

Department alleged a sales/use tax and E911 surcharge liability, including penalties and interest, of \$48,050.60.

STATEMENT OF FACTS

7. The tax involved herein is the Illinois Sales/Use Tax and E911 surcharge imposed under the Illinois Use Tax Act, 35ILCS105/1 et seq.
8. Petitioner Running Unlimited, Inc. was in operation as a retail store selling merchandise to runners for nearly 20 years with its commercial domicile in Palatine, Illinois. Operator Eric Gronwick abandoned the then unprofitable venture on or about May 1, 2014.
9. Petitioner Runners Unlimited was registered with the Department during the period at issue.
11. Illinois imposes a sales/use tax and E911 surcharge on the sale of goods.
12. During the period at issue, Petitioner Running Unlimited did in fact sell goods that were subject to the aforementioned Illinois taxes.
13. According to Mary Ellen Rizzo, CPA, the accountant for Petitioner, Petitioner's total sales revenue for the period at issue was \$53,579. Based on this figure, CPA Rizzo prepared sales tax reports and calculated sales tax liability for Running Unlimited, Inc. for the period at issue as follows:
September 2013 - \$2,263.00
October 2013 - \$1,607.00
November 2013 - \$2,052.00
December 2013 - \$1,749.00
Tax year 2014 - \$4,822.00 (business closed on or about May 1, 2014)
Total Tax for period at issue - \$12,493.00. (Actual Sales Tax Reports with cover letter attached as Exhibit C).
14. The Department originally refused to accept the actual sales tax reports and tax calculation prepared on behalf of Petitioner by CPA Rizzo. Said refusal was not based on the documents' merits, but rather because of the lack of a timely response from the Petitioner, Mr. Gronwick, to the Notices of Tax Liability.
15. Without actual data upon which to rely, the Department assumed a flat tax rate of \$4,648.00 per month and assessed penalties and interest based thereon, concluding that Petitioners owed \$48,050.60 in taxes, penalties, and interest.

16. However, after receiving the actual sales tax reports from CPA Rizzo, the Department agreed that **“it is appropriate to grant your request** for a late discretionary hearing...” (Emphasis original) (Exhibit A).
17. The Department further acknowledged in its letter granting the aforementioned request that it does not have jurisdiction over the matter at this juncture. Hence, Department could not have revised its tax calculations to incorporate the actual sales tax information provided by CPA Rizzo even if it felt it appropriate to do so.
18. Rather, it is this Tribunal that is now charged with determining the appropriate tax, penalties, and interest owed. This Tribunal has the discretion to consider the actual sales tax reports and tax calculations prepared by CPA Rizzo in so doing.
19. The Department issued a levy to the employer of Susan Gronwick, wife of Eric and one of the owners of Petitioner, on August 13, 2015, and began garnishing her wages on August 31, 2015, in the amount of \$908.24 per month, until July 15, 2016, when the monthly amount was reduced to \$500.00. (A copy of the Department ‘s Levy is attached as Exhibit D). The Gronwicks, on behalf of Petitioner, have paid \$11,536.52 to date pursuant to this levy.

COUNT 1

Petitioner re-alleges and incorporates by reference the allegations made in Paragraphs 1-19, inclusive, as if re-stated herein.

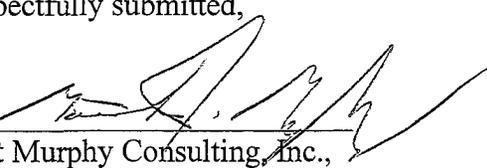
20. The estimated sales tax figure the Department used to calculate Petitioner’s liability does not accurately reflect the amount of sales/use tax and E911 surcharge, and corresponding penalty and interest based thereon, owed by Petitioner for the period at issue.
21. In fact, said estimated figures substantially overstate the amount of tax liability Petitioner owes.
22. The extent of this overstatement becomes clear when comparing the estimated tax liability asserted by the Department to the actual sales tax reports prepared and submitted by CPA Rizzo and attached hereto for this Court’s consideration.
23. The Department’s estimated calculation results in a liability of \$48,050.60 based on actual sales of only \$53,579.00 during the period in issue. This simply does not compute.
24. When considering the totality of the evidence in this case, it is unquestionable that the Notices of Tax Liability issued by the Department overstate the Petitioner’s tax liability.

25. Illinois law, justice, and equity compel this Tribunal to reduce the tax liability from the \$48,050.60 alleged by the Department to the \$12,493.00 documented and supported by the actual sales tax reports and tax calculation provided by Petitioner's accountant.

WHEREFORE, Petitioner respectfully requests that the Tax Tribunal enter an order that:

Reduces the amount of sales/use tax and E911 surcharge taxes, penalties, and interest owed by Petitioner from \$48,050.60 to the \$12,493.00 supported by the actual sales tax reports and calculations, less \$11,536.52 in payments made by the Gronwicks to date.

Respectfully submitted,

By: 
Matt Murphy Consulting, Inc.,
Attorney for Petitioners

Matthew J. Murphy
Matt Murphy Consulting, Inc.
952 N. Arrowhead Dr.
Palatine, IL 60074
(847)668-0105
MattMurphyConsulting@gmail.com

PROOF OF SERVICE

The undersigned hereby certifies that a copy of the foregoing document was served by placing same in a sealed envelope addressed:

Illinois Department of Revenue
Office of Legal Services
100 W. Randolph St. #7-900
Chicago, IL 60601

And by depositing same in the United States mail in Chicago, Illinois on the _____ day of November, 2016, with postage fully prepaid.



Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS
Willard Ice Building
101 West Jefferson Street – Level 5SW
Springfield, IL 62702
(217)782-6995

July 11, 2016

Mary Ellen Rizzo CPA
Rizzo & Company PC
1 E. Northwest Highway, #108
Palatine, IL 60067

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**
Running Unlimited Inc.

Account ID: 2697-6374

(8) Notices of Tax Liability dated July 9, 2014

Letter ID: CNXXXX7727659686
CNXXX18465X77925
CNXXXX5X433X5129
CNXXX1578X723364
CNXXX1X412X14245
CNXXX21149432489
CNXXXXX177912484
CNXXX1X91533X726

Dear Ms. Rizzo:

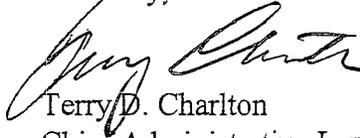
The office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing for Running Unlimited, Inc., regarding the above Notices of Tax Liability. Based on the information provided in your request, I believe that **it is appropriate to grant your request** for a late discretionary hearing for the above Notices.

The amount of liability at issue for this protest exceeds the statutory amount for which the Department has jurisdiction. For late discretionary hearings that are granted and that exceed the statutory amount, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.*

The Tax Tribunal's rules provide that when a late discretionary hearing is granted and the protest meets the statutory amount, the taxpayer shall file a petition with the Tax Tribunal within 60 days and shall attach a copy of the letter granting the late discretionary hearing.

I recommend that you review the information provided on the Tax Tribunal's website (www.illinois.gov/taxtribunal) and contact them if you have any questions.

Sincerely,



Terry D. Charlton
Chief Administrative Law Judge

TDC:vs

cc: Eric & Susan Gronwick
263 N. Benton Street
Palatine, IL 60067

Notice of Tax Liability
for Form ST-1, Sales and Use Tax and E911 Surcharge Return



#BWNKMGV
 #CNXX X1X9 1533 X726#
 RUNNING UNLTD INC
 451 W NORTHWEST HWY STE E
 PALATINE IL 60067-2449

July 9, 2014

TDD 1 800 544-5304



Letter ID: CNXXX1X91533X726

Account ID: 2697-6374
 Reporting Period: April 2014



You did not file a required return.

