

RECEIVED
APR 02 2014

COPY

BEFORE THE
ILLINOIS INDEPENDENT TAX TRIBUNAL

IN THE MATTER OF:

E.J. EQUIPMENT, INC.
P.O. BOX 665
MANTENO, IL 60950

}
}
}
}
}

ACCOUNT ID: 3048-3360

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. That attached hereto as Exhibit B1 is a copy of a letter from the Illinois Department of Revenue directed to Taxpayer dated February 24, 2014, granting a late discretionary hearing with regard to the matters set forth in Paragraph 2 above and further directing that a petition be filed with this Tax Tribunal within sixty (60) days of the date of the letter attached as Exhibit B1. The aforementioned letter was in response to a written request by Taxpayer; such request was made in the form of a letter and summary of events which is attached hereto as Exhibit B2.
4. This matter consists of three assessments by the Illinois Department of Revenue, each of said assessments being in excess of \$15,000.
5. 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.
6. 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
7. Taxpayer's identification number is: ACCOUNT ID: 3048-3360

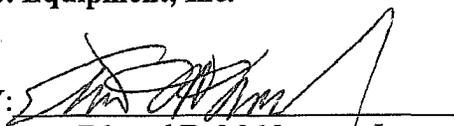
8. Attached as Exhibits C1, C2, and C3 are copies of the original statutory Notices of Tax Liability.
9. This case involves the year 2013.
10. Taxpayer timely filed certain tax reports with the State of Illinois but said reports contained a typographical error as to the date of the report, resulting in the Notices of Tax Liability attached hereto.
11. 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.
12. Taxpayer at all times acted in a timely manner and based upon representations made by the Illinois Department of Revenue to Taxpayer.
13. 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 C1, C2, and C3 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 1st day of April, 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

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 1st day of April, 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, written over a horizontal line. The signature is stylized and appears to be "John J. [unclear]".



BEFORE THE ILLINOIS DEPARTMENT OF REVENUE

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

Protest and Request for Hearing submitted by

JAN 10 2014

E.J. Equipment, Inc.

Received Illinois Dept. of Revenue Springfield Walk-In Service

BY:

Signature of Edward D. McNamara, Jr.

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)

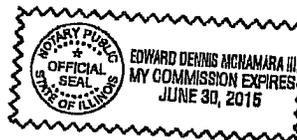
VERIFICATION

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 60960-0665

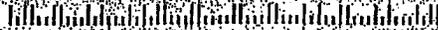
December 3, 2013 TDB 1 800 544-6304



Letter ID: CNXXXX8377762242

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 or 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.

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

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. Taxpayer's name E.J. Equipment, Inc.	Taxpayer's street address 6949 N 3000E Road
2. Taxpayer's identification number 3048-3360	City, State, ZIP Manteno IL 60950

Step 2: Complete the following information

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

Name Edward D. McNamara, Jr.	Name Narje	Name
Name of firm McNamara & Evans	Name of firm 	Name of firm
Street address 83 South Fourth Street	Street address 	Street address
City, State, ZIP Springfield IL 62703	City, State, ZIP 	City, State, ZIP
Daytime phone number (317) 528-8476	Daytime phone number 	Daytime phone number
E-mail address mcnamara.evans@gmail.com	E-mail address 	E-mail address
Specific tax type Sales	Specific tax type 	Specific tax type
Year or period 2013	Year or period 	Year or period

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

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

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

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

Name 	Name 	Name
Street address 	Street address 	Street address
City, State, ZIP 	City, State, ZIP 	City, State, ZIP
Daytime phone number 	Daytime phone number 	Daytime phone number
Date granted 	Date granted 	Date granted



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			City		
State ZIP			State ZIP			State ZIP		
(217) 525-9476			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>Edward D. McNamara, Jr.</i>	President	01/16/2014
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	Jurisdiction (state(s), etc.)	Signature	Date
Designation (attorney, CPA, enrolled agent)			<i>[Signature]</i>	
Designation (attorney, CPA, enrolled agent)				
Designation (attorney, CPA, enrolled agent)				

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:

E.J. EQUIPMENT, INC.
P.O. BOX 665
MANTENO, IL 60950

LETTER ID: CNXXXX3XX9X53126
ACCOUNT ID: 3048-3360
ST-556 RETURN No.: 141894972

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 1 8 2014

BY:

Edward D. McNamara, Jr.

