

NOTICES

Retailers Occupation/Use Tax

5. On September 3, 2014, the Department issued five (5) Notices of Tax Liability (the “NTLs”) to Petitioner assessing a total Retailers Occupation Tax/Use Tax (“ROT”) liability of \$74,511.80 (including interest and penalties), covering the period October 1, 2011 through October 31, 2013 (the “period at issue”). The total liability consists of \$52,635 in tax due, \$10,434 in late payment penalties, \$10,434 in negligence penalties, and \$1,467.80 in interest. There were also payments/credits totaling \$459. A copy of the NTLs are attached hereto as **Exhibit A.**

JURISDICTION

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

7. The Tribunal has jurisdiction over this matter pursuant to Sections 1-45 and 1-50 of the Tribunal Act because Petitioner timely filed this petition within 60 days of the issuance of the NTL.

BACKGROUND

8. Petitioner is a retail discount store selling cigarettes and various general merchandise. The Department audited Petitioner’s books and records for the period at issue.

9. The ROT audit liability contained in the NTLs are based on projections whereby the Department multiplied Petitioner’s purchases by markup percentages determined from various sources.

COUNT I

Defendants' Audit Methodology Overstates Petitioner's ROT Liability

10. Petitioner realleges and incorporates by reference the allegations made in paragraphs 1 through 9 above as and for this paragraph 10.

11. The Department erred in determining Petitioner's ROT liability by failing to adjust the Petitioner's purchases for an increase in ending inventory, and for spoilage and theft losses. The Department further erred by failing to take into account sales promotions of Petitioner where products were sold at a lower markup.

WHEREFORE, Petitioner prays that the Tribunal:

(a) Enters judgment in favor of Petitioner and against the Department and cancels the NTLs;

(b) Enjoins the Department from taking any action to assess, lien, levy, offset, or in any other way prosecute and collect the amount due stated in the NTLs; and

(c) Grants Petitioner such other and further relief as the Tribunal deems appropriate under the circumstances.

COUNT II

All Failure to Pay Penalties should be Abated for Reasonable Cause

12. Petitioner realleges and incorporates by reference the allegations made in paragraphs 1 through 11 as and for this paragraph 12.

13. In its NTLs, the Department assessed failure to pay penalties totaling \$10,434.

14. Illinois law provides that failure to file and pay penalties do not apply if a taxpayer shows that his failure to file or pay tax at the required time was due to reasonable cause. See 35 ILCS 735/3-8.

15. The most important factor to be considered in making a determination to abate a late filing or payment penalty is the extent to which the taxpayer makes a good faith effort to determine its proper tax liability and to file and pay its proper tax liability in a timely fashion. See 86 Ill. Admin. Code 700.400(b).

16. A taxpayer will be considered to have made a good faith effort to determine, file and pay its proper tax liability if it exercised ordinary business care and prudence in doing so. See 86 Ill. Admin. Code 700.400(c).

17. Petitioner's failure to timely pay its ROT liabilities (to the extent of any liabilities sustained by the Tribunal) during the period at issue was due to reasonable cause warranting abatement of the late payment penalties.

WHEREFORE, Petitioner prays that the Tribunal enter an order that:

(a) Finds and declares that all late payment penalties should be abated for reasonable cause;

(b) Enjoins the Department from taking any action to assess, lien, levy, offset, or in any other way prosecute and collect the amount of the failure to pay penalties stated in the NTLs; and

(c) Grants such other and further relief as the Tribunal deems appropriate under the circumstances.

COUNT III

All Negligence Penalties should be Abated

18. Petitioner realleges and incorporates by reference the allegations made in paragraphs 1 through 17 as and for this paragraph 18.

19. In its NTLs, the Department assessed negligence penalties in an amount totaling \$10,434.

20. Illinois provides that a negligence penalty is applicable only where a return is prepared negligently, and defines negligence to constitute any failure to make a reasonable attempt to comply with the provisions of any tax Act and includes careless, reckless, or intentional disregard of the law or regulations. 35 ILCS 735/3-5. Illinois law further provides that no negligence penalty shall be imposed if it is shown that the failure to comply with the Tax Act is due to reasonable cause; and that a taxpayer is not negligent if the taxpayer shows substantial authority to support the return as filed. *Id.*

21. Any understatement of ROT tax determined to be owed by Petition was not attributable to negligence as Petition did not act negligently in the preparation and filing of its ROT returns for the period in question, and any liability determined to exist was attributable to reasonable cause.

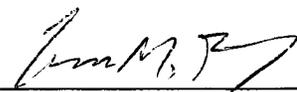
22. The Department's determination that Petitioner owed negligence penalties is not supported by fact or law.