We have estimated the liability due for the reporting period listed above and assessed penalties and interest. Our assessed liability is shown below. You are considered a non-filer until you complete, sign, and file an original Form ST-1 for April 2014, even if there is no tax liability due. You **must** complete, sign, and file an original Form ST-1 for **April 2014** on or before August 8, 2014. If you do not,

- you may be assessed an additional late filing or nonfiling penalty. The additional late filing or nonfiling penalty is equal to the greater of \$250 or 2 percent of the amount of tax shown due on the return, not to exceed \$5,000.
- we will not send you a refund or credit even if you file an amended return or claim for credit.
- interest will not accrue on any overpayment.

If you agree to the estimated amount due, please use the voucher on the enclosed Taxpayer Statement to make your payment. Remember, you must also file a processable return within 30 days to avoid the additional late filing or nonfiling penalty.

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>
Tax	4,648.00	0.00	4,648.00
Late-Payment Penalty	464.80	0.00	464.80
Late-Filing Penalty	92.96	0.00	92.96
Interest	19.10	0.00	19.10
Assessment Total	\$5,224.86	\$0.00	\$5,224.86

For questions, visit our website or call one of the numbers above.

(B)

Notice of Tax Liability

for Form ST-1, Sales and Use Tax and E911 Surcharge Return



#BWNKMGV
 #CNXX XXX1 7791 2484#
 RUNNING UNLTD INC
 451 W NORTHWEST HWY STE E
 PALATINE IL 60067-2449

July 9, 2014

TDD 1 800 544-5304



Letter ID: CNXXXXXX177912484

Account ID: 2697-6374
 Reporting Period: March 2014



You did not file a required return.

We have estimated the liability due for the reporting period listed above and assessed penalties and interest. Our assessed liability is shown below.

You are considered a non-filer until you complete, sign, and file an original Form ST-1 for March 2014, even if there is no tax liability due.

You **must** complete, sign, and file an original Form ST-1 for **March 2014** on or before August 8, 2014.

If you do not,

- you may be assessed an additional late filing or nonfiling penalty. The additional late filing or nonfiling penalty is equal to the greater of \$250 or 2 percent of the amount of tax shown due on the return, not to exceed \$5,000.
- we will not send you a refund or credit even if you file an amended return or claim for credit.
- interest will not accrue on any overpayment.

If you agree to the estimated amount due, please use the voucher on the enclosed Taxpayer Statement to make your payment. Remember, you must also file a processable return within 30 days to avoid the additional late filing or nonfiling penalty.

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>
Tax	4,648.00	0.00	4,648.00
Late-Payment Penalty	464.80	0.00	464.80
Late-Filing Penalty	92.96	0.00	92.96
Interest	30.18	0.00	30.18
Assessment Total	\$5,235.94	\$0.00	\$5,235.94

For questions, visit our website or call one of the numbers above.

Notice of Tax Liability

for Form ST-1, Sales and Use Tax and E911 Surcharge Return



#BWNKMGV
 #CNXX X211 4943 2489#
 RUNNING UNLTD INC
 451 W NORTHWEST HWY STE E
 PALATINE IL 60067-2449

July 9, 2014

TDD 1 800 544-5304



Letter ID: CNXXX21149432489

Account ID: 2697-6374
 Reporting Period: February 2014



You did not file a required return.

We have estimated the liability due for the reporting period listed above and assessed penalties and interest. Our assessed liability is shown below.

You are considered a non-filer until you complete, sign, and file an original Form ST-1 for February 2014, even if there is no tax liability due.

You **must** complete, sign, and file an original Form ST-1 for **February 2014** on or before August 8, 2014.

If you do not,

- you may be assessed an additional late filing or nonfiling penalty. The additional late filing or nonfiling penalty is equal to the greater of \$250 or 2 percent of the amount of tax shown due on the return, not to exceed \$5,000.
- we will not send you a refund or credit even if you file an amended return or claim for credit.
- interest will not accrue on any overpayment.

If you agree to the estimated amount due, please use the voucher on the enclosed Taxpayer Statement to make your payment. Remember, you must also file a processable return within 30 days to avoid the additional late filing or nonfiling penalty.

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>
Tax	4,648.00	0.00	4,648.00
Late-Payment Penalty	464.80	0.00	464.80
Late-Filing Penalty	92.96	0.00	92.96
Interest	42.40	0.00	42.40
Assessment Total	\$5,248.16	\$0.00	\$5,248.16

For questions, visit our website or call one of the numbers above.

Notice of Tax Liability

for Form ST-1, Sales and Use Tax and E911 Surcharge Return



#BWNKMGV
#CNXX X1X4 12X1 4245#
RUNNING UNLTD INC
451 W NORTHWEST HWY STE E
PALATINE IL 60067-2449

July 9, 2014

TDD 1 800 544-5304



Letter ID: CNXXX1X412X14245

Account ID: 2697-6374

Reporting Period: January 2014



You did not file a required return.

We have estimated the liability due for the reporting period listed above and assessed penalties and interest. Our assessed liability is shown below.

You are considered a non-filer until you complete, sign, and file an original Form ST-1 for January 2014, even if there is no tax liability due.

You **must** complete, sign, and file an original Form ST-1 for **January 2014** on or before August 8, 2014.

If you do not,

- you may be assessed an additional late filing or nonfiling penalty. The additional late filing or nonfiling penalty is equal to the greater of \$250 or 2 percent of the amount of tax shown due on the return, not to exceed \$5,000.
- we will not send you a refund or credit even if you file an amended return or claim for credit.
- interest will not accrue on any overpayment.

If you agree to the estimated amount due, please use the voucher on the enclosed Taxpayer Statement to make your payment. Remember, you must also file a processable return within 30 days to avoid the additional late filing or nonfiling penalty.

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>
Tax	4,648.00	0.00	4,648.00
Late-Payment Penalty	464.80	0.00	464.80
Late-Filing Penalty	92.96	0.00	92.96
Interest	53.10	0.00	53.10
Assessment Total	\$5,258.86	\$0.00	\$5,258.86

For questions, visit our website or call one of the numbers above.

Notice of Tax Liability

for Form ST-1, Sales and Use Tax and E911 Surcharge Return



#BWNKMGV
 #CNXX X157 8X72 3364#
 RUNNING UNLTD INC
 451 W NORTHWEST HWY STE E
 PALATINE IL 60067-2449

July 9, 2014

TDD 1 800 544-5304



Letter ID: CNXXX1578X723364

Account ID: 2697-6374

Reporting Period: December 2013



You did not file a required return.

We have estimated the liability due for the reporting period listed above and assessed penalties and interest. Our assessed liability is shown below.

You are considered a non-filer until you complete, sign, and file an original Form ST-1 for December 2013, even if there is no tax liability due.

You **must** complete, sign, and file an original Form ST-1 for **December 2013** on or before August 8, 2014.

If you do not,

- you may be assessed an additional late filing or nonfiling penalty. The additional late filing or nonfiling penalty is equal to the greater of \$250 or 2 percent of the amount of tax shown due on the return, not to exceed \$5,000.
- we will not send you a refund or credit even if you file an amended return or claim for credit.
- interest will not accrue on any overpayment.

If you agree to the estimated amount due, please use the voucher on the enclosed Taxpayer Statement to make your payment. Remember, you must also file a processable return within 30 days to avoid the additional late filing or nonfiling penalty.

