

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

VONCH, LLC,)	
)	
)	
)	
v.)	Case No. 15-TT-48
)	Barov
ILLINOIS DEPARTMENT OF)	
REVENUE,)	
)	
)	
)	

ANSWER

The Department of Revenue of the State of Illinois, by and through its attorney, Lisa Madigan, Attorney General of the State of Illinois, answers the Taxpayer's Petition as follows:

INTRODUCTION

1. The Notices were issued by Respondent on February 19, 2015, assessing Retailers' Occupation Taxes, penalties, and interest against Petitioner in the amounts of \$22,137.00, \$8,855.00, and \$7,261.94, respectively, for the tax periods of January 1, 2009 through June 30, 2009, and \$45,594, \$9,119.00, and \$4,722.46, respectively for the tax periods of July 1, 2009, through December June 30, 2012. *See Notices of Tax Liability attached hereto as Exhibit A.*

ANSWER: The Department states the Notices speak for themselves and therefore denies the characterization thereof and any and all other allegations in Paragraph 1. The Department further clarifies that the Notice period for the second Notice in Paragraph 1 is July 2009 through June 30, 2012.

2. Petitioner is a limited liability company with its principal place of business at 7337 West 100th Place, Bridgeview, Illinois 60455.

ANSWER: The information contained in Paragraph 2 is required by Illinois Tax Tribunal Regulations Section 310(a)(1)(A) (86 Ill. Admin. Code §5000.310) and is not a material allegation of fact requiring an answer under Section 310(b)(2) of the Tax Tribunal Regulations. The Department admits the factual allegations contained in Paragraph 2.

3. Petitioner's Account ID is 3614-0317 and its telephone number is (708) 233-7758.

ANSWER: The information contained in Paragraph 3 is required by Illinois Tax Tribunal Regulations Sections 310(a)(1)(A) and (C) (86 Ill. Admin. Code §5000.310) and is not a material allegation of fact requiring an answer under Section 310(b)(2) of the Tax Tribunal Regulations. The Department admits the factual allegations contained in Paragraph 3.

BACKGROUND AND RELEVANT FACTS

4. Since its organization on May 5, 2004, Petitioner has owned and operated Polekatz Chicago Gentleman's Club.

ANSWER: The Department lacks sufficient information to either admit or deny the allegations in Paragraph 4 and therefore demands strict proof thereof.

5. As the operator of a gentleman's club, Petitioner derives most of its income from the sale of food and beverages and the rental of private rooms or areas, generally for group gatherings, such as bachelor and bachelorette parties.

ANSWER: The Department lacks sufficient information to either admit or deny the allegations in Paragraph 5 and therefore demands strict proof thereof.

6. When a party rents a private room, it charged a fee, payment of which entitles the party to occupy a private room or space and watch the entertainment (live dancers) in such room or space (a "**Cover Charge**").

ANSWER: The Department admits a fee is charged by the Petitioner to a party when a party

occupies a private room or space. The Department lacks sufficient information to either admit or deny the allegations in Paragraph 6 and therefore demands strict proof thereof.

7. Parties renting private rooms are permitted to consume food and beverages in those rooms, and they are charged for such consumption separately from their Cover Charge.

ANSWER: The Department admits the factual allegations in Paragraph 7.

8. When their time in the private room has expired, parties pay two separate charges- one charge for food and beverage consumed in that room, on which sales taxes are collected and paid to Respondent, and the Cover Charge, on which sales taxes are not collected.

ANSWER: The Department admits the factual allegations in Paragraph 8.

9. In 2013, Respondent initiated an examination of Petitioner's Sales and Use Tax Returns for the periods of January 1, 2009, through June 30, 2012 (the "**Returns**"), with Angel Owens conducting the examination on Respondent's behalf.

ANSWER: The Department denies the examination was initiated in 2013 but admits the original auditor was Angel Owens.

10. On February 19, 2015, Thomas Lapota, to whom the audit was later assigned, issued the Notices.

ANSWER: The Department states the Notices speak for themselves and therefore denies the characterization thereof and any and all other allegations in Paragraph 10.

