

ILLINOIS INDEPENDENT
TAX TRIBUNAL

CENTENNIAL ENERGY LLC,)
Account ID: 42282111)
)
Petitioner,)
)
v.)
)
ILLINOIS DEPARTMENT OF REVENUE,)
)
Respondent.)

RECEIVED
OCT 10 2018
BY: _____
IPTT 120

PETITION

The Petitioner, Centennial Energy LLC (“Centennial”) 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 six (6) 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 CNXXX187776888X7 was issued by the Department on August 6, 2018, assessing tax liability in the amount of \$27,861.97, \$557.24 in penalties and \$64.89 in interest for taxable period June 1 – June 30, 2018. The Notice included a Taxpayer Statement, Letter ID CNXXX1999564456X9 with the following outstanding liabilities:

DATE	TAX LIABILITY	PENALTY	INTEREST
31-JUL-17	\$915.94	\$109.92	\$36.06

31-AUG-17	\$4,568.91	\$548.27	\$164.85
30-SEP-17	\$6,226.54	\$747.18	\$204.20
31-OCT-17	\$3,970.22	\$476.42	\$116.72
30-NOV-17	\$5,483.98	\$658.08	\$143.18
31-DEC-17	\$1,215.61	\$145.87	\$27.35
30-APR-18	\$12,202.70	\$1,464.32	\$115.35
31-MAY-18	\$21,880.55	\$2,188.05	\$134.88
30-JUN-18	\$27,861.97	\$557.24	\$64.89

3. Notice ID CNXXX17991X22561 was issued by the Department on August 6, 2018 assessing tax liability in the amount of \$481,252.18, \$9,625.04 in penalties and \$1,120.75 in interest for taxable period June 1 – June 30, 2018. The Notice included a Taxpayer Statement, Letter ID CNXXXX25X794X964 with the following outstanding liabilities:

DATE	TAX LIABILITY	PENALTY	INTEREST
31-JUL-17	\$15,820.73	\$1,832.07	\$622.07
31-AUG-17	\$78,917.45	\$8,141.75	\$2,847.55
30-SEP-17	\$107,549.31	\$11,004.93	\$3,527.07
31-OCT-17	\$68,576.51	\$7,107.65	\$2,015.99
30-NOV-17	\$94,723.36	\$9,722.34	\$2,473.21
31-DEC-17	\$20,996.90	\$2,349.69	\$472.29
30-APR-18	\$210,773.84	\$21,327.39	\$1,992.28
31-MAY-18	\$377,936.79	\$37,793.68	\$2,329.80
30-JUN-18	\$481,252.18	\$9,625.04	\$1,120.75

4. Notice ID CNXXX15X8X613929 was issued by the Department on September 10, 2018 assessing tax liability in the amount of \$20,694.83, \$413.90 in penalties and \$59.53 in interest for taxable period July 1 – July 31, 2018.

5. Notice ID CNXXX1XX3381X4X6 was issued by the Department on September 12, 2018 assessing tax liability in the amount of \$357,456.12, \$7,149.12 in penalties and \$1,126.27 in interest for taxable period July 1 – July 31, 2018.

6. Notice ID CNXXX21X55278563 was issued by the Department on September 25, 2018 assessing tax liability in the amount of \$3,117.85, \$62.36 in penalties and \$2.14 in interest for the taxable period August 1 – August 31, 2018.

7. Notice ID CNXXXX1729X96164 was issued by the Department on September 27, 2018 assessing tax liability in the amount of \$538,538.09, \$10,770.76 in penalties and \$516.41 in interest for the taxable period August 1 – August 31, 2018.

BACKGROUND AND RELEVANT FACTS

8. During the taxable periods July 2017 through December 2017 and April 2018 through June 2018, Centennial imported and sold natural gasoline in Illinois.

9. During the subject time period Centennial did not hold a valid Illinois motor fuel license.

10. Centennial 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.

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

12. Centennial's customer is licensed under Illinois' motor fuel tax statute as a Distributor.

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

APPLICABLE LAW

14. 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.”

15. 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). . . .”

16. 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.

ERROR 1

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

18. 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.

19. 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.

20. 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.

21. 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.

22. 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, absorption gasoline 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.

23. 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.

24. 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

25. Even if natural gasoline is a taxable motor fuel product, the Department erred in imposing tax, penalties and interest on Centennial 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 Centennial not being licensed and not collecting and remitting the tax.

26. 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.

