

IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

INNOVATIVE FACILITIES SOLUTIONS, LLC,)
 Petitioner,)
))
))
))
))
ILLINOIS DEPARTMENT OF REVENUE,)
 Respondent.)

v.

Case No. _____

15 11 74

PETITION

COMES NOW, Petitioner, Innovative Facilities Solutions, LLC, by and through it attorneys, SmithAmundsen LLC, who are duly authorized to represent Petitioner in this regard pursuant to the Power of Attorney attached hereto as Exhibit A, and petitions the Illinois Independent Tax Tribunal to review and reverse and/or modify the Notices of Tax Liability (“Notices”) issued by Respondent, the Illinois Department of Revenue (“Department”), for the reasons stated below:

PARTIES

1. Petitioner is a Missouri limited liability company with its principal place of business in St. Louis, Missouri.
2. Petitioner is located at 816 Yosemite Drive, St. Louis, MO 63122.
3. Petitioner’s telephone number is (314) 221-8511.
4. Petitioner’s FEIN is 20-3521832.
5. Petitioner’s Account ID is 4066-9981.
6. Respondent is an agency of the State of Illinois responsible for administering and enforcing the revenue law of the State of Illinois.

JURISDICTION

7. On or about February 9, 2015, the Department issued a Notice of Tax Liability assessing tax in the amount of \$14,092.00, penalties in the amount of \$6,201.00 and interest in the amount of \$5,633.66 for reporting periods July 1, 2007 through June 30, 2009 (“2009 Notice”). A copy of the 2009 Notice is attached to this Petition as Exhibit B.

8. On or about February 9, 2015, the Department issued a Notice of Tax Liability assessing tax in the amount of \$47,023.00, penalties in the amount of \$10,341.00 and interest in the amount of \$4,641.59 for reporting periods July 1, 2009 through November 30, 2012 (“2012 Notice”). A copy of the 2012 Notice is attached to this Petition as Exhibit C.

9. The 2009 Notice and the 2012 Notice (collectively, “Notices”) cover the audit period of July 1, 2007 through November 30, 2012 as reflected in the Department’s audit system reports (“Audit Period”). A copy of the Department’s Interest Computation is attached to this Petition as Exhibit D.

10. This Tribunal has original jurisdiction over all Department determinations reflected on Notices of Deficiency, among other notices, where the amount at issue exceeds \$15,000, exclusive of penalties and interest. 35 ILCS §1010/1-45.

BACKGROUND

11. Petitioner provides services and products to retrofit buildings with energy efficient systems.

12. Petitioner operates exclusively out of its office in St. Louis, Missouri.

13. Petitioner does not maintain any office or other permanent place of business in Illinois.

14. Petitioner has no tangible, real estate or facility within Illinois.

15. Petitioner does not have any Illinois employees.

16. Petitioner did not have sales contractors in Illinois until 2011.

17. Petitioner does not maintain any inventory in Illinois.

18. Petitioner does not accept or reject orders in Illinois.

19. Petitioner does not engage in retail activities in Illinois.

20. Petitioner consults with customers and submits proposals of options to improve building systems.

21. Petitioner purchases materials from various manufactures and supplies them to its customers.
22. The manufactures ship materials directly to customers unless otherwise requested by customers to be delivered to Petitioner, who then ships to customers via common carrier.
23. Petitioner's received its Illinois transactions through business referrals and not any method of direct sales or solicitation within Illinois.
24. Petitioner does not install or service any of the materials delivered to its customers.
25. Petitioner contracts with independent vendors to perform installation and maintenance services.

PROCEDURAL HISTORY AND AUDIT

26. In 2012, Petitioner registered itself with Illinois to begin collecting and remitting Retailers' Occupation and Use Tax ("Sales/Use Tax").
27. Prior to 2012, Petitioner did not file a Sales/Use Tax return.
28. Petitioner was audited by the Department for Sales/Use Tax comprising the Audit Period.
29. As a result of the audit, the Department determined that Petitioner had nexus with Illinois for the entire Audit Period and assessed taxed based on Petitioner's sales to Illinois customers.
30. The Department improperly concluded that Petitioner's Illinois activities were sufficient to give Petitioner Illinois nexus.
31. The Department's conclusion increased Petitioner's Illinois assessment of Sales/Use Tax.
32. Petitioner timely filed this Petition and properly invoked the jurisdiction of this Tribunal for the Notices.
33. Petitioner seeks abatement of the Notices for the reasons stated below.

