

Notice of Claim Denial



September 10, 2020



Letter ID: CNXXXX8189718242

Taxpayer ID: 35-1929476

Account ID: 14220-87424

Audit ID: A922166272

Reporting period: December 31, 2012

#BWNKMGV
#CNXX XX81 8971 8242#
STEEL DYNAMICS INC & SUBS
STEEL DYNAMICS INC AND SUBSIDIARIES
7575 W JEFFERSON BLVD
FORT WAYNE IN 46804-4131

We have audited your account for the claim for refund filed for the reporting period listed above. The proposed adjustment and net claim allowed are shown on the back page of this notice. Also, attached is the EDA-27-BI, Explanation of Adjustments, which details the reason. (35 ILCS 5/909(e)).

If you agree and your account is in balance, no action is required. You will receive a full refund if your account is overpaid and no other liabilities exist. If your account has a balance due, you will receive a bill.

If you do not agree, you may protest this notice by following the instructions listed below.

- If the amount of tax at issue, exclusive of penalty and interest is more than \$15,000, or if you are not claiming an overpayment of tax but the total penalties and interest are more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue within 60 days of this notice. If you file a protest on time, we must reconsider our denial of claim (35 ILCS 5/910(a)), and if requested, grant you or your authorized representative an administrative hearing (35 ILCS 5/914). An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative hearing judge. Submit your protest on Form EAR-14, Format for Filing a Protest for Income Tax, (available on our website at tax.illinois.gov). If we do not receive your protest within 60 days, this denial will become final. A protest of this notice does not preserve your rights under any other notice.

If you do not protest this notice, the denial of your claim shall become final.

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

If you have questions, call us at the telephone number shown below.

Sincerely,

David Harris
Director

ILLINOIS DEPARTMENT OF REVENUE
AUDIT BUREAU
PO BOX 19012
SPRINGFIELD IL 62794-9012
(217) 558-4960

Statement

Date: September 10, 2020
Letter ID: CNXXXX8189718242
Name: STEEL DYNAMICS INC & SUBS
Taxpayer ID: 35-1929476
Account ID: 14220-87424
Audit ID: A922166272
Reporting period: December 2012

Computation of claim denial

Reporting period ending:	12/31/2012
Claim receive date:	10/17/2016
Amount of original claim:	\$949,199.00
Amount of proposed adjustment:	(\$904,261.00)
Net claim allowed:	\$44,938.00

Bankruptcy Information

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

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

Explanation of Audit Adjustments

Income Tax



#BWNKMGV
#CNXX XXX3 7611 3769#
STEEL DYNAMICS INC & SUBS
STEEL DYNAMICS INC AND SUBSIDIARIES
7575 W JEFFERSON BLVD
FORT WAYNE IN 46804-4131

