

**ILLINOIS INDEPENDENT TAX TRIBUNAL**

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**Motor Werks of Barrington, Inc.,** )  
 )  
 **Petitioner,** )  
 )  
 v. )  
 )  
 **Illinois Department of Revenue,** )  
 )  
 **Respondent.** )

No.

**RECEIVED**  
AUG 05 2016  
BY: \_\_\_\_\_  
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**PETITION**

Motor Werks of Barrington, Inc. (“Motor Werks”) hereby petitions the Illinois Independent Tax Tribunal (“Tribunal”) to review and reverse and/or modify two Notices of Tax Liability for Illinois sales tax (“Tax”) issued by the Illinois Department of Revenue (“Department”) to Motor Werks for the audit period January 1, 2006 through June 30, 2010 (“Audit Period”), in the total amount of \$2,490,753 (the “Assessment”).<sup>1</sup> In support of its Petition, Motor Werks states as follows:

**BACKGROUND FACTS**<sup>2</sup>

1. On June 7, 2016, the Department issued a Notice of Tax Liability to Motor Werks for the reporting period January 1, 2006 through June 30, 2009, assessing \$1,106,844 in Tax,

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<sup>1</sup> On today’s date (August 5, 2016), Motor Werks of Hoffman Estates, Inc. also is filing a petition with the Tribunal appealing similar issues for a similar audit period. In addition, proceedings before the Tribunal already are pending for Motor Werks and Motor Werks of Hoffman Estates, Inc. involving similar issues for prior audit periods. The prior appeals are captioned *Motor Werks of Hoffman Estates, Inc. v. Ill. Dep’t of Revenue*, No. 14 TT 222 and *Motor Werks of Barrington, Inc. v. Ill. Dep’t of Revenue*, No. 15 TT 37. Motor Werks requests that all of these proceedings be consolidated.

<sup>2</sup> Unless otherwise noted, all facts relate to the Audit Period.

\$702,274 in interest and \$442,737 in penalty charges, in the total amount of \$2,251,855.00. On the same date, the Department issued a second Notice of Tax Liability to Motor Werks for the reporting period July 1, 2009 through June 30, 2010, assessing \$168,842 in Tax, \$29,160 in interest and \$40,896 in penalties, in the total amount of \$238,898.00. Copies of the Notices of Tax Liability (“Notices”) are attached as Exhibit A to this Petition.

**Motor Werks’ Business Operations**

2. Motor Werks is an Illinois corporation with its principal place of business at 1475 South Barrington Road, Barrington, Illinois 60010. The telephone number of Motor Werks’ President, Jim Hub, is (847) 381-8900, and its Taxpayer Account number is 1525-7037.

3. Motor Werks is a motor vehicle dealership that sells new Mercedes Benz, BMW, Porsche, Infiniti, Cadillac and Honda vehicles and a variety of used vehicles. Motor Werks customers include Illinois residents, residents of other states and residents of foreign countries.

4. Motor Werks collects and remits Tax to the Department on motor vehicle sales using the Department’s Form ST-556 (Sales Tax Transaction Return for Vehicles, Watercraft, Aircraft, Trailers, and Mobile Homes) (“ST-556 Returns”). Over the years of its corporate existence, Motor Werks regularly has been audited by the Department. Department audits for time periods prior to July 1, 2003 resulted in small adjustments, which Motor Werks paid on an agreed basis. In its audits for time periods prior to July 1, 2003, the Department never questioned the tax disputes that are the subject of this Petition.

**The Department’s 556 Audits**

5. On or about April 2007, the Department initiated an audit of Motor Werks’ ST-556 Returns for the period July 1, 2003 through December 31, 2005 (the “First Audit Period”). The Department audit of the First Audit Period and the Audit Period are collectively referred to herein as the “Audits.”

6. During both Audit Periods, the Department repeatedly requested extensions of the statute of limitations period to provide it with time to complete the Audits. Between the inception of the First Audit Period and September 23, 2010, when the Department issued a Notice of Proposed Liability (“NPL”) to Motor Werks for the First Audit Period, the Department repeatedly requested extensions of the limitations period. Despite the fact that the requests for extension were made by the Department in order to give the Department additional time to complete the Audits, the Department prepared each form indicating that the request for extension was made for the “convenience of the taxpayer” so that interest would continue to accrue on any assessment made by the Department. Motor Werks was not afforded the opportunity to contest the Department’s characterization of the extension as being for the benefit of the taxpayer.