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>
Tax	4,648.00	0.00	4,648.00
Late-Payment Penalty	464.80	0.00	464.80
Late-Filing Penalty	92.96	0.00	92.96
Interest	64.56	0.00	64.56
Assessment Total	\$5,270.32	\$0.00	\$5,270.32

For questions, visit our website or call one of the numbers above.

Notice of Tax Liability
for Form ST-1, Sales and Use Tax and E911 Surcharge Return



#BWNKMGV
 #CNXX XX5X 433X 5129#
 RUNNING UNLTD INC
 451 W NORTHWEST HWY STE E
 PALATINE IL 60067-2449

July 9, 2014

TDD 1 800 544-5304



Letter ID: CNXXXXX5X433X5129

Account ID: 2697-6374
 Reporting Period: November 2013



You did not file a required return.

We have estimated the liability due for the reporting period listed above and assessed penalties and interest. Our assessed liability is shown below.

You are considered a non-filer until you complete, sign, and file an original Form ST-1 for November 2013, even if there is no tax liability due.

You **must** complete, sign, and file an original Form ST-1 for **November 2013** on or before August 8, 2014.

If you do not,

- you may be assessed an additional late filing or nonfiling penalty. The additional late filing or nonfiling penalty is equal to the greater of \$250 or 2 percent of the amount of tax shown due on the return, not to exceed \$5,000.
- we will not send you a refund or credit even if you file an amended return or claim for credit.
- interest will not accrue on any overpayment.

If you agree to the estimated amount due, please use the voucher on the enclosed Taxpayer Statement to make your payment. Remember, you must also file a processable return within 30 days to avoid the additional late filing or nonfiling penalty.

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>
Tax	4,648.00	0.00	4,648.00
Late-Payment Penalty	464.80	0.00	464.80
Late-Filing Penalty	92.96	0.00	92.96
Interest	72.58	0.00	72.58
Assessment Total	\$5,278.34	\$0.00	\$5,278.34

For questions, visit our website or call one of the numbers above.

Notice of Tax Liability

for Form ST-1, Sales and Use Tax and E911 Surcharge Return



#BWNKMGV
 #CNXX X184 65X7 7925#
 RUNNING UNLTD INC
 451 W NORTHWEST HWY STE E
 PALATINE IL 60067-2449

July 9, 2014

TDD 1 800 544-5304



Letter ID: CNXXX18465X77925

Account ID: 2697-6374
 Reporting Period: October 2013



You did not file a required return.

We have estimated the liability due for the reporting period listed above and assessed penalties and interest. Our assessed liability is shown below.

You are considered a non-filer until you complete, sign, and file an original Form ST-1 for October 2013, even if there is no tax liability due.

You **must** complete, sign, and file an original Form ST-1 for **October 2013** on or before August 8, 2014.

If you do not,

- you may be assessed an additional late filing or nonfiling penalty. The additional late filing or nonfiling penalty is equal to the greater of \$250 or 2 percent of the amount of tax shown due on the return, not to exceed \$5,000.
- we will not send you a refund or credit even if you file an amended return or claim for credit.
- interest will not accrue on any overpayment.

If you agree to the estimated amount due, please use the voucher on the enclosed Taxpayer Statement to make your payment. Remember, you must also file a processable return within 30 days to avoid the additional late filing or nonfiling penalty.

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>
Tax	4,648.00	0.00	4,648.00
Late-Payment Penalty	464.80	0.00	464.80
Late-Filing Penalty	92.96	0.00	92.96
Interest	72.58	0.00	72.58
Assessment Total	\$5,278.34	\$0.00	\$5,278.34

For questions, visit our website or call one of the numbers above.

Notice of Tax Liability
for Form ST-1, Sales and Use Tax and E911 Surcharge Return



#BWNKMGV
 #CNXX XX77 2765 9686#
 RUNNING UNLTD INC
 451 W NORTHWEST HWY STE E
 PALATINE IL 60067-2449

July 9, 2014

TDD 1 800 544-5304



Letter ID: CNXXXX7727659686

Account ID: 2697-6374

Reporting Period: September 2013



You did not file a required return.

We have estimated the liability due for the reporting period listed above and assessed penalties and interest. Our assessed liability is shown below.

You are considered a non-filer until you complete, sign, and file an original Form ST-1 for September 2013, even if there is no tax liability due.

You **must** complete, sign, and file an original Form ST-1 for **September 2013** on or before August 8, 2014.

If you do not,

- you may be assessed an additional late filing or nonfiling penalty. The additional late filing or nonfiling penalty is equal to the greater of \$250 or 2 percent of the amount of tax shown due on the return, not to exceed \$5,000.
- we will not send you a refund or credit even if you file an amended return or claim for credit.
- interest will not accrue on any overpayment.

If you agree to the estimated amount due, please use the voucher on the enclosed Taxpayer Statement to make your payment. Remember, you must also file a processable return within 30 days to avoid the additional late filing or nonfiling penalty.

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>
Tax	4,648.00	0.00	4,648.00
Late-Payment Penalty	464.80	0.00	464.80
Late-Filing Penalty	92.96	0.00	92.96
Interest	72.58	0.00	72.58
Assessment Total	\$5,278.34	\$0.00	\$5,278.34

For questions, visit our website or call one of the numbers above.

Illinois Department of Revenue
Theresa Hammond
Theresa.Hammond@illinois.gov

February 12, 2016

Re: Susan B. Gronwick
SSN: 330-72-4382

Dear Ms. Hammond,

The purpose of this letter is to request in writing a reduction in a sales tax liability due to hardship. Enclosed with this request is a personal letter from the shareholder, Eric Gronwick, explaining the history behind the reason for the unpaid sales tax liability and the financial hardship he and his family are facing every day due to the garnishment on his wife, Susan B Gronwick' s wages.

The sales tax liability assessed on the business, Running Unlimited, account number 2697-6374 was originally \$48,050.60. The current balance is \$44,477.28. Enclosed is a copy of the sales tax reports for:

September 2013	\$ 2,263
October 2013	\$ 1,607
November 2013	\$ 2,052
December 2013	\$ 1,749
Tax year 2014	\$ 4,822 business closed, stored locked down by landlord in 2014
Total	\$12,493

The State refused to accept the actual sales tax reports and tax calculation due to the lack of a timely response from the shareholder. Mr. Gronwick's letter explains the reason for the lack of response.

The shareholders fully accept the financial responsibility due the State for the unpaid sales tax. The family respectfully requests that the State consider and assess the true sales tax liability owed of \$12,493. The entire sales for 2014 including the final bulk sale of inventory totaled \$53,579. Running Unlimited did not charge or collect sales tax of \$48,050.60 on sales of \$53,579.

Power of Attorney is also enclosed. We will be happy to have a phone conference to discuss the request for relief of the estimated tax liability due to hardship.

Thank you for your time and careful consideration in this matter.

Sincerely,

Mary Ellen Rizzo, CPA



ST-1 Sales and Use Tax and E911 Surcharge Return

Account ID 2697-6374 This form is for: 09/01/2013 through 09/30/2013
(Reporting period)

Form ST-1 is due on or before the 20th day of the month following the end of the reporting period.

You must round your figures to whole dollars. (See instructions.)

Step 1: Alcoholic Liquor Purchases (See instructions.)

If you are not required to report your purchases, go to Step 2.

Note: Distributors will also report your total purchases to us.

