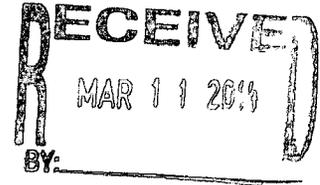


ILLINOIS INDEPENDENT TAX TRIBUNAL  
160 N. LASALLE STREET, ROOM N506  
CHICAGO, ILLINOIS 60601

PETITION DATED MARCH 6, 2014

**PETITIONER:**

St. Mary's Corp..  
1445 E. Sibley Boulevard  
Dolton, IL 60419  
Account ID: 3136-6287



14 11 37

**PETITIONER'S ATTORNEYS:**

Gust W. Dickett and James E. Dickett  
Romanoff & Dickett, Ltd.  
600 Hillgrove Avenue, Suite 1  
Western Springs, IL 60558  
708-784-3200 (fax 3201)  
[jdickett@aol.com](mailto:jdickett@aol.com)

**STATUTORY NOTICE AT ISSUE INCLUDING TAX PERIODS AT ISSUE:**

Notice of Tax Liability dated January 24, 2014 (copy attached)  
Tax periods at issue: January 1, 2009 to June 30, 2009  
Tax: \$ 24,227  
Late pay penalty: 9,621  
Interest: 5,720  
Subtotal: \$ 39,638  
Payment/credit: (24,227)  
Total: \$ 15,411

**STATEMENT OF FACTS:**

1. The Statutory Notice at issue is a Notice of Tax Liability (a.k.a. NTL) issued to the Petitioner on January 24, 2014 for the tax periods January 1, 2009 to June 30, 2009 (copy attached) ("Statutory Notice").
2. On or about July 8, 2013, the Petitioner agreed to and paid the Department's proposed audit tax liability (see Exhibits 1 – copy of Department's schedule of corrected sales dated 5/9/13; see Exhibit 2 – copies of audit reports (Form EDA-105) signed by the Petitioner's POA on 7/8/13; see Exhibit 3 – copies of checks for full payment of agreed audit tax liability).
3. After the audit was agreed to and after the Petitioner paid the agreed audit tax liability, the Department revised and increased the previously agreed to audit tax liability which generated the Statutory Notice.

Illinois Independent Tax Tribunal Petition  
St. Mary's Corp.  
Account ID: 3136-6287  
Tax periods: 1/1/09 to 6/30/09  
March 6, 2014  
Page 2

**SUMMARY OF THE ERRORS OF FACT OR LAW:**

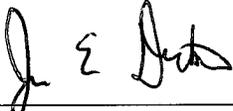
4. The Petitioner maintains that the original proposed audit liability, which was agreed to and paid, is correct. Moreover, the Petitioner does not know why the Department increased the previously agreed to and previously paid proposed audit liability.

**RELIEF SOUGHT BY PETITIONER:**

5. The Petitioner respectfully requests that the Illinois Independent Tax Tribunal cancel the Statutory Notice at issue in this Petition.

Thank you for considering this Petition.

St. Mary's Corp., Petitioner

By:   
James E. Dickett, One of Petitioner's Attorneys  
Romanoff & Dickett, Ltd.  
600 Hillgrove Avenue, Suite 1  
Western Springs, IL 60558  
708-784-3200 (fax 3201)  
[jdickett@aol.com](mailto:jdickett@aol.com)

Enclosures: Copy of Statutory Notice dated 1/24/14  
Petition Exhibits 1-3  
Power of Attorney form  
Check for \$500 for filing fee

cc: Illinois Department of Revenue  
Office of Legal Services  
100 West Randolph, Suite 7-900  
Chicago, IL 60601

# Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report



#BWNKMGV  
#CNXX X124 263X 3685#  
ST MARYS CORP  
1445 E SIBLEY BLVD  
DOLTON IL 60419-2919

January 24, 2014



Letter ID: CNXXX124263X3685

Account ID: 3136-6287



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

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	24,227.00	(24,227.00)	0.00
Late Payment Penalty Increase	9,691.00	(0.25)	9,690.75
Interest	5,720.00	0.00	5,720.00
<b>Assessment Total</b>	<b>\$39,638.00</b>	<b>(\$24,227.25)</b>	<b>\$15,410.75</b>

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may contest this notice by following the instructions listed below.