**Motor Werks’ Treatment of Vehicles Purchased for Registration Outside of Illinois**

7. On certain motor vehicles sales during the Audit Period, Motor Werks filed ST-556 Returns with the Department indicating that no Tax was due because the vehicles were sold to out-of-state or out-of-country buyers. Motor Werks’ records support its characterization of these sales.

8. In the Notices, the Department has rejected Motor Werks’ characterization of many sales to out-of-state and out-of-country buyers, instead characterizing the sales as sales to in-state buyers subject to Tax (“Drive-Away Sales”). The Department’s re-characterization of Drive-Away Sales resulted in a substantial assessment of additional Tax against Motor Werks, as well as additional penalty and interest charges, some of which were doubled.

**Motor Werks’ Use of Trade-In Credits**

9. On certain motor vehicle sales during the Audit Period, Motor Werks filed ST-556 Returns with the Department in which it reduced its taxable gross receipts subject to Tax by the value of or credit given for a traded-in motor vehicle. Motor Werks utilized trade-in credits

and advanced trade-in credits (collectively, “Trade Credits”) as authorized by Illinois law. *See, e.g.,* 35 ILCS 120/1 (definition of “selling price” and “amount of sale” does “not include[e] the value of or credit given for traded-in tangible personal property where the item that is traded-in is of like kind and character as that which is being sold”), 35 ILCS 105/2 (definition of “selling price” providing same), and 86 Ill. Admin. Code § 130.455 (“Section 130.455”).

10. In some instances, Motor Werks had advance trade-in credits with respect to motor vehicles that were traded in by leasing companies. After entering into an advance trade agreement with Motor Werks, some of the leasing companies underwent a succession by statutory corporate merger, resulting in a name change. Alternatively, some of the leasing companies may have titled a new vehicle subject to an advance trade-in credit in the name of a related entity.

11. In other instances, Motor Werks utilized both a trade-in credit and an advance trade-in credit in the same transaction.

12. In other instances, Motor Werks utilized an advance trade-in credit in a transaction where the owner of the vehicle traded in and the purchaser of the new or replacement vehicle were different parties.

13. In others instances, Motor Werks included, within the trade-in credit, vehicles that were acquired at auction.

14. In other instances, Motor Werks included the full amount of credit given for a traded-in vehicle, including any cash portion of the credit that was paid to the purchaser.

15. Motor Werks complied with the documentation requirements established by Section 130.455 to claim and utilize Trade Credits.

16. The Department used sampling to review Motor Werks' use of Trade Credits and assess additional Tax. The Department included transactions with missing documentation in the sampling process, and rejected all Trade Credits utilized in transactions for which the Department concluded there was any missing documentation.

17. In the Notices, the Department refused to recognize many of the Trade Credits claimed by Motor Werks. The Department recomputed the Tax due without the Trade Credits. The Department's refusal to recognize the Trade Credits was error, and has resulted in a substantial assessment of additional Tax against Motor Werks, as well as additional penalty and interest charges, some of which were doubled.

**Department's Assessment of Additional Tax**

18. In the Notices, the Department also has rejected aspects of Motor Werks' calculations set forth in its ST-556 Returns on bases other than those related to Drive-Away Sales and Trade Credits, further increasing the assessment of additional Tax against Motor Werks, and related penalty and interest charges, some of which were doubled.

19. Motor Werks is still investigating the basis for these additional assessments, which include, but are not limited to, the following categories: manufacturer's incentives, rental sales, rolling stock and tax exempt sales to charitable organizations.

**ICB Review Caused Additional Delays; Audit Staff Ignored the ICB's Recommendations**

20. Motor Werks objected to the NPL and timely sought review by the Department's Informal Conference Board ("ICB"). In its request for ICB review, Motor Werks raised a number of specific objections to the NPL, including but not limited to the Department's rejection of Motor Werks' use of Trade Credits.

21. Motor Werks met with the ICB to discuss the dispute on January 11, 2012. On May 10, 2012, Motor Werks submitted additional material to the ICB in support of its objections to the NPL.

22. The ICB considered Motor Werks' submission for nearly two years without question or comment. When Motor Werks called to inquire about the status of the matter it was informed that the matter was "pending" and that the ICB Conferee could not predict when a determination would issue. This delay prejudiced Motor Werks because the Department continued to accrue interest and penalty charges on Assessment (and assessment made in connection with the First Audit Period) during this entire time period.