WHEREFORE, Petitioner prays that the Tribunal enter an order that:

- (a) Finds and declares that all negligence penalties should be abated because there was no negligence and/or for reasonable cause;
- (b) Enjoins the Department from taking any action to assess, lien, levy, offset, or in any other way prosecute and collect the amount of the negligence penalties stated in the NTLs; and
- (c) Grants such other and further relief as the Tribunal deems appropriate under the circumstances.

Respectfully submitted,

BROADWAY DISCOUNT STORE, INC.
Petitioner

By: 
One of Petitioner's Attorneys

Lane M. Gensburg
Michael W. Gutting
Dale & Gensburg, P.C.
200 West Adams Street, Suite 2425
Chicago, Illinois 60606
T – 312-263-2200
F – 312-263-2242
lgensburg@dandgpc.com
mgutting@dandgpc.com

P:\Clients\Broadway Discount Store, Inc\Petition.doc

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report



RECEIVED

SEP 11 2014

September 3, 2014



Letter ID: CNXXXX6X66X42566

Account ID: 4054-7736

#BWNKMGV
#CNXX XX6X 66X4 2566#
BROADWAY DISCOUNT STORE INC
ATTN: CPA-LANE M. GENSBURG
200 W ADAMS ST STE 2425
CHICAGO IL 60606-5251

DALE & GENSBURG, P.C

We have audited your account for the reporting periods October 01, 2011, through June 30, 2013. As a result we have assessed the amounts shown below.

| | <u>Liability</u> | <u>Payments/Credit</u> | <u>Unpaid Balance</u> |
|-------------------------------|--------------------|------------------------|-----------------------|
| Tax | 45,265.00 | (404.00) | 44,861.00 |
| Late Payment Penalty Increase | 8,972.00 | 0.00 | 8,972.00 |
| Negligence Penalty | 8,972.00 | 0.00 | 8,972.00 |
| Interest | 1,320.36 | 0.00 | 1,320.36 |
| Assessment Total | \$64,529.36 | (\$404.00) | \$64,125.36 |

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.

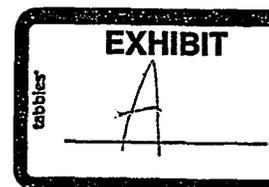
- If the amount of this tax liability, exclusive of penalty and interest, is more than \$15,000, or if no tax liability is assessed but the total penalties and interest is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must 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 November 03, 2014. 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



Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report



#BWNKMGV
#CNXX XX94 926X 7686#
BROADWAY DISCOUNT STORE INC
ATTN: CPA-LANE M. GENSBURG
200 W ADAMS ST STE 2425
CHICAGO IL 60606-5251

September 3, 2014



Letter ID: CNXXXX94926X7686

Account ID: 4054-7736

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

| | <u>Liability</u> | <u>Payments/Credit</u> | <u>Unpaid Balance</u> |
|-------------------------------|-------------------|------------------------|-----------------------|
| Tax | 2,029.00 | (13.00) | 2,016.00 |
| Late Payment Penalty Increase | 403.00 | 0.00 | 403.00 |
| Negligence Penalty | 403.00 | 0.00 | 403.00 |
| Interest | 40.63 | 0.00 | 40.63 |
| Assessment Total | \$2,875.63 | (\$13.00) | \$2,862.63 |

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 November 03, 2014. 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

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report



#BWNKMGV
#CNXX X195 3382 4162#
BROADWAY DISCOUNT STORE INC
ATTN: CPA-LANE M. GENSBURG
200 W ADAMS ST STE 2425
CHICAGO IL 60606-5251

September 3, 2014



Letter ID: CNXXX19533824162

Account ID: 4054-7736

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

| | <u>Liability</u> | <u>Payments/Credit</u> | <u>Unpaid Balance</u> |
|-------------------------------|-------------------|------------------------|-----------------------|
| Tax | 1,747.00 | (11.00) | 1,736.00 |
| Late Payment Penalty Increase | 347.00 | 0.00 | 347.00 |
| Negligence Penalty | 347.00 | 0.00 | 347.00 |
| Interest | 34.85 | 0.00 | 34.85 |
| Assessment Total | \$2,475.85 | (\$11.00) | \$2,464.85 |

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 November 03, 2014. 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.

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

217 785-6579

Notice of Tax Liability

for Form FDA-105-R, ROT Audit Report



#BWNKMGV
#CNXX XXX2 9533 2XX8#
BROADWAY DISCOUNT STORE INC
ATTN: CPA-LANE M. GENSBURG
200 W ADAMS ST STE 2425
CHICAGO IL 60606-5251

September 3, 2014



Letter ID: CNXXXXX295332XX8

Account ID: 4054-7736

We have audited your account for the reporting periods September 01, 2013, through September 30, 2013. As a result we have assessed the amounts shown below.

| | <u>Liability</u> | <u>Payments/Credit</u> | <u>Unpaid Balance</u> |
|-------------------------------|-------------------|------------------------|-----------------------|
| Tax | 1,886.00 | (14.00) | 1,872.00 |
| Late Payment Penalty Increase | 374.00 | 0.00 | 374.00 |
| Negligence Penalty | 374.00 | 0.00 | 374.00 |
| Interest | 38.23 | 0.00 | 38.23 |
| Assessment Total | \$2,672.23 | (\$14.00) | \$2,658.23 |

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 November 03, 2014. 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.