27. Centennial'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.

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


29. As Centennial's customer would be entitled to a refund, the Department would not be harmed by not imposing the tax assessment on Centennial. Centennial 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 Centennial to deny the Department tax revenue.

CONCLUSION AND RELIEF REQUESTED

30. 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.

CENTENNIAL ENERGY LLC



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

Representatives:

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312-641-3484
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 Rule 707 Statement is attached.

Oscar L. Garza

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

As an attorney licensed to practice in New York and the District of Columbia, 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 Rule 707 Statement is attached.

Leanne Sobel

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

Notice of Tax Liability



#BWNKMGV
#CNXX X187 7768 88X7#
CENTENNIAL ENERGY LLC
ATTN: ANTHONY HIGGINS
3773 E CHERRY CREEK NORTH DR STE 1000
DENVER CO 80209-3820

August 6, 2018



Letter ID: CNXXX187776888X7

Account ID: 42282111
License No: R-40950
Reporting period: June 2018

We have processed your Motor Fuel Tax - Receiver return for the June 2018 reporting period.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

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

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

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
MF - Return Adjustment	27,861.97	0.00	27,861.97
Late-Payment Penalty	557.24	0.00	557.24
Interest	64.89	0.00	64.89
Assessment Total	\$28,484.10	\$0.00	\$28,484.10

For questions, visit our web site at tax.illinois.gov or call us weekdays between 8:00 a.m. and 4:00 p.m. at 217 782-2291.

Taxpayer Statement



217 782-6046

#BWNKMGV
#CNXX X199 5624 56X9#
CENTENNIAL ENERGY LLC
ATTN: ANTHONY HIGGINS
3773 E CHERRY CREEK NORTH DR STE 1000
DENVER CO 80209-3820

August 6, 2018



Letter ID: CNXXX199562456X9

License No: R-40950

Account ID: 42282111

Total amount due: \$92,229.25

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-40950

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2017	915.94	109.92	36.06	-	-	1,061.92
31-Aug-2017	4,568.91	548.27	164.85	-	-	5,282.03
30-Sep-2017	6,226.54	747.18	204.20	-	-	7,177.92
31-Oct-2017	3,970.22	476.42	116.72	-	-	4,563.36
30-Nov-2017	5,483.98	658.08	143.18	-	-	6,285.24
31-Dec-2017	1,215.61	145.87	27.35	-	-	1,388.83
30-Apr-2018	12,202.70	1,464.32	115.35	-	-	13,782.37
31-May-2018	21,880.55	2,188.05	134.88	-	-	24,203.48
30-Jun-2018	27,861.97	557.24	64.89	-	-	28,484.10

SOA

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

P-000053

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



Letter ID: CNXXX199562456X9
CENTENNIAL ENERGY LLC

Total amount due: \$92,229.25

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 006968050006 731 123199 2 0000009222925

Notice of Tax Liability



#BWNKMGV
#CNXX X179 91X2 2561#
CENTENNIAL ENERGY LLC
ATTN: ANTHONY HIGGINS
3773 E CHERRY CREEK NORTH DR STE 1000
DENVER CO 80209-3820

August 6, 2018



Letter ID: CNXXX17991X22561

Account ID: 42282101
License No: D-40950
Reporting period: June 2018

We have processed your Motor Fuel Tax - Distributor return for the June 2018 reporting period.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

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

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

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
MF - Return Adjustment	481,252.14	0.00	481,252.14
Late-Payment Penalty	9,625.04	0.00	9,625.04
Interest	1,120.75	0.00	1,120.75
Assessment Total	\$491,997.93	\$0.00	\$491,997.93

For questions, visit our web site at tax.illinois.gov or call us weekdays between 8:00 a.m. and 4:00 p.m. at 217 782-2291.

Taxpayer Statement



217 782-6045

#BWNKMGV

#CNXX XX25 X794 X964#
CENTENNIAL ENERGY LLC
ATTN: ANTHONY HIGGINS
3773 E CHERRY CREEK NORTH DR STE 1000
DENVER CO 80209-3820

