

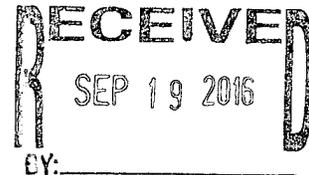
ILLINOIS INDEPENDENT TAX TRIBUNAL

GRZEGORZ SIWEK, PETITIONER

v.

ILLINOIS DEPARTMENT OF REVENUE,
RESPONDENT. (IDOR)

PETITION



1. Under the rules provided by this tribunal (35 ILCS 1010/1-1) *et seq.*, I submit the following information required by this tribunal.
2. My address is 1532 W. Marcus Ct. Park Ridge Il. 60068
3. My Social Security number is [REDACTED]
4. My telephone number is 773-571-3141
5. Attached is a copy of the BOA-1 filed by me that is under consideration for an offer in compromise.
6. Because of address changes by me, I never received or protested the penalty for personal liability as described in the form attached.
7. I recently was told by my new CPA, Sheldon Drobny, that I could file a request for filing petition a late petition due to the circumstances.
8. The IDOR erred regarding the amount due for that period as well as the fact that I was not personally liable for the unpaid taxes and interest. The tax was not collectible because the corporation was insolvent and liquidated before the date of the audit report and was out of business due to insolvency.
9. Personal Liability Penalty under 35 ILCS 735/3-7. 35 ILCS(a). 35 ILCS 735/3-7(a) states in part: "Any officer or employee of any taxpayer subject to the provisions of a tax Act administered by the Department who has the control, supervision or

responsibility of filing returns and making payment of the amount of any trust tax imposed in accordance with that Act and who **willfully fails to file the return or make the payment** to the Department or willfully attempts in any manner to evade or defeat the tax shall he personally liable for a penalty equal to the total amount of tax unpaid by the taxpayer including interest and penalties thereon." (emphasis added)

10. The increase in tax liability as a result of an audit for previously filed sales tax reports cannot be an intentional failure to file or pay in that the taxpayer has no obligation to file anything.

Accordingly, I ask that this tribunal grant me additional time to file this petition to abate the penalty assessed against me.

Respectfully submitted,



GRZEGORZ SIWEK



DATE



BOA-1 Board of Appeals Petition

Docket no. _____

Do not write above this line.

Read this information first

Everyone must complete Parts 1, 3, 4, and 5. Complete Part 2 if someone will represent you. If you do not answer each question completely and truthfully, the Board of Appeals may reject your petition. If you need more space, please attach additional pages.

Part 1: Identify yourself, your business, or your organization

1 Taxpayer's name GRZEGORZ SIWEK 4 FEIN _____
federal employer identification number

Attn: _____ 5 SSN _____
Social Security number

2 Street address 1532 W. MARCUS CT. 6 IBT no. _____
Illinois business tax number

City, state, ZIP PARK RIDGE, IL 60068 7 Excise tax no. _____

3 Phone no. (home) (____) _____ 8 FAX no. (847) 579-0780

Phone no. (work) (847) 579-0770 9 Email address _____

Part 2: Identify your tax representative

If you are being represented by someone else, this part must be completed in full.
Please note: Your representative **must** attach an executed Form IL-2848, Power of Attorney, to this petition.

1 Representative's name SHELDON DROBNY 3 Phone no. (work) (847) 579-0770

2 Street address 2005 KEATS LANE 4 FAX no. (847) 579-0780

City, state, ZIP HIGHLAND PARK, IL 60035 5 Email address SDROBNY@AOL.COM

Part 3: Provide the following information

1 Write the name of the person who referred you to the Board of Appeals SHELDON DROBNY

2 Identify the type of tax for which you are requesting relief. List specific assessment numbers or liability periods. Attach correspondence from us listing your liability.
PERSONAL LIABILITY PENALTY 35 ILCS 735/3-7(a). GRANITE PRO LTD FOR THE PERIODS 07/01/2004-11/30/2004 AND 12/01/2004-12/31/2006.

3 You must check **one** of the following. You may request relief from penalties or interest (or both) based on reasonable cause; or if you are unable to pay the full amount due under any circumstances, you may offer an amount in compromise.