- If the amount of this tax liability, exclusive of penalty and interest, is more than \$15,000, or if no tax liability is assessed but the total penalties and interest is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of the date of this notice, which is **March 25, 2014**. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at [tax.illinois.gov](http://tax.illinois.gov)). Mail form AH-4 along with a copy of this notice to the address on the form. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at [tax.illinois.gov](http://tax.illinois.gov)), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the assessment total in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action to satisfy your liability.

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

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

217 785-6579

ST. Mary's Corporation  
 IBT# 3136-6287  
 Audit Period: 1/1/09 - 06/30/12  
 JH

Exhibit 1

5/9/13 SCHEDULE OF CORRECTED TAXABLE SALES

Period	Corrected Taxable Gasohol Sales	Per		Corrected Taxable H/R Sales	ST-1 High Rate Reported Sales	H/R Underrptd Taxable Sales	Add'l Tax Due
		C.R. Tapes H/R Non-Fuel Sales					
Jan'09	163,542	30,631		194,173	164,538	29,635	2,815
Feb'09	173,690	30,631		204,321	198,497	5,824	553
Mar'09	204,747	30,631		235,378	229,414	5,964	567
Apr'09	206,301	30,631		236,932	225,041	11,891	1,130
May'09	273,901	30,631		304,532	278,773	25,759	2,447
Jun'09	287,422	30,631		318,053	289,727	28,326	2,691
Ju1'09	261,090	30,631		291,721	268,137	23,584	2,241
Aug'09	280,008	30,631		310,639	291,892	18,747	1,781
Sep'09	253,042	30,631		283,673	253,759	29,914	2,842
Oct'09	246,358	30,631		276,989	253,813	23,176	2,202
Nov'09	237,234	30,631		267,865	261,466	6,399	608
Dec'09	248,542	30,631		279,173	251,911	27,262	2,590
<b>Total</b>	<b>2,835,878</b>	<b>367,571</b>		<b>3,203,449</b>	<b>2,966,968</b>	<b>236,481</b>	<b>22,466</b>
Jan'10	273,151	30,631		303,782	264,781	39,001	3,705
Feb'10	215,649	30,631		246,279	246,468	(189)	(18)
Mar'10	248,678	30,631		279,309	256,365	22,944	2,180
Apr'10	247,473	30,631		278,104	247,500	30,604	2,907
May'10	233,610	30,631		264,241	245,946	18,295	1,738
Jun'10	216,952	30,631		247,583	242,547	5,036	478
Jul'10	232,737	30,631		263,368	259,730	3,638	327
Aug'10	214,249	30,631		244,880	226,062	18,818	1,694
Sep'10	187,697	31,081		218,778	219,180	(402)	(36)
Oct'10	193,254	32,670		225,924	226,263	(339)	(31)
Nov'10	185,595	28,531		214,126	214,463	(337)	(30)
Dec'10	194,557	30,242		224,799	225,102	(303)	(27)
<b>Total</b>	<b>2,643,601</b>	<b>367,571</b>		<b>3,011,173</b>	<b>2,874,407</b>	<b>136,766</b>	<b>12,887</b>
Jan'11	182,908	28,216		211,124	209,584	1,540	139
Feb'11	180,738	28,216		208,954	208,738	216	19
Mar'11	213,577	28,216		241,793	245,125	(3,332)	(300)
Apr'11	213,719	28,216		241,935	238,987	2,948	265
May'11	248,103	28,216		276,319	266,003	10,316	928
Jun'11	210,720	28,216		238,936	218,213	20,723	1,865
Jul'11	189,546	28,216		217,762	247,599	(29,837)	(2,685)
Aug'11	203,781	28,216		231,997	236,216	(4,219)	(380)
Sep'11	199,858	28,216		228,074	221,784	6,290	566
Oct'11	181,317	28,216		209,533	208,590	943	85
Nov'11	186,150	28,216		214,366	214,677	(311)	(28)
Dec'11	178,861	28,216		207,077	212,793	(5,716)	(514)
<b>Total</b>	<b>2,389,277</b>	<b>338,592</b>		<b>2,727,869</b>	<b>2,728,309</b>	<b>(440)</b>	<b>(40)</b>