COUNT I

PETITIONER DID NOT MAINTAIN THE REQUISITE PHYSICAL PRESENCE

IN ILLINOIS

34. Petitioner hereby restates and realleges the allegations contained in Paragraph 1 through Paragraph 33 as if fully set forth herein.

35. The Commerce Clause of the United States Constitution requires a taxpayer's physical presence in a state in order for the state to exercise its jurisdiction to impose corporate income tax. U.S. Const. Art. I, §8, cl. 3; and Quill Corp. v. North Dakota, 504 U.S. 298 (1992).

36. An out-of-state vendor must be physically present within a state in order to meet the substantial nexus requirement and the slightest physical presence within a state does not establish the requisite nexus. Quill, 504 U.S. at 315; and Brown's Furniture, Inc. v. Raymond Wagner, 665 N.E.2d 795 (Ill. 1996).

37. Petitioner did not own, lease or maintain any real or tangible personal property in Illinois during the Audit Period.

38. Petitioner did not maintain any employees in Illinois during the Audit Period.

39. Petitioner did not maintain the requisite physical presence in Illinois to authorize Illinois to require Petitioner to collect Sales/Use Tax.

40. The Department's assessment of Sales/Use Tax against Petitioner violates the Commerce Clause of the United States Constitution.

WHEREFORE, Petitioner requests that this Tribunal find and enter an order determining that the Department's assessment of Sales/Use Tax against Petitioner is improper and that the Department's assessments, along with penalties and interest, must be abated in their entirety, along with such other relief as this Tribunal deems appropriate in this matter.

COUNT II

PENALTIES MUST BE ABATED FOR REASONABLE CAUSE

41. Petitioner hereby restates and realleges the allegations contained in Paragraph 1 through Paragraph 33 as if fully set forth herein.

42. Any penalties assessed must be abated for reasonable cause.

43. The Department has assessed late filing and late payments penalties in the Notices.

44. No penalties shall be imposed on a taxpayer if its failure to file and pay was due to reasonable cause. 35 ILCS §735/3-8.

45. “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 [its] proper tax liability and to file and pay [its] proper liability in a timely fashion.” 86 Ill. Admin. Code §700.400(b).

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

47. Petitioner’s filing history is also considered in determining whether the taxpayer acted in good faith. 86 Ill. Admin. Code §700.400(d).

48. Petitioner made a good faith effort to determine its Sales/Use Tax reporting responsibility and liability and to file and pay its proper liability in a timely fashion.

49. Petitioner exercised ordinary business care and prudence to determine its Sales/Use Tax reporting responsibility and to file and pay its proper liability in a timely fashion.

50. Petitioner has a history of timely filing Illinois Sales/Use Tax returns and paying Illinois Sales/Use Tax for periods it interpreted there was a duty.

51. The late payment and later filing penalties imposed by the Department must be abated for reasonable cause.

WHEREFORE, Petitioner requests that this Tribunal find and enter an order that any penalties assessed by the Department be abated in full and for such other relief as this Tribunal deems appropriate in this matter.

Respectfully submitted,

Innovation Facilities Solutions, LLC

By: 

Joseph D. Demko #6274793
SmithAmundsen LLC
120 South Central Avenue, Suite 700
St. Louis, MO 63105
(314) 719-3738 - phone
(314) 719-3756 – fax
jdemko@salawus.com

Attorneys for Petitioner

EXHIBIT A
POWER OF ATTORNEY



Illinois Department of Revenue
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 Innovative Facilities Solutions, LLC <small>Taxpayer's name</small>	3 816 Yosemite Drive <small>Taxpayer's street address</small>						
2 20-3521832 <small>Taxpayer's identification number(s)</small>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">St. Louis</td> <td style="width: 15%;">MO</td> <td style="width: 35%;">63122</td> </tr> <tr> <td><small>City</small></td> <td><small>State</small></td> <td><small>ZIP</small></td> </tr> </table>	St. Louis	MO	63122	<small>City</small>	<small>State</small>	<small>ZIP</small>
St. Louis	MO	63122					
<small>City</small>	<small>State</small>	<small>ZIP</small>					

