements: (1) the purchaser must have an active Resale Number and (2) the purchaser must furnish such Resale Number to the seller.
24. Much like 86 Ill. Adm. Code 130.2004(b), 35 ILCS 120/2c is quite straight-forward, and imposes no requirement that the purchaser thoroughly analyze or verify the validity of the Resale Number.
25. In the case *sub judice*, Petitioner, as the seller, was presented with Resale Numbers by all purchasers (of tangible personal property) seeking the resale exemption. However, the Department later disallowed such exemptions because it alleged that certain purchasers had invalid Resale Numbers, due to the fact that they were purportedly not "sporting goods resellers."

26. There are two transactions that illustrate the Department's pattern of erroneous disallowance for transactions that were within applicable statutory tax exemptions for customers possessing Resale Numbers. For the first two transactions, resale exemptions from sales to Dave & Busters and Priority Printing & Graphics, were disallowed because the Department claimed that both purchasers had invalid Resale Numbers because they were not sporting goods resellers. However, 35 ILCS 120/2c does not require sellers claiming the resale exemption to analyze and validate the status of purchasers' Resale Numbers. Rather, the statute only mandates that the purchasers claiming the resale exemption furnish their Resale Numbers to the Taxpayer and that such Numbers be active at the time of sale. Since both of those requirements were met for the sales presently at issue, Taxpayer is entitled to claim the two applicable resale exemptions for sales made to Dave & Busters and to Priority Printing & Graphics.
27. Therefore, the disallowances relating to allegedly invalid Resale Numbers, identified in Paragraph 22 above, were in error because they attempt to impose validation requirements not found within the plain language of 35 ILCS 120/2c. Namely, Petitioner had no statutory duty to verify the validity and status of any Resale Numbers presented in the course of business. Taxpayer fulfilled all duties codified in 35 ILCS 120/2c by requesting the purchasers' Resale Numbers at the time of sale, and by documenting the identification numbers associated therewith. Thus, the Department erroneously disallowed all resale exemptions where it was alleged that the associated Resale Numbers were inactive.
28. Thus, the Department erroneously disallowed all resale exemptions where it was alleged that the associated Resale Numbers were inactive.

Error 3

The Department erred by disallowing exemptions from the Retailers' Occupation Tax for those of Petitioner's customers purchasing tangible personal property as agents on behalf of a lawfully tax-exempt principal under 86 Ill. Adm. Code 130.2004(b).

29. The Department is alleging that $7,298.09 worth of sales were disallowed in the sample months because the customer making the purchase did not themselves possess an E-number. A copy of the sales at issue are not included with this petition but can be produced upon request of the Department. However, in every sale within this transactional group, customers purchased personal property from Taxpayer on behalf of tax-exempt principals, in most cases, sports teams affiliated with a public school system.
30. Each customer within this subset of disallowed transactions (i.e., customers that purchased tangible personal property from Petitioner as agents on behalf of a tax-exempt principal) possessed actual or apparent authority from their tax-exempt principals to make such purchases, and were acting within the scope of the parties' agency relationship by only purchasing personal property directly related to (public) school-affiliated sports activities.
31. Therefore, the Department erroneously disallowed the Retailers' Occupation Tax exemption for all transactions within this group, that is, transactions in which the customer purchased tangible personal property from Petitioner under the authority of his tax-exempt principal.
32. To further illustrate the impropriety of the Department's disallowance of this final subset of transactions it is necessary to examine another specific transaction that fit clearly within applicable statutory tax exemption.

33. Such illustrative example involves a sale to Northern Illinois University's ("NIU") Public Interest Law Society, in which the claimed charitable tax exemption was disallowed because the Department alleged that the purchaser was missing their E-number at the time of sale.

34. In the above example transaction, the purchaser, a member of NIU's Public Interest Law Society, purchased tangible personal property from Petitioner without providing an E-number at the time of sale. However, the purchaser informed Petitioner that they were affiliated with NIU's Public Interest Law Society and, as a member of such tax-exempt organization, they had authority to make a purchase on the organization's behalf. Although the purchaser did not physically possess an E-number individually, they gave Petitioner the E-number of their tax-exempt principal: NIU's Public Interest Law Society, and were promptly reimbursed by the organization after completion of the sale.