11. Of the \$67,731.00 in tax assessed pursuant to the Notices, \$48,306.99 was related to Cover Charges received by Petitioner, which Respondent incorrectly determined are taxable.

ANSWER: The Department states the Notices speak for themselves and therefore denies the characterization thereof and any and all other allegations in Paragraph 11.

12. Of the \$67,731.00 in tax assessed pursuant to the Notices, approximately \$16,500.00 was

related to use taxes Respondent improperly imposed on Petitioner's purchases.

ANSWER: The Department states the Notices speak for themselves and therefore denies the characterization thereof and any and all other allegations in Paragraph 12.

13. As detailed below, these Cover Charges were not subject to sales taxation under the Illinois Retailers' Occupation Tax Act.

ANSWER: Paragraph 13 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer is required the Department denies the allegations in Paragraph 13.

14. On February 20, 2015, Petitioner received an email from the Illinois Gaming Board indicating that Petitioner's application to renew its Video Gaming License would be denied if the liabilities set forth in the Notices were not resolved by May 31, 2015.

ANSWER: The Department lacks sufficient information to either admit or deny the allegations in Paragraph 14 and therefore demands strict proof thereof.

15. Upon information and belief, Petitioner's liquor license may also be subject to revocation due to the liabilities set forth in the Notices.

ANSWER: The Department lacks sufficient information to either admit or deny the allegations in Paragraph 15 and therefore demands strict proof thereof.

APPLICABLE LAW

Sales Tax

16. The Illinois Retailers' Occupation Tax Act, 35 ILCS §120/1, et seq. (the "**ROTA**"), imposes 'sales' tax on sales of tangible personal property made in the course of business for use or consumption.

ANSWER: Paragraph 16 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 16.

17. Sales tax is imposed on the seller's "gross receipts" from sales of tangible personal property made in the course of a business. *35 ILCS §120/2-10.*

ANSWER: Paragraph 17 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 17.

18. For purposes of the ROTA, "gross receipts" from the sales of tangible personal property at retail is defined as the total selling price or amount of such sales.

ANSWER: Paragraph 18 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 18.

Sales Tax on Cover Charges and Minimum Charges

19. Cover charges are not included in the taxable receipts of persons operating...places of business that come within the Act, when cover charges are made exclusively for the privilege of occupying space within the...place, and when the payment of a cover charge by a patron does not entitle the patron to use or consume any food or beverage or other tangible personal property; In such an instance, the cover charge is a receipt on account of a service rendered, whether the service be entertainment or otherwise, and does not accrue on account of the sale

of tangible personal property at retail. *86 Ill. Admin. Code § 130.2145(c)(1)*.

ANSWER: Paragraph 19 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 19.

20. This provision regarding cover charges, however, does not apply to “minimum charges” that are made by...retailers of food or beverages or both, and that entitle the persons paying the charge to use or consume some tangible personal property, such as food or beverages, without additional payment; The retailer’s receipts from these charges are subject to sales tax. *86 Ill. Admin. Code § 130.2145(c)(2)(A)*.

ANSWER: Paragraph 20 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 20.

21. When a retailer charges customers a separate charge for entertainment, to be paid regardless of whether the customer orders refreshments, the receipts there from are excluded from gross receipts for purposes of the ROTA. *Miller v. Department of Revenue*, 15 Ill.2d 323 (1958).

ANSWER: Paragraph 21 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 21.

Use Tax

22. The Illinois Use Tax Act (the “UTA”) imposes ‘use’ tax on the privilege of use within

Illinois of tangible personal property purchased at retail from a retailer. *35 ILCS §105/3*.

ANSWER: Paragraph 22 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 22.

23. The UTA applies to out of state purchases of tangible property used in Illinois. *Brown's Furniture, Inc. v. Wagner*, 171 Ill.2d 410 (1996).

ANSWER: Paragraph 23 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 23.

24. Section 4 of the Retailers' Occupation Tax Act permits Respondent to assess penalties as part of a Notice of Tax Liability in accordance with Illinois' Uniform Penalty and Interest Act (the "UPIA"). *35 ILCS §120/3*.

ANSWER: Paragraph 24 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 24.