August 6, 2018



Letter ID: CNXXXX25X794X964

License No: D-40950

Account ID: 42282101

Total amount due: \$1,582,853.38

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-40950

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2017	15,820.73	1,832.07	622.87	-	-	18,275.67
31-Aug-2017	78,917.45	8,141.75	2,847.55	-	-	89,906.75
30-Sep-2017	107,549.31	11,004.93	3,527.07	-	-	122,081.31
31-Oct-2017	68,576.51	7,107.65	2,015.99	-	-	77,700.15
30-Nov-2017	94,723.36	9,722.34	2,473.21	-	-	106,918.91
31-Dec-2017	20,996.90	2,349.69	472.29	-	-	23,818.88
30-Apr-2018	210,773.84	21,327.39	1,992.28	-	-	234,093.51
31-May-2018	377,936.79	37,793.68	2,329.80	-	-	418,060.27
30-Jun-2018	481,252.14	9,625.04	1,120.75	-	-	491,997.93

SOA

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

P-000056

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



Letter ID: CNXXXX25X794X964
CENTENNIAL ENERGY LLC

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

Total amount due: \$1,582,853.38

Write the amount you are paying below.

\$ _____

Write your Account ID on your check.

000 006 017705468247 731 123179 0 0000158285338



Illinois Department of Revenue

101 West Jefferson Street
Springfield, Illinois 62702

CENTENNIAL ENERGY LLC
3773 E. CHERRY CREEK NORTH DRIVE
SUITE 1000
DENVER, CO 80209-3820

Date: August 6, 2018
License no.: unlicensed
Period: 06/2018
RE: Sales to a licensed distributor

We have received information that you sold natural gasoline in Illinois to a licensed distributor and did not remit the taxes to us. Therefore, tax liabilities are due for the **Motor Fuel tax** and the **Underground Storage Tank and Environmental Impact Fee taxes**.

The additional tax liabilities due are the result of the following transactions reported by Statoil Marketing & Trading US, Inc. (License numbers: D-40899 and R-40899):

Invoice Date	Invoice #	BOL	Gallons
5/7/2018	1899830	12064496	27,636
7/16/2018	18115181	12065557	27,189
7/16/2018	18115181	12065570	27,044
7/16/2018	18115181	12065572	27,099
6/5/2018	18107024	12065584	27,096
6/5/2018	18107024	12065603	27,288
7/16/2018	18115181	12065607	27,550
6/5/2018	18107024	12065609	27,569
6/5/2018	18107024	12065610	27,622
6/5/2018	18107024	12065711	27,741
7/16/2018	18115181	12065740	27,782
6/5/2018	18107024	12065741	27,532
6/5/2018	18107024	12065777	27,521
6/5/2018	18107024	12065778	27,430
7/16/2018	18115181	12065786	27,436
6/5/2018	18107024	12065814	27,750
6/5/2018	18107024	12065815	27,603
7/16/2018	18115181	12065820	27,881
6/5/2018	18107024	12065845	27,477
6/5/2018	18107024	12065846	27,568
7/16/2018	18115181	12065851	27,460
7/16/2018	18115181	12065852	27,535
7/16/2018	18115181	12065853	27,587
6/5/2018	18107024	12065868	26,742
7/16/2018	18115181	12065880	27,408
6/5/2018	18107024	12065881	27,554
6/5/2018	18107024	12065886	27,534

6/5/2018	18107024	12065887	27,635
7/16/2018	18115181	12065903	27,553
7/16/2018	18115181	12065904	27,661
7/16/2018	18115181	12065905	27,534
6/5/2018	18107024	12065919	26,895
6/5/2018	18107024	12065924	27,522
7/16/2018	18115181	12065930	27,700
6/5/2018	18107024	12065936	27,563
6/5/2018	18107024	12065942	27,289
6/5/2018	18107024	12065943	27,255
7/16/2018	18115181	12066005	27,209
7/9/2018	18113536	12066264	27,229
7/9/2018	18113536	12066265	27,135
7/9/2018	18113527	12066269	27,087
7/9/2018	18113527	12066270	27,523
7/9/2018	18113536	12066438	27,384
7/9/2018	18113527	12066469	27,609
7/9/2018	18113527	12066470	27,647
7/9/2018	18113536	12066472	27,334
7/9/2018	18113536	12066474	27,709
7/9/2018	18113536	12066475	27,229
7/9/2018	18113527	12066476	27,675
7/9/2018	18113536	12066521	27,221
7/9/2018	18113536	12066674	27,447
7/9/2018	18113527	12066675	27,377
7/9/2018	18113527	12066676	27,522
7/9/2018	18113536	12066679	27,524
7/9/2018	18113536	12066680	27,457
7/9/2018	18113536	12066681	27,498
7/9/2018	18113527	12066760	27,587
7/9/2018	18113536	12066761	27,561
7/9/2018	18113536	12066768	27,516
7/9/2018	18113527	12066791	27,101
7/9/2018	18113527	12066795	27,069
7/9/2018	18113536	12066796	27,010
7/9/2018	18113536	12066801	27,278
7/9/2018	18113527	12066806	27,224
7/9/2018	18113527	12066809	27,323
7/9/2018	18113536	12066812	27,314
7/9/2018	18113536	12066820	27,268
7/9/2018	18113536	12066823	30,159
7/9/2018	18113527	12066824	27,191
7/9/2018	18113536	12066844	27,143
7/9/2018	18113536	12066940	27,169
7/9/2018	18113536	12066943	27,214
7/9/2018	18113527	12066954	27,304
7/9/2018	18113536	12067135	27,558
7/9/2018	18113536	12067136	27,437