A Total dollar amount of alcoholic liquor purchased
(invoiced and delivered)

Step 2: Taxable Receipts

Table with 3 rows: 1 Total receipts (include tax.) 27,411; 2 Deductions - include tax collected (From Schedule A, Line 29.) 2,263; 3 Taxable receipts (Subtract Line 2 from Line 1.) 25,148

Step 3: Tax on Receipts

Sales from locations within Illinois

Table with 2 rows: 4a General merchandise 25,148 x .09 = 4b 2,263; 5a Food, drugs, and medical appliances x (rate) = 5b

Sales from locations outside Illinois

Table with 2 rows: 6a General merchandise x .0625 = 6b; 7a Food, drugs, and medical appliances x .01 = 7b

Sales at prior rates

Table with 2 rows: 8a Receipts taxed at other rates x (rate) = 8b; 9 Tax due on receipts (Add Lines 4b, 5b, 6b, 7b, and 8b.) 2,263

Step 4: Retailer's Discount and Net Tax on Receipts

Table with 2 rows: 10 If you filed and paid by the due date, multiply Line 9 by 1.75% (.0175). 10; 11 Net tax due on receipts (Subtract Line 10 from Line 9.) 2,263

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Step 5: Tax on Purchases

Table with 4 rows: 12a General merchandise x .0625 = 12b; 13a Food, drugs, and medical appliances x .01 = 13b; 14a Purchases at other rates; 15 Tax due on purchases (Add Lines 12b, 13b, and 14b.)

Step 6: Net Tax Due

Table with 6 rows: 16 Tax due from receipts and purchases (Add Lines 11 and 15.) 2,263; 16a Manufacturer's Purchase Credit (See instructions.); 17 Prepaid sales tax (Attach PST-2 copy A.); 18 Quarter-monthly payments (Paid on Form RR-3 or by EFT); 19 Total prepayments (Add Lines 16a, 17, and 18.); 20 Net tax due (Subtract Line 19 from Line 16.) 2,263

Step 7: Payment Due

Table with 5 rows: 21 E911 Surcharge (From Schedule B, Line 10.); 22 Excess tax and excess surcharge collected (See instructions.); 23 Total tax and surcharge due (Add Lines 20, 21 and 22.) 2,263; 24 Credit amount (See instructions.); 25 Payment due (Subtract Line 24 from Line 23.) 2,263

Step 8: Sign Below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true and correct. The information in this return is taken from the records of the business for which it is filed.

Taxpayer Signature Date
Preparer Signature Phone Date
Eric Gronwick 847.359.9030 07/09/15

ST-1 (R-09/15)

Use this form only if a preprinted form is not available.

Owner's name ERIC GRONWICK

Business name RUNNING UNLIMITED

Business address 451 W NORTHWEST HIGHWAY

PALATINE, IL 60067

Mailing address ERIC GRONWICK

263 N BENTON STREET

PALATINE, IL 60067

Write your check and send your payment to

ILLINOIS DEPARTMENT OF REVENUE
RETAILERS' OCCUPATION TAX
SPRINGFIELD IL 62796-0001



Schedule A — Deductions

Section 1: Taxes and miscellaneous deductions - If no Section 1 deductions, go to Section 2.

1	Taxes collected on general merchandise sales and service	1	<u>2,263</u>	
2	Taxes collected on food, drugs, and medical appliances sales and service	2		
3	E911 surcharge collected	3		
4	Resale	• 4		
5	Interstate commerce	• 5		
6	Manufacturing machinery and equipment (including photoprocessing)	• 6		
7	Farm machinery and equipment	• 7		
8	Graphic arts machinery and equipment (Expired August 30, 2014)	• 8		
9	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	• 9		
10	Enterprise zone			
	a Sales of building materials	• 10a		
	b Sales of items other than building materials	• 10b		
11	High impact business			
	a Sales of building materials	• 11a		
	b Sales of items other than building materials	• 11b		
12	River edge redevelopment zone building materials	• 12		
13	Exempt organizations	• 13		
14	Sales of service - identify here _____	14		
15	Other (including cash refunds, newspapers and magazines, etc.) - identify below _____	15		
16	Total Section 1 deductions. Add Lines 1 through 15.	16		

Section 2: Motor fuel deductions - If no Section 2 deductions, go to Section 3.

<u>State motor fuel tax</u>		<u>Number of gallons</u>		<u>Rate</u>			
17	Gasoline	17a	_____	x	19¢	=	17b _____
18	Gasohol and majority blended ethanol	18a	_____	x	19¢	=	18b _____
19	Diesel (including biodiesel and biodiesel blends)	19a	_____	x	21.5¢	=	19b _____
20	Dieselhol	20a	_____	x	21.5¢	=	20b _____
21	Other special fuels	21a	_____	x	19¢	=	21b _____
<u>Specific fuels sales tax exemption</u>		<u>Receipts</u>		<u>Percentage</u>			
22	Gasohol	22a	_____	x	20% (.20)	=	22b _____
23	Biodiesel blend (90 - 99 percent petroleum-based product)	23a	_____	x	20% (.20)	=	23b _____
24	Biodiesel blend (1 - 89 percent petroleum-based product)	24a	_____	x	100% (1.00)	=	24b _____
25	100 percent biodiesel	25a	_____	x	100% (1.00)	=	25b _____
26	Majority blended ethanol fuel	26a	_____	x	100% (1.00)	=	26b _____
27	Other motor fuel deductions _____						27 _____
28	Total Section 2 deductions. Add Lines 17b through 26b and 27.						28 _____

Section 3: Total deductions

29 Add Lines 16 and 28. Write this amount on Step 2, Line 2 on the front page of this return. **→** 29 2,263

Schedule B — E911 Surcharge

Receipts from retail transactions of prepaid wireless telecommunications service

1	Enter receipts subject to E911 Surcharge.	1	_____
Figure your breakdown of retail transactions for Chicago locations			
2	For Chicago locations	2a	_____ x _____ = 2b _____
3	For Chicago locations at prior rates	3a	_____ x _____ = 3b _____
4	Total E911 Surcharge for Chicago. Add Lines 2b and 3b.	4	_____
Figure your breakdown of retail transactions for non-Chicago locations			
5	For non-Chicago locations	5a	_____ x _____ = 5b _____
6	For non-Chicago locations at prior rates	6a	_____ x _____ = 6b _____
7	Total E911 Surcharge for non-Chicago locations. Add Lines 5b and 6b.	7	_____
Figure your net E911 Surcharge			
8	Total E911 Surcharge. Add Lines 4 and 7.	8	_____
9	If you filed and paid by the due date, multiply Line 8 by 3% (.03).	9	_____
10	Subtract Line 9 from Line 8. Write this amount on Step 7, Line 21.	→ 10	_____

This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.





Illinois Department of Revenue

ST-1 Sales and Use Tax and E911 Surcharge Return

REV 05 FORM 002
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NS CA RC

Account ID 2697-6374 This form is for: 10/01/2013 through 10/31/2013
(Reporting period)

Form ST-1 is due on or before the 20th day of the month following the end of the reporting period.

You must round your figures to whole dollars. (See instructions.)

Step 1: Alcoholic Liquor Purchases (See instructions.)

If you are not required to report your purchases, go to Step 2.

Note: Distributors will also report your total purchases to us.