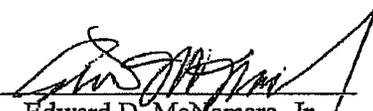
Received Illinois Dept. of Revenue
Springfield Walk-In Service

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

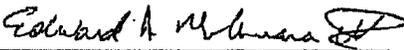
STATE OF ILLINOIS)
) .SS
COUNTY OF SANGAMON)

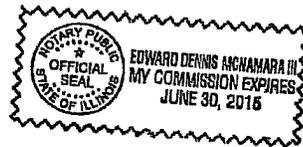
VERIFICATION

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.

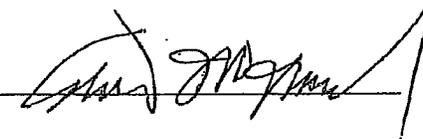

Notary Public



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 885
 MANTENO IL 60950-0865

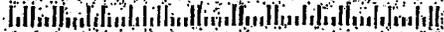
December 3, 2013 | TOD: 1 800.644.5304



Letter ID: CNXXX3XX9X53126

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.

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

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. E.J. Equipment, Inc. Taxpayer's name	3. 6949 N 3000E Road Taxpayer's street address
2. 3048-3360 Taxpayer's ID# (fiscal number)	Manteno IL 60950 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.

Edward D. McNamara, Jr. Name	 Name	 Name
McNamara & Evans Name of firm	 Name of firm	 Name of firm
931 South Fourth Street Street address	 Street address	 Street address
Springfield IL 62703 City State ZIP	 City State ZIP	 City State ZIP
(217) 528-8476 Daytime phone number	 Daytime phone number	 Daytime phone number
mcnamara.evans@gmail.com E-mail address	 E-mail address	 E-mail address

Sales 2013 Specific tax type Year or period	 Specific tax type Year or period	 Specific tax type Year or period
---	--------------------------------------	--------------------------------------

5. The attorney-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 attorney-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 delinquencies in tax and waivers of notice of disallowance of a claim for credit or refund.
 - execute consents extending the statutory period for assessments or collection of taxes.
 - delegate authority or substitute another representative.
 - file a protest to a proposed assessment.
 - execute offers in compromise or settlement of tax liability.
 - represent the taxpayer before the department in all proceedings including hearings (requiring representation by an attorney) pertaining to matters specified above.
 - obtain a private letter ruling on behalf of the taxpayer.
 - perform other acts (explain) _____

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

 Name	 Name	 Name
 Street address	 Street address	 Street address
 City State ZIP	 City State ZIP	 City State ZIP
 Daytime phone number	 Daytime phone number	 Daytime phone number
 Date granted	 Date granted	 Date granted



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			Street address		
Springfield IL 62705			City State ZIP		
City State ZIP			City State ZIP		
(217) 529-8476			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
<i>[Signature]</i>	President	01-16-2014
If corporate officer, partner, or fiduciary, 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
 - fully 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

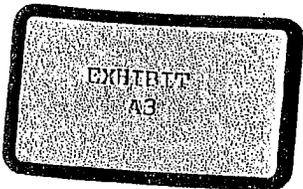
Signature of witness Date

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

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.

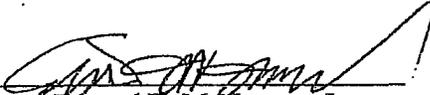
WHEREFORE E.J. Equipment, Inc. moves as follows:

- 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.

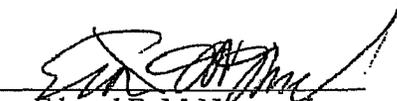
Received Illinois Dept. of Revenue
Springfield Walk-In Service

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

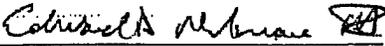
STATE OF ILLINOIS)
) SS
COUNTY OF SANGAMON)

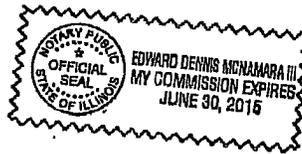
VERIFICATION

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-X187 4647 1366#
 E-J EQUIPMENT INC
 PO BOX 665
 MANTENO, IL 60950-0665

December 3, 2013 TDD: 1-800-644-5304



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.

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

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 E.J. Equipment, Inc. Taxpayer's name	3 6949 N 3000E Road Taxpayer's street address
2 3048-3360 Taxpayer's identification number(s)	Marion IL 60950 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.

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

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

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

Name	Name	Name
Street address	Street address	Street address
City State ZIP	City State ZIP	City State ZIP
Daytime phone number	Daytime phone number	Daytime phone number
Date granted	Date granted	Date granted



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	Name			
P.O. Box 50398					
Street address	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
<i>[Signature]</i>	President	04-16-2014
Spouse's signature	Title, if applicable	Date
<i>[Signature]</i>		
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
 - ably 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.