25. Section 3-3(b) of the UPIA authorizes the assessment of a penalty for late payment of tax when due. *35 ILCS §735/3-3(b)*.

ANSWER: Paragraph 25 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal

Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 25.

26. Section 3-8 of the UPIA provides that the late payment penalty “shall not apply if the taxpayer shows that his failure...was due to reasonable cause.” 35 *ILCS* §735/3-8.

ANSWER: Paragraph 26 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 26.

27. The determination of whether a taxpayer acted with reasonable cause shall be made on a case by case basis taking into account all pertinent facts and circumstances. The most important factor to be considered in making a determination to abate a penalty will be the extent to which the taxpayer made a good faith effort to determine his proper tax liability and to file and pay his proper liability in a timely fashion.” 86 *Ill. Admin. Code* §700.400(b).

ANSWER: Paragraph 27 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 27.

28. Included in the specific examples of reasonable cause set forth in applicable regulations include the existence of “an Illinois appellate court decision...which supports the taxpayer’s position.” 86 *Ill. Admin. Code* §700.400(e)(8).

ANSWER: Paragraph 28 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal

Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 28.

COUNT I
IMPROPER IMPOSITION OF SALES TAXES ON COVER CHARGES

29. Petitioner realleges and incorporates by reference Paragraphs 1-28 as Paragraph 29 of Count I as though fully set forth herein.

ANSWER: The Department incorporates and repeats its answers to Paragraphs 1 through 28 as though fully set forth herein.

30. As states above, in determining Petitioner’s gross receipts for the audit periods at issue, Respondent improperly included Cover Charges received by Petitioner.

ANSWER: The Department states the audit findings speak for themselves and therefore denies the characterization thereof and any and all other allegations in Paragraph 30.

31. Upon information and belief, Respondent included Petitioner’s Cover Charges in its gross receipts based on Respondent’s mistaken belief that these Cover Charges were “minimum charges,” as such term is used in *86 Ill. Admin. Code §130.2145(c)(2)(A)*.

ANSWER: The Department states the audit findings speak for themselves and therefore denies the characterization thereof and any and all other allegations in Paragraph 31.

32. However, Petitioner’s Cover Charges are distinguishable from “minimum charges” in that, by paying Cover Charges, Petitioner’s customers are not entitled to consume any food or beverages without a separate charge.

ANSWER: Paragraph 32 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 32.

33. Instead, Petitioner's Cover Charges are those types of charge referred to in *86 Ill. Admin. Code §130.2145(c)(1)* in that customers paying Cover Charges receive only the privilege of occupying a private room or space within Petitioner's establishment; payment of a Cover Charge does not entitle a customer to use or consume any food or beverage or other tangible personal property.

ANSWER: Paragraph 33 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 33.

34. This is supported by the fact that, when a customer's privilege of occupying a private room or space has expired, such customer pays two separate charges- the Cover Charge and the charge for any food and beverage consumed.

ANSWER: Paragraph 34 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. The Department admits customers pay two separate charges. To the extent any further answer may be required the Department denies any remaining factual allegations in Paragraph 34.

35. As the Court stated in *Miller v. Department of Revenue*, with such charges being separate, the portion of the charge related to the customer's occupation of the private room (the Cover Charge) is not includible in Petitioner's gross receipts for purposes of the ROTA, and therefore is not taxable.

ANSWER: Paragraph 35 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal

Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 35.

COUNT II
IMPROPER ASSESSMENT OF LATE PAYMENT PENALTIES
(Pled in the Alternative to Count I)

36. Petitioner realleges and incorporates by reference Paragraphs 1-35 as Paragraph 36 of Count II as though fully set forth herein.

ANSWER: The Department incorporates and repeats its answers to Paragraphs 1 through 35 as though fully set forth herein.

37. To the extent that it is determined that Petitioner's Cover Charges are taxable under the ROTA, the imposition of the late payment penalty on the underpaid taxes related to such Cover Charges is improper, as Petitioner has reasonable cause for excluded such charges from its gross receipts in determining its sales tax obligations.

ANSWER: Paragraph 37 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 37.

