

COPY

BEFORE THE  
ILLINOIS INDEPENDENT TAX TRIBUNAL

RECEIVED  
JAN 30 2014  
BY: \_\_\_\_\_

IN THE MATTER OF: }  
 }  
E.J. EQUIPMENT, INC. }  
P.O. BOX 665 }  
MANTENO, IL 60950 }

ACCOUNT ID: 3048-3360

14766

PETITION

NOW COMES Petitioner E.J. Equipment, Inc., by its attorney, Edward D. McNamara, Jr., and hereby files its Petition before the Illinois Independent Tax Tribunal and states as follows:

1. Petitioner previously filed certain Protests and Requests for Hearing before the Illinois Department of Revenue. Copies of the Protests and Requests are attached hereto as Exhibits A1, A2, and A3.
2. By this Petition, Petitioner elects and requests that the three above referenced Protests and Requests for Hearing be transferred to the Illinois Independent Tax Tribunal and that the Illinois Independent Tax Tribunal take jurisdiction over the three Protests and Requests for Hearing attached hereto as Exhibits A1, A2, and A3.
3. This matter consists of three assessments by the Illinois Department of Revenue, each of said assessments being in excess of \$15,000.
4. The taxpayer's name is E.J. Equipment, Inc., with address of 6949 N 3000E Road, Manteno, Illinois 60950 and telephone number of (815) 468-0250.
5. Taxpayer is represented by Edward D. McNamara, Jr., an attorney admitted to practice law in the State of Illinois, with address of 931 South Fourth Street, Springfield, Illinois 62703, telephone number of (217) 528-8476, and email address of McNamara.Evans@gmail.com
6. Taxpayer's identification number is: ACCOUNT ID: 3048-3360
7. Attached as Exhibits B1, B2, and B3 are copies of the original statutory Notices of Tax Liability.
8. This case involves the year 2013.
9. Taxpayer timely filed certain tax reports with the State of Illinois but said reports contained a typographical error as to the date of the report, resulting in the Notices of Tax Liability attached hereto.
10. Upon receipt of the Notices of Tax Liability, Taxpayer contacted the Illinois Department of

Revenue and was advised that the dates had been amended as per the request of Taxpayer and that no further action needed to be taken.

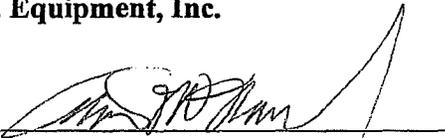
11. Taxpayer at all times acted in a timely manner and based upon representations made by the Illinois Department of Revenue to Taxpayer.
12. Justice and equity require that the assessments attached hereto be cancelled and declared null and void and of no effect whatsoever.

WHEREFORE Taxpayer prays for the following relief:

- A. That this matter be set for hearing before a duly appointed administrative law judge of the Illinois Independent Tax Tribunal.
- B. That the assessments attached hereto as Exhibits B1, B2, and B3 be cancelled and declared null and void.
- C. That during the pendency of this action, the Illinois Department of Revenue take no action related either to Taxpayer or any entity affiliated with Taxpayer until this matter is finally and fully adjudicated.
- D. For such other and further relief as may be appropriate under the circumstances.

Dated this 29th day of January, 2014.

**E.J. Equipment, Inc.**

BY: 

Edward D. McNamara, Jr.

Edward D. McNamara, Jr.  
McNamara & Evans  
931 South Fourth Street  
Springfield, Illinois 62705-5039  
(217) 528-8476  
Fax: (217) 528-8480  
[McNamara.Evans@gmail.com](mailto:McNamara.Evans@gmail.com)

**CERTIFICATE OF SERVICE**

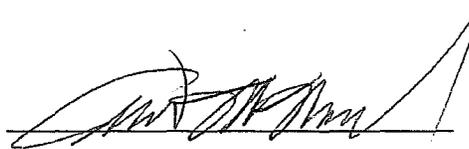
The undersigned hereby certifies that true and correct copies of the foregoing document were served upon the below named parties in the manner(s) indicated on the 29th day of January, 2014.