Designation (attorney, CPA, enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
Attorney	Illinois	<i>[Signature]</i>	04/16/2014
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

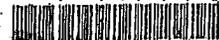


EXHIBIT
B1



Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS
Willard Ice Building
101 West Jefferson Street – Level 5SW
Springfield, IL 62702
(217)782-6995

February 24, 2014

Kerry LeSage
E J Equipment Inc.
P.O Box 655
Manteno, IL 60950

Re: Late Discretionary Hearing Granted – Tribunal Jurisdiction
E J Equipment Inc.
Taxpayer ID: 3048-3360
Notices of Tax Liability (“NTLs”)
Letter IDs: CNXXX174X6152649, dated June 25, 2013
CNXXX14721798X80, dated June 25, 2013
CNXXX2XX9X5X72X0, dated June 25, 2013

Dear Ms. LeSage:

The Office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing for E J Equipment Inc. regarding the above NTLs. Based on the information provided in your request, I believe that it is appropriate to grant E J Equipment Inc. a late discretionary hearing for the above NTLs.

The amount of liability at issue for the protest exceeds the statutory amount (\$15,000, exclusive of penalties and interest) for which the Department has jurisdiction for late discretionary hearings that are granted on or after January 1, 2014. For late discretionary hearings that are granted on or after January 1, 2014 and that exceed the statutory amount, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.*

The Tax Tribunal’s website (www.illinois.gov/taxtribunal) contains rules that include guidance on filing requirements and contact information for the Tax Tribunal. **The Tax Tribunal’s rules provide that, when a late discretionary hearing is granted and the protest meets the statutory amount, the taxpayer shall file a petition with the Tax Tribunal within 60 days and shall attach a copy of the letter granting the late discretionary hearing.** See Subsection (a)(5) of Section 5000.310 of the Tax Tribunal’s

rules. Please note that the Tax Tribunal has different requirements than the Department for filing protests, including the payment of filing fees and the filing of a petition in the form required by the Tax Tribunal.

I recommend that you review the information provided on the Tax Tribunal's website and contact them if you have any questions.

Sincerely,



Terry D. Charlton
Chief Administrative Law Judge
Illinois Department of Revenue

TDC



EQUIPMENT

PO Box 665, Manteno, IL 60950

EXHIBIT
B2

State of Illinois
Department of Revenue
PO Box 19013
Springfield, IL 62794-9013

Re: Request for Late Discretionary Hearing

To Whom It May Concern,

EJ Equipment, Inc. (Account ID No: 3048-3360) is requesting a Late Discretionary Hearing to review taxes due on three ST-556 forms listed below:

ST-556 Tax Return No: 141894964
ST-556 Tax Return No: 141894972
ST-556 Tax Return No: 141894980

You will find attached hereto a summary of what has transpired for the above matters. Please review the information and the attachments that are referenced within the summary.

We are requesting this hearing based on the assumption that our returns were being processed and no taxes would be due based on our ART account and our communication with the Department of Revenue agents. EJ Equipment corresponded numerous times with agents within the Department of Revenue and Central Registration to ensure that we were following the correct guidelines for any taxes due in reference to the tax returns noted above.

We think we will prevail because we believe that we simply made a mistake in the date of our original filing of the ART application. We were told of this mistake and we believed it had been corrected. We believe all of the above documents will indicate we made the initial mistake and that we put forth our best efforts to correct the mistake in a timely manner.

Please feel free to contact me at 800-522-2808 with any questions you may have or to schedule the hearing.

Sincerely,

Kerry LeSage

EJ Equipment, Inc. submitted an application for title and ST-556 for three (3) units that we were going to obtain portion plates for in our rental fleet. Forms were turned in on May 20, 2013. Per my conversations with the State in the past we were told to take Exemption E and to fill in our Illinois Account ID.

**Attachment A: Original ST-556 forms are attached.*

We received a *Notice of Tax Liability* from the Department of Revenue dated June 25, 2013 regarding the three (3) returns submitted on 05/20/2013. Per my conversation with an agent at the Department of Revenue and Central Registration it was determined that EJ Equipment was not signed up for ART-1 Tax. In order to take Exemption E on the ST-556 forms EJ Equipment needed to file to include ART-1 (Automobile Rental Tax) to our tax account. Central Registration told me exactly what form I needed and I worked with the accountant to fill it out and turn it in. Application was dated 06/01/2013. We were never advised to date the application 05/01/2013. I was told to wait a couple of weeks and then submit the *Return Correction Notice* for each tax return, which was done on 07/09/2013.