This petition is a request for abatement of penalty or interest (or both) based on **reasonable cause**. The following is the type and amount of penalty or the amount of interest (or both) I am requesting to be waived.
 Type and amount of penalty relief PERSONAL LIABILITY PENALTY 35 ILCS 735/3-7(a) \$90,632
 Amount of interest relief \$ _____ 18,000.00

or

This petition is an **offer in compromise** due to my inability to pay the full amount due under any circumstances.
 This is my best possible offer \$ _____ Lump sum Request a pay plan (describe)

If you are making an offer in compromise, you **must** attach complete copies of the following: your last three federal and state income tax returns and all schedules, bank statements from all of your bank accounts summarizing the last six months' activity, a current financial statement (BOA-4, Financial Information for Individuals, or BOA-5, Financial Information for Businesses), and copies of your last two paycheck vouchers.

This form is authorized as outlined by Chapter 127, Section 39b20, of the Civil Administrative Code of Illinois. Disclosure of information is VOLUNTARY. Failure to provide information could result in rejection of your petition. This form has been approved by the Forms Management Center. IL-492-2501



- 4 Are you requesting that the Board Chairman issue a temporary restraining order (TRO), to stop the department from enforcing collection, until the board has reviewed your petition and made a decision in your case? (Please note, the issuance of a TRO is at the discretion of the Chairman of the Board).
- yes no

If you answered "yes," have you paid the tax portion of the specific assessments at issue?

yes no

- 5 Have you previously petitioned the Board of Appeals for relief?
- yes no

- 6 Outline the reasons why you think this petition is appropriate and should be decided in your favor. (Attach additional pages if necessary.)

SEE ATTACHED

- 7 Tell us if you have been contacted by any of the following program areas within the Illinois Department of Revenue and if you are involved in any of the following proceedings. (Check all that apply.)

- | | |
|--|---|
| <input type="checkbox"/> Administrative hearings
(Department hearing before administrative law judge) | <input checked="" type="checkbox"/> Collections |
| <input checked="" type="checkbox"/> Bankruptcy no. <u>09-38525</u> | <input type="checkbox"/> Collections with Attorney General's Office |
| <input checked="" type="checkbox"/> Audit | <input type="checkbox"/> Revocation of liquor license |
| <input checked="" type="checkbox"/> 100 percent penalty | <input type="checkbox"/> Revocation of certificate of registration |
| <input type="checkbox"/> Garnishment of wages | <input type="checkbox"/> Revocation of professional license |
| <input checked="" type="checkbox"/> Bank levy | |

- 8 You must answer this question only if this petition is on behalf of a business.

When did you first begin business activity in Illinois? _____/_____/_____
Month Day Year

Describe your principal business activity.



BOA-1 (R-1/01)

8 (continued)

If your business is a closely held corporation or partnership (having fewer than 10 shareholders or partners), list all corporate shareholders or partners, and write the address and Social Security number for each.

Name	Address	Social Security number
NA		- - - - -
		- - - - -
		- - - - -
		- - - - -
		- - - - -
		- - - - -
		- - - - -
		- - - - -
		- - - - -

9 Do you own or have you owned any nonpublicly traded business doing business in Illinois within the last 10 years?
 yes no

If you answered "yes," write the business name, the business address, the time period during which you owned the business, the principal business activity, federal employer identification number, and any appropriate Illinois business tax numbers.

GRANITE PRO LTD. SEE ATTACHED CORPORATE STANDING

Do any of these businesses currently have outstanding Illinois tax liability?
 yes no

10 The Board of Appeals will decide your case based upon your written petition and supporting documentation. The board will also grant you a hearing to discuss your petition if you so desire.

Are you requesting a hearing at the Board of Appeals? yes no

If you answered "yes," indicate where you are requesting that the hearing be conducted.

Chicago Springfield

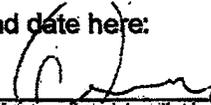
If you have travel limitations, please explain.



Part 4: Taxpayer or petitioner must sign below

I state that I have examined this petition and, to the best of my knowledge, it is true, correct, and complete.

Please sign and date here:



Taxpayer's signature (if corporation, duly authorized officer's signature)

Date: 05 / 23 / 2016
Month Day Year

Phone no. () _____

Please print or type clearly:

GRZEGORZ SIWEK

Taxpayer's name (if corporation, please print duly authorized officer's name)

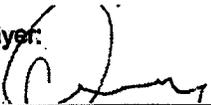
Part 5: Sign the waiver

Explanation of waiver:

Before the Board of Appeals accepts jurisdiction, the following waiver of statutes of limitations must be signed by the petitioning taxpayer personally, by a duly authorized officer of a petitioning corporation, or by a taxpayer's representative under a valid power of attorney. This waiver will be valid only if the Board of Appeals accepts jurisdiction in this case. If the board accepts jurisdiction, a docket number will be assigned, and this waiver will be executed by the board on behalf of the Department of Revenue. The waiver affects open periods only, having no effect on closed periods, or periods for which assessments have been issued and for which the liability is final.