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ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report



#BWNKMGV
#CNXX XX33 8168 8XX9#
BROADWAY DISCOUNT STORE INC
ATTN: CPA-LANE M. GENSBURG
200 W ADAMS ST STE 2425
CHICAGO IL 60606-5251

September 3, 2014



Letter ID: CNXXXX3381688XX9

Account ID: 4054-7736

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

| | <u>Liability</u> | <u>Payments/Credit</u> | <u>Unpaid Balance</u> |
|-------------------------------|-------------------|------------------------|-----------------------|
| Tax | 1,708.00 | (17.00) | 1,691.00 |
| Late Payment Penalty Increase | 338.00 | 0.00 | 338.00 |
| Negligence Penalty | 338.00 | 0.00 | 338.00 |
| Interest | 33.73 | 0.00 | 33.73 |
| Assessment Total | \$2,417.73 | (\$17.00) | \$2,400.73 |

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 **November 03, 2014**. 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.

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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.

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

217 785-6579

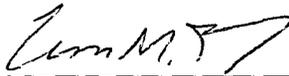
IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

| | | |
|---------------------------------|---|-----|
| BROADWAY DISCOUNT STORE, INC. |) | |
| |) | |
| Petitioner, |) | |
| |) | |
| |) | No. |
| v. |) | |
| |) | |
| ILLINOIS DEPARTMENT OF REVENUE, |) | |
| |) | |
| Defendant. |) | |

CERTIFICATE OF SERVICE

TO: Illinois Independent Tax Tribunal
160 North La Salle Street, Room N506
Chicago, Illinois 60601

I, Lane M. Gensburg, an attorney, certify that I caused a copy of the attached Petition before the Illinois Independent Tax Tribunal to be served upon the Illinois Department of Revenue at the address set forth above, by hand delivery before the hour of 5 p.m. on Friday, October 31, 2014.



Lane M. Gensburg

Lane M. Gensburg
Michael W. Gutting
Dale & Gensburg, P.C.
200 West Adams Street, Suite 2425
Chicago, Illinois 60606
T – 312-263-2200
F – 312-263-2242
lgensburg@dandgpc.com
mgutting@dandgpc.com



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.**

RECEIVED
OCT 3 12 11
BY: 147208

Step 1: Complete the following taxpayer information

| | |
|--|--|
| <u>1</u> <u>Broadway Discount Store, Inc.</u> Taxpayer's name | <u>3</u> <u>3848 Broadway</u> Taxpayer's street address |
| <u>2</u> <u>EIN 45-3303520; IBT 4054-7736</u> Taxpayer's identification number(s) | <u>Rockford, Illinois 61108</u> 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.

| | | |
|---|--|---|
| <u>Lane M. Gensburg</u> Name | <u>Tony Calandriello</u> Name | <u>Mike Gutting</u> Name |
| <u>Dale & Gensburg, PC</u> Name of firm | <u>Same</u> Name of firm | <u>Same</u> Name of firm |
| <u>200 W. Adams St, #2425</u> Street address | <u></u> Street address | <u></u> Street address |
| <u>Chicago, IL 60606</u> City State ZIP | <u></u> City State ZIP | <u></u> City State ZIP |
| <u>312-263-2200</u> Daytime phone number | <u></u> Daytime phone number | <u></u> Daytime phone number |
| <u>Lgensburg@dandgpc.com</u> E-mail address | <u>Tcalandriello@dandgpc.com</u> E-mail address | <u>Mgutting@dandgpc.com</u> E-mail address |
| <u>ROT/Use 1/2011-10/2013</u> Specific tax type Year or period | <u>Same</u> Specific tax type Year or period | <u>Same</u> 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.

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

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

| | | |
|---------------------------------|---------------------------------|---------------------------------|
| <u></u> Name | <u></u> Name | <u></u> Name |
| <u></u> Street address | <u></u> Street address | <u></u> Street address |
| <u></u> City State ZIP | <u></u> City State ZIP | <u></u> City State ZIP |
| <u></u> Daytime phone number | <u></u> Daytime phone number | <u></u> Daytime phone number |
| <u></u> Date granted | <u></u> Date granted | <u></u> Date granted |



9652010Z5

