

ILLINOIS INDEPENDENT
TAX TRIBUNAL

CRESTWOOD SERVICES, LLC,)
Account ID: 42888451)
)
Petitioner,)
)
v.)
)
ILLINOIS DEPARTMENT OF REVENUE,)
)
Respondent.)

RECEIVED
SEP 06 2018
BY: _____
: 977103

PETITION

The Petitioner, Crestwood Services, LLC (“Crestwood”) hereby petitions the Illinois Independent Tax Tribunal to review and reverse the Notices of Tax Due (“Notices”) issued by the Illinois Department of Revenue (“Department”) for the reasons stated below:

INTRODUCTION

1. There are eighteen (18) Notices that have been issued by the Department with respect to this Petition. A copy of each of the Notices is attached to this Petition.
2. Notice ID CNXXX11984964647 was issued by the Department on July 5, 2018 assessing tax liability in the amount of \$84,448.54, \$8,694.85 in penalties and \$2,399.28 in interest for taxable period September 1, 2017 through September 30, 2017.
3. Notice ID CNXXX19314X98724 was issued by the Department on July 5, 2018 assessing tax liability in the amount of \$4,889.13, \$586.69 in penalties and \$138.92 in interest for taxable period September 1, 2017 through September 30, 2017.

4. Notice ID CNXXXX6616255523 was issued by the Department on July 5, 2018 assessing tax liability in the amount of \$47,522.80, \$5,002.28 in penalties and \$1,188.74 in interest for taxable periods October 2017.

5. Notice ID CNXXXX1865794X84 was issued by the Department on July 5, 2018 assessing tax liability in the amount of \$2,751.32, \$330.17 in penalties and \$68.81 in interest for taxable period October 2017.

6. Notice ID CNXXX17353673768 was issued by the Department on July 5, 2018 assessing tax liability in the amount of \$97,161.82, \$9,966.19 in penalties and \$2,110.96 in interest for taxable period November 2017.

7. Notice ID CNXXX126X3212320 was issued by the Department on July 5, 2018 assessing tax liability in the amount of \$5,625.15, \$675.01 in penalties and \$122.22 in interest for taxable period November 2017.

8. Notice ID CNXXXX39319XX961 was issued by the Department on July 5, 2018 assessing tax liability in the amount of \$125,473.91, \$12,797.39 in penalties and \$2,272.31 in interest for taxable period December 2017.

9. Notice ID CNXXXX72345X32X8 was issued by the Department on July 5, 2018 assessing tax liability in the amount of \$7,264.28, \$871.72 in penalties and \$131.57 in interest for taxable period December 2017.

10. Notice ID CNXXX194XX93282 was issued by the Department on July 6, 2018 assessing tax liability in the amount of \$296,812.49, \$29,931.25 in penalties and \$4,472.56 in interest for taxable period January 2018.

11. Notice ID CNXXX1X3296456X2 was issued by the Department on July 6, 2018 assessing tax liability in the amount of \$17,183.88, \$1,968.39 in penalties and \$258.93 in interest for taxable period January 2018.

12. Notice ID CNXXXX1961788640 was issued by the Department on July 6, 2018 assessing tax liability in the amount of \$359,477.72, \$36,197.77 in penalties and \$4,313.77 in interest for taxable period February 2018.

13. Notice ID CNXXX21X67X63840 was issued by the Department on July 6, 2018 assessing tax liability in the amount of \$20,811.86, \$2,331.19 in penalties and \$249.74 in interest for taxable period February 2018.

14. Notice ID CNXXX14X96X37927 was issued by the Department on July 9, 2018 assessing tax liability in the amount of \$570,491.91, \$57,299.19 in penalties and \$5,142.31 in interest for taxable period March 2018.

15. Notice ID CNXXX1896X892967 was issued by the Department on July 9, 2018 assessing tax liability in the amount of \$33,028.48, \$3,552.85 in penalties and \$297.70 in interest for taxable period March 2018.

16. Notice ID CNXXXX87273288X4 was issued by the Department on July 9, 2018 assessing tax liability in the amount of \$323,156.37, \$32,565.64 in penalties and \$1,815.02 in interest for taxable period April 2018.

17. Notice ID CNXXXX1512588325 was issued by the Department on July 9, 2018 assessing tax liability in the amount of \$18,709.05, \$2,120.90 in penalties and \$105.08 in interest for taxable period April 2018.

18. Notice ID CNXXX19464747X46 was issued by the Department on July 9, 2018 assessing tax liability in the amount of \$143,796.18, \$3,125.92 in penalties and \$334.88 in interest for taxable period May 2018.

19. Notice ID CNXXX1225XXX6565 was issued by the Department on July 9, 2018 assessing tax liability in the amount of \$8,325.05, \$333 in penalties and \$19.38 in interest for taxable period May 2018.

20. Petitioner is a Limited Liability Company with its principal place of business in Kansas City, MO.

21. Petitioner's principal place of business address is 2 Brush Creek Blvd., Suite 200, Kansas City, MO 64112-1515, and its telephone number is 816-842-8181. The Illinois Account number is 42888468. The federal Taxpayer ID number is 37-1692565.

BACKGROUND AND RELEVANT FACTS

22. During the taxable periods September 2017 through May 2018, Crestwood sold natural gasoline in Illinois.

23. During the subject time period Crestwood did not hold a valid Illinois motor fuel license.

24. Crestwood sold the natural gasoline to its customers under the belief that natural gasoline was not taxable as a motor fuel and therefore not subject to the Illinois motor fuel tax and license requirements.

25. Crestwood's customer exported the natural gasoline from Illinois for use as a diluent in crude oil in Canada.

26. Crestwood's customer is licensed under Illinois' motor fuel tax statute as a Distributor.

27. In July 2018, Crestwood received correspondence from the Department indicating the Crestwood's customer had reported the purchases and that Crestwood was liable for both Illinois Motor Fuel Tax and Illinois Underground Storage Tank and Environmental Impact Fees.

APPLICABLE LAW

28. ILCS 505/1.1 defines motor fuel as "all volatile and inflammable liquids produced, blended or compounded for the purpose of, or which are suitable or practicable for, operating motor vehicles."

29. ILCS 505/5 defines gasoline as "[A]ll products commonly or commercially known or sold as gasoline (including casing-head and absorption or natural gasoline)...."

30. ILCS 505/6 imposes the collection of motor fuel tax on distributors upon the sale of motor fuel subject to certain exemptions which allow tax-free sales. This section exempts from the Illinois motor fuel tax sales by a licensed Illinois distributor with delivery to a purchaser outside Illinois (export sales).