7/9/2018	18113527	12067137	27,290
7/9/2018	18113536	12067138	27,473
7/16/2018	18115181	19175546	27,885
7/16/2018	18115181	19175697	28,458
7/16/2018	18115181	19175698	28,432
7/16/2018	18115181	19175699	27,865
7/16/2018	18115181	19175700	27,848
7/16/2018	18115181	19175788	27,925
7/16/2018	18115181	19175789	27,808
7/16/2018	18115181	19175790	27,870
7/16/2018	18115181	19175791	28,071
7/16/2018	18115181	19176012	27,926
7/16/2018	18115181	19176013	27,754
7/16/2018	18115181	19176032	27,897
7/16/2018	18115181	19176033	27,886
7/16/2018	18115181	19176034	28,176
7/16/2018	18115181	19176035	27,859

A billing will be sent under separate cover.

If you have any questions, you may contact the Springfield office Monday through Friday 8:00 a.m. to 4:30 p.m. at the address and telephone number listed below.

Kyra Bradley
Motor Fuel Tax
PO Box 19467
Springfield IL 62794-9467

Telephone: 217 524-3017

#149
1635

Notice of Tax Liability



#BWNKMGV
#CNXX X15X 8X61 3929#
CENTENNIAL ENERGY LLC
ATTN: ANTHONY HIGGINS
3773 E CHERRY CREEK NORTH DR STE 1000
DENVER CO 80209-3820

September 10, 2018



Letter ID: CNXXX15X8X613929

Account ID: 42282111
License No: R-40950
Reporting period: July 2018

We have processed your Motor Fuel Tax - Receiver return for the July 2018 reporting period.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

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

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

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
MF - Return Adjustment	20,694.83	0.00	20,694.83
Late-Payment Penalty	413.90	0.00	413.90
Interest	59.53	0.00	59.53
Assessment Total	\$21,168.26	\$0.00	\$21,168.26

For questions, visit our web site at tax.illinois.gov or call us weekdays between 8:00 a.m. and 4:00 p.m. at 217 782-2291.

Taxpayer Statement



217 782-6045

September 10, 2018



Letter ID: CNXXX19292148XX6

License No: R-40950

Account ID: 42282111

Total amount due: \$116,830.80

#BWNKMGV
#CNXX X192 9214 8XX6#
CENTENNIAL ENERGY LLC
ATTN: ANTHONY HIGGINS
3773 E CHERRY CREEK NORTH DR STE 1000
DENVER CO 80209-3820

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-40950

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2017	915.94	209.92	40.45	-	-	1,166.31
31-Aug-2017	4,568.91	648.27	186.75	-	-	5,403.93
30-Sep-2017	6,226.54	847.18	234.06	-	-	7,307.78
31-Oct-2017	3,970.22	576.42	135.76	-	-	4,682.40
30-Nov-2017	5,483.98	758.08	169.48	-	-	6,411.54
31-Dec-2017	1,215.61	245.87	33.18	-	-	1,494.66
30-Apr-2018	12,202.70	1,564.32	173.86	-	-	13,940.88
31-May-2018	21,880.55	2,288.05	239.79	-	-	24,408.39
30-Jun-2018	27,861.97	2,786.20	198.48	-	-	30,846.65
31-Jul-2018	20,694.83	413.90	59.53	-	-	21,168.26

SOA

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

P-000816

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



Letter ID: CNXXX19292148XX6
CENTENNIAL ENERGY LLC

Total amount due: \$116,830.80

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 011983163601 731 123199 3 0000011683080



Illinois Department of Revenue

101 West Jefferson Street
Springfield, Illinois 62702

CENTENNIAL ENERGY LLC
3773 E. CHERRY CREEK NORTH DRIVE
SUITE 1000
DENVER, CO 80209-3820

Date: September 10, 2018
License no.: unlicensed
Period: 07/2018
RE: Sales to a licensed distributor

We have received information that you sold natural gasoline in Illinois to a licensed distributor and did not remit the taxes to us. Therefore, tax liabilities are due for the **Motor Fuel tax** and the **Underground Storage Tank and Environmental Impact Fee taxes**.