A Total dollar amount of alcoholic liquor purchased
(invoiced and delivered)

Step 2: Taxable Receipts

1 Total receipts (Include tax.) 1 19,466
2 Deductions - include tax collected
(From Schedule A, Line 29.) 2 1,607
3 Taxable receipts
(Subtract Line 2 from Line 1.) 3 17,859

Step 3: Tax on Receipts

Sales from locations within Illinois

General merchandise

4a 17,859 x .09 = 4b 1,607
(rate)

Food, drugs, and medical appliances

5a x = 5b
(rate)

Sales from locations outside Illinois

General merchandise

6a x .0625 = 6b
(rate)

Food, drugs, and medical appliances

7a x .01 = 7b
(rate)

Sales at prior rates

Receipts taxed at other rates

8a x 8b
(rate)

9 Tax due on receipts
(Add Lines 4b, 5b, 6b, 7b, and 8b.) 9 1,607

Step 4: Retailer's Discount and Net Tax on Receipts

10 If you filed and paid by the due date,
multiply Line 9 by 1.75% (.0175). 10

11 Net tax due on receipts
(Subtract Line 10 from Line 9.) 11 1,607

Step 5: Tax on Purchases

General merchandise

12a x .0625 = 12b

Food, drugs, and medical appliances

13a x .01 = 13b

Purchases at other rates

14a 14b

15 Tax due on purchases
(Add Lines 12b, 13b, and 14b.) 15

Step 6: Net Tax Due

16 Tax due from receipts and purchases
(Add Lines 11 and 15.) 16 1,607

16a Manufacturer's Purchase Credit
(See instructions.) 16a

17 Prepaid sales tax
(Attach PST-2 copy A.) 17

18 Quarter-monthly payments
(Paid on Form RR-3 or by EFT) 18

19 Total prepayments
(Add Lines 16a, 17, and 18.) 19

20 Net tax due
(Subtract Line 19 from Line 16.) 20 1,607

Step 7: Payment Due

21 E911 Surcharge
(From Schedule B, Line 10.) 21

22 Excess tax and excess surcharge collected
(See instructions.) 22

23 Total tax and surcharge due
(Add Lines 20, 21 and 22.) 23 1,607

24 Credit amount
(See instructions.) 24

25 Payment due
(Subtract Line 24 from Line 23.) 25 1,607

Step 8: Sign Below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true and correct. The information in this return is taken from the records of the business for which it is filed.

Taxpayer Signature Date
Preparer Mary Ellen Phone 847-359-3050 Date 7/10/13

Try filing electronically! Illinois Services tax.Illinois.gov

ST-1 (R-09/15)

Use this form only if a preprinted form is not available.

Owner's name ERIC GRONWICK

Business name RUNNING UNLIMITED

Business address 451 W NORTHWEST HIGHWAY

PALATINE, IL 60067

Mailing address ERIC GRONWICK

263 N BENTON STREET

PALATINE, IL 60067

Write your check and send your payment to

ILLINOIS DEPARTMENT OF REVENUE
RETAILERS' OCCUPATION TAX
SPRINGFIELD IL 62796-0001



Schedule A — Deductions

Section 1: Taxes and miscellaneous deductions - If no Section 1 deductions, go to Section 2.

1	Taxes collected on general merchandise sales and service	1	<u>1,607</u>
2	Taxes collected on food, drugs, and medical appliances sales and service	2	_____
3	E911 surcharge collected	3	_____
4	Resale	• 4	_____
5	Interstate commerce	• 5	_____
6	Manufacturing machinery and equipment (including photoprocessing)	• 6	_____
7	Farm machinery and equipment	• 7	_____
8	Graphic arts machinery and equipment (Expired August 30, 2014)	• 8	_____
9	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	• 9	_____
10	Enterprise zone		
	a Sales of building materials	• 10a	_____
	b Sales of items other than building materials	• 10b	_____
11	High impact business		
	a Sales of building materials	• 11a	_____
	b Sales of items other than building materials	• 11b	_____
12	River edge redevelopment zone building materials	• 12	_____
13	Exempt organizations	• 13	_____
14	Sales of service - identify here _____	14	_____
15	Other (including cash refunds, newspapers and magazines, etc.) - identify below _____	15	_____
16	Total Section 1 deductions. Add Lines 1 through 15.	16	_____

Section 2: Motor fuel deductions - If no Section 2 deductions, go to Section 3.

<u>State motor fuel tax</u>		<u>Number of gallons</u>	<u>Rate</u>		
17	Gasoline	17a _____	x 19¢ =	17b	_____
18	Gasohol and majority blended ethanol	18a _____	x 19¢ =	18b	_____
19	Diesel (including biodiesel and biodiesel blends)	19a _____	x 21.5¢ =	19b	_____
20	Dieselhol	20a _____	x 21.5¢ =	20b	_____
21	Other special fuels	21a _____	x 19¢ =	21b	_____
<u>Specific fuels sales tax exemption</u>		<u>Receipts</u>	<u>Percentage</u>		
22	Gasohol	22a _____	x 20% (.20) =	22b	_____
23	Biodiesel blend (90 - 99 percent petroleum-based product)	23a _____	x 20% (.20) =	23b	_____
24	Biodiesel blend (1 - 89 percent petroleum-based product)	24a _____	x 100% (1.00) =	24b	_____
25	100 percent biodiesel	25a _____	x 100% (1.00) =	25b	_____
26	Majority blended ethanol fuel	26a _____	x 100% (1.00) =	26b	_____
27	Other motor fuel deductions _____			27	_____
28	Total Section 2 deductions. Add Lines 17b through 26b and 27.			28	_____

Section 3: Total deductions

29 Add Lines 16 and 28. Write this amount on Step 2, Line 2 on the front page of this return. **→** 29 1,607

Schedule B — E911 Surcharge

Receipts from retail transactions of prepaid wireless telecommunications service

1	Enter receipts subject to E911 Surcharge.	1	_____
Figure your breakdown of retail transactions for Chicago locations			
2	For Chicago locations	2a _____ x _____ =	2b _____
3	For Chicago locations at prior rates	3a _____ x _____ =	3b _____
4	Total E911 Surcharge for Chicago. Add Lines 2b and 3b.	4	_____
Figure your breakdown of retail transactions for non-Chicago locations			
5	For non-Chicago locations	5a _____ x _____ =	5b _____
6	For non-Chicago locations at prior rates	6a _____ x _____ =	6b _____
7	Total E911 Surcharge for non-Chicago locations. Add Lines 5b and 6b.	7	_____
Figure your net E911 Surcharge			
8	Total E911 Surcharge. Add Lines 4 and 7.	8	_____
9	If you filed and paid by the due date, multiply Line 8 by 3% (.03).	9	_____
10	Subtract Line 9 from Line 8. Write this amount on Step 7, Line 21.	→ 10	_____

This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.





Illinois Department of Revenue

ST-1 Sales and Use Tax and E911 Surcharge Return

Account ID 2697-6374 This form is for: 11/01/2013 through 11/30/2013
(Reporting period)

REV 05 FORM 002
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NS CA RC

Form ST-1 is due on or before the 20th day of the month following the end of the reporting period.

You must round your figures to whole dollars. (See instructions.)

Step 1: Alcoholic Liquor Purchases (See instructions.)

If you are not required to report your purchases, go to Step 2.

Note: Distributors will also report your total purchases to us.