Period	Corrected Taxable Gasohol Sales	C.R. Tapes H/R Non-Fuel Sales	Corrected Taxable H/R Sales	ST-1 High Rate Reported Sales	H/R Underrptd Taxable Sales	Add'l Tax Due
Jan'12	186,503	28,216	214,719	208,597	6,122	536
Feb'12	196,378	28,216	224,594	219,297	5,297	464
Mar'12	235,300	28,216	263,516	274,118	(10,602)	(928)
Apr'12	235,302	28,216	263,518	261,045	2,473	216
May'12	250,244	28,216	278,460	276,812	1,648	144
Jun'12	140,122	28,216	168,338	185,239	(16,901)	(1,479)
Total	1,243,849	169,296	1,413,145	1,425,108	(11,963)	(1,047)
Gr. Total	9,112,605	1,243,031	10,355,635	9,994,792	360,843	34,267

NOTE:

Audit period was extended to include additional months. New audit period is 1/1/2009 thru 6/30/2012.

Cash Register tapes were used to determine high-rate sales for the audit period.

Low-Rates Sales on the ST-1s for 2009 thru Aug' 2010 were accepted was reported.



Illinois Department of Revenue  
**EDA-105-R ROT Audit Report**

**Exhibit 2**

Rev 01  
Form 854

Account ID	<u>3136-6287</u>	Processing period	<u>01/01/2009 - 06/30/2009</u>
Business name	<u>ST MARYS CORP</u>	Interest through (issue) date	<u>06/07/2013</u>
Business address	<u>1445 E SIBLEY BLVD</u>	Earliest statute date	<u>10/31/2013</u>
	<u>DOLTON, IL 60419-2919</u>	Audit period	<u>01/01/2009 - 06/30/2012</u>

**Step 1: Taxes due per audit**

The line numbers in Step 1 of this report mirror those on Form ST-1.

**Sales made from locations inside Illinois**

Retailers'/service occupation tax

<b>4b</b> General merchandise	<b>4b</b> <u>10203</u>
<b>5b</b> Food and drug	<b>5b</b> <u>0</u>

**Sales made from locations outside Illinois**

Retailers'/service occupation tax

<b>6b</b> General merchandise	<b>6b</b> <u>0</u>
<b>7b</b> Food and drug	<b>7b</b> <u>0</u>

**Sales at other rates**

Retailers'/service occupation tax

<b>8b</b> General merchandise	<b>8b</b> <u>0</u>
-------------------------------	--------------------

**Total tax due on receipts**

<b>11</b> Total tax due on receipts (Add Lines 4b through 8b.)	<b>11</b> <u>10203</u>
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**Tax on purchases**

Use tax on purchases

<b>12b</b> General merchandise	<b>12b</b> <u>0</u>
<b>13b</b> Food and drug	<b>13b</b> <u>0</u>
<b>15</b> Total tax due on purchases (Add Lines 12b through 13b.)	<b>15</b> <u>0</u>

<b>16</b> Total tax or credit due on receipts and purchases (Add Lines 11 and 15.)	<b>16</b> <u>10203</u>
<b>22</b> Excess tax collected	<b>22</b> <u>0</u>
<b>23</b> Total tax due (Add Lines 16 and 22.)	<b>23</b> <u>10203</u>

**Step 2: Penalty and interest due**

<b>26</b> Penalty	
<b>a</b> Penalty (prior to 12/93)	<b>26a</b> <u>0</u>
<b>b</b> Late-filing penalty	<b>26b</b> <u>0</u>
<b>c</b> Negligence penalty	<b>26c</b> <u>0</u>
<b>d</b> Fraud penalty	<b>26d</b> <u>0</u>
<b>e</b> Late-payment penalty (12/03 and after)	<b>26e</b> <u>4081</u>
<b>27</b> Interest	
<b>a</b> Interest on tax	<b>27a</b> <u>2344</u>
<b>b</b> Interest on late-filing penalty	<b>27b</b> <u>0</u>
<b>c</b> Interest on negligence/ fraud penalty	<b>27c</b> <u>0</u>

**Step 3: Amount due or overpaid**

<b>28</b> Total due or overpaid (Add Lines 23 and 27c.)	<b>28</b> <u>16628</u>
--	------------------------

**Step 4: Read and sign below**

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. By signing this report, I waive the right to seek review by the Informal Conference Board.