38. As set forth above, a taxpayer's reliance on an Illinois appellate court decision that supports its position constitutes reasonable cause for purposes of assessment of the late payment penalty.

ANSWER: Paragraph 38 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 38.

39. In determining that Petitioner's Cover Charges were not taxable, Petitioner relied on *Miller v.*

Department of Revenue, an Illinois Supreme Court case, in which the Court held that, in the case of a retailer that charges for entertainment separately from charges for food and beverages, the charges for entertainment are excluded from receipts for purposes of the ROTA.

ANSWER: The Department lacks sufficient information to admit or deny whether Petitioner relied on *Miller v. Department of Revenue* and demands strict proof thereof. Paragraph 39 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 39.

40. Petitioner has always charged its customers separately for entertainment/room rentals and food and beverages; in reliance on *Miller v. Department of Revenue*, Petitioner reasonably believed that its charges for entertainment/room rentals were not taxable under the ROTA.

ANSWER: The Department lacks sufficient information to admit or deny whether Petitioner relied on *Miller v. Department of Revenue* and demands strict proof thereof. Paragraph 40 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 40.

COUNT III
IMPROPER IMPOSITION OF USE TAXES

41. Petitioner realleges and incorporates by reference Paragraphs 1-40 as Paragraph 41 of Count II as though fully set forth herein.

ANSWER: The Department incorporates and repeats its answers to Paragraphs 1 through 40 as though fully set forth herein.

42. Respondent determined that use taxes were due, but not paid on, approximately \$330,000.00

of assets, supplies, and other goods purchased by Petitioner throughout the audit period.

ANSWER: The Department states the audit speaks for itself and therefore denies the characterization thereof and any and all other allegations in Paragraph 42.

43. For many of these purchases, no basis was provided for Respondent's determination that they were subject to use tax other than that an invoice was missing.

ANSWER: The Department states the audit speaks for itself and therefore denies the characterization thereof and any and all other allegations in Paragraph 43.

44. With respect to one item on which use tax has been assessed, "computer and internet expenses" paid to Ryan Bennett, Respondent indicated that no tax was reported on invoices received from Mr. Bennett.

ANSWER: The Department states the audit speaks for itself and therefore denies the characterization thereof and any and all other allegations in Paragraph 44.

45. However, per Mr. Bennett's affidavit, his business never sold tangible goods to Petitioner.
See Exhibit B.

ANSWER: The Department admits Mr. Bennett's affidavit attached to Taxpayer's Petition states he did not sell tangible goods to Petitioner. However, Petitioner lacks sufficient information to either admit or deny the validity of the factual allegations in Paragraph 45 and therefore demands strict proof thereof.

46. With the transactions between Mr. Bennett and Petitioner not involving tangible property, there is no basis for Respondent's assessment of use taxes in relation to such transactions.

ANSWER: Paragraph 46 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual

allegations in Paragraph 46.

47. Where a corrected return is challenged, the record must demonstrate that Respondent's method of preparing the corrected return meets such minimum standards of reasonableness. *Elkay Manufacturing Co. v. Sweet*, 202 Ill. App. 3d 466, 470 (1st Dist. 1990).

ANSWER: Paragraph 47 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 47.

48. The reasonableness standard is based upon Section 4 of the ROTA (which is incorporated into the UTA in accordance with 35 ILCS §105/12), which requires Respondent to correct returns according to its best judgment and information. *Mel-Park Drugs, Inc.* 218 Ill. App. 3d at 208 (1st Dist. 1991).

ANSWER: Paragraph 48 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 48.

49. The fact that an invoice for a purchase has not been provided is not a reasonable basis for determining that a transaction is subject to use tax, especially taking into account that certain transactions on which use tax have been assessed were not relate to purchases of tangible property.

ANSWER: Paragraph 49 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual

allegations in Paragraph 49.

COUNT IV
REQUEST FOR TEMPORARY RESTRAINING ORDER

50. Petitioner realleges and incorporates by reference Paragraphs 1-49 as Paragraph 50 of Count II as though fully set forth herein.

ANSWER: The Department incorporates and repeats its answers to Paragraphs 1 through 49 as though fully set forth herein.