31. Ill. Admin. Code 500.210 allows a licensed distributor to make a tax-free sale of motor fuel when the fuel is delivered to points outside Illinois. The seller must have the invoice number and date, the name of the carrier, the bill of lading or manifest number, the name of the purchaser, the Illinois origin, the destination and the invoiced gallons.

ERROR 1

32. The Department erred in concluding that the definition of gasoline in ILCS 505/5 includes natural gasoline.

33. The definition of gasoline includes gasoline that is produced from casing-head gas and absorption or natural gasoline but not casing-head, absorption or natural gasoline itself. (As there is no actual absorption gasoline product we believe that the definition is actually intending to refer to the absorption process of producing gasoline from natural gas.) The key phrase is “[*All products commonly or commercially known or sold as gasoline.*]” Casing-head, absorption and natural gasoline are not “commonly or commercially sold as gasoline.” Rather they are products from which motor vehicle grade gasoline may be derived and in the case of “absorption” it is a process whereby gasoline is made from natural gas using the “absorption” method to produce the gasoline. Therefore, the products and process that are used to make gasoline should not be included in the definition of gasoline and should not be taxed as gasoline.

34. Natural gasoline is comprised of complex chains of hydrocarbons, primarily pentanes and longer. It is within the family of natural gas liquids and is a product of natural gas processing plants and crude oil refineries. It is considered to be a heavy petrochemical feedstock. Commercially, it falls within American Society of Testing and Materials (“ASTM”) D8011, Standard Specification for Natural Gasoline as a Blendstock in Ethanol Fuel Blends or as a Denaturant for Fuel Ethanol. Natural Gasoline does not fall with the ASTM specification for gasoline which is ASTM D4814. It is therefore not commercially known as gasoline. Natural gasoline is extracted from “wet” gas which is produced simultaneously with crude oil. The wet gas is separated from the oil, collected and delivered to natural gasoline plants. The collection of

natural gasoline began to gain importance in the early 1900s with the introduction of automobiles. It can be collected by either compression, oil absorption, charcoal absorption or refrigeration methods. Natural gasoline is a liquid at atmospheric temperature and pressure and is similar to a very low octane motor gasoline.

35. Casing-head gas is a form of natural gas from which gasoline can be derived. It is produced along with crude oil from oil wells and is a “wet” gas. It is not itself a gasoline. Casing-head gasoline is a term for gasoline that is derived from casing-head gas. Casing-head gas contains gasoline vapor. Gasoline is extracted from casing-head gas using compression and condensation methods. This was a sizeable industry as far back as the early 1900s with a report from 1917 stating that in 1915 65,000,000 gallons of gasoline was produced and marketed using these methods.

36. Absorption gasoline is not actually a product in and of itself. Rather the term describes a process used to extract gasoline from natural gas. Consequently, the only product the inclusion of this term in the definition could refer to is motor vehicle gasoline produced from an absorption process. The absorption process uses heavy oil to absorb natural (or refinery) gas which contains the gasoline and then distills the gasoline from the oil. This process is effective in extracting gasoline from “dry” gas. Unlike “wet” gas which is produced with crude oil, “dry” gas is generally obtained from non-oil producing gas wells. The absorption process was first used in the early 1900s.

37. At the time the statute was enacted, gasoline was most commonly produced from casing-head or absorption processes. This is likely the reason why these terms are included in the definition – to ensure that gasoline, however produced, was included in the definition of motor fuel and taxed accordingly. It does not mean that casing-head gas or natural gasoline in their pure form prior to being used in the production of gasoline are to be included in the definition (as noted above there is no such product as absorption gas or absorption gasoline; this term describes a method. Given that the only three “products” listed as being included in the definition of gasoline are “casinghead, absorption and natural gasoline,” and given that at least one of these is not a product but a process, the only logical conclusion is that the definition was drafted

as such to ensure that all motor vehicle grade gasoline from all sources and processes in use at the time of enactment was specifically included.

38. Despite have similarities to a very low octane gasoline, natural gasoline cannot, without further processing, be used as a fuel in the engine of a motor vehicle. This is clear by it not meeting the ASTM D4814 commercial specification for gasoline. It is commonly used today as a denaturant in fuel grade ethanol and as a diluent for bitumen and tar sands crude oil. Additionally, its characteristics make it an appealing blendstock as it can be blended with other components to produce a finished gasoline but on its own is not suitable for use in a motor vehicle. As such it is not commonly or commercially known as or sold as gasoline. As it is not commonly or commercially sold as a gasoline it could not be intended that this product be included within the definition of gasoline and therefore should not be taxed as gasoline.

39. By contrast, gasoline that is derived from natural gasoline (*i.e.*, gasoline that has been produced through blending natural gasoline with other components) is capable of being used in a motor vehicle engine because its chemical make-up is not entirely the pentanes and heavier hydrocarbons of “pure” natural gasoline. Gasoline that is derived from natural gasoline would be known commonly and commercially as gasoline and should be taxed accordingly. However, it is a different product from natural gasoline and the distinction should be acknowledged in the taxation of the different products.

ERROR 2

40. Even if natural gasoline is a taxable motor fuel product, the Department erred in imposing tax, penalties and interest on Crestwood with respect to natural gasoline that was ultimately exported and therefore not subject to taxation; there is no financial harm to the Department as a result of Crestwood not being licensed and not collecting and remitting the tax.

41. Pursuant to ILCS 505/6 motor fuel sold with delivery at a point outside Illinois is exempt from tax. An Illinois distributor has to make the export sale.

42. Crestwood’s customer is a licensed distributor who either sold or removed for its own account, natural gasoline for delivery outside Illinois. This transaction is allowed to be conducted tax free.

43. As Crestwood's customer engaged in a transaction that is statutorily tax free, had Crestwood charged tax when it sold the natural gasoline, its customer would have been entitled to apply for a refund upon the proof of export.

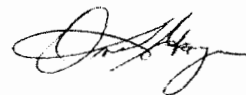
44. As Crestwood's customer would be entitled to a refund, the Department would not be harmed by not imposing the tax assessment on Crestwood. Crestwood was under the reasonable belief – for the reasons as stated in the discussion in paragraphs 34 through 41 – that natural gasoline was not covered by the Illinois motor fuel tax laws and therefore believed that it was able to sell this product tax free and without a license. To the extent that this belief was incorrect, there was never any intent on the part of Crestwood to deny the Department tax revenue.