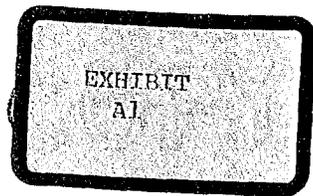
Original and 2 Copies by FedEx Overnight Delivery to:

Illinois Independent Tax Tribunal  
160 N. LaSalle St.  
Room N506  
Chicago, IL 60601

One Copy by Regular Mail to:

Illinois Department of Revenue  
Office of Legal Services  
100 W. Randolph St., 7-900  
Chicago, IL 60601

A handwritten signature in black ink, appearing to be "J. J. [unclear]", is written over a horizontal line.



BEFORE THE ILLINOIS DEPARTMENT OF REVENUE

IN THE MATTER OF: }
E.J. EQUIPMENT, INC. } LETTER ID: CNXXXX8377762242
P.O. BOX 665 } ACCOUNT ID: 3048-3360
MANTENO, IL 60950 } ST-556 RETURN No.: 141894980

PROTEST AND REQUEST FOR HEARING

NOW COMES E.J. Equipment, Inc., by its attorney, Edward D. McNamara, Jr., and hereby files its Protest and Request for Hearing with regard to the attached Final Notice of Tax Due for Form ST-556 Sales Tax Transaction Return and alleges as follows:

- 1. E.J. Equipment, Inc. denies the factual allegations of the Final Notice of Tax Due for Form ST-556 Sales Tax Transaction Return.
2. E.J. Equipment, Inc. denies that an assessment total in the sum of Twenty-One Thousand Two Hundred Fifty-Seven and 50/100 Dollars (\$21,257.50) is authorized under the law.
3. E.J. Equipment, Inc. would further allege that at all times relative hereto, it was in compliance with the provisions of the law relating to sales tax.
4. E.J. Equipment, Inc. specifically protests the assessment total sought herein.

WHEREFORE E.J. Equipment, Inc. moves as follows:

- A. That this matter be set for a formal administrative hearing before an administrative law judge.
B. That the above entitled cause be dismissed with prejudice.
C. For such other and further relief as may be required under the circumstances.

Prepared by: [Signature]
figures submitted by [Signature]

JAN 16 2014

E.J. Equipment, Inc.

Received Illinois Dept. of Revenue
Springfield Walk-in

BY:

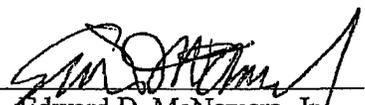
[Signature]
Edward D. McNamara, Jr.

Edward D. McNamara, Jr.
McNamara & Evans
931 South Fourth Street
Springfield, Illinois 62705-5039
(217) 528-8476
Fax: (217) 528-8480
McNamara.Evans@gmail.com

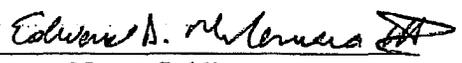
STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF SANGAMON        )

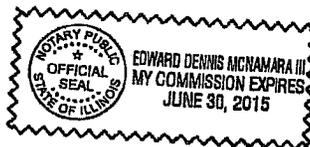
**VERIFICATION**

Edward D. McNamara, Jr., upon his oath being first duly sworn, deposes and states that he is an attorney with his practice of law in the State of Illinois, he has read the foregoing Protest and Request for Hearing by him subscribed, and that the facts contained therein are true and correct to the best of his information, knowledge and belief.

  
Edward D. McNamara, Jr.

Subscribed and sworn to before  
me this 16th day of January, 2014.

  
Notary Public



**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing document was served upon the following by hand delivery on the 16th day of January, 2014.

Illinois Department of Revenue  
Sales & Use Taxes Division  
PO Box 19006  
Springfield, IL 62794-9006



**Final Notice of Tax Due**  
for Form ST-556, Sales Tax Transaction Return



#BWNKMGV  
#CNXX XX83 7776 2242#  
E J EQUIPMENT INC  
PO BOX 665  
MANTENO IL 60950-0665

December 3, 2013      TOD 1 800 544-5304



Letter ID: CNXXX8377762242

Account ID: 3048-3360  
Date of delivery: May 20, 2013  
ST-556 tax return no.: 141894980



The Notice of Tax Liability issued on June 25, 2013 is final. Any correspondence and/or amended figures received for this liability have been processed.