23. The ICB finally issued an Action Decision on February 13, 2014. The Action Decision found that "some of the proposed adjustments should be revised" and instructed the Department's Audit Bureau to make the adjustments it identified, as follows:

- 1) The Taxpayer is to be allowed to document those transactions to non-residents which are missing a drive-away decal or license plate transfer with a non-resident driver's license and registration in another state.
- 2) The Taxpayer is to be allowed the higher of the advance trade-in credit or other trade-in as long as both are valid independently.
- 3) The Taxpayer is granted thirty days from the date of the Action Decision to identify to the Audit Bureau, for their reconsideration, any vehicle transactions where trade-ins were erroneously disallowed or documentation for other exceptions within the audit.

24. Although the Department was instructed by the Action Decision to review and amend the NPL in a way favorable to Motor Werks, the Department failed to consider all of the additional documentation that Motor Werks provided regarding vehicles eligible for Trade Credits.

25. The Notices impose double interest and double late payment penalties against Motor Werks, computed for a substantial portion of the Audit Period and ICB review, despite the Department's repeated delays in completing the Audits and issuing its Action Decision.

Motor Werks asserts the following errors related to the Notices:

**ERROR 1**

26. The Department erroneously assessed Tax on sales of motor vehicles made to individuals residing outside of Illinois or outside of the United States. This was error for at least one of the following reasons as set forth in paragraphs 27 and 28.

27. On information and belief, Motor Werks owes no Tax on motor vehicles sold to individuals who reside outside of the United States because Motor Werks' documentation establishes that the vehicles were delivered to a location outside of the country per 86 Illinois Administrative Code section 130.605 ("Section 130.605") and that these sales otherwise qualify for Tax exemption under Section 130.605. *See* 86 Ill. Admin. Code § 150.1320 (incorporating Section 130.605 documentation requirements into the Illinois Use Tax).

28. On information and belief, Motor Werks owes no Tax on motor vehicles sold to nonresidents of Illinois because Motor Werks' documentation establishes that the nonresident purchasers resided outside of the State where the vehicles were to be titled and that these sales otherwise qualify for Tax exemption under Section 130.605. *See* 35 ILCS 120/2-5(25); 86 Ill. Admin. Code § 130.605.

**ERROR 2**

29. The Department erroneously assessed additional Tax, penalty and interest on motor vehicles for which Motor Werks claimed Trade Credits as permitted by the Retailer's Occupation Tax Act (35 ILCS 120/1) ("ROTA"), the Use Tax Act (35 ILCS 105/2) ("UTA") or

Section 130.455. For this reason or at least one of the following reasons, the Department should have allowed the Trade Credits, and its assessment of Tax was error.

30. The Department erroneously concluded that Motor Werks did not meet the documentation and/or timing requirements for Trade Credits set forth in the Department's administrative regulation found at Section 130.455.

31. The Department erroneously disallowed all Trade Credits claimed by Motor Werks for transactions involving both a trade-in credit and an advance trade-in credit, despite the fact that neither the governing statutes nor regulation preclude this practice, and despite the fact that the Department did not begin to publicize the fact that it would deny the simultaneous use of Trade Credits until a general information letter issued in March 2007. *See, e.g.,* ST 07-0007-GIL (Mar. 28, 2007).

32. The Department erroneously denied advance-trade-in credits that Motor Werks issued to leasing companies that underwent a name change by statutory merger or that titled vehicles in the name of a related entity.

33. The Department erroneously denied advance trade-in credits claimed by Motor Werks for transactions where the owner of the vehicle traded-in and the purchaser of the new or replacement vehicle were different parties.

34. The Department erroneously denied Trade Credits claimed by Motor Werks for transactions in which a traded-in vehicle was acquired at auction.

35. The Department erroneously denied Trade Credits claimed by Motor Werks for transactions in which Motor Werks paid any cash to a purchaser, on the basis that a cash payment does not reduce the "selling price" subject to Tax.

36. The Department erroneously included motor vehicles sales transactions in its audit sample that were missing documentation. In transactions with missing documentation, the Department denied all Trade Credits claimed by Motor Werks. The Department's actions described in this paragraph resulted in unfairly skewed sampling projections and erroneous additional Tax assessed in the Notices.

37. Alternatively, Section 130.455 is invalid because it unduly restricts the scope of the ROTA and the UTA and because it violates the uniformity clause of the Illinois Constitution. There is no language in the governing statutes that differentiates between trade-in credits and advance trade-in credits. As a result, the Department is without authority to arbitrarily restrict the scope of the ROTA and UTA and discriminate against advance trade-in credits via regulation.

### **ERROR 3**

38. On information and belief, as referenced in Paragraphs 18 and 19, *infra*, the Department erroneously assessed additional Tax, penalty and interest on aspects of Motor Werks' calculations set forth in its ST-556 Returns, on bases other than those related to Drive-Away Sales and Trade Credits, in contravention of the ROTA and UTA.