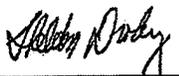
Waiver of Statute of Limitations

In order to allow time to review the taxpayer's petition for relief by the Illinois Department of Revenue Board of Appeals, the undersigned expressly agrees to extend the running of any and all statutes of limitations regarding the collection of any tax, penalty or interest for the periods of time in which the petition is being considered by the Board. This waiver applies only to collections action, and in no way is meant to reopen any periods or collections activities barred by the passing of any previously expired statutes of limitations.

Taxpayer:


Taxpayer's signature (if corporation, duly authorized officer's signature)

Date: 05 / 23 / 2016
Month Day Year



Taxpayer's representative's signature (if duly authorized under power of attorney)

Date: 05 / 23 / 2016
Month Day Year

Illinois Department of Revenue:

Director of Revenue Date: _____
Month Day Year

Send the original petition, a copy of the petition, notices of deficiency/tax liability, and relevant documents. If this petition is an "offer in compromise," include copies of your last three federal and state income tax returns and all schedules, bank statements from all of your bank accounts summarizing the last six months' activity, a current financial statement (BOA-4, Financial Information for Individuals, or BOA-5, Financial Information for Businesses), and your last two paycheck vouchers.

Mail to: ILLINOIS DEPARTMENT OF REVENUE
BOARD OF APPEALS
JAMES R THOMPSON CENTER
100 W RANDOLPH ST
SUITE 7-339
CHICAGO IL 60601-3274

Questions? Call: 312 814-3004
weekdays between 8:30 a.m. and 5:00 p.m.
Fax: 312 814-3055



K

GRZEGORZ SIWEK (SIWEK)

ATTACHMENT TO FORM BOA-1

ABATEMENT OF TAX

FACTS

On May 28, 2008 Illinois Department of Revenue (IDOR) issued an audit report EDA-105-R which was signed by Ed Diamond, the Secretary Treasurer of the corporation on behalf of Granite Pro Ltd. for sales tax deficiencies . Siwek was a shareholder and co-shareholder of the corporation with Ed Diamond. The tax deficiencies were for the periods 07/01/2004-11/30/2004 and 12/01/2004-12/31/2006.

The tax deficiencies were \$15,718 and \$74,914 respectively plus interest with no penalties (EXHIBIT A). At the time, the corporation was already insolvent and in fact filed for Chapter 7 bankruptcy on 09/04/2009 and was involuntarily dissolved by the Secretary of State (EXHIBIT B).

Prior to that, the company reported an embezzlement of over \$150,000 to the Chicago Police Department on March 6, 2006 (EXHIBIT C) and were not able to recover the loss through insurance or prosecution, which put the company in financial jeopardy well before the IDOR audit.

The tax was not collectible because the corporation was insolvent and was and unknown to Siwek, he was assessed a Personal Liability Penalty under 35 ILCS 735/3-7. 35 ILCS(a). 35 ILCS 735/3-7(a) states in part:

“Any officer or employee of any taxpayer subject to the provisions of a tax Act administered by the Department who has the control, supervision or responsibility of filing returns and making payment of the amount of any trust tax imposed in accordance with that Act and who willfully fails to file the return or make the payment to the Department or willfully attempts in any other manner to evade or defeat the tax shall be personally liable for a penalty equal to the total amount of tax unpaid by the taxpayer

including interest and penalties thereon.”

35 ILCS 735/3-7(b) also states:

The Department shall issue a notice of penalty liability for the amount claimed by the Department pursuant to this Section. Procedures for protest and review of a notice of penalty liability issued pursuant to this Section and assessment of the penalty due hereunder shall be the same as those prescribed for protest and review of a notice of tax liability or a notice of deficiency, as the case may be, and the assessment of tax liability under the Act imposing that liability.

Siwek got a notice of levy from his bank on March 12, 2013 for \$331.19 from the Illinois Department of Revenue which was the first time he was made aware that he owed any taxes to them (EXHIBIT D).