Step 2: Complete the following information

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

Joseph D. Demko <small>Name</small>	<small>Name</small>	<small>Name</small>																		
SmithAmundsen LLC <small>Name of firm</small>	<small>Name of firm</small>	<small>Name of firm</small>																		
120 S. Central Avenue, Suite 700 <small>Street address</small>	<small>Street address</small>	<small>Street address</small>																		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">St. Louis</td> <td style="width: 15%;">MO</td> <td style="width: 52%;">63105</td> </tr> <tr> <td><small>City</small></td> <td><small>State</small></td> <td><small>ZIP</small></td> </tr> </table>	St. Louis	MO	63105	<small>City</small>	<small>State</small>	<small>ZIP</small>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><small>()</small></td> <td style="width: 15%;"><small>()</small></td> <td style="width: 52%;"><small>()</small></td> </tr> <tr> <td><small>City</small></td> <td><small>State</small></td> <td><small>ZIP</small></td> </tr> </table>	<small>()</small>	<small>()</small>	<small>()</small>	<small>City</small>	<small>State</small>	<small>ZIP</small>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><small>()</small></td> <td style="width: 15%;"><small>()</small></td> <td style="width: 52%;"><small>()</small></td> </tr> <tr> <td><small>City</small></td> <td><small>State</small></td> <td><small>ZIP</small></td> </tr> </table>	<small>()</small>	<small>()</small>	<small>()</small>	<small>City</small>	<small>State</small>	<small>ZIP</small>
St. Louis	MO	63105																		
<small>City</small>	<small>State</small>	<small>ZIP</small>																		
<small>()</small>	<small>()</small>	<small>()</small>																		
<small>City</small>	<small>State</small>	<small>ZIP</small>																		
<small>()</small>	<small>()</small>	<small>()</small>																		
<small>City</small>	<small>State</small>	<small>ZIP</small>																		
(314) 719-3738 <small>Daytime phone number</small>	<small>Daytime phone number</small>	<small>Daytime phone number</small>																		
jdemko@salawus.com <small>E-mail address</small>	<small>E-mail address</small>	<small>E-mail address</small>																		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Sales/Use</td> <td style="width: 67%;">2007-2012</td> </tr> <tr> <td><small>Specific tax type</small></td> <td><small>Year or period</small></td> </tr> </table>	Sales/Use	2007-2012	<small>Specific tax type</small>	<small>Year or period</small>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><small>Specific tax type</small></td> <td style="width: 67%;"><small>Year or period</small></td> </tr> </table>	<small>Specific tax type</small>	<small>Year or period</small>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><small>Specific tax type</small></td> <td style="width: 67%;"><small>Year or period</small></td> </tr> </table>	<small>Specific tax type</small>	<small>Year or period</small>										
Sales/Use	2007-2012																			
<small>Specific tax type</small>	<small>Year or period</small>																			
<small>Specific tax type</small>	<small>Year or period</small>																			
<small>Specific tax type</small>	<small>Year or period</small>																			

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 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:

<small>Name</small>	<small>Name</small>	<small>Name</small>																		
<small>Street address</small>	<small>Street address</small>	<small>Street address</small>																		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><small>()</small></td> <td style="width: 15%;"><small>State</small></td> <td style="width: 52%;"><small>ZIP</small></td> </tr> <tr> <td><small>City</small></td> <td></td> <td></td> </tr> </table>	<small>()</small>	<small>State</small>	<small>ZIP</small>	<small>City</small>			<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><small>()</small></td> <td style="width: 15%;"><small>State</small></td> <td style="width: 52%;"><small>ZIP</small></td> </tr> <tr> <td><small>City</small></td> <td></td> <td></td> </tr> </table>	<small>()</small>	<small>State</small>	<small>ZIP</small>	<small>City</small>			<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><small>()</small></td> <td style="width: 15%;"><small>State</small></td> <td style="width: 52%;"><small>ZIP</small></td> </tr> <tr> <td><small>City</small></td> <td></td> <td></td> </tr> </table>	<small>()</small>	<small>State</small>	<small>ZIP</small>	<small>City</small>		
<small>()</small>	<small>State</small>	<small>ZIP</small>																		
<small>City</small>																				
<small>()</small>	<small>State</small>	<small>ZIP</small>																		
<small>City</small>																				
<small>()</small>	<small>State</small>	<small>ZIP</small>																		
<small>City</small>																				
<small>Daytime phone number</small>	<small>Daytime phone number</small>	<small>Daytime phone number</small>																		
<small>Date granted</small>	<small>Date granted</small>	<small>Date granted</small>																		