### **ERROR 4**

39. On information and belief, the Department failed to make all of the adjustments identified by the ICB in its Action Decision. This failure was error because the Action Decision is final and binding on and must be implemented by the Department. 86 Ill. Admin. Code §§ 215.120(f), 215.130(g); *see also* POI-58, Informal Conference Board Review (Mar. 1, 2014).

### **ERROR 5**

40. The Department erroneously assessed substantial late payment penalty charges against Motor Werks. The late penalty charges should be reversed because Motor Werks had

reasonable cause for its filing positions for the Audit Period. 35 ILCS 735/3-8; 86 Ill. Admin. Code § 700.400(c) (reasonable cause demonstrated by “a good faith effort to determine and file and pay ... proper tax liability ... [shown by the] exercise[ ] [of] ordinary business care and prudence in doing so”).

41. For similar reasons, reasonable cause exists to reverse the Department’s doubling of the penalty charges. *See* 86 Ill. Admin. Code § 520.105(m)(3).

**ERROR 6**

42. The Department erroneously assessed interest charges for time periods, at doubled rates for certain periods, in which the Audit and/or ICB review were delayed for the benefit of the Department.

**ERROR 7**

43. The Department’s imposition of penalty and interest charges in connection with the Audit is so unconscionable as to violate Motor Werks’ due process rights.

**CONCLUSION AND RELIEF REQUESTED**

WHEREAS, Motor Werks requests that the Notices be canceled and/or modified for the reasons contained herein.

Motor Werks of Barrington, Inc.

By: Lauren A. Ferrante  
One of the Petitioner’s Attorneys

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Lauren A. Ferrante  
McDermott Will & Emery LLP  
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312-984-2096  
mmartire@mwe.com  
lferrante@mwe.com

# **EXHIBIT A**

**Notice of Tax Liability**  
for Form EDA-556, Sales Tax Transaction Audit Report



#BWNKMGV  
#CNXX XX66 7865 68X1#  
MOTOR WERKS OF BARRINGTON INC  
1475 S BARRINGTON RD  
BARRINGTON IL 80010-5205

June 7, 2016



Letter ID: CNXXXX66786568X1

Account ID: 1525-7037

We have audited your account for the reporting period **January 01, 2006 through June 30, 2009**. As a result, we have assessed the amounts shown below.

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 06, 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](http://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](http://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.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	1,106,844.00	0.00	1,106,844.00
Late Payment Penalty Increase	442,737.00	0.00	442,737.00
Interest	702,274.00	0.00	702,274.00
<b>Assessment Total</b>	<b>\$2,251,855.00</b>	<b>\$0.00</b>	<b>\$2,251,855.00</b>

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**

**Notice of Tax Liability**  
**for Form EDA-556, Sales Tax Transaction Audit Report**



#BWNKMGV  
#CNXX X137 7886 3522#  
MOTOR WERKS OF BARRINGTON INC  
1475 S BARRINGTON RD  
BARRINGTON IL 60010-5205

June 7, 2016



Letter ID: CNXXX13778863522

Account ID: 1525-7037

We have audited your account for the reporting period **July 01, 2009 through June 30, 2010**. As a result, we have assessed the amounts shown below.

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 06, 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](http://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](http://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.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	168,842.00	0.00	168,842.00
Late Payment Penalty Increase	40,896.00	0.00	40,896.00
Interest	29,160.00	0.00	29,160.00
<b>Assessment Total</b>	<b>\$238,898.00</b>	<b>\$0.00</b>	<b>\$238,898.00</b>

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**

# Taxpayer Statement



June 7, 2016 TDD 1 800 644-6304

#BWNKMGV  
#CNXX XX59 9986 8324#  
MOTOR WERKS OF BARRINGTON INC  
1475 S BARRINGTON RD  
BARRINGTON IL 60010-5205



Letter ID: CNXXXX5999868324

Account ID: 1525-7037  
Total amount due: \$2,490,753.00



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.

ST-556/ST-556-LSE Sales Tax You have available credits of \$42,955.53 Account ID: 1525-7037

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2003	152,472.00	-	128,214.92	-	(15,434.00)	Not Included*
* This liability is under protest and is not reflected in the balance. * This period is in Tax Tribunal. * \$280,886.92 of this amount is subject to protest.						
31-Dec-2004	454,203.00	181,681.00	463,188.94	-	(31,518.00)	Not Included*
* This liability is under protest and is not reflected in the balance. * This period is in Tax Tribunal. * \$1,099,072.94 of this amount is subject to protest.						
31-Dec-2005	442,314.00	176,926.00	405,501.64	-	(50,412.00)	Not Included*
* This liability is under protest and is not reflected in the balance. * This period is in Tax Tribunal. * \$1,024,741.64 of this amount is subject to protest.						
30-Jun-2009	1,110,665.00	442,739.00	702,274.00	-	(3,823.00)	2,251,855.00
* \$2,251,855.00 of this amount is subject to protest.						