<u>J. E. Doe</u> Taxpayer's signature	<u>P.O.A</u> Title	<u>7/8/13</u> Date
--	-----------------------	-----------------------

_____ Auditor's signature	_____ Title	_____ Date
------------------------------	----------------	---------------

**Official use only. Do not write below this line.**

Late-payment penalty (prior to 12/03)	<u>0</u>	Total audit payments	_____
Late-payment penalty interest	<u>0</u>	MPC amount	_____
Tier 2 late-filing penalty	_____	Track number	<u>A198235136</u>
Tier 2 late-filing penalty interest	_____	Date received	_____
		AL EL NF MA AD	_____
		Remittance amount	_____



Account ID 3136-6287
Business name ST MARYS CORP
Business address 1445 E SIBLEY BLVD
DOLTON, IL 60419-2919

Processing period 07/01/2009 - 04/30/2012
Interest through (issue) date 06/07/2013
Earliest statute date 10/31/2013
Audit period 01/01/2009 - 06/30/2012

Step 1: Taxes due per audit

The line numbers in Step 1 of this report mirror those on Form ST-1.

Sales made from locations inside Illinois

Retailers/service occupation tax

4b General merchandise 4b 25398
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 (Add Lines 4b through 8b.) 11 25398

Tax on purchases

Use tax on purchases

12b General merchandise 12b 0
13b Food and drug 13b 0
15 Total tax due on purchases (Add Lines 12b through 13b.) 15 0

16 Total tax or credit due on receipts and purchases (Add Lines 11 and 15.) 16 25398
22 Excess tax collected 22 0
23 Total tax due (Add Lines 16 and 22.) 23 25398

Step 2: 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 6075
27 Interest
a Interest on tax 27a 2131
b Interest on late-filing penalty 27b 0
c Interest on negligence/fraud penalty 27c 0

Step 3: Amount due or overpaid

28 Total due or overpaid (Add Lines 23 and 27c.) 28 33604

Step 4: Read and sign below

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. By signing this report, I waive the right to seek review by the Informal Conference Board.

Taxpayer's signature [Signature] Title POA Date 7/01/13

Auditor's signature Title Date

Official use only. Do not write below this line.

Late-payment penalty (prior to 12/03) 0
Late-payment penalty interest 0
Tier 2 late-filing penalty
Tier 2 late-filing penalty interest
Total audit payments
MPC amount
Track number A198235136
Date received
AL EL NF MA AD
Remittance amount



Account ID 3136-6287 Processing period 05/01/2012 - 05/31/2012  
 Business name ST MARYS CORP Interest through (issue) date 06/07/2013  
 Business address 1445 E SIBLEY BLVD Earliest statute date 10/31/2013  
DOLTON, IL 60419-2919 Audit period 01/01/2009 - 06/30/2012

**Step 1: Taxes due per audit**

The line numbers in Step 1 of this report mirror those on Form ST-1.

**Sales made from locations inside Illinois**

Retailers/service occupation tax

4b General merchandise 4b 144  
 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 (Add Lines 4b through 8b.) 11 144

**Tax on purchases**

Use tax on purchases

12b General merchandise 12b 0  
 13b Food and drug 13b 0  
 15 Total tax due on purchases (Add Lines 12b through 13b.) 15 0

16 Total tax or credit due on receipts and purchases (Add Lines 11 and 15.) 16 144  
 22 Excess tax collected 22 0  
 23 Total tax due (Add Lines 16 and 22.) 23 144

**Step 2: 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 29  
 27 Interest  
 a Interest on tax 27a 0  
 b Interest on late-filing penalty 27b 0  
 c Interest on negligence/fraud penalty 27c 0

**Step 3: Amount due or overpaid**

28 Total due or overpaid (Add Lines 23 and 27c.) 28 173

**Step 4: Read and sign below**

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. By signing this report, I waive the right to seek review by the Informal Conference Board.

