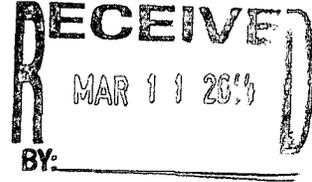


ILLINOIS INDEPENDENT TAX TRIBUNAL
160 N. LASALLE STREET, ROOM N506
CHICAGO, ILLINOIS 60601

PETITION DATED MARCH 6, 2014



PETITIONER:

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

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

STATUTORY NOTICE AT ISSUE INCLUDING TAX PERIODS AT ISSUE:

Notice of Tax Liability dated January 24, 2014 (copy attached)
Tax periods at issue: July 1, 2009 to June 30, 2012
Tax: \$ 85,567
Late pay penalty: 17,379
Interest: 6,667
Subtotal: \$109,613
Payment/credit: (10,040)
Total: \$ 99,573

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 July 1, 2009 to June 30, 2012 (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: 7/1/09 to 6/30/12
March 6, 2014
Page 2

SUMMARY OF THE ERRORS OF FACT OR LAW:

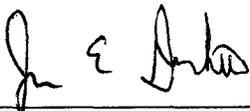
4. The Petitioner maintains that the original proposed audit liability, which was agreed to and paid, is correct. Moreover, the Petitioner does not know why the Department increased the previously agreed to and previously paid proposed audit liability.

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

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 X137 6848 X967#
ST MARYS CORP
1445 E SIBLEY BLVD
DOLTON IL 60419-2919

January 24, 2014



Letter ID: CNXXX1376848X967

Account ID: 3136-6287



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

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	85,567.00	(10,040.16)	75,526.84
Late Payment Penalty Increase	17,379.00	0.00	17,379.00
Interest	6,666.72	0.00	6,666.72
Assessment Total	\$109,612.72	(\$10,040.16)	\$99,572.56

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). 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

ST. Mary's Corporation

IBT# 3136-6287

Audit Period: 1/1/09 - 06/30/12

JH

5/9/13

SCHEDULE OF CORRECTED TAXABLE SALES

Exhibit 1

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
Total	2,835,878	367,571		3,203,449	2,966,968	236,481	22,466
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)
Total	2,643,601	367,571		3,011,173	2,874,407	136,766	12,887
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)
Total	2,389,277	338,592		2,727,869	2,728,309	(440)	(40)

Per

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.



EDA-105-R ROT Audit Report

Exhibit 2

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

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

Sales made from locations outside Illinois

Retailers/service occupation tax

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

Sales at other rates

Retailers/service occupation tax

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

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

Use tax on purchases

12b	General merchandise	12b	<u>0</u>
13b	Food and drug	13b	<u>0</u>

15	Total tax due on purchases (Add Lines 12b through 13b.)	15	<u>0</u>
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16	Total tax or credit due on receipts and purchases (Add Lines 11 and 15.)	16	<u>10203</u>
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22	Excess tax collected	22	<u>0</u>
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23	Total tax due (Add Lines 16 and 22.)	23	<u>10203</u>
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Step 2: Penalty and interest due

26 Penalty

a	Penalty (prior to 12/93)	26a	<u>0</u>
b	Late-filing penalty	26b	<u>0</u>
c	Negligence penalty	26c	<u>0</u>
d	Fraud penalty	26d	<u>0</u>
e	Late-payment penalty (12/03 and after)	26e	<u>4081</u>

27 Interest

a	Interest on tax	27a	<u>2344</u>
b	Interest on late-filing penalty	27b	<u>0</u>
c	Interest on negligence/fraud penalty	27c	<u>0</u>

Step 3: Amount due or overpaid

28	Total due or overpaid (Add Lines 23 and 27c.)	28	<u>16628</u>
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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>[Signature]</u>	<u>P.O.A</u>	<u>7/8/13</u>
Taxpayer's signature	Title	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 [Handwritten Signature]