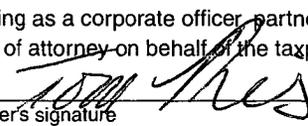


7 Copies of notices and other written communications addressed to the taxpayer in proceedings involving the matters listed on the front of this form should be sent to the following:

Joseph D. Demko Name	_____ Name	_____ Name
120 S. Central Avenue, Suite 700 Street address	_____ Street address	_____ Street address
St. Louis MO 63105 City State ZIP	_____ City State ZIP	_____ City State ZIP
(314) 719-3738 Daytime phone number	() _____ Daytime phone number	() _____ Daytime phone number

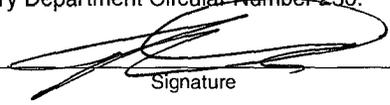
Step 3: Taxpayer's signature

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.

 Taxpayer's signature	President Title, if applicable	4-7-15 Date
_____ Spouse's signature	_____ Title, if applicable	_____ Date
_____ 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.

Attorney Designation (attorney, C.P.A., enrolled agent)	Illinois Jurisdiction (state(s), etc.)	 Signature	4/7/15 Date
_____ Designation (attorney, C.P.A., enrolled agent)	_____ Jurisdiction (state(s), etc.)	_____ Signature	_____ Date
_____ 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



EXHIBIT B
2009 NOTICE

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report



#BWNKMGV
#CNXX XX39 6975 12X1#
INNOVATIVE FACILITIES SOLUTION
816 YOSEMITE DR
SAINT LOUIS MO 63122-2028

February 9, 2015



Letter ID: CNXXXX39697512X1

Account ID: 4066-9981



We have audited your account for the reporting periods July 01, 2007, 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	14,092.00	0.00	14,092.00
Late Payment Penalty Increase	5,637.00	0.00	5,637.00
Late Filing Penalty Increase	564.00	0.00	564.00
Interest	5,633.66	0.00	5,633.66
Assessment Total	\$25,926.66	\$0.00	\$25,926.66

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 April 10, 2015. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at tax.illinois.gov). Mail form AH-4 along with a copy of this notice to the address on the form. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

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

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

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

217 785-6579

EXHIBIT C
2012 NOTICE

Notice of Tax Liability
for Form EDA-105-R, ROT Audit Report



#BWNKMGV
#CNXX XX61 9451 6643#
INNOVATIVE FACILITIES SOLUTION
816 YOSEMITE DR
SAINT LOUIS MO 63122-2028

February 9, 2015



Letter ID: CNXXX6194516643

Account ID: 4066-9981



We have audited your account for the reporting periods July 01, 2009, through November 30, 2012. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	47,023.00	0.00	47,023.00
Late Payment Penalty Increase	9,405.00	0.00	9,405.00
Late Filing Penalty Increase	936.00	0.00	936.00
Interest	4,641.59	0.00	4,641.59
Assessment Total	\$62,005.59	\$0.00	\$62,005.59

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 April 10, 2015. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at tax.illinois.gov). Mail form AH-4 along with a copy of this notice to the address on the form. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

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

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

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

217 785-6579

EXHIBIT D
INTEREST COMPUTATION



Illinois Department of Revenue

Sales Tax Audit System

Schedule 2-A Interest Computation

Date: 12/23/2014

Time: 16:06:23

Page: 1

Taxpayer: INNOVATIVE FACILITIES SOLUTION IBT: 4066-9981 Audit Period: 07/01/2007 through 11/30/2012
Tax Type: ROT Interest Thru Date: 12/31/2014 Detail Liability: \$61,115.19 Average Liability: \$0.00