J. E. De... Taxpayer's signature Title POA Date 7/9/13

\_\_\_\_\_  
 Auditor's signature Title Date

**Official use only. Do not write below this line.**

Late-payment penalty (prior to 12/03)	<u>0</u>	Total audit payments	_____
Late-payment penalty interest	<u>0</u>	MPC amount	_____
Tier 2 late-filing penalty	_____	Track number	<u>A198235136</u>
Tier 2 late-filing penalty interest	_____	Date received	_____
		AL EL NF MA AD	_____
		Remittance amount	_____



Account ID	<u>3136-6287</u>	Processing period	<u>06/01/2012 - 06/30/2012</u>
Business name	<u>ST MARYS CORP</u>	Interest through (issue) date	<u>06/07/2013</u>
Business address	<u>1445 E SIBLEY BLVD</u>	Earliest statute date	<u>10/31/2013</u>
	<u>DOLTON, IL 60419-2919</u>	Audit period	<u>01/01/2009 - 06/30/2012</u>

### Step 1: Taxes due per audit

The line numbers in Step 1 of this report mirror those on Form ST-1.

#### Sales made from locations inside Illinois

Retailers/service occupation tax

<b>4b</b> General merchandise	<b>4b</b>	<u>-1478</u>
<b>5b</b> Food and drug	<b>5b</b>	<u>0</u>

#### Sales made from locations outside Illinois

Retailers/service occupation tax

<b>6b</b> General merchandise	<b>6b</b>	<u>0</u>
<b>7b</b> Food and drug	<b>7b</b>	<u>0</u>

#### Sales at other rates

Retailers/service occupation tax

<b>8b</b> General merchandise	<b>8b</b>	<u>0</u>
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#### Total tax due on receipts

<b>11</b> Total tax due on receipts (Add Lines 4b through 8b.)	<b>11</b>	<u>-1478</u>
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#### Tax on purchases

Use tax on purchases

<b>12b</b> General merchandise	<b>12b</b>	<u>0</u>
<b>13b</b> Food and drug	<b>13b</b>	<u>0</u>
<b>15</b> Total tax due on purchases (Add Lines 12b through 13b.)	<b>15</b>	<u>0</u>

<b>16</b> Total tax or credit due on receipts and purchases (Add Lines 11 and 15.)	<b>16</b>	<u>-1478</u>
<b>22</b> Excess tax collected	<b>22</b>	<u>0</u>
<b>23</b> Total tax due (Add Lines 16 and 22.)	<b>23</b>	<u>-1478</u>

### Step 2: Penalty and interest due

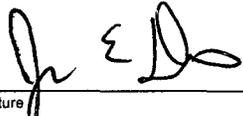
<b>26</b> Penalty		
<b>a</b> Penalty (prior to 12/93)	<b>26a</b>	<u>0</u>
<b>b</b> Late-filing penalty	<b>26b</b>	<u>0</u>
<b>c</b> Negligence penalty	<b>26c</b>	<u>0</u>
<b>d</b> Fraud penalty	<b>26d</b>	<u>0</u>
<b>e</b> Late-payment penalty (12/03 and after)	<b>26e</b>	<u>0</u>
<b>27</b> Interest		
<b>a</b> Interest on tax	<b>27a</b>	<u>0</u>
<b>b</b> Interest on late-filing penalty	<b>27b</b>	<u>0</u>
<b>c</b> Interest on negligence/ fraud penalty	<b>27c</b>	<u>0</u>

### Step 3: Amount due or overpaid

<b>28</b> Total due or overpaid (Add Lines 23 and 27c.)	<b>28</b>	<u>-1478</u>
--	-----------	--------------

### Step 4: Read and sign below

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. By signing this report, I waive the right to seek review by the Informal Conference Board.

 Taxpayer's signature	<u>POA</u> Title	<u>7/8/13</u> Date
---	---------------------	-----------------------

Auditor's signature	Title	Date
---------------------	-------	------

**Official use only.** Do not write below this line.

Late-payment penalty (prior to 12/03)	<u>0</u>	Total audit payments	<u>                    </u>
Late-payment penalty interest	<u>0</u>	MPC amount	<u>                    </u>
Tier 2 late-filing penalty	<u>                    </u>	Track number	<u>A198235136</u>
Tier 2 late-filing penalty interest	<u>                    </u>	Date received	<u>                    </u>
		AL EL NF MA AD	<u>                    </u>
		Remittance amount	<u>                    </u>

HOLD DOCUMENT UP TO THE LIGHT TO VIEW TRUE WATERMARK

OFFICIAL CHECK

HOLD DOCUMENT UP TO THE LIGHT TO VIEW TRUE WATERMARK

 Charter One

057-0012  
0115

531103764-1

July 02, 2013

\*\*\*\$19,267.00\*\*\*

DOLLARS

PAY

ILLINOIS DEPT. OF REVENUE

TO THE  
ORDER OF

MEMO:

ST. MARYS CORP  
IAT# 3136-6287  
Apply to TAX only for ROT audit 1/1/09 to 6/30/12

Drawer: RBS Citizens, N.A.  
Charter One is a division of RBS Citizens, N.A.