Title POA

Date 7/8/13

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



EDA-105-R ROT Audit Report

Account ID	<u>3136-6287</u>	Processing period	<u>05/01/2012 - 05/31/2012</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

4b	General merchandise	4b	<u>144</u>
5b	Food and drug	5b	<u>0</u>

Sales made from locations outside Illinois

Retailers/service occupation tax

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

Sales at other rates

Retailers/service occupation tax

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

11	Total tax due on receipts (Add Lines 4b through 8b.)	11	<u>144</u>
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Tax on purchases

Use tax on purchases

12b	General merchandise	12b	<u>0</u>
13b	Food and drug	13b	<u>0</u>

15	Total tax due on purchases (Add Lines 12b through 13b.)	15	<u>0</u>
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16	Total tax or credit due on receipts and purchases (Add Lines 11 and 15.)	16	<u>144</u>
22	Excess tax collected	22	<u>0</u>
23	Total tax due (Add Lines 16 and 22.)	23	<u>144</u>

Step 2: Penalty and interest due

26	Penalty		
a	Penalty (prior to 12/93)	26a	<u>0</u>
b	Late-filing penalty	26b	<u>0</u>
c	Negligence penalty	26c	<u>0</u>
d	Fraud penalty	26d	<u>0</u>
e	Late-payment penalty (12/03 and after)	26e	<u>29</u>
27	Interest		
a	Interest on tax	27a	<u>0</u>
b	Interest on late-filing penalty	27b	<u>0</u>
c	Interest on negligence/fraud penalty	27c	<u>0</u>

Step 3: Amount due or overpaid

28	Total due or overpaid (Add Lines 23 and 27c.)	28	<u>173</u>
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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>[Signature]</u>	<u>POA</u>	<u>7/9/13</u>
Taxpayer's signature	Title	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	<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

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

Sales made from locations outside Illinois

Retailers/service occupation tax

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

Sales at other rates

Retailers/service occupation tax

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

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

Use tax on purchases

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

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

Step 2: Penalty and Interest due

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

Step 3: Amount due or overpaid

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

<u>Jr E D</u>	<u>POA</u>	<u>7/8/13</u>
Taxpayer's signature	Title	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	_____

Charter One

05710012
0115

531103764-1

July 02, 2013

\$19,267.00

DOLLARS

PAY

ILLINOIS DEPT. OF REVENUE

TO THE
ORDER OF

MEMO:

ST. MARYS CORP

IAI# 3136-6287

Apply to TAX only for Ret credit 1/10/9 to 6/30/12

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



Security
Features
Details on
Back.

[Handwritten Signature]
AUTHORIZED SIGNATURE

⑈531103764⑈+⑈011500120⑈

20752164⑈

Charter One

05710012
0115

531103752-0

June 28, 2013

\$15,000.00

DOLLARS

PAY

ILLINOIS DEPT. OF REVENUE

TO THE
ORDER OF

MEMO:

ST. MARYS CORP

IAI# 3136-6287

Apply to TAX only for Ret credit 1/10/9 to 6/30/12

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



Security
Features
Details on
Back.

[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.

<u>GUST DICKETT/JAMES DICKETT</u>	<u>Andrew Thomas CPA</u>	
Name	Name	Name
<u>ROMANOFF & DICKETT, LTD.</u>		
Name of firm	Name of firm	Name of firm
<u>600 HILLGROVE AVE., SUITE 1</u>	<u>506 B Zenith Dr.</u>	
Street address	Street address	Street address
<u>WESTERNSPRING IL 60558</u>	<u>Glenview IL 60025</u>	
City State ZIP	City State ZIP	City State ZIP
<u>(708) 784-3200</u>	<u>(847) 702-3871</u>	
Daytime phone number	Daytime phone number	Daytime phone number
<u>JDICKETT@AOL.COM</u>		
E-mail address	E-mail address	E-mail address
<u>sales tax 2007-2013</u>	<u>sales tax 2007-2013</u>	
Specific tax type Year or period	Specific tax type Year or period	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