35. Nevertheless, the Department disallowed the charitable organization exemption, alleging that because the individual making the purchase for NIU did not personally possess an E-number, that such transaction was ineligible for the tax-exemption under 86 Ill. Adm. Code 130.2004(b).

36. The Department imposed more stringent requirements than are required by statute, and ignored basic tenets of agency law. Therefore, Taxpayer is entitled to the exemption associated with this particular illustrative transaction because the purchaser was a duly authorized agent of a tax-exempt principal purchasing tangible personal property within the scope of his authority.

Conclusion and relief requested

WHEREFORE, Petitioner Soccer Group, Inc. accordingly and respectfully requests complete mitigation of tax assessment totaling $25,546.75, along with all related penalty and interest, associated with three groups of transactions: (1) sales where the customer did not provide an E-number at the time of sale (and/or where the Department deemed the E-number inactive at the time of audit); (2) sales in which a Resale number was presented to Petitioner at the time of sale, but which the Department subsequently deemed invalid; and (3) sales where the customer themselves did not possess an E-number, but was acting under the authority of their tax-exempt principal. Such mitigation is warranted because: (1) 86 Ill. Adm. Code 130.2004(b) contains no requirement that an E-number be provided immediately at the time of sale; and (2) under the tenets of agency law, a non-tax-exempt agent is nevertheless entitled to the Retailers' Occupation Tax exemption if the purchase was within the scope of the parties' agency and authorized by a tax-exempt principal.

WHEREAS, Petitioner requests that the Notice be modified or reversed for the reasons contained herein.

By: Michael Raff
Attorney for Soccer Group, Inc.
830 A East Golf Rd.
Schaumburg, IL 60173

Representative:

Michael Raff
Gordon Law Group, Ltd.
400 Central Avenue #340
P: 847-580-1279
F: 847-305-1202
E: Michael@gordonlawltd.com

Enclosures:

1. Notice of Tax Liability, Issued June 16, 2016

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report

#BWNKMGV
#CNXX X117 387X 6726#
SOCCER GROUP INC
ATTN: POA GORDON LAW GROUP
400 CENTRAL AVE STE 340
NORTHFIELD IL 60093

June 16, 2016

Letter ID: CNXXX117387X6726

Account ID: 2878-6998

We have audited your account for the reporting periods July 01, 2011, through December 31, 2013. As a result we have assessed the amounts shown below.

	Liability	Payments/Credit	Unpaid Balance
Tax	38,114.00	0.00	38,114.00
Late Payment Penalty Increase	7,623.00	0.00	7,623.00
Interest	3,246.69	0.00	3,246.69
Assessment Total	$48,983.69	$0.00	**$48,983.69**

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

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

- **If the amount of this tax liability, exclusive of penalty and interest, is more than $15,000, *or* if no tax liability is assessed but the total penalties and interest is more than $15,000,** file a petition with the Illinois Independent Tax Tribunal within **60 days** of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- **In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue,** and request an administrative hearing within 60 days of the date of this notice, which is **August 15, 2016**. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at **tax.illinois.gov**). Mail form AH-4 along with a copy of this notice to the address on the form. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- **Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue,** you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at **tax.illinois.gov**), and file a complaint with the circuit court for a review of our determination.

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

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

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

217 785-6579

Penalties and Fees

For detailed information on penalties and rates in effect for specific periods on or after January 1, 1994, see Publication 103.

1 **Late-filing or Nonfiling penalty** - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.

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

3 **Late-payment penalty for regular tax payments** - You owe this penalty if you did not pay the tax you owed by the original due date of the return.

4 **Negligence penalty** - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.

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

6 **Cost of collection fee** - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.

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

8 **Failure to disclose participation in a reportable transaction penalty** - You owe this penalty if you were required to disclose your participation in an abusive tax shelter transaction and did not do so by the required due date.

9 **Reportable transaction understatement penalty** - You owe this penalty if you do not report and pay the full amount of your tax liability as the result of participating in an abusive tax shelter transaction.

10 **100 percent Interest penalty** - You owe this penalty if you
- were contacted by the Internal Revenue Service or Illinois Department of Revenue regarding the use of a potentially abusive tax transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of the tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

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

12 **Nonfiling penalty for transaction return** - You owe this penalty if you are a retailer required to file a transaction return (ST-556, Sales Tax Transaction Return) by the due date, even if no tax is due on the return.

Are penalties ever abated?