CONCLUSION AND RELIEF REQUESTED

45. In conclusion, Petitioner requests that the Illinois Tax Tribunal find that natural gasoline is not a product that is subject to the motor fuel tax or, in the alternative, if it is subject to the motor fuel tax, these specific transactions not be subject to the assessment due to the natural gasoline leaving the state in the next subsequent transaction.

WHEREAS, Petitioner requests that the Notices be canceled for the reasons contained herein.

CRESTWOOD SERVICES, LLC



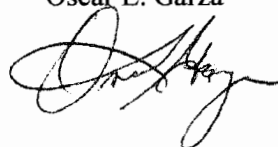
By: Oscar L. Garza, one of the Attorneys
Representing Petitioner.

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morrison@taxlawchicago.com
ARDC No. 03122087

As an attorney licensed to practice in Texas, I certify that I have complied with the Illinois Supreme Court procedures for admission to practice *pro hac vice* in Illinois for this matter and a copy of the court order is attached.

Oscar L. Garza

A handwritten signature in black ink, appearing to read "Oscar L. Garza", written in a cursive style.

Taxpayer Statement



217 782-6045

#BWNKMGV
#CNXX X195 337X 8326#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 9, 2018



Letter ID: CNXXX195337X8326

License No: D-40992
Account ID: 42888451
Total amount due: \$2,267,972.05

This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

Motor Fuel Tax - Distributor

License No: D-40992

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2017	84,448.54	8,694.85	2,399.28	-	-	95,542.67
31-Oct-2017	47,522.80	5,002.28	1,188.74	-	-	53,713.82
30-Nov-2017	97,161.82	9,966.19	2,110.98	-	-	109,238.97
31-Dec-2017	125,473.91	12,797.39	2,272.31	-	-	140,543.61
31-Jan-2018	296,812.49	29,931.25	4,472.56	-	-	331,216.30
28-Feb-2018	359,477.72	36,197.77	4,313.77	-	-	399,989.26
31-Mar-2018	570,491.91	57,299.19	5,142.31	-	-	632,933.41
30-Apr-2018	323,156.37	32,565.64	1,815.02	-	-	357,537.03
31-May-2018	143,796.18	3,125.92	334.88	-	-	147,256.98

SOA

P-000521

Retain this portion for your records.
Fold and detach on perforation. Return bottom portion with your payment.

Taxpayer Statement (R-12/08) (136)



Letter ID: CNXXX195337X8326
CRESTWOOD SERVICES LLC

Total amount due: \$2,267,972.05

Write the amount you are paying below.

\$ _____
Write your Account ID on your check.

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19006
SPRINGFIELD IL 62794-9006

000 006 014550029262 731 123199 9 0000226797205

Notice of Tax Due



#BWNKMGV
#CNXX X14X 96X3 7927#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 9, 2018



Letter ID: CNXXX14X96X37927

Account ID: 42888451
License No: D-40992
Reporting period: March 2018

Here is information about your return for Motor Fuel Tax - Distributor identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 8, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	570,491.91	0.00	570,491.91
Late-Payment Penalty	57,049.19	0.00	57,049.19
Late-Filing Penalty	250.00	0.00	250.00
Interest	5,142.31	0.00	5,142.31
Assessment Total	\$632,933.41	\$0.00	\$632,933.41

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Notice of Tax Due



#BWNKMGV
#CNXX XX87 2732 88X4#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 9, 2018



Letter ID: CNXXXX87273288X4

Account ID: 42888451
License No: D-40992
Reporting period: April 2018

Here is information about your return for Motor Fuel Tax - Distributor identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 8, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	323,156.37	0.00	323,156.37
Late-Payment Penalty	32,315.64	0.00	32,315.64
Late-Filing Penalty	250.00	0.00	250.00
Interest	1,815.02	0.00	1,815.02
Assessment Total	\$357,537.03	\$0.00	\$357,537.03

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Notice of Tax Due



#BWNKMGV
#CNXX X194 6474 7X46#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 9, 2018



Letter ID: CNXXX19464747X46

Account ID: 42888451
License No: D-40992
Reporting period: May 2018

Here is information about your return for Motor Fuel Tax - Distributor identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 8, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	143,796.18	0.00	143,796.18
Late-Payment Penalty	2,875.92	0.00	2,875.92
Late-Filing Penalty	250.00	0.00	250.00
Interest	334.88	0.00	334.88
Assessment Total	\$147,256.98	\$0.00	\$147,256.98

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Taxpayer Statement



217 782-6045

#BWNKMGV
#CNXX XX2X 854X 3680#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 9, 2018



Letter ID: CNXXXX2X854X3680

License No: R-40992

Account ID: 42888468

Total amount due: \$132,750.47

This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

Motor Fuel Tax - Receiver

License No: R-40992

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2017	4,889.13	586.69	138.92	-	-	5,614.74
31-Oct-2017	2,751.32	330.17	68.81	-	-	3,150.30
30-Nov-2017	5,625.15	675.01	122.22	-	-	6,422.38
31-Dec-2017	7,264.28	871.72	131.57	-	-	8,267.57
31-Jan-2018	17,183.88	1,968.39	258.93	-	-	19,411.20
28-Feb-2018	20,811.86	2,331.19	249.74	-	-	23,392.79
31-Mar-2018	33,028.48	3,552.85	297.70	-	-	36,879.03
30-Apr-2018	18,709.05	2,120.90	105.08	-	-	20,935.03
31-May-2018	8,325.05	333.00	19.38	-	-	8,677.43

SOA

P-000525

Retain this portion for your records.
Fold and detach on perforation. Return bottom portion with your payment.

Taxpayer Statement (R-12/08) (136)



Total amount due: \$132,750.47

Write the amount you are paying below.

\$ _____

Write your Account ID on your check.