The additional tax liabilities due are the result of the following transactions reported by Equinor Marketing & Trading US, Inc. (License numbers: D-40899 and R-40899):

Invoice Date	Invoice Number	Bill Of Lading	Name of Seller	Gallons	Product Type	Receipt Type
8/8/2018	18121065	19181658	Centennial	28,340	061 - Natural Gasoline	IL receipt
8/8/2018	18121065	12067687	Centennial	27,237	061 - Natural Gasoline	IL receipt
8/8/2018	18121065	19181663	Centennial	28,301	061 - Natural Gasoline	IL receipt
8/8/2018	18121065	12067688	Centennial	27,167	061 - Natural Gasoline	IL receipt
8/8/2018	18121065	19181657	Centennial	28,121	061 - Natural Gasoline	IL receipt
8/8/2018	18121065	12067756	Centennial	27,580	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19181660	Centennial	28,030	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19181673	Centennial	28,194	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19181674	Centennial	28,274	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19182336	Centennial	28,506	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19182335	Centennial	28,509	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19182872	Centennial	28,300	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19182871	Centennial	28,255	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19182700	Centennial	28,285	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19182699	Centennial	28,498	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19182603	Centennial	27,631	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19182602	Centennial	27,748	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19184012	Centennial	27,963	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19183968	Centennial	28,224	061 - Natural Gasoline	IL receipt

8/8/2018	18121069	19183967	Centennial	28,031	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19184227	Centennial	27,910	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19184226	Centennial	27,904	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19184220	Centennial	28,143	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19184347	Centennial	28,238	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19184602	Centennial	28,103	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19184603	Centennial	28,158	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19184604	Centennial	27,978	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19184605	Centennial	28,309	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19184675	Centennial	27,873	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19184676	Centennial	28,115	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19184989	Centennial	28,430	061 - Natural Gasoline	IL receipt
8/8/2018	18121069	19184988	Centennial	28,334	061 - Natural Gasoline	IL receipt
7/9/2018	18113527	12067098	Centennial	27,445	061 - Natural Gasoline	IL receipt
7/9/2018	18113527	12067099	Centennial	27,486	061 - Natural Gasoline	IL receipt
7/9/2018	18113527	12067100	Centennial	27,420	061 - Natural Gasoline	IL receipt
7/9/2018	18113527	12067163	Centennial	27,336	061 - Natural Gasoline	IL receipt
7/9/2018	18113527	12067210	Centennial	27,659	061 - Natural Gasoline	IL receipt
7/9/2018	18113527	12067213	Centennial	27,816	061 - Natural Gasoline	IL receipt
7/9/2018	18113527	12067278	Centennial	27,378	061 - Natural Gasoline	IL receipt
7/9/2018	18113527	12067412	Centennial	27,008	061 - Natural Gasoline	IL receipt
7/9/2018	18113527	12067328	Centennial	27,063	061 - Natural Gasoline	IL receipt
7/9/2018	18113527	12067327	Centennial	27,069	061 - Natural Gasoline	IL receipt
7/9/2018	18113527	12067336	Centennial	27,210	061 - Natural Gasoline	IL receipt
7/9/2018	18113527	12067536	Centennial	27,215	061 - Natural Gasoline	IL receipt
7/9/2018	18113527	12067535	Centennial	27,215	061 - Natural Gasoline	IL receipt
7/9/2018	18113527	12067578	Centennial	27,584	061 - Natural Gasoline	IL receipt
7/9/2018	18113527	12067579	Centennial	27,599	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067052	Centennial	27,345	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067063	Centennial	27,254	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067053	Centennial	27,575	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067183	Centennial	27,407	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067160	Centennial	27,011	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067175	Centennial	26,779	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067174	Centennial	27,037	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067220	Centennial	27,685	061 - Natural Gasoline	IL receipt

7/9/2018	18113536	12067221	Centennial	27,727	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067211	Centennial	27,704	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067212	Centennial	27,937	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067292	Centennial	26,556	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067291	Centennial	26,678	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067284	Centennial	26,706	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067288	Centennial	27,404	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067344	Centennial	26,985	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067345	Centennial	26,963	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067544	Centennial	27,121	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067545	Centennial	27,231	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067583	Centennial	27,506	061 - Natural Gasoline	IL receipt
7/9/2018	18113536	12067580	Centennial	27,545	061 - Natural Gasoline	IL receipt

A billing (Notice of Tax Liability) will be sent under separate cover. If you do not agree with the Notice of Tax Liability, you may protest by following the instructions on the Notice of Tax Liability. To view a copy of your Notice of Tax Liability and the discrepancies on your return, go to your Illinois MyTax account.