If you were unable to either timely pay the required amount of estimated or quarter-monthly payments, pay the tax you owed by the due date, or file your tax return by the extended due date because of a casualty, disaster, or other similar circumstance, you may request a waiver of penalties due to reasonable cause. To request this waiver, send us a detailed explanation of the cause of the delay and any documentation you have to support your request. Reasonable cause will be determined on a case-by-case basis according to our rules and regulations.

How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax (for certain tax periods interest may also accrue on penalties). Interest accrues at simple rates established by the Internal Revenue Service. See Publication 103 for more information.

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns.

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.
- For more information about these rights and other Department procedures, you may contact us. Our contact information is on the front of this notice.

Taxpayer Statement

tax.illinois.gov
1 800 732-8866
217 782-3336
TDD 1 800 544-5304

June 16, 2016

Letter ID: CNXXXX5986336160

#BWNKMGV
#CNXX XX59 8633 6160#
SOCCER GROUP INC
ATTN: POA GORDON LAW GROUP
400 CENTRAL AVE STE 340
NORTHFIELD IL 60093

Account ID: 2878-6998
Total amount due: $48,983.69

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

Sales/Use Tax & E911 Surcharge **Account ID: 2878-6998**

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2013	42,560.00	7,623.00	3,246.69	-	(4,446.00)	48,983.69

• $48,983.69 of this amount is subject to protest.

SQA

Retain this portion for your records.

P-000979 Fold and detach on perforation. Return bottom portion with your payment.

Taxpayer Statement (R-12/08) (136)

Letter ID: CNXXXX5986336160
SOCCER GROUP INC

Total amount due: $48,983.69

Write the amount you are paying below.

$_____._____

Write your Account ID on your check.

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19006
SPRINGFIELD IL 62794-9006

$48,983.69 is subject to protest.
Do not pay any Income Tax liability that you intend to protest.

000 006 008289521449 731 123199 5 000000489369

Illinois Department of Revenue

IL-2848 Power of Attorney

Read this information first

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

Step 1: Complete the following taxpayer information

1 SOCCER GROUP, INC.
Taxpayer's name

2 36-4183335
Taxpayer's identification number(s)

3 830 A East Golf Road
Taxpayer's street address

Schaumburg IL 60173
City State ZIP

Step 2: Complete the following information

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

ANDREW B GORDON Name	MICHAEL RAFF Name	Name
GORDON LAW GROUP Name of firm	GORDON LAW GROUP Name of firm	Name of firm
400 CENTRAL AVE STE 340 Street address	400 CENTRAL AVE STE 340 Street address	Street address
NORTHFIELD IL 60093 City State ZIP	NORTHFIELD IL 60093 City State ZIP	City State ZIP
(847) 580-1279 Daytime phone number	(847) 580-1279 Daytime phone number	( ) Daytime phone number
ABG@GORDONLAWLTD.COM E-mail address	MICHAEL@GORDONLAWLTD.C E-mail address	E-mail address
SALES & USE 2000-2015 Specific tax type Year or period	SALES & USE 2000-2015 Specific tax type Year or period	Specific tax type Year or period

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

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

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

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

Name	Name	Name
Street address	Street address	Street address
City State ZIP	City State ZIP	City State ZIP
( ) Daytime phone number	( ) Daytime phone number	( ) Daytime phone number
Date granted	Date granted	Date granted

Continued on Page 2

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

Gordon Law Group Name	Name	Name
400 Central Ave. Suite 340 Street address	Street address	Street address
Northfield IL 60093 City State ZIP	City State ZIP	City State ZIP
(847) 580-1279 Daytime phone number	( ) Daytime phone number	( ) Daytime phone number

Step 3: Taxpayer's signature

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

Taxpayer's signature	Title, if applicable	Date
Spouse's signature	Title, if applicable	Date
If corporation or partnership, signature of officer or partner: PRESIDENT	Title, if applicable	Date 10-30-15

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

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

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

ATTORNEY	IL		11/2/15
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), *etc.*)	Signature	Date
ATTORNEY	IL		11/2/15
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), *etc.*)	Signature	Date
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), *etc.*)	Signature	Date

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

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

Any person signing as or for the taxpayer

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

Signature of witness Date

Signature of witness Date

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

Signature of notary Date

Notary seal

This form is authorized by the Illinois Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-493-0088