**Attachment B: Notice of Tax Liability Letters*

**Attachment C: Return Correction Notice*

We received a letter in reference to *Form ST-556 Sales Tax Transaction Return* for each return noted above dated August 13, 2013. I called into the Department of Revenue on August 28, 2013 and was told that I needed to talk to Central Registration and request the date of our ART-1 application be changed to May 1, 2013 so that it would be valid when the returns for the trucks were processed. The agent told me to send a letter with the Return Correction Notices from July stating that Central Registration had changed the date of our ART-1 application and that we would like them to review the status of the returns. The agent then transferred me to Central Registration. Central Registration changed the date while I was on the phone. Letter was typed and mailed per the agents instructions.

**Attachment D: Letters referencing Form ST-556 Sales Tax Transaction Return*

**Attachment E: Letter to the Department of Revenue requesting our returns be reviewed again.*

We received a *Final Notice of Tax Due* for each return dated December 3, 2013. I attempted to call twice, once only received a busy signal and the 2nd time I had an agent that was new and said she was not sure what to tell me and all other agents were busy. Then the holidays hit. I called again on Friday, 01/03/2014 after we received the *Taxpayer Notification* for L&N Crop Spraying, Inc. and Edward LeSage dated 12/27/2013. I talked to Christine and explained the whole situation, including the MFUT denial letters we received. She said the best thing for me to do was to call the Tax Specialist that wrote the letter to us on 08/13/2013. So I called Danny Buerkett and again explained the situation. He told me that for some reason the date for our ART-1 application was changed back from 05/01/2013 to 06/01/2013 and that is why they have not been processed through. Danny told me there were no notes in the system telling him why the date was changed from our previous request. Danny also informed me that our ART-1 Account ID is not the same as our business ID. Danny told me to send in the *Return Correction Notice* for each return and to make sure I note the correct ART account ID. He told me to fax the returns in so they would be processed quicker and to follow-up on the status. Danny then transferred me to Central Registration.

I talked to Patrick at Central Registration and he was not sure why the day was changed but he changed it back and confirmed with another agent who had more experience. I asked if there was anything else that I needed to do to confirm that the date would stay and he said no. I then faxed in a copy of the Return Correction Notice for each return noting the correct ART Account ID.

**Attachment F: Letters referencing Final Notice of Tax Due for each return*

**Attachment G: Revised Return Correction Notice with correct ART Account ID*

**Attachment H: Letters referencing Taxpayer Notification for MFUT denial*

I called Revenue this morning to check on the status of the returns that I faxed on 01/03/2014. I talked to Stephanie who advised me to call Danny Buerkett since he advised me to fax in the forms. She said that it could take anywhere from 30-60 days to complete the transaction. I then called Danny and left a detailed message. He called me back and said he did some research before he called me and that his supervisor informed him that the date had changed back to 06/01/2013 because that is what was printed on our ART-1 application.

Danny said our next step is to request a late discretionary hearing and address three (3) things.

1. Why we are requesting the late hearing. (i.e. we thought our returns were being processed).
2. Why we think we will prevail.
3. List documentation that will assist us.

EXHIBIT
C1

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

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

#BVNKMVG
#CNXX147 2179 8X80#
E J EQUIPMENT INC
PO BOX 665
MANTENO IL 60950-0665

June 25, 2013

TDD 1 800 544-6304



Letter ID: CNXX14721798X80

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
Assessment Total	\$19,220.88	\$0.00	\$19,220.88

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

Sales/Use Tax & EB11 Surcharge - includes Retailers' Occupation Tax, Use Tax, Service Occupation Tax, and Service Use Tax.

IDOR-2P (R-04/10)

P-000015

Penalties and Fees

For detailed information on penalties and rates in effect for specific periods on or after January 1, 1994, see Publication 103.

1. **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.
2. **Late-payment penalty for underpayment of estimated or quarter-monthly tax** - You owe this penalty if you were required to make estimated or quarter-monthly tax payments and failed to do so, or failed to pay the required amount by the payment due date.
3. **Late-payment penalty for regular tax payments** - You owe this penalty if you did not pay the tax you owed by the original due date of the return.
4. **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.
5. **Fraud penalty** - You owe this penalty if any part of a deficiency is due to fraud.
6. **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.
7. **Bad check penalty** - You owe this penalty if you send a remittance to the department that is not honored by your financial institution.
8. **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.