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 January 2, 2014. To make payment,

- for the return identified above, use the voucher on the following page.
- for your entire account balance, use the voucher on the enclosed Taxpayer Statement.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	19,325.00	0.00	19,325.00
Late Payment Penalty	1,932.50	0.00	1,932.50
<b>Assessment Total</b>	<b>\$21,257.50</b>	<b>\$0.00</b>	<b>\$21,257.50</b>

For questions, visit our web site or call one of the numbers above.



Illinois Department of Revenue  
**IL-2848 Power of Attorney**

**Read this information first**

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

**Step 1: Complete the following taxpayer information**

1 <u>E.J. Equipment, Inc.</u> Taxpayer's name	3 <u>6949 N 3000E Road</u> Taxpayer's street address
2 <u>3048-3360</u> Taxpayer's identification number(s)	<u>Manteno</u> <u>IL</u> <u>60950</u> City State ZIP

**Step 2: Complete the following information**

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

<u>Edward D. McNamara, Jr.</u> Name	<u>McNamara &amp; Evans</u> Name of firm	<u>McNamara &amp; Evans</u> Name of firm
<u>931 South Fourth Street</u> Street address	<u>931 South Fourth Street</u> Street address	<u>931 South Fourth Street</u> Street address
<u>Springfield</u> <u>IL</u> <u>62703</u> City State ZIP	<u>Springfield</u> <u>IL</u> <u>62703</u> City State ZIP	<u>Springfield</u> <u>IL</u> <u>62703</u> City State ZIP
<u>(217) 528-8476</u> Daytime phone number	<u>( )</u> Daytime phone number	<u>( )</u> Daytime phone number
<u>mcnamara.evans@gmail.com</u> E-mail address	<u>( )</u> E-mail address	<u>( )</u> E-mail address
<u>Sales</u> <u>2013</u> Specific tax type Year or period	<u>( )</u> <u>( )</u> Specific tax type Year or period	<u>( )</u> <u>( )</u> Specific tax type Year or period

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

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

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

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

<u>( )</u> Name	<u>( )</u> Name	<u>( )</u> Name
<u>( )</u> Street address	<u>( )</u> Street address	<u>( )</u> Street address
<u>( )</u> <u>( )</u> <u>( )</u> City State ZIP	<u>( )</u> <u>( )</u> <u>( )</u> City State ZIP	<u>( )</u> <u>( )</u> <u>( )</u> City State ZIP
<u>( )</u> Daytime phone number	<u>( )</u> Daytime phone number	<u>( )</u> Daytime phone number
<u>( )</u> Date granted	<u>( )</u> Date granted	<u>( )</u> Date granted



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

**Edward D. McNamara, Jr.**

Name <b>Edward D. McNamara, Jr.</b>	Name	Name
P.O. Box 50398		
Street address <b>Springfield IL 62705</b>	Street address	Street address
City State ZIP <b>Springfield IL 62705</b>	City State ZIP	City State ZIP
Daytime phone number <b>(217) 525-8476</b>	Daytime phone number	Daytime phone number

**Step 3: Taxpayer's signature**

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

Taxpayer's signature <i>[Signature]</i>	Title, if applicable <b>President</b>	Date <b>01-16-2014</b>
Spouse's signature <i>[Signature]</i>	Title, if applicable	Date
If corporation or partnership, signature of officer or partner	Title, if applicable	Date

**Step 4: Complete the following if the power of attorney is granted to an attorney, a certified public accountant, or an enrolled agent**

- I declare that I am not currently under suspension or disbarment and that I am:
- a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
  - duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
  - enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

<b>Attorney</b>	<b>Illinois</b>	<i>[Signature]</i>	<b>1/16/2014</b>
Designation (attorney, CPA, enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
Designation (attorney, CPA, enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
Designation (attorney, CPA, enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date

**Step 5: Complete the following if the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent**

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following.

Any person signing as or for the taxpayer

is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here.

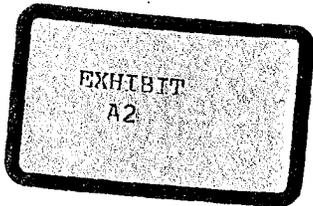
Signature of witness	Date
Signature of witness	Date

appeared this day before a notary public and acknowledged this power of attorney as his or her voluntary act and deed.