Letter ID: CNXXXX2X854X3680
CRESTWOOD SERVICES LLC

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19006
SPRINGFIELD IL 62794-9006

000 006 009181320167 731 123199 9 0000013275047

Notice of Tax Due



#BWNKMGV
#CNXX X189 6X89 2967#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 9, 2018



Letter ID: CNXXX1896X892967

Account ID: 42888468
License No: R-40992
Reporting period: March 2018

Here is information about your return for Motor Fuel Tax - Receiver identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 8, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	33,028.48	0.00	33,028.48
Late-Payment Penalty	3,302.85	0.00	3,302.85
Late-Filing Penalty	250.00	0.00	250.00
Interest	297.70	0.00	297.70
Assessment Total	\$36,879.03	\$0.00	\$36,879.03

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Notice of Tax Due



#BWNKMGV
#CNXX XX15 1258 8325#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 9, 2018



Letter ID: CNXXXX1512588325

Account ID: 42888468
License No: R-40992
Reporting period: April 2018

Here is information about your return for Motor Fuel Tax - Receiver identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 8, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	18,709.05	0.00	18,709.05
Late-Payment Penalty	1,870.90	0.00	1,870.90
Late-Filing Penalty	250.00	0.00	250.00
Interest	105.08	0.00	105.08
Assessment Total	\$20,935.03	\$0.00	\$20,935.03

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Notice of Tax Due



#BWNKMGV
#CNXX X122 5XXX 6565#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 9, 2018



Letter ID: CNXXX1225XXX6565

Account ID: 42888468
License No: R-40992
Reporting period: May 2018

Here is information about your return for Motor Fuel Tax - Receiver identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 8, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	8,325.05	0.00	8,325.05
Late-Payment Penalty	166.50	0.00	166.50
Late-Filing Penalty	166.50	0.00	166.50
Interest	19.38	0.00	19.38
Assessment Total	\$8,677.43	\$0.00	\$8,677.43

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Protest Rights



The following is a notification of the protest rights granted you under the law with regard to the enclosed notice.

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, you may 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, you may file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of the date of this notice. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. You may not protest any amount of tax that you agreed was due when you filed your return; you may protest penalty, disallowed discount, and interest. 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 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.

Taxpayer Statement



217 782-6045

#BWNKMGV
#CNXX X18X 699X 9284#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 5, 2018



Letter ID: CNXXX18X699X9284

License No: D-40992

Account ID: 42888451

Total amount due: \$399,039.07

This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

Motor Fuel Tax - Distributor

License No: D-40992

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2017	84,448.54	8,694.85	2,399.28	-	-	95,542.67
31-Oct-2017	47,522.80	5,002.28	1,188.74	-	-	53,713.82
30-Nov-2017	97,161.82	9,966.19	2,110.96	-	-	109,238.97
31-Dec-2017	125,473.91	12,797.39	2,272.31	-	-	140,543.61

SOA

Retain this portion for your records.
Fold and detach on perforation. Return bottom portion with your payment.

P-000978

Taxpayer Statement (R-12/08) (136)



Letter ID: CNXXX18X699X9284
CRESTWOOD SERVICES LLC

Total amount due: \$399,039.07

Write the amount you are paying below.

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19006
SPRINGFIELD IL 62794-9006

\$ _____

Write your Account ID on your check.

000 006 015477516009 731 123199 4 0000039903907

Notice of Tax Due



#BWNKMGV
#CNXX X119 8496 4647#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 5, 2018



Letter ID: CNXXX11984964647

Account ID: 42888451
License No: D-40992
Reporting period: September 2017

Here is information about your return for Motor Fuel Tax - Distributor identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 6, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	84,448.54	0.00	84,448.54
Late-Payment Penalty	8,444.85	0.00	8,444.85
Late-Filing Penalty	250.00	0.00	250.00
Interest	2,399.28	0.00	2,399.28
Assessment Total	\$95,542.67	\$0.00	\$95,542.67

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

The full text of the Taxpayers' Bill of Rights is contained in the Illinois Compiled Statutes, 20 ILCS 2520/1, *et seq.*

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy case number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns. For those under bankruptcy protection this notice is not an attempt to collect tax debt. Illinois law requires issuance of this notice to advise you of an amount due or a missing return that must be filed.

Explanation of Penalties and Fees

For more detailed information, see Publication 103, Penalties and Interest for Illinois taxes.

Are penalties ever abated?

If you were unable to either timely pay the required amount of payments, pay the tax you owe by the due date, or file your tax return by the extended due date because of a casualty, disaster, or other similar circumstance, you may request a waiver of penalties due to reasonable cause. A bad check or negligence penalty may also be waived due to reasonable cause. To request this waiver, send us a detailed explanation of the cause of the delay and any documentation you have to support your request. Reasonable cause will be determined on a case-by-case basis according to our rules and regulations. A fraud penalty or cost of collection fee cannot be waived.

How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax. Interest cannot be waived.

Late-filing or Nonfiling penalty - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.

Late-payment penalty for underpayment of estimated or accelerated tax due - You owe this penalty if you were required to make estimated or accelerated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.

Late-payment penalty for regular tax payments - You owe this penalty if you did not pay the tax you owed by the due date of the payment or the original due date of the return.

Cost of collection fee - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.

Bad check penalty - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.

Negligence penalty - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.

Fraud penalty - You owe this penalty if any part of a deficiency is due to fraud.

Audit penalty - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.

Failure to disclose participation in a reportable transaction penalty - You owe this penalty if you were required to disclose your participation in an abusive tax shelter transaction and did not do so by the required due date.

Reportable transaction understatement penalty - You owe this penalty if you do not report and pay the full amount of your tax liability as the result of participating in an abusive tax shelter transaction.

100 percent interest penalty - You owe this penalty if you

- were contacted by the Internal Revenue Service or Illinois Department of Revenue regarding the use of a potentially abusive tax avoidance shelter transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of a tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

Notice of Tax Due



#BWNKMGV
#CNXX XX66 1625 5523#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 5, 2018



Letter ID: CNXXXX6616255523

Account ID: 42888451
License No: D-40992
Reporting period: October 2017

Here is information about your return for Motor Fuel Tax - Distributor identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 6, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	47,522.80	0.00	47,522.80
Late-Payment Penalty	4,752.28	0.00	4,752.28
Late-Filing Penalty	250.00	0.00	250.00
Interest	1,188.74	0.00	1,188.74
Assessment Total	\$53,713.82	\$0.00	\$53,713.82

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by a filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

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Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy case number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns. For those under bankruptcy protection this notice is not an attempt to collect tax debt. Illinois law requires issuance of this notice to advise you of an amount due or a missing return that must be filed.

Explanation of Penalties and Fees

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Are penalties ever abated?

If you were unable to either timely pay the required amount of payments, pay the tax you owe by the due date, or file your tax return by the extended due date because of a casualty, disaster, or other similar circumstance, you may request a waiver of penalties due to reasonable cause. A bad check or negligence penalty may also be waived due to reasonable cause. To request this waiver, send us a detailed explanation of the cause of the delay and any documentation you have to support your request. Reasonable cause will be determined on a case-by-case basis according to our rules and regulations. A fraud penalty or cost of collection fee cannot be waived.

How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax. Interest cannot be waived.

Late-filing or Nonfiling penalty - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.