SOA

Statement continues on the following page(s).

Retain this portion for your records.

P-000023

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

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



Letter ID: CNXXXX5999868324  
MOTOR WERKS OF BARRINGTON INC

Total amount due: \$2,490,753.00  
Write the amount you are paying below.

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

\$ \_\_\_\_\_  
Write your Account ID on your check.

\$4,895,254.50 is subject to protest.  
Do not pay any Income Tax liability that you intend to protest.

000 006 008842958887 731 123199 8 0000249075300

# Taxpayer Statement

June 7, 2016

\_\_\_\_\_  
 \_\_\_\_\_

ST-556/ST-556-LSE Sales Tax		You have available credits of \$42,955.53				Account ID: 1525-7037	
Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance	
19-Aug-2015	7,207.00	-	-	-	(7,330.69)	(123.69)	
20-Aug-2015	9,861.00	21.30	1.30	-	(9,939.60)	(56.00)	
27-Aug-2015	3,118.00	-	-	-	(3,131.17)	(13.17)	
31-Aug-2015	-	-	-	-	(3,977.35)	(3,977.35)	
02-Sep-2015	1,571.00	6.90	0.60	-	(1,620.50)	(42.00)	
05-Sep-2015	3,774.00	7.00	0.59	-	(3,852.73)	(71.14)	
08-Sep-2015	996.00	-	-	-	(1,010.17)	(14.17)	
10-Sep-2015	5,221.00	27.50	0.83	-	(5,273.33)	(24.00)	
11-Sep-2015	4,987.00	12.50	1.00	-	(5,071.50)	(71.00)	
12-Sep-2015	7,597.00	21.90	1.82	-	(7,838.29)	(217.57)	
14-Sep-2015	4,985.00	10.60	0.81	-	(5,043.41)	(47.00)	
17-Sep-2015	1,668.00	8.30	0.66	-	(1,731.96)	(55.00)	
19-Sep-2015	1,563.00	113.20	8.28	-	(2,439.35)	(754.87)	
30-Sep-2015	1,439.00	5.30	0.37	-	(1,472.67)	(28.00)	
27-Oct-2015	8,012.00	159.60	6.23	-	(9,507.83)	(1,330.00)	
28-Oct-2015	3,542.00	13.10	0.59	-	(3,625.69)	(70.00)	
31-Oct-2015	12,179.00	13.70	0.63	-	(12,247.33)	(54.00)	
02-Nov-2015	8,190.00	-	-	-	(8,245.01)	(55.01)	
04-Nov-2015	14,253.00	5.70	0.22	-	(14,271.92)	(13.00)	
20-Nov-2015	4,386.00	4.10	0.45	-	(4,521.55)	(131.00)	
23-Nov-2015	1,288.00	0.74	0.07	-	(1,303.81)	(15.00)	
17-Dec-2015	1,217.00	-	-	-	(4,713.00)	(3,496.00)	
28-Dec-2015	5,714.00	-	-	-	(5,727.00)	(13.00)	
29-Dec-2015	10,294.00	0.06	-	-	(11,548.06)	(1,254.00)	
30-Dec-2015	7,160.00	0.04	-	-	(8,987.00)	(1,826.96)	
31-Dec-2015	-	-	-	-	(8,050.00)	(8,050.00)	
02-Jan-2016	13,678.00	-	-	-	(16,503.00)	(2,825.00)	
11-Jan-2016	2,602.00	-	-	-	(3,651.00)	(1,049.00)	
15-Jan-2016	475.00	-	-	-	(1,588.00)	(1,113.00)	
19-Jan-2016	-	-	-	-	(960.00)	(960.00)	
15-Feb-2016	1,379.00	-	-	-	(1,931.10)	(552.10)	
20-Feb-2016	5,226.00	-	-	-	(5,441.00)	(215.00)	
11-Apr-2016	9,042.00	-	-	-	(11,327.00)	(2,285.00)	
13-Apr-2016	7,419.00	-	-	-	(7,423.00)	(4.00)	
16-Apr-2016	2,612.00	-	-	-	(2,618.00)	(6.00)	