Signature of notary	Date
---------------------	------

**Notary seal**





BEFORE THE ILLINOIS DEPARTMENT OF REVENUE

IN THE MATTER OF: }
}
} LETTER ID: CNXXX3XX9X53126
E.J. EQUIPMENT, INC. } ACCOUNT ID: 3048-3360
P.O. BOX 665 } ST-556 RETURN No.: 141894972
MANTENO, IL 60950 }

PROTEST AND REQUEST FOR HEARING

NOW COMES E.J. Equipment, Inc., by its attorney, Edward D. McNamara, Jr., and hereby files its Protest and Request for Hearing with regard to the attached Final Notice of Tax Due for Form ST-556 Sales Tax Transaction Return and alleges as follows:

- 1. E.J. Equipment, Inc. denies the factual allegations of the Final Notice of Tax Due for Form ST-556 Sales Tax Transaction Return.
2. E.J. Equipment, Inc. denies that an assessment total in the sum of Twenty Thousand Nine Hundred Twelve and 10/100 Dollars (\$20,912.10) is authorized under the law.
3. E.J. Equipment, Inc. would further allege that at all times relative hereto, it was in compliance with the provisions of the law relating to sales tax.
4. E.J. Equipment, Inc. specifically protests the assessment total sought herein.

WHEREFORE E.J. Equipment, Inc. moves as follows:

- A. That this matter be set for a formal administrative hearing before an administrative law judge.
B. That the above entitled cause be dismissed with prejudice.
C. For such other and further relief as may be required under the circumstances.

Prepared but not Audited figures submitted by Taxpayer E.J. Equipment, Inc.

JAN 16 2014

BY:

[Signature]

Edward D. McNamara, Jr.

Received Illinois Dept. of Revenue Springfield Walk-In Service

Edward D. McNamara, Jr.
McNamara & Evans
931 South Fourth Street
Springfield, Illinois 62705-5039
(217) 528-8476
Fax: (217) 528-8480
McNamara.Evans@gmail.com

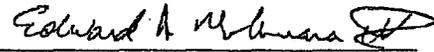
STATE OF ILLINOIS            )  
  ) .SS  
COUNTY OF SANGAMON        )

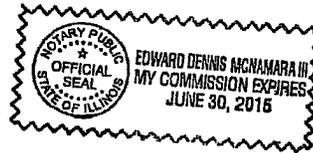
**VERIFICATION**

Edward D. McNamara, Jr., upon his oath being first duly sworn, deposes and states that he is an attorney with his practice of law in the State of Illinois, he has read the foregoing Protest and Request for Hearing by him subscribed, and that the facts contained therein are true and correct to the best of his information, knowledge and belief.

  
Edward D. McNamara, Jr.

Subscribed and sworn to before  
me this 16th day of January, 2014.

  
Notary Public



**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing document was served upon the following by hand delivery on the 16th day of January, 2014.

Illinois Department of Revenue  
Sales & Use Taxes Division  
PO Box 19006  
Springfield, IL 62794-9006



**Final Notice of Tax Due**  
**for Form ST-556, Sales Tax Transaction Return**



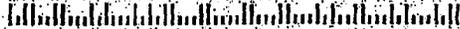
#BWNKMGV  
 #CNXX XX3X X9X5 3126#  
 E J EQUIPMENT INC  
 PO BOX 665  
 MANTENO IL 60950-0665

December 3, 2013 TDD: 1 800 544-5304



Letter ID: CNXXXX3XX9X53126

Account ID: 3048-3360  
 Date of delivery: May 20, 2013  
 ST-556 tax return no.: 141894972



The Notice of Tax Liability issued on June 25, 2013 is final. Any correspondence and/or amended figures received for this liability have been processed.

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 January 2, 2014. To make payment,

- for the return identified above, use the voucher on the following page.
- for your entire account balance, use the voucher on the enclosed Taxpayer Statement.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	19,011.00	0.00	19,011.00
Late-Payment Penalty	1,901.10	0.00	1,901.10
<b>Assessment Total</b>	<b>\$20,912.10</b>	<b>\$0.00</b>	<b>\$20,912.10</b>

For questions, visit our web site or call one of the numbers above.