51. As set forth above, to the extent that the liabilities set forth in the Notices are not resolved by May 31, 2015, Petitioner's gaming board, liquor, and possibly other licenses will be in jeopardy of revocation or non-renewal, unless Respondent instructs the appropriate licensing agencies to not revoke or reject the renewal such licenses with respect to such liabilities.

ANSWER: Pursuant to Judge Barov's March 16, 2015 Order, the Department neither admits nor denies the allegations in Paragraph 51.

52. While this matter is pending, Petitioner is unable to enter into a payment plan with Respondent to resolve these liabilities and Petitioner does not have the ability to pay such liabilities in lump sum payment on or before May 31, 2015.

ANSWER: Pursuant to Judge Barov's March 16, 2015 Order, the Department neither admits nor denies the allegations in Paragraph 52.

53. The revocation or non-renewal of any of Petitioner's various licenses would have a debilitating effect on Petitioner's operations and likely would leave Petitioner with no means by which any liability to Respondent could be paid at the conclusion of this hearing.

ANSWER: Pursuant to Judge Barov's March 16, 2015 Order, the Department neither admits nor denies the allegations in Paragraph 53.

CONCLUSION AND RELIEF REQUESTED

54. Based on the foregoing, it is apparent that Respondent's conclusions that Petitioner's Cover Charges were taxable pursuant to the ROTA was improper and that there was no basis for Respondent's assessment of use taxes against Petitioner.

ANSWER: The Department states the audit findings speak for themselves and therefore denies the characterization thereof and any and all other allegations in Paragraph 54.

55. To the extent that it is determined that Petitioner's Cover Charges were subject to taxation under the ROTA, Petitioner had reasonable cause for its underreporting and underpayment of related sales taxes based on its reliance on the Illinois Supreme Court case of *Miller v. Department of Revenue*.

ANSWER: Paragraph 55 contains a legal conclusion, not a material allegation of fact, and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 55.

56. While this hearing is pending, it is imperative that the status quo with respect to Petitioner's various business licenses be maintained so that Petitioner may continue operating.

ANSWER: Paragraph 56 does not contain a material allegation of fact and therefore does not require an answer under Section 310(b)(2) of the Tax Tribunal Regulations. To the extent an answer may be required the Department denies any factual allegations in Paragraph 56.

WHEREFORE, the Department respectfully requests this Tribunal:

- a. Deny each prayer for relief in the Petition;
- b. Find that the Department's Notice correctly reflects the Petitioner's liability including interest and penalties;

- c. Enter judgment in favor of the Department and against the Petitioner; and
- d. Grant any further relief this Tribunal deems just and appropriate.

Dated: April 13, 2015

Respectfully submitted,
Illinois Department of Revenue

By: /s/ Ashley Hayes Forte
Ashley Hayes Forte
Special Assistant Attorney General

Ashley Hayes Forte
Illinois Department of Revenue
100 West Randolph Street, 7-900
Chicago, IL 60601
(312) 814-3514 phone
(312) 814-4344 facsimile
ashley.forte@illinois.gov

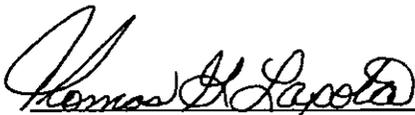
**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

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)	
v.)	Case No. 15-TT-48
)	Barov
ILLINOIS DEPARTMENT OF)	
REVENUE,)	
)	
Respondent.)	

**AFFIDAVIT OF THOMAS G. LAPOTA
PURSUANT TO TRIBUNAL RULE 5000.310(b)(3)**

1. I am currently employed by the Illinois Department of Revenue in the Audit Bureau.
2. My current title is Revenue Auditor III.
3. I lack the personal knowledge required to either admit or deny the allegations alleged and neither admitted or denied in Petitioner's Petition Paragraphs 4, 5, 6, 14, 15, 39, 40, and 45.

Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matters the undersigned certifies that he (she) verily believes the same to be true.



Thomas G. Lapota
Revenue Auditor III
Illinois Department of Revenue

DATED: 4-13-14