A Total dollar amount of alcoholic liquor purchased
(invoiced and delivered) _____

Step 2: Taxable Receipts

1 Total receipts (Include tax.)	1	<u>24,846</u>
2 Deductions - include tax collected (From Schedule A, Line 29.)	2	<u>2,052</u>
3 Taxable receipts (Subtract Line 2 from Line 1.)	3	<u>22,794</u>

Step 3: Tax on Receipts

Sales from locations within Illinois

General merchandise
4a 22,794 x .09 = 4b 2,052
(rate)

Food, drugs, and medical appliances
5a _____ x _____ = 5b _____
(rate)

Sales from locations outside Illinois

General merchandise
6a _____ x .0625 = 6b _____

Food, drugs, and medical appliances
7a _____ x .01 = 7b _____

Sales at prior rates

Receipts taxed at other rates
8a _____ x _____ = 8b _____
(rate)

9 Tax due on receipts
(Add Lines 4b, 5b, 6b, 7b, and 8b.) 9 2,052

Step 4: Retailer's Discount and Net Tax on Receipts

10 If you filed and paid by the due date, multiply Line 9 by 1.75% (.0175). 10 _____

11 Net tax due on receipts
(Subtract Line 10 from Line 9.) 11 2,052

Step 5: Tax on Purchases

General merchandise
12a _____ x .0625 = 12b _____

Food, drugs, and medical appliances
13a _____ x .01 = 13b _____

Purchases at other rates
14a _____ = 14b _____

15 Tax due on purchases
(Add Lines 12b, 13b, and 14b.) 15 _____

Step 6: Net Tax Due

16 Tax due from receipts and purchases
(Add Lines 11 and 15.) 16 2,052

16a Manufacturer's Purchase Credit
(See instructions.) 16a _____

17 Prepaid sales tax
(Attach PST-2 copy A.) 17 _____

18 Quarter-monthly payments
(Paid on Form RR-3 or by EFT) 18 _____

19 Total prepayments
(Add Lines 16a, 17, and 18.) 19 _____

20 Net tax due
(Subtract Line 19 from Line 16.) 20 2,052

Step 7: Payment Due

21 E911 Surcharge
(From Schedule B, Line 10.) 21 _____

22 Excess tax and excess surcharge collected
(See instructions.) 22 _____

23 Total tax and surcharge due
(Add Lines 20, 21 and 22.) → 23 2,052

24 Credit amount
(See instructions.) 24 _____

25 Payment due
(Subtract Line 24 from Line 23.) → 25 2,052

Step 8: Sign Below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true and correct. The information in this return is taken from the records of the business for which it is filed.

Taxpayer	Phone	Date
<u>Mary Ellen</u>	<u>817-359-3020</u>	<u>11/15</u>
Preparer	Phone	Date

 **Try filing electronically!**
tax.illinois.gov

ST-1 (R-09/15)

Use this form **only** if a preprinted form is not available.

Owner's name ERIC GRONWICK

Business name RUNNING UNLIMITED

Business address 451 W NORTHWEST HIGHWAY
PALATINE, IL 60067

Mailing address ERIC GRONWICK
263 N BENTON STREET

PALATINE, IL 60067

Write your check and send your payment to

ILLINOIS DEPARTMENT OF REVENUE
RETAILERS' OCCUPATION TAX
SPRINGFIELD IL 62796-0001



Schedule A — Deductions

Section 1: Taxes and miscellaneous deductions - If no Section 1 deductions, go to Section 2.

1	Taxes collected on general merchandise sales and service	1	<u>2,052</u>
2	Taxes collected on food, drugs, and medical appliances sales and service	2	_____
3	E911 surcharge collected	3	_____
4	Resale	• 4	_____
5	Interstate commerce	• 5	_____
6	Manufacturing machinery and equipment (including photoprocessing)	• 6	_____
7	Farm machinery and equipment	• 7	_____
8	Graphic arts machinery and equipment (Expired August 30, 2014)	• 8	_____
9	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	• 9	_____
10	Enterprise zone		
	a Sales of building materials	• 10a	_____
	b Sales of items other than building materials	• 10b	_____
11	High impact business		
	a Sales of building materials	• 11a	_____
	b Sales of items other than building materials	• 11b	_____
12	River edge redevelopment zone building materials	• 12	_____
13	Exempt organizations	• 13	_____
14	Sales of service - identify here _____	14	_____
15	Other (including cash refunds, newspapers and magazines, etc.) - identify below	15	_____
16	Total Section 1 deductions. Add Lines 1 through 15.	16	_____

Section 2: Motor fuel deductions - If no Section 2 deductions, go to Section 3.

<u>State motor fuel tax</u>		<u>Number of gallons</u>	<u>Rate</u>		
17	Gasoline	17a _____	x 19¢	=	17b _____
18	Gasohol and majority blended ethanol	18a _____	x 19¢	=	18b _____
19	Diesel (including biodiesel and biodiesel blends)	19a _____	x 21.5¢	=	19b _____
20	Dieselhol	20a _____	x 21.5¢	=	20b _____
21	Other special fuels	21a _____	x 19¢	=	21b _____
<u>Specific fuels sales tax exemption</u>		<u>Receipts</u>	<u>Percentage</u>		
22	Gasohol	22a _____	x 20% (.20)	=	22b _____
23	Biodiesel blend (90 - 99 percent petroleum-based product)	23a _____	x 20% (.20)	=	23b _____
24	Biodiesel blend (1 - 89 percent petroleum-based product)	24a _____	x 100% (1.00)	=	24b _____
25	100 percent biodiesel	25a _____	x 100% (1.00)	=	25b _____
26	Majority blended ethanol fuel	26a _____	x 100% (1.00)	=	26b _____
27	Other motor fuel deductions _____				27 _____
28	Total Section 2 deductions. Add Lines 17b through 26b and 27.				28 _____

Section 3: Total deductions

29	Add Lines 16 and 28. Write this amount on Step 2, Line 2 on the front page of this return.	➔ 29	<u>2,052</u>
----	--	------	--------------

Schedule B — E911 Surcharge

Receipts from retail transactions of prepaid wireless telecommunications service

1	Enter receipts subject to E911 Surcharge.	1	_____
Figure your breakdown of retail transactions for Chicago locations			
2	For Chicago locations	2a _____ x _____ =	2b _____
3	For Chicago locations at prior rates	3a _____ x _____ =	3b _____
4	Total E911 Surcharge for Chicago. Add Lines 2b and 3b.	4	_____
Figure your breakdown of retail transactions for non-Chicago locations			
5	For non-Chicago locations	5a _____ x _____ =	5b _____
6	For non-Chicago locations at prior rates	6a _____ x _____ =	6b _____
7	Total E911 Surcharge for non-Chicago locations. Add Lines 5b and 6b.	7	_____
Figure your net E911 Surcharge			
8	Total E911 Surcharge. Add Lines 4 and 7.	8	_____
9	If you filed and paid by the due date, multiply Line 8 by 3% (.03).	9	_____
10	Subtract Line 9 from Line 8. Write this amount on Step 7, Line 21.	➔ 10	_____

This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.





Illinois Department of Revenue

ST-1 Sales and Use Tax and E911 Surcharge Return

Account ID 2697-6374 This form is for: 12/01/2013 through 12/31/2013
(Reporting period)

REV 05 FORM 002
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NS CA RC

Form ST-1 is due on or before the 20th day of the month following the end of the reporting period.

You must round your figures to whole dollars. (See instructions.)

Step 1: Alcoholic Liquor Purchases (See instructions.)

If you are not required to report your purchases, go to Step 2.

Note: Distributors will also report your total purchases to us.