Sales/Use Tax & E911 Surcharge - Includes Retailer's Occupation Tax, Use Tax, Service Occupation Tax, and Service Use Tax.



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

Edward D. McNamara, Jr.			Name			Name		
P.O. Box 50398			Street address			Street address		
Springfield	IL	62705	City	State	ZIP	City	State	ZIP
(217) 525-8476	Daytime phone number		( )	Daytime phone number		( )	Daytime phone number	

**Step 3: Taxpayer's signature**

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

Taxpayer's signature	Title, if applicable	Date
Spouse's signature	Title, if applicable	Date
<i>[Signature]</i>	President	01-16-2014
If corporation or partnership signature of officer or partner	Title, if applicable	Date

**Step 4: Complete the following if the power of attorney is granted to an attorney, a certified public accountant, or an enrolled agent**

- I declare that I am not currently under suspension or disbarment and that I am:
- a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
  - duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
  - enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

Attorney	Illinois	<i>[Signature]</i>	1/16/2014
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date

**Step 5: Complete the following if the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent**

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following.

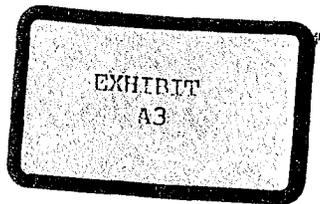
Any person signing as or for the taxpayer  
 is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here.

Signature of witness	Date
Signature of witness	Date

appeared this day before a notary public and acknowledged this power of attorney as his or her voluntary act and deed.

Signature of notary	Date
---------------------	------

Notary seal



BEFORE THE  
ILLINOIS DEPARTMENT OF REVENUE

IN THE MATTER OF:	}	
	}	LETTER ID: CNXXX13746471366
E.J. EQUIPMENT, INC.	}	ACCOUNT ID: 3048-3360
P.O. BOX 665	}	ST-556 RETURN No.: 141894964
MANTENO, IL 60950	}	

PROTEST AND REQUEST FOR HEARING

NOW COMES E.J. Equipment, Inc., by its attorney, Edward D. McNamara, Jr., and hereby files its Protest and Request for Hearing with regard to the attached Final Notice of Tax Due for Form ST-556 Sales Tax Transaction Return and alleges as follows:

1. E.J. Equipment, Inc. denies the factual allegations of the Final Notice of Tax Due for Form ST-556 Sales Tax Transaction Return.
2. E.J. Equipment, Inc. denies that an assessment total in the sum of Twenty Thousand Seven Hundred Twenty-Eight and 40/100 Dollars (\$20,728.40) is authorized under the law.
3. E.J. Equipment, Inc. would further allege that at all times relative hereto, it was in compliance with the provisions of the law relating to sales tax.
4. E.J. Equipment, Inc. specifically protests the assessment total sought herein.

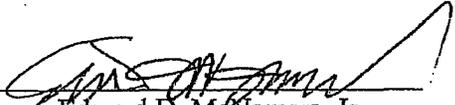
WHEREFORE E.J. Equipment, Inc. moves as follows:

- A. That this matter be set for a formal administrative hearing before an administrative law judge.
- B. That the above entitled cause be dismissed with prejudice.
- C. For such other and further relief as may be required under the circumstances.

Prepared but not Audited  
figures submitted by Taxpayer

E.J. Equipment, Inc.

JAN 16 2014

BY:   
Edward D. McNamara, Jr.

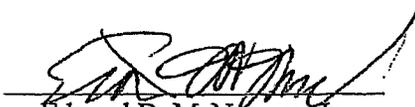
Received Illinois Dept. of Revenue  
Springfield Walk-In Service  
Edward D. McNamara, Jr.

McNamara & Evans  
931 South Fourth Street  
Springfield, Illinois 62705-5039  
(217) 528-8476  
Fax: (217) 528-8480  
[McNamara.Evans@gmail.com](mailto:McNamara.Evans@gmail.com)

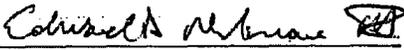
STATE OF ILLINOIS                    )  
  ) SS  
COUNTY OF SANGAMON            )

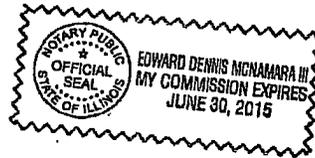
**VERIFICATION**

Edward D. McNamara, Jr., upon his oath being first duly sworn, deposes and states that he is an attorney with his practice of law in the State of Illinois, he has read the foregoing Protest and Request for Hearing by him subscribed, and that the facts contained therein are true and correct to the best of his information, knowledge and belief.