If you have any questions, you may contact the Springfield office Monday through Friday 8:00 a.m. to 4:30 p.m. at the address and telephone number listed below.

Kyra Bradley
 Motor Fuel Tax
 PO Box 19467
 Springfield IL 62794-9467

Telephone: 217 524-3017

#1634

Notice of Tax Liability



#BWNKMGV
#CNXX X1XX 3381 X4X6#
CENTENNIAL ENERGY LLC
ATTN: ANTHONY HIGGINS
3773 E CHERRY CREEK NORTH DR STE 1000
DENVER CO 80209-3820

September 12, 2018



Letter ID: CNXXX1XX3381X4X6

Account ID: 42282101
License No: D-40950
Reporting period: July 2018

We have processed your Motor Fuel Tax - Distributor return for the July 2018 reporting period.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

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

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

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
MF - Return Adjustment	357,456.12	0.00	357,456.12
Late-Payment Penalty	7,149.12	0.00	7,149.12
Interest	1,126.27	0.00	1,126.27
Assessment Total	\$365,731.51	\$0.00	\$365,731.51

For questions, visit our web site at tax.illinois.gov or call us weekdays between 8:00 a.m. and 4:00 p.m. at 217 782-2291.

Taxpayer Statement



217 782-6045

#BWNKMGV
#CNXX X188 6X1X 32X5#
CENTENNIAL ENERGY LLC
ATTN: ANTHONY HIGGINS
3773 E CHERRY CREEK NORTH DR STE 1000
DENVER CO 80209-3820

September 12, 2018



Letter ID: CNXXX1886X1X32X5

License No: D-40950

Account ID: 42282101

Total amount due: \$1,995,267.75

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-40950

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2017	15,820.73	1,932.07	703.07	-	-	18,455.87
31-Aug-2017	78,917.45	8,241.75	3,247.54	-	-	90,406.74
30-Sep-2017	107,549.31	11,104.93	4,072.19	-	-	122,726.43
31-Oct-2017	68,576.51	7,207.65	2,363.57	-	-	78,147.73
30-Nov-2017	94,723.36	9,822.34	2,953.33	-	-	107,499.03
31-Dec-2017	20,996.90	2,449.69	578.73	-	-	24,025.32
30-Apr-2018	210,773.84	21,427.39	3,060.61	-	-	235,261.84
31-May-2018	377,936.79	37,893.68	4,245.41	-	-	420,075.88
30-Jun-2018	481,252.14	48,125.21	3,560.05	-	-	532,937.40
31-Jul-2018	357,456.12	7,149.12	1,126.27	-	-	365,731.51

SOA

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

P-000915

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



Letter ID: CNXXX1886X1X32X5
CENTENNIAL ENERGY LLC

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

Total amount due: \$1,995,267.75

Write the amount you are paying below.

\$ _____

Write your Account ID on your check.

000 006 000010488802 731 123199 1 0000199526775

Notice of Tax Liability



#BWNKMGV

#CNXX X21X 5527 8563#

CENTENNIAL ENERGY LLC
ATTN: ANTHONY HIGGINS
3773 E CHERRY CREEK NORTH DR STE 1000
DENVER CO 80209-3820

September 25, 2018



Letter ID: CNXXX21X55278563

Account ID: 42282111
License No: R-40950
Reporting period: August 2018

We have processed your Motor Fuel Tax - Receiver return for the August 2018 reporting period.
If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

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

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

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
MF - Return Adjustment	3,117.85	0.00	3,117.85
Late-Payment Penalty	62.36	0.00	62.36
Interest	2.14	0.00	2.14
Assessment Total	\$3,182.35	\$0.00	\$3,182.35

For questions, visit our web site at tax.illinois.gov or call us weekdays between 8:00 a.m. and 4:00 p.m. at 217 782-2291.