A Total dollar amount of alcoholic liquor purchased
(invoiced and delivered) _____

Step 2: Taxable Receipts

1	Total receipts (Include tax.)	1	<u>21,178</u>
2	Deductions - include tax collected (From Schedule A, Line 29.)	2	<u>1,749</u>
3	Taxable receipts (Subtract Line 2 from Line 1.)	3	<u>19,429</u>

Step 3: Tax on Receipts

Sales from locations within Illinois

General merchandise

4a 19,429 x .09 = 4b 1,749
(rate)

Food, drugs, and medical appliances

5a _____ x _____ = 5b _____
(rate)

Sales from locations outside Illinois

General merchandise

6a _____ x .0625 = 6b _____

Food, drugs, and medical appliances

7a _____ x .01 = 7b _____

Sales at prior rates

Receipts taxed at other rates

8a _____ x _____ = 8b _____
(rate)

9 Tax due on receipts
(Add Lines 4b, 5b, 6b, 7b, and 8b.) 9 1,749

Step 4: Retailer's Discount and Net Tax on Receipts

10 If you filed and paid by the due date,
multiply Line 9 by 1.75% (.0175). 10 _____

11 Net tax due on receipts
(Subtract Line 10 from Line 9.) 11 1,749

Step 5: Tax on Purchases

General merchandise

12a _____ x .0625 = 12b _____

Food, drugs, and medical appliances

13a _____ x .01 = 13b _____

Purchases at other rates

14a _____ = 14b _____

15 Tax due on purchases
(Add Lines 12b, 13b, and 14b.) 15 _____

Step 6: Net Tax Due

16 Tax due from receipts and purchases
(Add Lines 11 and 15.) 16 1,749

16a Manufacturer's Purchase Credit
(See instructions.) 16a _____

17 Prepaid sales tax
(Attach PST-2 copy A.) 17 _____

18 Quarter-monthly payments
(Paid on Form RR-3 or by EFT) 18 _____

19 Total prepayments
(Add Lines 16a, 17, and 18.) 19 _____

20 Net tax due
(Subtract Line 19 from Line 16.) 20 1,749

Step 7: Payment Due

21 E911 Surcharge
(From Schedule B, Line 10.) 21 _____

22 Excess tax and excess surcharge collected
(See instructions.) 22 _____

23 Total tax and surcharge due
(Add Lines 20, 21 and 22.) → 23 1,749

24 Credit amount
(See instructions.) 24 _____

25 Payment due
(Subtract Line 24 from Line 23.) → 25 1,749

Step 8: Sign Below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true and correct. The information in this return is taken from the records of the business for which it is filed.

Taxpayer	Phone	Date
<i>Eric Gronwick</i>	<u>847-359-5850</u>	____/____/____
Preparer	Phone	Date
		____/____/____

 **Try filing electronically!**
tax.illinois.gov

ST-1 (R-09/15)

Use this form only if a preprinted form is not available.

Owner's name ERIC GRONWICK

Business name RUNNING UNLIMITED

Business address 451 W NORTHWEST HIGHWAY
PALATINE, IL 60067

Mailing address ERIC GRONWICK

263 N BENTON STREET
PALATINE, IL 60067

Write your check and send your payment to

ILLINOIS DEPARTMENT OF REVENUE
RETAILERS' OCCUPATION TAX
SPRINGFIELD IL 62796-0001



Schedule A — Deductions

Section 1: Taxes and miscellaneous deductions - If no Section 1 deductions, go to Section 2.

1	Taxes collected on general merchandise sales and service	1	1,749
2	Taxes collected on food, drugs, and medical appliances sales and service	2	
3	E911 surcharge collected	3	
4	Resale	• 4	
5	Interstate commerce	• 5	
6	Manufacturing machinery and equipment (including photoprocessing)	• 6	
7	Farm machinery and equipment	• 7	
8	Graphic arts machinery and equipment (Expired August 30, 2014)	• 8	
9	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	• 9	
10	Enterprise zone		
	a Sales of building materials	• 10a	
	b Sales of items other than building materials	• 10b	
11	High impact business		
	a Sales of building materials	• 11a	
	b Sales of items other than building materials	• 11b	
12	River edge redevelopment zone building materials	• 12	
13	Exempt organizations	• 13	
14	Sales of service - identify here _____	14	
15	Other (including cash refunds, newspapers and magazines, etc.) - identify below _____	15	
16	Total Section 1 deductions. Add Lines 1 through 15.	16	

Section 2: Motor fuel deductions - If no Section 2 deductions, go to Section 3.

<u>State motor fuel tax</u>		<u>Number of gallons</u>		<u>Rate</u>				
17	Gasoline	17a	_____	x	19¢	=	17b	_____
18	Gasohol and majority blended ethanol	18a	_____	x	19¢	=	18b	_____
19	Diesel (including biodiesel and biodiesel blends)	19a	_____	x	21.5¢	=	19b	_____
20	Dieselhol	20a	_____	x	21.5¢	=	20b	_____
21	Other special fuels	21a	_____	x	19¢	=	21b	_____
<u>Specific fuels sales tax exemption</u>		<u>Receipts</u>		<u>Percentage</u>				
22	Gasohol	22a	_____	x	20% (.20)	=	22b	_____
23	Biodiesel blend (90 - 99 percent petroleum-based product)	23a	_____	x	20% (.20)	=	23b	_____
24	Biodiesel blend (1- 89 percent petroleum-based product)	24a	_____	x	100% (1.00)	=	24b	_____
25	100 percent biodiesel	25a	_____	x	100% (1.00)	=	25b	_____
26	Majority blended ethanol fuel	26a	_____	x	100% (1.00)	=	26b	_____
27	Other motor fuel deductions _____						27	_____
28	Total Section 2 deductions. Add Lines 17b through 26b and 27.						28	_____

Section 3: Total deductions

29 Add Lines 16 and 28. Write this amount on Step 2, Line 2 on the front page of this return. **→** 29 1,749

Schedule B — E911 Surcharge

Receipts from retail transactions of prepaid wireless telecommunications service

1	Enter receipts subject to E911 Surcharge.	1	_____
Figure your breakdown of retail transactions for Chicago locations			
2	For Chicago locations	2a	_____ x _____ = 2b _____
3	For Chicago locations at prior rates	3a	_____ x _____ = 3b _____
4	Total E911 Surcharge for Chicago. Add Lines 2b and 3b.	4	_____
Figure your breakdown of retail transactions for non-Chicago locations			
5	For non-Chicago locations	5a	_____ x _____ = 5b _____
6	For non-Chicago locations at prior rates	6a	_____ x _____ = 6b _____
7	Total E911 Surcharge for non-Chicago locations. Add Lines 5b and 6b.	7	_____
Figure your net E911 Surcharge			
8	Total E911 Surcharge. Add Lines 4 and 7.	8	_____
9	If you filed and paid by the due date, multiply Line 8 by 3% (.03).	9	_____
10	Subtract Line 9 from Line 8. Write this amount on Step 7, Line 21. →	10	_____

This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.





Illinois Department of Revenue

ST-1 Sales and Use Tax and E911 Surcharge Return

Account ID 2697-6374 This form is for: 01/01/2014 through 12/31/2014

REV 05 FORM 002
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(Reporting period)

Form ST-1 is due on or before the 20th day of the month following the end of the reporting period.

You must round your figures to whole dollars. (See instructions.)

Step 1: Alcoholic Liquor Purchases (See instructions.)

If you are not required to report your purchases, go to Step 2.

Note: Distributors will also report your total purchases to us.