Late-payment penalty for underpayment of estimated or accelerated tax due - You owe this penalty if you were required to make estimated or accelerated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.

Late-payment penalty for regular tax payments - You owe this penalty if you did not pay the tax you owed by the due date of the payment or the original due date of the return.

Cost of collection fee - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.

Bad check penalty - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.

Negligence penalty - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.

Fraud penalty - You owe this penalty if any part of a deficiency is due to fraud.

Audit penalty - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.

Failure to disclose participation in a reportable transaction penalty - You owe this penalty if you were required to disclose your participation in an abusive tax shelter transaction and did not do so by the required due date.

Reportable transaction understatement penalty - You owe this penalty if you do not report and pay the full amount of your tax liability as the result of participating in an abusive tax shelter transaction.

100 percent interest penalty - You owe this penalty if you

- were contacted by the Internal Revenue Service or Illinois Department of Revenue regarding the use of a potentially abusive tax avoidance shelter transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of a tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

Notice of Tax Due



#BWNKMGV
#CNXX X173 5367 3768#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 5, 2018



Letter ID: CNXXX17353673768

Account ID: 42888451
License No: D-40992
Reporting period: November 2017

Here is information about your return for Motor Fuel Tax - Distributor identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 6, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	97,161.82	0.00	97,161.82
Late-Payment Penalty	9,716.19	0.00	9,716.19
Late-Filing Penalty	250.00	0.00	250.00
Interest	2,110.96	0.00	2,110.96
Assessment Total	\$109,238.97	\$0.00	\$109,238.97

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Taxpayer Bill of Rights

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- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by a filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

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Bankruptcy Information

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Explanation of Penalties and Fees

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Are penalties ever abated?

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How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax. Interest cannot be waived.

Late-filing or Nonfiling penalty - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.

Late-payment penalty for underpayment of estimated or accelerated tax due - You owe this penalty if you were required to make estimated or accelerated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.

Late-payment penalty for regular tax payments - You owe this penalty if you did not pay the tax you owed by the due date of the payment or the original due date of the return.

Cost of collection fee - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.

Bad check penalty - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.

Negligence penalty - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.

Fraud penalty - You owe this penalty if any part of a deficiency is due to fraud.

Audit penalty - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.

Failure to disclose participation in a reportable transaction penalty - You owe this penalty if you were required to disclose your participation in an abusive tax shelter transaction and did not do so by the required due date.

Reportable transaction understatement penalty - You owe this penalty if you do not report and pay the full amount of your tax liability as the result of participating in an abusive tax shelter transaction.

100 percent interest penalty - You owe this penalty if you

- were contacted by the Internal Revenue Service or Illinois Department of Revenue regarding the use of a potentially abusive tax avoidance shelter transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of a tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

Notice of Tax Due



#BWNKMGV
#CNXX XX39 319X X961#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 5, 2018



Letter ID: CNXXXX39319XX961

Account ID: 42888451
License No: D-40992
Reporting period: December 2017

Here is information about your return for Motor Fuel Tax - Distributor identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 6, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	125,473.91	0.00	125,473.91
Late-Payment Penalty	12,547.39	0.00	12,547.39
Late-Filing Penalty	250.00	0.00	250.00
Interest	2,272.31	0.00	2,272.31
Assessment Total	\$140,543.61	\$0.00	\$140,543.61

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Taxpayer Bill of Rights

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- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

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How is interest figured?

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Late-payment penalty for underpayment of estimated or accelerated tax due - You owe this penalty if you were required to make estimated or accelerated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.

Late-payment penalty for regular tax payments - You owe this penalty if you did not pay the tax you owed by the due date of the payment or the original due date of the return.

Cost of collection fee - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.

Bad check penalty - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.

Negligence penalty - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.

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Reportable transaction understatement penalty - You owe this penalty if you do not report and pay the full amount of your tax liability as the result of participating in an abusive tax shelter transaction.

100 percent interest penalty - You owe this penalty if you

- were contacted by the Internal Revenue Service or Illinois Department of Revenue regarding the use of a potentially abusive tax avoidance shelter transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of a tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

Notice of Tax Due



#BWNKMGV
#CNXX X194 1XX9 3282#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 6, 2018



Letter ID: CNXXX1941XX93282

Account ID: 42888451
License No: D-40992
Reporting period: January 2018

Here is information about your return for Motor Fuel Tax - Distributor identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 6, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	296,812.49	0.00	296,812.49
Late-Payment Penalty	29,681.25	0.00	29,681.25
Late-Filing Penalty	250.00	0.00	250.00
Interest	4,472.56	0.00	4,472.56
Assessment Total	\$331,216.30	\$0.00	\$331,216.30

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Taxpayer Bill of Rights

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- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

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Explanation of Penalties and Fees

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How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax. Interest cannot be waived.

Late-filing or Nonfiling penalty - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.

Late-payment penalty for underpayment of estimated or accelerated tax due - You owe this penalty if you were required to make estimated or accelerated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.

Late-payment penalty for regular tax payments - You owe this penalty if you did not pay the tax you owed by the due date of the payment or the original due date of the return.

Cost of collection fee - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.

Bad check penalty - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.

Negligence penalty - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.

Fraud penalty - You owe this penalty if any part of a deficiency is due to fraud.

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Failure to disclose participation in a reportable transaction penalty - You owe this penalty if you were required to disclose your participation in an abusive tax shelter transaction and did not do so by the required due date.

Reportable transaction understatement penalty - You owe this penalty if you do not report and pay the full amount of your tax liability as the result of participating in an abusive tax shelter transaction.

100 percent interest penalty - You owe this penalty if you

- were contacted by the Internal Revenue Service or Illinois Department of Revenue regarding the use of a potentially abusive tax avoidance shelter transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of a tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

Notice of Tax Due



#BWNKMGV
#CNXX XX19 6178 8640#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 6, 2018



Letter ID: CNXXXX1961788640

Account ID: 42888451
License No: D-40992
Reporting period: February 2018

Here is information about your return for Motor Fuel Tax - Distributor identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 6, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	359,477.72	0.00	359,477.72
Late-Payment Penalty	35,947.77	0.00	35,947.77
Late-Filing Penalty	250.00	0.00	250.00
Interest	4,313.77	0.00	4,313.77
Assessment Total	\$399,989.26	\$0.00	\$399,989.26

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by a filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

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How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax. Interest cannot be waived.

Late-filing or Nonfiling penalty - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.