The assessment of personal liability under to Siwek was improper under 35 ILCS 735/3-7(a) in that there was not willful failure to file or pay tax. All original sales tax returns were filed timely with the full payment attached. The assessment of tax due to an audit is not a willful failure to file nor is it a willful failure to pay. The audit in 2008 was after the filing of the original returns and the additional assessment did not include any penalties for negligence or fraud.

There cannot be willful failure to pay since Siwek and Granite Pro Ltd. were not aware of or liable for the additional tax until after the corporation was audited and became insolvent. The corporation was unable to pay the additional assessment because of the circumstances, not based upon any action be Siwek.

On January 25, 2010, Siwek received a discharge of indebtedness under Chapter 7 of the U.S. Bankruptcy code (EXHIBIT E). In his original petition, Siwek listed the Illinois Department of Revenue as an “unsecured creditor holding a priority claim” in the amount of \$92,000. This amount is about the same as the additional tax assessed to Granite Pro Ltd. Siwek through his attorney evaluated the state claim and classified it as

a debt subject to discharge.

ARGUMENT

The 35 ILCS 735/3-7(a) penalty should not have been assessed since the non-payment of sales tax by Siwek was not as a result of a failure to file and pay taxes of Granite Pro Ltd. Clearly, the circumstances that lead to the non-payment were based upon business circumstances and not by any act of Siwek or other corporate officers.

The corporation was insolvent before the audit was completed and in fact was allowed to be dissolved in 2009. Siwek was not given notice of the proposed assessment of the Personal Liability Penalty and accordingly did not know of the amount assessed until his bank notified him in 2013 almost 4 years after his adjudication of Bankruptcy.

For the reasons stated above, the assessment of the Personal Liability Penalty should be abated.

Respectfully submitted,



Grzegorz Siwek

By Sheldon Drobny, His Power of Attorney

EXHIBIT A



EDA-105-R ROT Audit Report

IBT number 3020-8238
 Business name GRANITE PRO LTD
 Business address 1826 S CLINTON ST
CHICAGO, IL 60616-1005

Processing period 07/01/2004 - 11/30/2004
 Interest through (issue) date 05/28/2008
 Earliest statute date 12/31/2008
 Audit period 07/01/2004 - 12/31/2006

Step A: Taxes due per audit

The line numbers in Step A of this report mirror those on Form ST-1. This report shows tax due as it should have been filed on Form ST-1.

Sales made from locations inside Illinois

Retailers/service occupation tax
 4b General merchandise 4b 7126
 5b Food and drug 5b 0

Sales made from locations outside Illinois

Retailers/service occupation tax
 6b General merchandise 6b 0
 7b Food and drug 7b 0

Sales at other rates

Retailers/service occupation tax
 8b General merchandise 8b 0

Total tax due on receipts

11 Total tax due on receipts
 Total of Lines 4b through 8b. 11 7126

Tax on purchases

Use tax on purchases
 12b General merchandise 12b 3971
 13b Food and drug 13b 0
 15 Total tax due on purchases
 Total of Lines 12b through 13b. 15 3971

16 Total tax or credit due on receipts and purchases

Total of Lines 11 and 15. 16 11097
 22 Excess tax collected 22 0
 23 Total tax due
 Total of Lines 16 and 22. 23 11097

Step B: Penalty and interest due

26 Penalty
 a Penalty (prior to 12/93) 26a 0
 b Late-filing penalty 26b 0
 c Negligence penalty 26c 0
 d Fraud penalty 26d 0
 e Late-payment penalty (12/03 and after) 26e 2219

27 Interest

a Interest on tax 27a 2402
 b Interest on late-filing penalty 27b 0
 c Interest on negligence/fraud penalty 27c 0

Step C: Amount due or overpaid

28 Total due or overpaid
 Total of Lines 23 through 27c. 28 15718

Under penalties of perjury, I state that I have examined this report and, to the best of my knowledge, it is true, correct, and complete. The information in this report is taken from the records of the business for which it is filed. This form EDA-105-R constitutes a notice and demand for purposes of Sections 3-2 and 3-3 of the Uniform Penalty and Interest Act (UPIA). Therefore, if I do not pay the amount shown due on this report within 30 days after the date of my signature on this report, additional interest will accrue.