A Total dollar amount of alcoholic liquor purchased
(invoiced and delivered) _____

Step 2: Taxable Receipts

1	Total receipts (Include tax.)	1	<u>58,401</u>
2	Deductions - include tax collected (From Schedule A, Line 29.)	2	<u>4,822</u>
3	Taxable receipts (Subtract Line 2 from Line 1.)	3	<u>53,579</u>

Step 3: Tax on Receipts

Sales from locations within Illinois

General merchandise
4a 53,579 x .09 = 4b 4,822
(rate)

Food, drugs, and medical appliances
5a _____ x _____ = 5b _____
(rate)

Sales from locations outside Illinois

General merchandise
6a _____ x .0625 = 6b _____

Food, drugs, and medical appliances
7a _____ x .01 = 7b _____

Sales at prior rates

Receipts taxed at other rates
8a _____ x _____ = 8b _____
(rate)

9 Tax due on receipts
(Add Lines 4b, 5b, 6b, 7b, and 8b.) 9 4,822

Step 4: Retailer's Discount and Net Tax on Receipts

10 If you filed and paid by the due date,
multiply Line 9 by 1.75% (.0175). 10 _____

11 Net tax due on receipts
(Subtract Line 10 from Line 9.) 11 4,822

Step 5: Tax on Purchases

General merchandise
12a _____ x .0625 = 12b _____

Food, drugs, and medical appliances
13a _____ x .01 = 13b _____

Purchases at other rates
14a _____ = 14b _____

15 Tax due on purchases
(Add Lines 12b, 13b, and 14b.) 15 _____

Step 6: Net Tax Due

16 Tax due from receipts and purchases
(Add Lines 11 and 15.) 16 4,822

16a Manufacturer's Purchase Credit
(See instructions.) 16a _____

17 Prepaid sales tax
(Attach PST-2 copy A.) 17 _____

18 Quarter-monthly payments
(Paid on Form RR-3 or by EFT) 18 _____

19 Total prepayments
(Add Lines 16a, 17, and 18.) 19 _____

20 Net tax due
(Subtract Line 19 from Line 16.) 20 4,822

Step 7: Payment Due

21 E911 Surcharge
(From Schedule B, Line 10.) 21 _____

22 Excess tax and excess surcharge collected
(See instructions.) 22 _____

23 Total tax and surcharge due
(Add Lines 20, 21 and 22.) → 23 4,822

24 Credit amount
(See instructions.) 24 _____

25 Payment due
(Subtract Line 24 from Line 23.) → 25 4,822

Step 8: Sign Below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true and correct. The information in this return is taken from the records of the business for which it is filed.

Taxpayer E S Date 2/16/16
Preparer May Ellen Phone 847-355-3350 Date 1/19/15

Try filing electronically!
tax.illinois.gov

ST-1 (R-09/15)

Use this form only if a preprinted form is not available.

Owner's name ERIC GRONWICK

Business name RUNNING UNLIMITED

Business address 451 W NORTHWEST HIGHWAY
PALATINE, IL 60067

Mailing address ERIC GRONWICK
263 N BENTON STREET
PALATINE, IL 60067

Write your check and send your payment to
ILLINOIS DEPARTMENT OF REVENUE
RETAILERS' OCCUPATION TAX
SPRINGFIELD IL 62796-0001



Schedule A — Deductions

Section 1: Taxes and miscellaneous deductions - If no Section 1 deductions, go to Section 2.

1	Taxes collected on general merchandise sales and service	1	4,822	
2	Taxes collected on food, drugs, and medical appliances sales and service	2		
3	E911 surcharge collected	3		
4	Resale	• 4		
5	Interstate commerce	• 5		
6	Manufacturing machinery and equipment (including photoprocessing)	• 6		
7	Farm machinery and equipment	• 7		
8	Graphic arts machinery and equipment (Expired August 30, 2014)	• 8		
9	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	• 9		
10	Enterprise zone			
	a Sales of building materials	• 10a		
	b Sales of items other than building materials	• 10b		
11	High impact business			
	a Sales of building materials	• 11a		
	b Sales of items other than building materials	• 11b		
12	River edge redevelopment zone building materials	• 12		
13	Exempt organizations	• 13		
14	Sales of service - identify here _____	14		
15	Other (including cash refunds, newspapers and magazines, etc.) - identify below _____	15		
16	Total Section 1 deductions. Add Lines 1 through 15.	16		

Section 2: Motor fuel deductions - If no Section 2 deductions, go to Section 3.

<u>State motor fuel tax</u>		<u>Number of gallons</u>		<u>Rate</u>				
17	Gasoline	17a	_____	x	19¢	=	17b	_____
18	Gasohol and majority blended ethanol	18a	_____	x	19¢	=	18b	_____
19	Diesel (including biodiesel and biodiesel blends)	19a	_____	x	21.5¢	=	19b	_____
20	Dieselhol	20a	_____	x	21.5¢	=	20b	_____
21	Other special fuels	21a	_____	x	19¢	=	21b	_____
<u>Specific fuels sales tax exemption</u>		<u>Receipts</u>		<u>Percentage</u>				
22	Gasohol	22a	_____	x	20% (.20)	=	22b	_____
23	Biodiesel blend (90 - 99 percent petroleum-based product)	23a	_____	x	20% (.20)	=	23b	_____
24	Biodiesel blend (1 - 89 percent petroleum-based product)	24a	_____	x	100% (1.00)	=	24b	_____
25	100 percent biodiesel	25a	_____	x	100% (1.00)	=	25b	_____
26	Majority blended ethanol fuel	26a	_____	x	100% (1.00)	=	26b	_____
27	Other motor fuel deductions _____						27	_____
28	Total Section 2 deductions. Add Lines 17b through 26b and 27.						28	_____

Section 3: Total deductions

29	Add Lines 16 and 28. Write this amount on Step 2, Line 2 on the front page of this return.	➔ 29	4,822	
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Schedule B — E911 Surcharge

Receipts from retail transactions of prepaid wireless telecommunications service

1	Enter receipts subject to E911 Surcharge.	1	_____	
Figure your breakdown of retail transactions for Chicago locations				
2	For Chicago locations	2a	_____	x _____ = 2b
3	For Chicago locations at prior rates	3a	_____	x _____ = 3b
4	Total E911 Surcharge for Chicago. Add Lines 2b and 3b.	4	_____	
Figure your breakdown of retail transactions for non-Chicago locations				
5	For non-Chicago locations	5a	_____	x _____ = 5b
6	For non-Chicago locations at prior rates	6a	_____	x _____ = 6b
7	Total E911 Surcharge for non-Chicago locations. Add Lines 5b and 6b.	7	_____	
Figure your net E911 Surcharge				
8	Total E911 Surcharge. Add Lines 4 and 7.	8	_____	
9	If you filed and paid by the due date, multiply Line 8 by 3% (.03).	9	_____	
10	Subtract Line 9 from Line 8. Write this amount on Step 7, Line 21.	➔ 10	_____	



Collection Action

Levy



August 13, 2015



Letter ID: L0483464672

COMMUNITY CONSOLIDATED SCHOOL DISTRICT
15
ATTN: PAYROLL
580 N 1ST BANK DR
PALATINE IL 60067-8110

Taxpayer ID: 330-72-4382

NPL Penalty ID: 2620554

Levy

We are issuing this levy to you because our records indicate that you pay wages, salaries, bonuses, commissions, or other compensation to:

SUSAN GRONWICK

330-72-4382

who owes us **\$48,050.60**, plus accruing interest. The levy requires you to withhold a portion of these payments until the debt is paid in full.

Your first levy payment is **due** to us at the close of your current payroll period. Additional levy payments are due at least once every two months.

Copy the enclosed Form EDC-111, Response to Levy, and figure the amount of each levy payment due. Send us a completed Form EDC-111 with each levy payment.

Note: If you do not owe this debtor any funds, you must send us a completed Form EDC-111 immediately.

This levy is authorized by Illinois law and is effective from the date you receive this notice until the amount due shown on this levy is paid, you no longer owe the debtor, or we issue a levy release.

If you have any questions about this notice, you may contact us at the address and phone number listed below.

THERESA HAMMOND
SPFLD COLLECTION ENFORCEMENT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

217 524-4720 ext. 31020
217 785-2635 fax

enclosures

For information about

- › how to pay
- › bankruptcy
- › legal authority



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