Taxpayer Statement



217 782-6045

_____ #BWNKMGV
_____ #CNXX X176 6572 9126#
CENTENNIAL ENERGY LLC
ATTN: ANTHONY HIGGINS
3773 E CHERRY CREEK NORTH DR STE 1000
DENVER CO 80209-3820

September 25, 2018



Letter ID: CNXXX17665729126

License No: R-40950

Account ID: 42282111

Total amount due: \$121,884.53

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-40950

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2017	915.94	209.92	42.33	-	-	1,168.19
31-Aug-2017	4,568.91	648.27	196.14	-	-	5,413.32
30-Sep-2017	6,226.54	847.18	246.85	-	-	7,320.57
31-Oct-2017	3,970.22	576.42	143.92	-	-	4,690.56
30-Nov-2017	5,483.98	758.08	180.75	-	-	6,422.81
31-Dec-2017	1,215.61	245.87	35.68	-	-	1,497.16
30-Apr-2018	12,202.70	1,564.32	198.93	-	-	13,965.95
31-May-2018	21,880.55	2,288.05	284.75	-	-	24,453.35
30-Jun-2018	27,861.97	2,786.20	255.73	-	-	30,903.90
31-Jul-2018	20,694.83	2,069.49	102.05	-	-	22,866.37
31-Aug-2018	3,117.85	62.36	2.14	-	-	3,182.35

SOA

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

P-000948

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



Total amount due: \$121,884.53

Write the amount you are paying below.

\$ _____

Write your Account ID on your check.

Letter ID: CNXXX17665729126
CENTENNIAL ENERGY LLC

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

000 006 016792546006 731 123199 0 0000012188453

Notice of Tax Liability



September 27, 2018



Letter ID: CNXXXX1729X96164

Account ID: 42282101
License No: D-40950
Reporting period: August 2018

#BWNKMGV
#CNXX XX17 29X9 6164#
CENTENNIAL ENERGY LLC
ATTN: ANTHONY HIGGINS
3773 E CHERRY CREEK NORTH DR STE 1000
DENVER CO 80209-3820

We have processed your Motor Fuel Tax - Distributor return for the August 2018 reporting period.

If you agree, please use the voucher on the enclosed Taxpayer Statement to make your payment.

If you do not agree, you may contest this notice by following the instructions on the protest rights page.

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

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

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
MF - Return Adjustment	538,538.09	0.00	538,538.09
Late-Payment Penalty	10,770.76	0.00	10,770.76
Interest	516.41	0.00	516.41
Assessment Total	\$549,825.26	\$0.00	\$549,825.26

For questions, visit our web site at tax.illinois.gov or call us weekdays between 8:00 a.m. and 4:00 p.m. at 217 782-2291.

Taxpayer Statement



217 782-6046

#BWNKMGV

#CNXX XX58 6653 52X7#
CENTENNIAL ENERGY LLC
ATTN: ANTHONY HIGGINS
3773 E CHERRY CREEK NORTH DR STE 1000
DENVER CO 80209-3820

September 27, 2018



Letter ID: CNXXXX58665352X7

License No: D-40950
Account ID: 42282101
Total amount due: \$2,577,417.00

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-40950

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jul-2017	15,820.73	1,932.07	735.58	-	-	18,488.38
31-Aug-2017	78,917.45	8,241.75	3,409.70	-	-	90,568.90
30-Sep-2017	107,549.31	11,104.93	4,293.18	-	-	122,947.42
31-Oct-2017	68,576.51	7,207.65	2,504.48	-	-	78,288.64
30-Nov-2017	94,723.36	9,822.34	3,147.98	-	-	107,693.68
31-Dec-2017	20,996.90	2,449.69	621.88	-	-	24,068.47
30-Apr-2018	210,773.84	21,427.39	3,493.71	-	-	235,694.94
31-May-2018	377,936.79	37,893.68	5,022.00	-	-	420,852.47
30-Jun-2018	481,252.14	48,125.21	4,548.96	-	-	533,926.31
31-Jul-2018	357,456.12	35,745.61	1,860.80	-	-	395,062.53
31-Aug-2018	538,538.09	10,770.76	516.41	-	-	549,825.26

SOA

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

P-000536

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



Letter ID: CNXXXX58665352X7
CENTENNIAL ENERGY LLC

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

Total amount due: \$2,577,417.00

Write the amount you are paying below.

\$ _____
Write your Account ID on your check.

000 006 013538618966 731 123199 1 0000257741700



OSCAR L. GARZA & ASSOCIATES
P.C.