Taxpayer's signature

 Print name: ED DIAMOND

Title Sec. Treas Date 5/28/08

Official use only. Do not write below this line.

Total audit payments _____
 MFC amount _____
 Remittance amount _____

Track number 30843B
 Date received 1/1
 AL EL NF MA AD _____

Auditor's signature

Title

Date

COPY



Illinois Department of Revenue

EDA-105-R ROT Audit Report

Rev 01 Station 854

IBT number 3020-8238
Business name GRANITE PRO LTD
Business address 1826 S. CLINTON ST CHICAGO, IL 60616-1005

Processing period 12/01/2004 - 12/31/2006
Interest through (issue) date 05/28/2008
Earliest statute date 12/31/2008
Audit period 07/01/2004 - 12/31/2006

Step A: Taxes due per audit

The line numbers in Step A of this report mirror those on Form ST-1. This report shows tax due as it should have been filed on Form ST-1.

Sales made from locations inside Illinois

Retailers/service occupation tax
4b General merchandise 4b 35626
5b Food and drug 5b 0

Sales made from locations outside Illinois

Retailers/service occupation tax
6b General merchandise 6b 0
7b Food and drug 7b 0

Sales at other rates

Retailers/service occupation tax
8b General merchandise 8b 0

Total tax due on receipts

11 Total tax due on receipts
Total of Lines 4b through 8b. 11 35626

Tax on purchases

Use tax on purchases
12b General merchandise 12b 19732
13b Food and drug 13b 0
15 Total tax due on purchases
Total of Lines 12b through 13b. 15 19732

16 Total tax or credit due on receipts and purchases

Total of Lines 11 and 15. 16 55358
22 Excess tax collected 22 0
23 Total tax due
Total of Lines 16 and 22. 23 55358

Step B: Penalty and interest due

26 Penalty
a Penalty (prior to 12/93) 26a 0
b Late-filing penalty 26b 335
c Negligence penalty 26c 0
d Fraud penalty 26d 0
e Late-payment penalty (12/03 and after) 26e 11072

27 Interest

a Interest on tax 27a 8149
b Interest on late-filing penalty 27b 0
c Interest on negligence/fraud penalty 27c 0

Step C: Amount due or overpaid

28 Total due or overpaid
Total of Lines 23 through 27c. 28 74914

Under penalties of perjury, I state that I have examined this report and, to the best of my knowledge, it is true, correct, and complete. The information in this report is taken from the records of the business for which it is filed. This form EDA-105-R constitutes a notice and demand for purposes of Sections 3-2 and an amended return for purposes of Section 3-3 of the Uniform Penalty and Interest Act (UPIA). Therefore, if I do not pay the amount shown due on this report within 30 days after this report is provided to me by the department

- * additional interest will accrue, and
* an increase in the late-payment penalty from 15 percent to 20 percent for tax due on or after January 1, 2005, will be assessed.

Taxpayer's signature: ED DARRON
Title: Sec. Treas
Date: 7/25/08

Official use only. Do not write below this line.

Total audit payments
MPC amount
Remittance amount

Track number 308498
Date received
AL EL NF MA AD

Auditor's signature Title Date

EXHIBIT B

BI (Official Form 1)(1/08)

**United States Bankruptcy Court
Northern District of Illinois**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Granite Pro LTD	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 36-4237197	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): 1826 S Clinton Chicago, IL ZIP Code 60616	Street Address of Joint Debtor (No. and Street, City, and State): ZIP Code
County of Residence or of the Principal Place of Business: Cook	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): ZIP Code	Mailing Address of Joint Debtor (if different from street address): ZIP Code

Location of Principal Assets of Business Debtor (if different from street address above):

Type of Debtor (Form of Organization) (Check one box) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other <hr/> Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input checked="" type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding <hr/> Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
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Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information

Debtor estimates that funds will be available for distribution to unsecured creditors.
 Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

Estimated Number of Creditors

<input checked="" type="checkbox"/>	<input type="checkbox"/>								
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	OVER 100,000

Estimated Assets

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion

Estimated Liabilities

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion

THIS SPACE IS FOR COURT USE ONLY

B6D (Official Form 6D) (12/07)