  
Edward D. McNamara, Jr.

Subscribed and sworn to before  
me this 16th day of January, 2014.

  
Notary Public



**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing document was served upon the following by hand delivery on the 16th day of January, 2014.

Illinois Department of Revenue  
Sales & Use Taxes Division  
PO Box 19006  
Springfield, IL 62794-9006



**Final Notice of Tax Due**  
**for Form ST-556, Sales Tax Transaction Return**



STATE OF  
**Illinois**  
DEPARTMENT OF REVENUE  
tax.illinois.gov  
1 800 732-8866  
217 782-3336

#BWVKMGV  
#CNXX X137 4647 1366#  
E J EQUIPMENT INC  
PO BOX 665  
MANTENO IL 60950-0665

December 3, 2013 TDD 1 800 544 5304



Letter ID: CNXXX13746471366

Account ID: 3048-3360  
Date of delivery: May 20, 2013

ST-556 tax return no.: 141894964



**The Notice of Tax Liability issued on June 25, 2013 is final.** Any correspondence and/or amended figures received for this liability have been processed.

**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 January 2, 2014. To make payment,

- for the return identified above, use the voucher on the following page.
- for your entire account balance, use the voucher on the enclosed Taxpayer Statement.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	18,844.00	0.00	18,844.00
Late Payment Penalty	1,884.40	0.00	1,884.40
<b>Assessment Total</b>	<b>\$20,728.40</b>	<b>\$0.00</b>	<b>\$20,728.40</b>

For questions, visit our web site or call one of the numbers above.



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

Edward D. McNamara, Jr.					
Name			Name		
P.O. Box 50398					
Street address			Street address		
Springfield	IL	62705			
City	State	ZIP	City	State	ZIP
(217) 525-8476			( )		
Daytime phone number			Daytime phone number		

**Step 3: Taxpayer's signature**

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

Taxpayer's signature	Title, if applicable	Date
<i>[Signature]</i>	President	01-16-2014
Spouse's signature	Title, if applicable	Date
<i>[Signature]</i>		
If corporation or partnership, signature of officer or partner		

**Step 4: Complete the following if the power of attorney is granted to an attorney, a certified public accountant, or an enrolled agent**

- I declare that I am not currently under suspension or disbarment and that I am:
  - a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
  - duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
  - enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

Attorney	Illinois	<i>[Signature]</i>	1/16/2014
Designation (attorney, CPA, enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
Designation (attorney, CPA, enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
Designation (attorney, CPA, enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date

**Step 5: Complete the following if the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent**

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following.

Any person signing as or for the taxpayer

is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here.

Signature of witness	Date
Signature of witness	Date

appeared this day before a notary public and acknowledged this power of attorney as his or her voluntary act and deed.

Signature of notary	Date
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Notary seal





**Notice of Tax Liability**  
**for Form ST-556, Sales Tax Transaction Return**



#BWNKMGV  
#CNXX X147 2179 8X80#  
E J EQUIPMENT INC  
PO BOX 665  
MANTENO IL 60950-0665

June 25, 2013

TDD 1 800 544-5304



Letter ID: CNXXX14721798X80

Account ID: 3048-3360

Date of delivery: May 20, 2013

ST-556 tax return no.: 141894964



**We have processed your Form ST-556 return identified above.**  
**Additional information can be found on the following pages.**

**If you agree**

- to the amount due for the return identified above, please use the voucher on the following page to make your payment.
- to the entire account balance, please use the voucher on the enclosed Taxpayer Statement. to make your payment.

If you do not agree, you may file a protest and request an administrative hearing within 60 days of the date of this notice, which is **August 26, 2013**. 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 the 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.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Original Tax	18,844.00	0.00	18,844.00
Late-Payment Penalty	376.88	0.00	376.88
<b>Assessment Total</b>	<b>\$19,220.88</b>	<b>\$0.00</b>	<b>\$19,220.88</b>

For questions, visit our web site or call the number above.