Late-payment penalty for underpayment of estimated or accelerated tax due - You owe this penalty if you were required to make estimated or accelerated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.

Late-payment penalty for regular tax payments - You owe this penalty if you did not pay the tax you owed by the due date of the payment or the original due date of the return.

Cost of collection fee - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.

Bad check penalty - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.

Negligence penalty - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.

Fraud penalty - You owe this penalty if any part of a deficiency is due to fraud.

Audit penalty - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.

Failure to disclose participation in a reportable transaction penalty - You owe this penalty if you were required to disclose your participation in an abusive tax shelter transaction and did not do so by the required due date.

Reportable transaction understatement penalty - You owe this penalty if you do not report and pay the full amount of your tax liability as the result of participating in an abusive tax shelter transaction.

100 percent interest penalty - You owe this penalty if you

- were contacted by the Internal Revenue Service or Illinois Department of Revenue regarding the use of a potentially abusive tax avoidance shelter transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of a tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

Taxpayer Statement



217 782-6045

#BWNKMGV
#CNXX XX73 3249 1X48#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 5, 2018



Letter ID: CNXXXX7332491X48

License No: R-40992
Account ID: 42888468
Total amount due: \$23,454.99

This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

Motor Fuel Tax - Receiver

License No: R-40992

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2017	4,889.13	586.69	138.92	-	-	5,614.74
31-Oct-2017	2,751.32	330.17	68.81	-	-	3,150.30
30-Nov-2017	5,625.15	675.01	122.22	-	-	6,422.38
31-Dec-2017	7,264.28	871.72	131.57	-	-	8,267.57

SOA

Retain this portion for your records.
Fold and detach on perforation. Return bottom portion with your payment.

F-000963

Taxpayer Statement (R-12/08) (136)



Letter ID: CNXXXX7332491X48
CRESTWOOD SERVICES LLC

Total amount due: \$23,454.99

Write the amount you are paying below.

Mall this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19006
SPRINGFIELD IL 62794-9006

\$ _____
Write your Account ID on your check.

000 006 004740097765 731 123199 4 0000002345499

Notice of Tax Due



#BWNKMGV
#CNXX X193 14X9 8724#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 5, 2018



Letter ID: CNXXX19314X98724

Account ID: 42888468
License No: R-40992
Reporting period: September 2017

Here is information about your return for Motor Fuel Tax - Receiver identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 6, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	4,889.13	0.00	4,889.13
Late-Payment Penalty	488.91	0.00	488.91
Late-Filing Penalty	97.78	0.00	97.78
Interest	138.92	0.00	138.92
Assessment Total	\$5,614.74	\$0.00	\$5,614.74

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by a filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

The full text of the Taxpayers' Bill of Rights is contained in the Illinois Compiled Statutes, 20 ILCS 2520/1, *et seq.*

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy case number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns. For those under bankruptcy protection this notice is not an attempt to collect tax debt. Illinois law requires issuance of this notice to advise you of an amount due or a missing return that must be filed.

Explanation of Penalties and Fees

For more detailed information, see Publication 103, Penalties and Interest for Illinois taxes.

Are penalties ever abated?

If you were unable to either timely pay the required amount of payments, pay the tax you owe by the due date, or file your tax return by the extended due date because of a casualty, disaster, or other similar circumstance, you may request a waiver of penalties due to reasonable cause. A bad check or negligence penalty may also be waived due to reasonable cause. To request this waiver, send us a detailed explanation of the cause of the delay and any documentation you have to support your request. Reasonable cause will be determined on a case-by-case basis according to our rules and regulations. A fraud penalty or cost of collection fee cannot be waived.

How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax. Interest cannot be waived.

Late-filing or Nonfiling penalty - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.

Late-payment penalty for underpayment of estimated or accelerated tax due - You owe this penalty if you were required to make estimated or accelerated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.

Late-payment penalty for regular tax payments - You owe this penalty if you did not pay the tax you owed by the due date of the payment or the original due date of the return.

Cost of collection fee - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.

Bad check penalty - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.

Negligence penalty - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.

Fraud penalty - You owe this penalty if any part of a deficiency is due to fraud.

Audit penalty - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.

Failure to disclose participation in a reportable transaction penalty - You owe this penalty if you were required to disclose your participation in an abusive tax shelter transaction and did not do so by the required due date.

Reportable transaction understatement penalty - You owe this penalty if you do not report and pay the full amount of your tax liability as the result of participating in an abusive tax shelter transaction.

100 percent interest penalty - You owe this penalty if you

- were contacted by the Internal Revenue Service or Illinois Department of Revenue regarding the use of a potentially abusive tax avoidance shelter transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of a tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

Notice of Tax Due



#BWNKMGV
#CNXX XX18 6579 4X84#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 5, 2018



Letter ID: CNXXXX1865794X84

Account ID: 42888468
License No: R-40992
Reporting period: October 2017

Here is information about your return for Motor Fuel Tax - Receiver identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 6, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	2,751.32	0.00	2,751.32
Late-Payment Penalty	275.14	0.00	275.14
Late-Filing Penalty	55.03	0.00	55.03
Interest	68.81	0.00	68.81
Assessment Total	\$3,150.30	\$0.00	\$3,150.30

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by a filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

The full text of the Taxpayers' Bill of Rights is contained in the Illinois Compiled Statutes, 20 ILCS 2520/1, *et seq.*

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy case number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns. For those under bankruptcy protection this notice is not an attempt to collect tax debt. Illinois law requires issuance of this notice to advise you of an amount due or a missing return that must be filed.

Explanation of Penalties and Fees

For more detailed information, see Publication 103, Penalties and Interest for Illinois taxes.

Are penalties ever abated?

If you were unable to either timely pay the required amount of payments, pay the tax you owe by the due date, or file your tax return by the extended due date because of a casualty, disaster, or other similar circumstance, you may request a waiver of penalties due to reasonable cause. A bad check or negligence penalty may also be waived due to reasonable cause. To request this waiver, send us a detailed explanation of the cause of the delay and any documentation you have to support your request. Reasonable cause will be determined on a case-by-case basis according to our rules and regulations. A fraud penalty or cost of collection fee cannot be waived.

How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax. Interest cannot be waived.

Late-filing or Nonfiling penalty - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.

Late-payment penalty for underpayment of estimated or accelerated tax due - You owe this penalty if you were required to make estimated or accelerated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.

Late-payment penalty for regular tax payments - You owe this penalty if you did not pay the tax you owed by the due date of the payment or the original due date of the return.

Cost of collection fee - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.

Bad check penalty - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.