Auditor: Janet Iler

<u>Month</u>	<u>Detail Liability</u>	<u>Average Liability</u>	<u>Prepayment</u>	<u>Total Liability</u>	<u>Rate</u>	<u>Interest</u>
07/2007	\$3,393.25	\$0.00	\$0.00	\$3,393.25	53.8685	\$1,827.89 #
05/2008	\$326.66	\$0.00	\$0.00	\$326.66	41.4405	\$135.37 #
06/2008	\$538.01	\$0.00	\$0.00	\$538.01	40.5090	\$217.94 #
08/2008	\$137.97	\$0.00	\$0.00	\$137.97	38.8104	\$53.55 #
10/2008	\$4,376.97	\$0.00	\$0.00	\$4,376.97	37.1393	\$1,625.57 #
03/2009	\$819.65	\$0.00	\$0.00	\$819.65	33.0025	\$270.50 #
05/2009	\$4,499.45	\$0.00	\$0.00	\$4,499.45	31.3313	\$1,409.73 #
07/2009	\$1,461.29	\$0.00	\$0.00	\$1,461.29	14.9698	\$218.75
10/2009	\$98.31	\$0.00	\$0.00	\$98.31	13.9615	\$13.73
11/2009	\$336.95	\$0.00	\$0.00	\$336.95	13.6328	\$45.94
12/2009	\$259.11	\$0.00	\$0.00	\$259.11	13.2930	\$34.44
01/2010	\$2,888.37	\$0.00	\$0.00	\$2,888.37	12.9533	\$374.14
02/2010	\$1,168.21	\$0.00	\$0.00	\$1,168.21	12.6465	\$147.74
03/2010	\$1,184.57	\$0.00	\$0.00	\$1,184.57	12.3067	\$145.78
04/2010	\$863.34	\$0.00	\$0.00	\$863.34	11.9780	\$103.41
05/2010	\$439.13	\$0.00	\$0.00	\$439.13	11.6382	\$51.10
06/2010	\$46.50	\$0.00	\$0.00	\$46.50	11.3095	\$5.26
07/2010	\$290.63	\$0.00	\$0.00	\$290.63	10.9697	\$31.88
09/2010	\$130.62	\$0.00	\$0.00	\$130.62	10.3012	\$13.46
10/2010	\$3,406.26	\$0.00	\$0.00	\$3,406.26	9.9615	\$339.31
11/2010	\$148.21	\$0.00	\$0.00	\$148.21	9.6327	\$14.28
12/2010	\$8,153.15	\$0.00	\$0.00	\$8,153.15	9.3478	\$762.14
02/2011	\$5,234.18	\$0.00	\$0.00	\$5,234.18	8.8629	\$463.90
03/2011	\$11,601.75	\$0.00	\$0.00	\$11,601.75	8.6081	\$998.69
04/2011	\$2,219.01	\$0.00	\$0.00	\$2,219.01	8.3615	\$185.54
05/2011	\$3,975.64	\$0.00	\$0.00	\$3,975.64	8.1067	\$322.30
06/2011	\$1,031.03	\$0.00	\$0.00	\$1,031.03	7.8054	\$80.48
07/2011	\$795.17	\$0.00	\$0.00	\$795.17	7.4656	\$59.37
08/2011	\$40.31	\$0.00	\$0.00	\$40.31	7.1259	\$2.87
11/2011	\$1,008.05	\$0.00	\$0.00	\$1,008.05	6.1286	\$61.78
06/2012	\$106.25	\$0.00	\$0.00	\$106.25	4.3479	\$4.62
07/2012	\$137.19	\$0.00	\$0.00	\$137.19	4.0931	\$5.62
Total:	\$61,115.19	\$0.00	\$0.00	\$61,115.19		\$10,027.08

Interest increased due to amnesty



SmithAmundsen

Joseph Demko
Ph 314.719.3738
Fax 314.719.3756
jdemko@salawus.com

April 7, 2015

Sent Via Certified Mail – Return Receipt Requested #

Illinois Department of Revenue
Office of Legal Services
100W. Randolph Street, 7-900
(7th floor of the Thompson Center)
Chicago, IL 60601

Re: Innovative Facilities Solutions, LLC

Dear Sir or Madam:

Enclosed are:

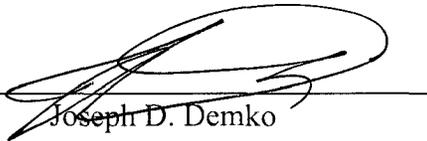
1. An original Petition challenging assessments made by the Illinois Department of Revenue (“Petition”);
2. A copy of the Petition; and
3. Filing fee of \$500.

Please process the filing with your usual diligence and return a file stamped copy for my records.

Very truly yours,

SmithAmundsen LLC

By:



Joseph D. Demko

Enclosures/