1 Greenway Plaza, Suite 330
Houston TX 77046
☎ 713.572.1996
📠 713.572.1997

Rule 707 Statement

Centennial Energy LLC v. Illinois Department of Revenue Protest of Tax Assessment to be Filed with Illinois Tax Tribunal

Verified Statement of Out-of-State Attorney Pursuant to Supreme Court Rule 707

I, Oscar L. Garza, submit this Verified Statement pursuant to Illinois Supreme Court Rule 707.

1. My full name is Oscar L. Garza]. The address of offices from which I practice law and related email address and telephone numbers are as follows:

Oscar L. Garza & Associates, P.C.
1 Greenway Plaza, Suite 330
Houston, TX 77046

713-893-0693

olgarza@olgarza.com

2. I represent Crestwood Services LLC in a matter to be filed with the Illinois Tax Tribunal protesting a tax assessment.

3(a). I have filed an appearance pursuant to this rule during this calendar year in Crestwood Services LLC V. Illinois Department of Revenue 18 TT 103

3(b). I have received a registration number from the ARDC. That number is 6329148.

4(a). I list each jurisdiction of admission, including any state, territory, or commonwealth of the United States, the District of Columbia, or in a foreign country, and my full admission name and license number.

Texas – Oscar L. Garza, State Bar Number 07736300

4(b). I attach a letter or certificate of good standing for each of the jurisdictions listed in paragraph 4(a) above.

5. I have no office or other presence in Illinois for the practice of law.

6. I submit to the disciplinary authority of the Supreme Court of Illinois;

7. I have undertaken to become familiar with and to comply, as if admitted to practice in Illinois, with the rules of the Supreme Court of Illinois, including the Illinois Rules of Professional Conduct and the Supreme Court Rules on Admission and Discipline of Attorneys, and other Illinois law and practices that pertain to the proceeding;

(8) The full name, business address and ARDC number of the Illinois attorney with whom I have associated in the matter is:

John J. Morrison
Law Offices of John J Morrison Ltd.
6440 N Central Ave
Chicago, IL 60646

ARDC No. 03122087

Verification

I verify the accuracy and completeness of each of the above statements.



Oscar L. Garza,
Oscar L. Garza & Associates, P.C.



OSCAR L. GARZA & ASSOCIATES
P.C.

1 Greenway Plaza, Suite 330
Houston TX 77046
☎ 713.572.1996
📄 713.572.1997

Rule 707 Statement

Centennial Energy LLC v. Illinois Department of Revenue
Protest of Tax Assessment to be Filed with Illinois Tax Tribunal

Verified Statement of Out-of-State Attorney Pursuant to Supreme Court Rule 707

I, Leanne Sobel, submit this Verified Statement pursuant to Illinois Supreme Court Rule 707.

1. My full name is Leanne Sobel. The address of offices from which I work and related email address and telephone numbers are as follows:

Oscar L. Garza & Associates, P.C.
1 Greenway Plaza, Suite 330
Houston, TX 77046

713-893-1241

lsobel@olgarza.com

2. I represent Centennial Energy LLC in a matter to be filed before the Illinois Tax Tribunal protesting a tax assessment.

3(a). I have filed an appearance pursuant to this rule during this calendar year in Crestwood Services LLC V. Illinois Department of Revenue 18 TT 103

3(b). I have received a registration number from the ARDC. That number is 6329208.

4(a). I list each jurisdiction of admission, including any state, territory, or commonwealth of the United States, the District of Columbia, or in a foreign country, and my full admission name and license number.

New York – Leanne Sobel, Bar Number 4303772
District of Columbia – Leanne Sobel, Bar Number 1010229

4(b). I attach a letter or certificate of good standing for each of the jurisdictions listed in paragraph 4(a) above.

5. I have no office or other presence in Illinois for the practice of law.

6. I submit to the disciplinary authority of the Supreme Court of Illinois;

7. I have undertaken to become familiar with and to comply, as if admitted to practice in Illinois, with the rules of the Supreme Court of Illinois, including the Illinois Rules of Professional Conduct and the Supreme Court Rules on Admission and Discipline of Attorneys, and other Illinois law and practices that pertain to the proceeding;

(8) The full name, business address and ARDC number of the Illinois attorney with whom I have associated in the matter is:

John J. Morrison
Law Offices of John J Morrison Ltd.
6440 N Central Ave
Chicago, IL 60646

ARDC No. 03122087

Verification

I verify the accuracy and completeness of each of the above statements.

LSobel

Leanne Sobel
Oscar L. Garza & Associates, P.C.