9. **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.

10. **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 transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of the tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

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

Are penalties ever abated?

If you were unable to either timely pay the required amount of estimated or quarter-monthly payments, pay the tax you owed 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. 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.

How is interest figured?

Interest is simple interest figured using a daily rate. We review the rate twice each year - on January 1 and July 1 - and adjust according to the "underpayment rate" or the "short-term federal rate" (3 percent less than the underpayment rate) established under IRC, Section 6621. Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax (for certain tax periods interest may also accrue on penalties).

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns.

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, or by taking the issue to court.
- If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) of that overpayment.
- For more information about these rights and other department procedures, you may contact us. Our contact information is on the front of this notice.



Letter ID: CNXXX14721798X80

Account ID: 3048-3360

Date of delivery: May 20, 2013

ST-556 tax return no.: 141894964

Notice of Tax Liability (continued from Page 1)

Reasons for Notice:

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- You indicated that the item is used as a rental but you did not provide an Account ID (previously known as Illinois Business Tax (IBT) number) or the Account ID you provided is not valid. To be valid, a number must be active and have been issued before the purchase date. Therefore, we have calculated tax due. If you do not agree and have a valid Account ID, please write the Account ID on the line provided on the enclosed Return Correction Notice.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result we have assessed the amount shown on the previous page.

Please use the voucher below to make payment on this assessment.

IDOR-2P (R-04/10)

To make a payment for the Form ST-556 tax return identified above, return bottom portion,

Retain top portion for your records.

Fold and detach on perforation.

Bill Voucher

(R-12/08) (136)



Letter ID: CNXXX14721798X80
E J EQUIPMENT INC

Total amount due: \$19,220.88

Write the amount you are paying below:

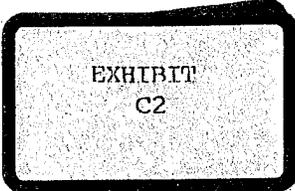
\$ _____

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

601 006 013538823365 731 052013 7 0000001922088

2-000016



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



#BWNKMGV
#CNXX X2XX 9X5X 72X0#
E J EQUIPMENT INC
PO BOX 665
MANTENO IL 60950-0665

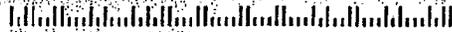
June 25, 2013 TDD 1 800 644-5304



Letter ID: CNXXX2XX9X5X72X0

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

ST-556 tax return no.: 141894980



**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	19,325.00	0.00	19,325.00
Late-Payment Penalty	386.50	0.00	386.50
Assessment Total:	\$19,711.50	\$0.00	\$19,711.50

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

Penalties and Fees

For detailed information on penalties and rates in effect for specific periods on or after January 1, 1994, see Publication 103.

- 1. 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.
- 2. Late-payment penalty for underpayment of estimated or quarter-monthly tax** - You owe this penalty if you were required to make estimated or quarter-monthly tax payments and failed to do so, or failed to pay the required amount by the payment due date.
- 3. Late-payment penalty for regular tax payments** - You owe this penalty if you did not pay the tax you owed by the original due date of the return.
- 4. 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.
- 5. Fraud penalty** - You owe this penalty if any part of a deficiency is due to fraud.
- 6. 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.
- 7. Bad check penalty** - You owe this penalty if you send a remittance to the department that is not honored by your financial institution.
- 8. 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.

9. 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.

10. 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 transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of the tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

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

Are penalties ever abated?

If you were unable to either timely pay the required amount of estimated or quarter-monthly payments, pay the tax you owed 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. 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.

How is interest figured?

Interest is simple interest figured using a daily rate. We review the rate twice each year - on January 1 and July 1 - and adjust according to the "underpayment rate" or the "short-term federal rate" (3 percent less than the underpayment rate) established under IRC, Section 6621. Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax (for certain tax periods, interest may also accrue on penalties).

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns.

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- 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, or by taking the issue to court.
- If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) of that overpayment.
- For more information about these rights and other department procedures, you may contact us. Our contact information is on the front of this notice.



Letter ID: CNXXX2XX9X5X72X0

Account ID: 3048-3360

Date of delivery: May 20, 2013

ST-556 tax return no.: 141894980

Notice of Tax Liability (continued from Page 1)

Reasons for Notice:

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- You indicated that the item is used as a rental but you did not provide an Account ID (previously known as Illinois Business Tax (IBT) number) or the Account ID you provided is not valid. To be valid, a number must be active and have been issued before the purchase date. Therefore, we have calculated tax due. If you do not agree and have a valid Account ID, please write the Account ID on the line provided on the enclosed Return Correction Notice.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result we have assessed the amount shown on the previous page.