*[Handwritten Signature]*  
AUTHORIZED SIGNATURE

⑈531103764⑈+⑈011500120⑈

20752164⑈

HOLD DOCUMENT UP TO THE LIGHT TO VIEW TRUE WATERMARK

OFFICIAL CHECK

HOLD DOCUMENT UP TO THE LIGHT TO VIEW TRUE WATERMARK

 Charter One

057-0012  
0115

531103752-6

June 28, 2013

\*\*\*\$15,000.00\*\*\*

DOLLARS

PAY

ILLINOIS DEPT OF REVENUE

TO THE  
ORDER OF

MEMO:

ST. MARYS CORP.  
IAT# 3136-6287  
Apply to TAX only for ROT audit 1/1/09 to 6/30/12

Drawer: RBS Citizens, N.A.  
Charter One is a division of RBS Citizens, N.A.



*[Handwritten Signature]*  
AUTHORIZED SIGNATURE

⑈531103752⑈+⑈011500120⑈

20752164⑈

Exhibit  
3



# IL-2848 Power of Attorney

## Read this information first

Attach a copy of this form to each specific tax return or item of correspondence for which you are requesting power of attorney. Do not send this form separately.

### Step 1: Complete the following taxpayer information

1	<u>St. Marys Corp.</u>	3	<u>1445 E. Sibley Blvd.</u>		
	Taxpayer's name		Taxpayer's street address		
2	<u>3136-6287</u>		<u>Dolton</u>	<u>IL</u>	<u>60419</u>
	Taxpayer's identification number(s)		City	State	ZIP

### Step 2: Complete the following information

4 The taxpayer named above appoints the following to represent him before the Illinois Department of Revenue.

GUST DICKETT/JAMES DICKETT  
Name

ROMANOFF & DICKETT, LTD.  
Name of firm

600 HILLGROVE AVE., SUITE 1  
Street address

WESTERNSPRING IL 60558  
City State ZIP

(708) 784-3200  
Daytime phone number

JDICKETT@AOL.COM  
E-mail address

Sales tax 2007-2013  
Specific tax type Year or period

Andrew Thomas CPA  
Name

506 B Zenith Dr.  
Name of firm

Glenview IL 60025  
Street address

(847) 702 3871  
City State ZIP Daytime phone number

Sales tax 2007-2013  
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

5 The attorneys-in-fact named above shall have, subject to revocation, full power and authority to perform any act that the principals can and may perform, including the authority to receive confidential information.

The attorneys-in-fact named above do not have the power to -- Check only the items below you do not wish to grant.

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

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

_____ 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:

<u>[Redacted]</u>	<u>James Dickett</u>	<u>[Redacted]</u>
Name	Name	Name
<u>[Redacted]</u>	<u>600 Hillgrove, #1</u>	<u>[Redacted]</u>
Street address	Street address	Street address
<u>[Redacted]</u>	<u>Western Springs IL 60558</u>	<u>[Redacted]</u>
City State ZIP	City State ZIP	City State ZIP
<u>[Redacted]</u>	<u>[Redacted]</u>	<u>[Redacted]</u>
Daytime phone number	Daytime phone number	Daytime phone number

**Step 3: 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.

<u>[Redacted]</u>	<u>[Redacted]</u>	<u>[Redacted]</u>
Taxpayer's signature	Title, if applicable	Date
<u>[Redacted]</u>	<u>President</u>	<u>6/5/2012</u>
Spouse's signature	Title, if applicable	Date
<u>[Redacted]</u>		
If corporation or partnership, signature of officer or partner	Title, if applicable	Date

**Step 4: 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.

<u>CPA</u>	<u>Illinois</u>	<u>Andrew Thomas</u>	<u>6/5/2012</u>
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
<u>Attorney</u>	<u>Illinois</u>	<u>[Signature]</u>	<u>6/5/2012</u>
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
<u>Attorney</u>	<u>IL</u>	<u>[Signature]</u>	<u>9/21/12</u>
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date

**Step 5: 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**