Negligence penalty - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.

Fraud penalty - You owe this penalty if any part of a deficiency is due to fraud.

Audit penalty - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.

Failure to disclose participation in a reportable transaction penalty - You owe this penalty if you were required to disclose your participation in an abusive tax shelter transaction and did not do so by the required due date.

Reportable transaction understatement penalty - You owe this penalty if you do not report and pay the full amount of your tax liability as the result of participating in an abusive tax shelter transaction.

100 percent interest penalty - You owe this penalty if you

- were contacted by the Internal Revenue Service or Illinois Department of Revenue regarding the use of a potentially abusive tax avoidance shelter transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of a tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

Notice of Tax Due



#BWNKMGV
#CNXX X126 X321 2320#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 5, 2018



Letter ID: CNXXX126X3212320

Account ID: 42888468
License No: R-40992
Reporting period: November 2017

Here is information about your return for Motor Fuel Tax - Receiver identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 6, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	5,625.15	0.00	5,625.15
Late-Payment Penalty	562.51	0.00	562.51
Late-Filing Penalty	112.50	0.00	112.50
Interest	122.22	0.00	122.22
Assessment Total	\$6,422.38	\$0.00	\$6,422.38

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by a filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

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Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy case number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns. For those under bankruptcy protection this notice is not an attempt to collect tax debt. Illinois law requires issuance of this notice to advise you of an amount due or a missing return that must be filed.

Explanation of Penalties and Fees

For more detailed information, see Publication 103, Penalties and Interest for Illinois taxes.

Are penalties ever abated?

If you were unable to either timely pay the required amount of payments, pay the tax you owe by the due date, or file your tax return by the extended due date because of a casualty, disaster, or other similar circumstance, you may request a waiver of penalties due to reasonable cause. A bad check or negligence penalty may also be waived due to reasonable cause. To request this waiver, send us a detailed explanation of the cause of the delay and any documentation you have to support your request. Reasonable cause will be determined on a case-by-case basis according to our rules and regulations. A fraud penalty or cost of collection fee cannot be waived.

How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax. Interest cannot be waived.

Late-filing or Nonfiling penalty - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.

Late-payment penalty for underpayment of estimated or accelerated tax due - You owe this penalty if you were required to make estimated or accelerated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.

Late-payment penalty for regular tax payments - You owe this penalty if you did not pay the tax you owed by the due date of the payment or the original due date of the return.

Cost of collection fee - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.

Bad check penalty - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.

Negligence penalty - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.

Fraud penalty - You owe this penalty if any part of a deficiency is due to fraud.

Audit penalty - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.

Failure to disclose participation in a reportable transaction penalty - You owe this penalty if you were required to disclose your participation in an abusive tax shelter transaction and did not do so by the required due date.

Reportable transaction understatement penalty - You owe this penalty if you do not report and pay the full amount of your tax liability as the result of participating in an abusive tax shelter transaction.

100 percent interest penalty - You owe this penalty if you

- were contacted by the Internal Revenue Service or Illinois Department of Revenue regarding the use of a potentially abusive tax avoidance shelter transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of a tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

Notice of Tax Due



#BWNKMGV
#CNXX XX72 345X 32X8#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 5, 2018



Letter ID: CNXXXX72345X32X8

Account ID: 42888468
License No: R-40992
Reporting period: December 2017

Here is information about your return for Motor Fuel Tax - Receiver identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 6, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	7,264.28	0.00	7,264.28
Late-Payment Penalty	726.43	0.00	726.43
Late-Filing Penalty	145.29	0.00	145.29
Interest	131.57	0.00	131.57
Assessment Total	\$8,267.57	\$0.00	\$8,267.57

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by a filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

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Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy case number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns. For those under bankruptcy protection this notice is not an attempt to collect tax debt. Illinois law requires issuance of this notice to advise you of an amount due or a missing return that must be filed.

Explanation of Penalties and Fees

For more detailed information, see Publication 103, Penalties and Interest for Illinois taxes.

Are penalties ever abated?

If you were unable to either timely pay the required amount of payments, pay the tax you owe by the due date, or file your tax return by the extended due date because of a casualty, disaster, or other similar circumstance, you may request a waiver of penalties due to reasonable cause. A bad check or negligence penalty may also be waived due to reasonable cause. To request this waiver, send us a detailed explanation of the cause of the delay and any documentation you have to support your request. Reasonable cause will be determined on a case-by-case basis according to our rules and regulations. A fraud penalty or cost of collection fee cannot be waived.

How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax. Interest cannot be waived.

Late-filing or Nonfiling penalty - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.

Late-payment penalty for underpayment of estimated or accelerated tax due - You owe this penalty if you were required to make estimated or accelerated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.

Late-payment penalty for regular tax payments - You owe this penalty if you did not pay the tax you owed by the due date of the payment or the original due date of the return.

Cost of collection fee - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.

Bad check penalty - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.

Negligence penalty - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.

Fraud penalty - You owe this penalty if any part of a deficiency is due to fraud.

Audit penalty - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.

Failure to disclose participation in a reportable transaction penalty - You owe this penalty if you were required to disclose your participation in an abusive tax shelter transaction and did not do so by the required due date.

Reportable transaction understatement penalty - You owe this penalty if you do not report and pay the full amount of your tax liability as the result of participating in an abusive tax shelter transaction.

100 percent interest penalty - You owe this penalty if you

- were contacted by the Internal Revenue Service or Illinois Department of Revenue regarding the use of a potentially abusive tax avoidance shelter transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of a tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

Notice of Tax Due



#BWVKMGV
#CNXX X1X3 2964 56X2#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 6, 2018



Letter ID: CNXXX1X3296456X2

Account ID: 42888468
License No: R-40992
Reporting period: January 2018

Here is information about your return for Motor Fuel Tax - Receiver identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 6, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	17,183.88	0.00	17,183.88
Late-Payment Penalty	1,718.39	0.00	1,718.39
Late-Filing Penalty	250.00	0.00	250.00
Interest	258.93	0.00	258.93
Assessment Total	\$19,411.20	\$0.00	\$19,411.20

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by a filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

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How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax. Interest cannot be waived.

Late-filing or Nonfiling penalty - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.

Late-payment penalty for underpayment of estimated or accelerated tax due - You owe this penalty if you were required to make estimated or accelerated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.

Late-payment penalty for regular tax payments - You owe this penalty if you did not pay the tax you owed by the due date of the payment or the original due date of the return.

Cost of collection fee - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.

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Negligence penalty - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.