Please use the voucher below to make payment on this assessment.

IDOR-2P (R-04/10)

To make a payment for the Form ST-556 tax return identified above, return bottom portion.

Retain top portion for your records.

Fold and detach on perforation.

Bill Voucher

(R-12/08) (136)



Letter ID: CNXXX2XX9X5X72X0

EJ EQUIPMENT INC

Total amount due: \$19,711.50

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

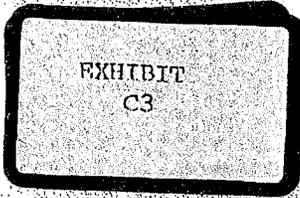
PO BOX 19006

SPRINGFIELD IL 62794-9006

601 006 000170114242 731 052013 3 0000001971150

P-000018

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



#BWNKMGV
 #CNXX X174 X615 2649#
 E J EQUIPMENT INC
 PO BOX 665
 MANTENO IL 60950-0665

June 26, 2013 TDD 1 800 544-5304



Letter ID: CNXXX174X6152649

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

ST-556 tax return no.: 141894972



**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 this 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	19,011.00	0.00	19,011.00
Late-Payment Penalty	380.22	0.00	380.22
Assessment Total	\$19,391.22	\$0.00	\$19,391.22

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

Penalties and Fees

For detailed information on penalties and rates in effect for specific periods on or after January 1, 1994, see Publication 103.

1. **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.
2. **Late-payment penalty for underpayment of estimated or quarter-monthly tax** - You owe this penalty if you were required to make estimated or quarter-monthly tax payments and failed to do so, or failed to pay the required amount by the payment due date.
3. **Late-payment penalty for regular tax payments** - You owe this penalty if you did not pay the tax you owed by the original due date of the return.
4. **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.
5. **Fraud penalty** - You owe this penalty if any part of a deficiency is due to fraud.
6. **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.
7. **Bad check penalty** - You owe this penalty if you send a remittance to the department that is not honored by your financial institution.
8. **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.

9. **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.

10. **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 transaction for a taxable year;
- are later found to have a deficiency in that taxable year that is the result of the tax avoidance transaction; and
- did not report or pay that liability before we issued a Notice of Deficiency.

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

Are penalties ever abated?

If you were unable to either timely pay the required amount of estimated or quarter-monthly payments, pay the tax you owed 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. 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.

How is interest figured?

Interest is simple interest figured using a daily rate. We review the rate twice each year - on January 1 and July 1 - and adjust according to the "underpayment rate" or the "short-term federal rate" (3 percent less than the underpayment rate) established under IRC, Section 6621. Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax (for certain tax periods interest may also accrue on penalties).

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns.

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, or by taking the issue to court.
- If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) of that overpayment.
- For more information about these rights and other department procedures, you may contact us. Our contact information is on the front of this notice.



Letter ID: CNXXX174X6152649

Account ID: 3048-3380

Date of delivery: May 20, 2013

ST-556 tax return no.: 141894972

Notice of Tax Liability (continued from Page 1)

Reasons for Notice:

- Based on our review, we have increased the vehicle's value. This resulted in additional tax due.
- You indicated that the item is used as a rental but you did not provide an Account ID (previously known as Illinois Business Tax (IBT) number) or the Account ID you provided is not valid. To be valid, a number must be active and have been issued before the purchase date. Therefore, we have calculated tax due. If you do not agree and have a valid Account ID, please write the Account ID on the line provided on the enclosed Return Correction Notice.
- You did not make full payment by the required due date.
- Please review the enclosed Return Correction Notice.

As a result we have assessed the amount shown on the previous page.

Please use the voucher below to make payment on this assessment.

IDOR-2P (R-04/10)

To make a payment for the Form ST-556 tax return identified above, return bottom portion.

Retain top portion for your records.

Fold and detach on perforation.

Bill Voucher

(R-12/08) (136)



Letter ID: CNXXX174X6152649

E J EQUIPMENT INC

Total amount due: \$19,391.22

Write the amount you are paying below:

Mail this voucher and your payment to:

ILLINOIS DEPARTMENT OF REVENUE

PO BOX 19008

SPRINGFIELD IL 62794-9008

\$ _____

Write your Account ID on your check.

601 006 002001405124 731 052013 6 0000001939122

P-000014