In re **Granite Pro LTD**

Case No. _____

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
		H W J C	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN					
Account No. 1st Nations Bank 7757 W. Devon Ave. Chicago, IL 60657	-		Blanket Lien Upon All Assets				Unknown	Unknown
Account No. xx-xxx7197 Illinois Department of Revenue P.O. Box 19035 Springfield, IL 62794-9035	-		withholding taxes				94,500.67	94,500.67
Account No. xx-xxx7197 Internal Revenue Service District Director 230 S. Dearborn Street Chicago, IL 60651	-						7,794.00	7,794.00
Account No. Toyota Motor Credit Corp. PO BOX 3457 Torrance, CA 90510	-		motor vehicle lien				Unknown	Unknown
Subtotal (Total of this page)							102,294.67	102,294.67
Total (Report on Summary of Schedules)							102,294.67	102,294.67

0 continuation sheets attached

**United States Bankruptcy Court
Northern District of Illinois**

In re Granite Pro LTD
Debtor

Case No. _____
Chapter 7

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	0.00		
B - Personal Property	Yes	3	0.00		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	1		102,294.67	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	2		0.00	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	8		275,735.73	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedules		17			
Total Assets			0.00		
			Total Liabilities	378,030.40	

EXHIBIT C

1. OFFENSE(S) - **Deceptive Practice**
 2. DATE OF OCCURRENCE - **11.4.0**
 3. AGENCY - **1826 BSI Clinton**
 4. TYPE OF OFFENSE - **Business Office**
 5. NAME OF SUSPECT - **FORD**
 6. ADDRESS OF SUSPECT - **1826 BSI Clinton**
 7. TYPE OF LOCATION OF OFFENSE - **Business Office**
 8. NAME OF BUSINESS - **Business Office**
 9. NAME OF SUSPECT - **FORD**
 10. ADDRESS OF SUSPECT - **1826 BSI Clinton**
 11. TYPE OF LOCATION OF OFFENSE - **Business Office**
 12. NAME OF BUSINESS - **Business Office**

NO.	DATE OF OCCURRENCE	NAME OF SUSPECT	ADDRESS OF SUSPECT	TYPE OF LOCATION OF OFFENSE	NAME OF BUSINESS	STATUS	REMARKS
1	11.4.0	FORD	1826 BSI Clinton	Business Office	Business Office	Employee	...

1. OFFENSE(S) - **Deceptive Practice**
 2. DATE OF OCCURRENCE - **11.4.0**
 3. AGENCY - **1826 BSI Clinton**
 4. TYPE OF OFFENSE - **Business Office**
 5. NAME OF SUSPECT - **FORD**
 6. ADDRESS OF SUSPECT - **1826 BSI Clinton**
 7. TYPE OF LOCATION OF OFFENSE - **Business Office**
 8. NAME OF BUSINESS - **Business Office**

1. OFFENSE(S) - **Deceptive Practice**
 2. DATE OF OCCURRENCE - **11.4.0**
 3. AGENCY - **1826 BSI Clinton**
 4. TYPE OF OFFENSE - **Business Office**
 5. NAME OF SUSPECT - **FORD**
 6. ADDRESS OF SUSPECT - **1826 BSI Clinton**
 7. TYPE OF LOCATION OF OFFENSE - **Business Office**
 8. NAME OF BUSINESS - **Business Office**

1. OFFENSE(S) - **Deceptive Practice**
 2. DATE OF OCCURRENCE - **11.4.0**
 3. AGENCY - **1826 BSI Clinton**
 4. TYPE OF OFFENSE - **Business Office**
 5. NAME OF SUSPECT - **FORD**
 6. ADDRESS OF SUSPECT - **1826 BSI Clinton**
 7. TYPE OF LOCATION OF OFFENSE - **Business Office**
 8. NAME OF BUSINESS - **Business Office**

1. OFFENSE(S) - **Deceptive Practice**
 2. DATE OF OCCURRENCE - **11.4.0**
 3. AGENCY - **1826 BSI Clinton**
 4. TYPE OF OFFENSE - **Business Office**
 5. NAME OF SUSPECT - **FORD**
 6. ADDRESS OF SUSPECT - **1826 BSI Clinton**
 7. TYPE OF LOCATION OF OFFENSE - **Business Office**
 8. NAME OF BUSINESS - **Business Office**

EXHIBIT D



217-324-4720

Open 7 Days

your convenience bank

March 12, 2013

GRZEGORZ SIWEK
1911 DE COOK AVE
PARK RIDGE IL 60068-1533

RE: DEPARTMENT OF REVENUE

Dear TCF Customer(s):

On FEBRUARY 19, 2013, TCF Bank notified you that we received a Notice of Assessment from the Department of Revenue against your account.