Fraud penalty - You owe this penalty if any part of a deficiency is due to fraud.

Audit penalty - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.

Failure to disclose participation in a reportable transaction penalty - You owe this penalty if you were required to disclose your participation in an abusive tax shelter transaction and did not do so by the required due date.

Reportable transaction understatement penalty - You owe this penalty if you do not report and pay the full amount of your tax liability as the result of participating in an abusive tax shelter transaction.

100 percent interest penalty - You owe this penalty if you

- were contacted by the Internal Revenue Service or Illinois Department of Revenue regarding the use of a potentially abusive tax avoidance shelter transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of a tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

Notice of Tax Due



#BWNKMGV
#CNXX X21X 67X6 3840#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

July 6, 2018



Letter ID: CNXXX21X67X63840

Account ID: 42888468
License No: R-40992
Reporting period: February 2018

Here is information about your return for Motor Fuel Tax - Receiver identified above.

- You filed your return late.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 6, 2018. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	20,811.86	0.00	20,811.86
Late-Payment Penalty	2,081.19	0.00	2,081.19
Late-Filing Penalty	250.00	0.00	250.00
Interest	249.74	0.00	249.74
Assessment Total	\$23,392.79	\$0.00	\$23,392.79

If you believe you do not owe an amount identified above or have any questions, please call 217 782-2291.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by a filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

The full text of the Taxpayers' Bill of Rights is contained in the Illinois Compiled Statutes, 20 ILCS 2520/1, *et seq.*

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy case number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns. For those under bankruptcy protection this notice is not an attempt to collect tax debt. Illinois law requires issuance of this notice to advise you of an amount due or a missing return that must be filed.

Explanation of Penalties and Fees

For more detailed information, see Publication 103, Penalties and Interest for Illinois taxes.

Are penalties ever abated?

If you were unable to either timely pay the required amount of payments, pay the tax you owe by the due date, or file your tax return by the extended due date because of a casualty, disaster, or other similar circumstance, you may request a waiver of penalties due to reasonable cause. A bad check or negligence penalty may also be waived due to reasonable cause. To request this waiver, send us a detailed explanation of the cause of the delay and any documentation you have to support your request. Reasonable cause will be determined on a case-by-case basis according to our rules and regulations. A fraud penalty or cost of collection fee cannot be waived.

How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax. Interest cannot be waived.

Late-filing or Nonfiling penalty - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.

Late-payment penalty for underpayment of estimated or accelerated tax due - You owe this penalty if you were required to make estimated or accelerated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.

Late-payment penalty for regular tax payments - You owe this penalty if you did not pay the tax you owed by the due date of the payment or the original due date of the return.

Cost of collection fee - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.

Bad check penalty - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.

Negligence penalty - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.

Fraud penalty - You owe this penalty if any part of a deficiency is due to fraud.

Audit penalty - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.

Failure to disclose participation in a reportable transaction penalty - You owe this penalty if you were required to disclose your participation in an abusive tax shelter transaction and did not do so by the required due date.

Reportable transaction understatement penalty - You owe this penalty if you do not report and pay the full amount of your tax liability as the result of participating in an abusive tax shelter transaction.

100 percent interest penalty - You owe this penalty if you

- were contacted by the Internal Revenue Service or Illinois Department of Revenue regarding the use of a potentially abusive tax avoidance shelter transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of a tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

Taxpayer Statement



217 782-6045

July 6, 2018



Letter ID: CNXXXX239XX17127

#BWNKMGV
#CNXX XX23 9XX1 7127#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

License No: D-40992
Account ID: 42888451
Total amount due: \$2,267,545.68

This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

Motor Fuel Tax - Distributor

License No: D-40992

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2017	84,448.54	8,694.85	2,399.28	-	-	95,542.67
31-Oct-2017	47,522.80	5,002.28	1,188.74	-	-	53,713.82
30-Nov-2017	97,161.82	9,966.19	2,110.96	-	-	109,238.97
31-Dec-2017	125,473.91	12,797.39	2,272.31	-	-	140,543.61
31-Jan-2018	296,812.49	29,831.25	4,472.56	-	-	331,216.30
28-Feb-2018	359,477.72	36,197.77	4,313.77	-	-	399,989.26
31-Mar-2018	570,491.91	57,299.19	4,907.85	-	-	632,698.95
30-Apr-2018	323,156.37	32,565.64	1,682.21	-	-	357,404.97
31-May-2018	143,796.18	3,125.92	275.78	-	-	147,197.88

SOA

Retain this portion for your records.
Fold and detach on perforation. Return bottom portion with your payment.

P-000221

Taxpayer Statement (R-12/08) (136)



Letter ID: CNXXXX239XX17127
CRESTWOOD SERVICES LLC

Total amount due: \$2,267,545.68

Write the amount you are paying below.

\$ _____
Write your Account ID on your check.

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19006
SPRINGFIELD IL 62794-9006

Taxpayer Statement



217 782-6045

July 6, 2018



Letter ID: CNXXX19838321765

License No: R-40992

Account ID: 42888468

Total amount due: \$132,725.79

#BWNKMGV
#CNXX X198 3832 1765#
CRESTWOOD SERVICES LLC
2 BRUSH CREEK BLVD STE 200
KANSAS CITY MO 64112-1515

This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

Motor Fuel Tax - Receiver

License No: R-40992

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2017	4,889.13	586.69	138.92	-	-	5,614.74
31-Oct-2017	2,751.32	330.17	68.81	-	-	3,150.30
30-Nov-2017	5,625.15	675.01	122.22	-	-	6,422.38
31-Dec-2017	7,264.28	871.72	131.57	-	-	8,267.57
31-Jan-2018	17,183.88	1,968.39	258.93	-	-	19,411.20
28-Feb-2018	20,811.86	2,331.19	249.74	-	-	23,392.79
31-Mar-2018	33,028.48	3,552.85	284.13	-	-	36,865.46
30-Apr-2018	18,709.05	2,120.90	97.39	-	-	20,927.34
31-May-2018	8,325.05	333.00	15.96	-	-	8,674.01

SOA

Retain this portion for your records.
Fold and detach on perforation. Return bottom portion with your payment.

P-000224

Taxpayer Statement (R-12/08) (136)



Total amount due: \$132,725.79

Write the amount you are paying below.

\$ _____

Write your Account ID on your check.

Letter ID: CNXXX19838321765
CRESTWOOD SERVICES LLC

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19006
SPRINGFIELD IL 62794-9006

000 006 01329192 7 731 123199 7 0000013272579