ACCOUNT NO. XXXXXX1166 IN THE AMOUNT OF \$331.19

This is to inform you that due to the local Department of Revenue

If you have any questions, please contact your legal counsel.

Sincerely,

Cathy CDP

Capital Document Processing

WWW

ILLINOIS.COM



JESSE WHITE
SECRETARY OF STATE

CORPORATION FILE DETAIL REPORT

Entity Name	GRANITE PRO, LTD.	File Number	60024782
Status	DISOLVED	Entity Type	DOMESTIC BCA
Entity Type	CORPORATION	State	ILLINOIS
Incorporation Date (Original)	09/09/1988	Effective Date	08/09/1988
Agent Name	PHILIP GROSSMAN	Principal Address	GREG SIMEX 026 S WYBOR ST CHICAGO 60616
Agent Street Address	8707 SKOKIE BLVD #103	Statutory	INVOLUNTARY DISSOLUTION 11 13 09
Entity	SKOKIE	Perpetual	PERPETUAL
Entity ID	80077	Year	2009
Annual Report Due Date	00000000		

Return to the Search Screen

BACK TO CYBERDRIVEILLINOIS.COM HOME PAGE

EXHIBIT E

09-38525 Grzegorz Siwek and Selena Siwek
Case type: bk **Chapter:** 7 **Asset:** No **Vol:** v **Honorable Judge:** Eugene R. Wedoff
Date filed: 10/15/2009 **Date of last filing:** 01/25/2010
Debtor discharged: 01/20/2010 **Joint debtor discharged:** 01/20/2010
Date terminated: 01/25/2010

Case Summary

Office: Chicago **Filed:** 10/15/2009

County: COOK-IL **Terminated:** 01/25/2010

Fee: Paid **Debtor discharged:** 01/20/2010
Joint debtor discharged: 01/20/2010

Origin: 0 **Reopened:**

Previous term: **Converted:**

Debtor dismissed:

Joint debtor dismissed:

Joint: y **Confirmation hearing:**
341 Meeting:

Current chapter: 7

Debtor disposition: Standard Discharge
Joint debtor disposition: Standard Discharge

Nature of debt: consumer
Pending status: Case Closed
Flags: MEANSNO, CLOSED

Trustee: Dean C **City:** Chicago
Harvalis **Phone:** 312-885-5783
Trustee: Joseph **City:** Chicago
A Baldi Tr **Phone:** 312-726-8150
Trustee: William **City:** Chicago
T Neary **Phone:** 312-886-5785

Email:
USTPRegion11.es.ecf@usdoj.gov

Fax: 312 470-6323

Email:
jabaldi@baldiberg.com

Email:
USTPRegion11.ES.ECF@usdoj.gov

Party 1: Siwek, Grzegorz (Debtor 1)
SSN / ITIN: xxx-xx-7530

Party 2: Siwek, Selena (Debtor 2)
SSN / ITIN: xxx-xx-9714

Atty: Michael J **Represents party 1:**
Worwag Debtor 1

Phone: 847.954.2350

Fax: 847.954.2755

Email: mjworwag@gmail.com

Phone: 847.954.2350

B1 (Official Form 1)(1/08)

United States Bankruptcy Court Northern District of Illinois	Voluntary Petition
--	---------------------------

Name of Debtor (if individual, enter Last, First, Middle): Siwek, Grzegorz	Name of Joint Debtor (Spouse) (Last, First, Middle): Siwek, Selena
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): FDBA Granite Pro, Ltd.	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): xxx-xx-7530	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): xxx-xx-9714
Street Address of Debtor (No. and Street, City, and State): 1911 Decook Ave. Park Ridge, IL	Street Address of Joint Debtor (No. and Street, City, and State): 1911 Decook Ave., Park Ridge, IL
ZIP Code 60068	ZIP Code 60068
County of Residence or of the Principal Place of Business: Cook	County of Residence or of the Principal Place of Business: Cook
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):
ZIP Code	ZIP Code

Location of Principal Assets of Business Debtor (if different from street address above):

Type of Debtor (Form of Organization) (Check one box) <input checked="" type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input type="checkbox"/> Other Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input checked="" type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box) <input checked="" type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input type="checkbox"/> Debts are primarily business debts.
---	---	---

Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
--	---

Statistical/Administrative Information <input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input checked="" type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors. Estimated Number of Creditors <input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> OVER 100,000 Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input checked="" type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion	THIS SPACE IS FOR COURT USE ONLY
---	----------------------------------

B6E (Official Form 6E) (12/07) - Cont.

In re Grzegorz Siwek,
Selena Siwek

Case No. _____

Debtors

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)

Taxes and Certain Other Debts
Owed to Governmental Units

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O R P O R A T E D	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
		H W J C						AMOUNT ENTITLED TO PRIORITY
Account No.								
Illinois Department of Revenue * Bankruptcy Section PO BOX 64338 Chicago, IL 60664			J				92,000.00	
Account No.							92,000.00	0.00
Account No.								
Account No.								
Account No.								
Account No.								
Subtotal (Total of this page)							92,000.00	0.00
Total (Report on Summary of Schedules)							92,000.00	0.00

Sheet 1 of 1 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims



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. You or your representative may also be required to provide a copy of this form when contacting the Illinois Department of Revenue. If you do not properly complete this form, you will be required to submit a new IL-2848.

Step 1: Complete the following taxpayer information (* indicates required field)

1 gRZEGORZ SIWEK Taxpayer's name*	3 1532 W. MARCUS CT. Taxpayer's street address
2 [REDACTED] Taxpayer's identification number(s)*	PARK RIDGE IL 60068 City State ZIP

Step 2: Complete the following information (* indicates required field)

4 The taxpayer named above appoints the following representatives as attorneys-in-fact:

SHELDON DROBNY

Name* **SHELDON DROBNY**

Name of firm **ANSHELL FINANCIAL Services LLC**

Street address* **2005 Keats Lane**

City* **HIGHLAND** State* **IL** ZIP* **60035**

Daytime phone number* **(847) 579-0770**

E-mail address **sdrobny@aol.com**

Specific tax type* **income** Year or period* **2002-2015**

Name* _____

Name of firm _____

Street address* _____

City* _____ State* _____ ZIP* _____

Daytime phone number* _____

E-mail address _____

Specific tax type* _____ Year or period* _____

Name* _____

Name of firm _____

Street address* _____

City* _____ State* _____ ZIP* _____

Daytime phone number* _____

E-mail address _____

Specific tax type* _____ Year or period* _____

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. If you wish to limit the power of the attorneys-in-fact, specify the actions they **may not** perform on Line 5.

5 The attorneys-in-fact named above **do not** have the power to do the following:

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 Illinois Department of Revenue 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 Illinois Department of Revenue with respect to the same matters and years or periods covered by this form, except for the following:

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



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

Sheldon Drobny Name	_____	Name	_____	Name	_____
2005 KEATS LANE Street address	_____	Street address	_____	Street address	_____
HIGHLAND PARK IL 60035 City State ZIP	_____	City State ZIP	_____	City State ZIP	_____
(847) 579-0770 Daytime phone number	_____	() _____ Daytime phone number	_____	() _____ Daytime phone number	_____

Step 3: Complete the following if the power of attorney is granted to an attorney, a certified public accountant, or an enrolled agent

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

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

Check one: <input type="checkbox"/> Attorney <input checked="" type="checkbox"/> C.P.A. <input type="checkbox"/> Enrolled agent	IL	<i>Sheldon Drobny</i>	05/11/2016
	Jurisdiction (state(s), etc.)	Signature	Date
Check one: <input type="checkbox"/> Attorney <input type="checkbox"/> C.P.A. <input type="checkbox"/> Enrolled agent	_____	_____	_____
	Jurisdiction (state(s), etc.)	Signature	Date
Check one: <input type="checkbox"/> Attorney <input type="checkbox"/> C.P.A. <input type="checkbox"/> Enrolled agent	_____	_____	_____
	Jurisdiction (state(s), etc.)	Signature	Date

Step 4: Taxpayer's signature

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

<i>Greg Siwek</i>	GREG SIWEK		05/11/2016
Taxpayer's signature	Print name	Title, if applicable	Date
Spouse's signature	Print name	Title, if applicable	Date
If corporation or partnership, signature of officer or partner	Print name	Title, if applicable	Date

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

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

Any person signing as or for the taxpayer

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

Signature of witness	Date
_____	_____
Signature of witness	Date
_____	_____

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

Signature of notary	Date
_____	_____

Notary seal