September 10, 2020



Letter ID: CNXXXXX376113769

Taxpayer ID: 35-1929476

Account ID: 14220-87424

Audit ID: A922166272

Reporting period: December 2012

Explanation of adjustments for tax period ending 12/31/2012

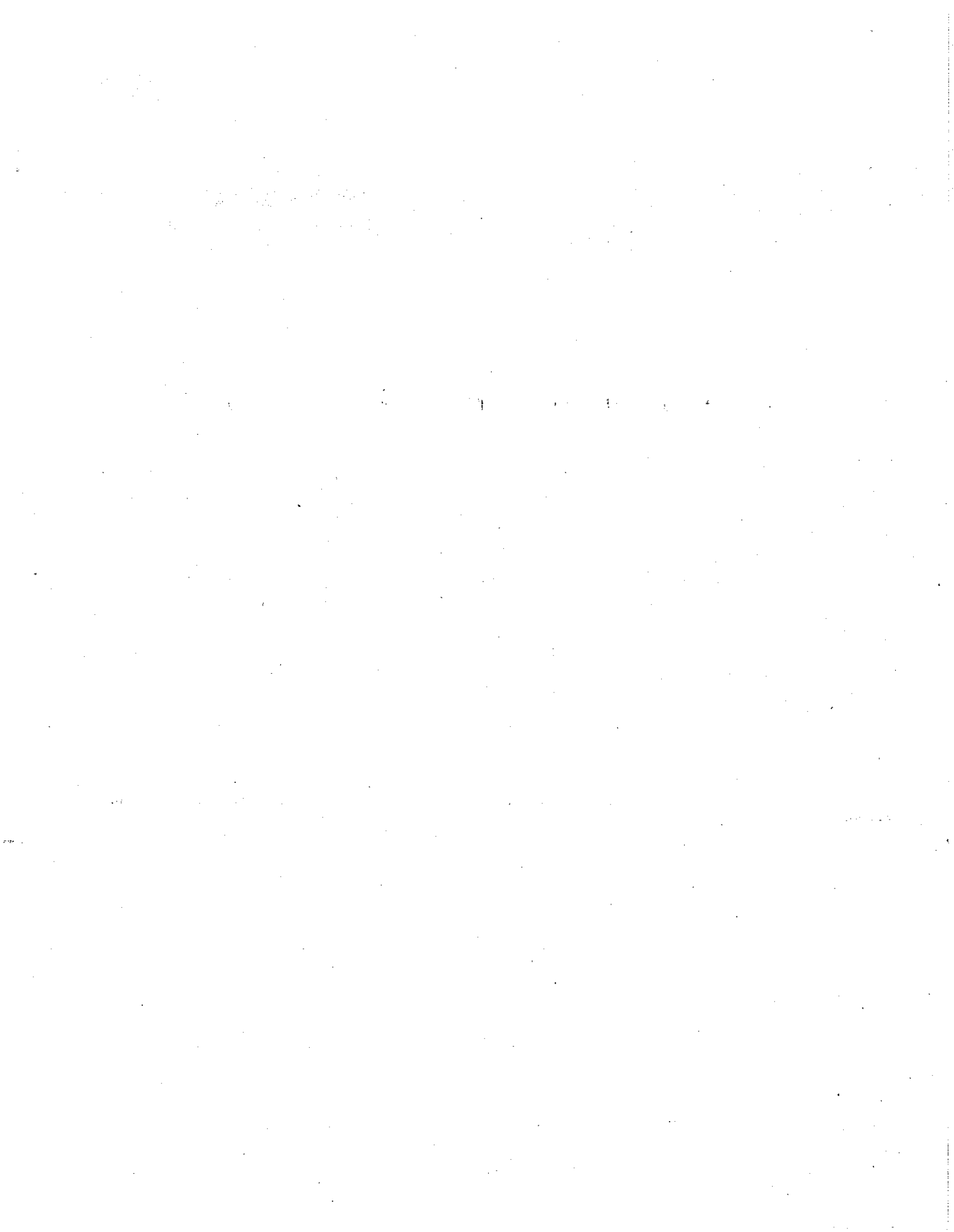
We adjusted the sales factor to include in the numerator receipts (other than receipts from sales of tangible personal property) which are allocable to Illinois.
[5 ILCS 304(a)(3)(C-5)]

Return Impact

Tax impact

\$9,518,542.00

\$904,261.00



Notice of Claim Denial



September 10, 2020



Letter ID: CNXXX172X1649443

Taxpayer ID: 35-1929476

Account ID: 14220-87424

Audit ID: A922166272

Reporting period: December 31, 2013

#BWNKMGV
#CNXX X172 X164 9443#
STEEL DYNAMICS INC & SUBS
STEEL DYNAMICS INC AND SUBSIDIARIES
7575 W JEFFERSON BLVD
FORT WAYNE IN 46804-4131

We have audited your account for the claim for refund filed for the reporting period listed above. The proposed adjustment and net claim allowed are shown on the back page of this notice. Also, attached is the EDA-27-BI, Explanation of Adjustments, which details the reason. (35 ILCS 5/909(e)).

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Sincerely,

David Harris
Director

ILLINOIS DEPARTMENT OF REVENUE
AUDIT BUREAU
PO BOX 19012
SPRINGFIELD IL 62794-9012
(217) 558-4960

Statement

Date: September 10, 2020
Letter ID: CNXXX172X1649443
Name: STEEL DYNAMICS INC & SUBS
Taxpayer ID: 35-1929476
Account ID: 14220-87424
Audit ID: A922166272
Reporting period: December 2013

Computation of claim denial

Reporting period ending:	12/31/2013
Claim receive date:	10/20/2016
Amount of original claim:	\$1,421,351.00
Amount of proposed adjustment:	(\$1,350,449.00)
Net claim allowed:	\$70,902.00

Bankruptcy Information

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Explanation of Audit Adjustments

Income Tax



#BWNKMGV
#CNXX XX37 7987 6641#
STEEL DYNAMICS INC & SUBS
STEEL DYNAMICS INC AND SUBSIDIARIES
7575 W JEFFERSON BLVD
FORT WAYNE IN 46804-4131

September 10, 2020



Letter ID: CNXXXX3779876641

Taxpayer ID: 35-1929476
Account ID: 14220-87424
Audit ID: A922166272
Reporting period: December 2013

Explanation of adjustments for tax period ending 12/31/2013

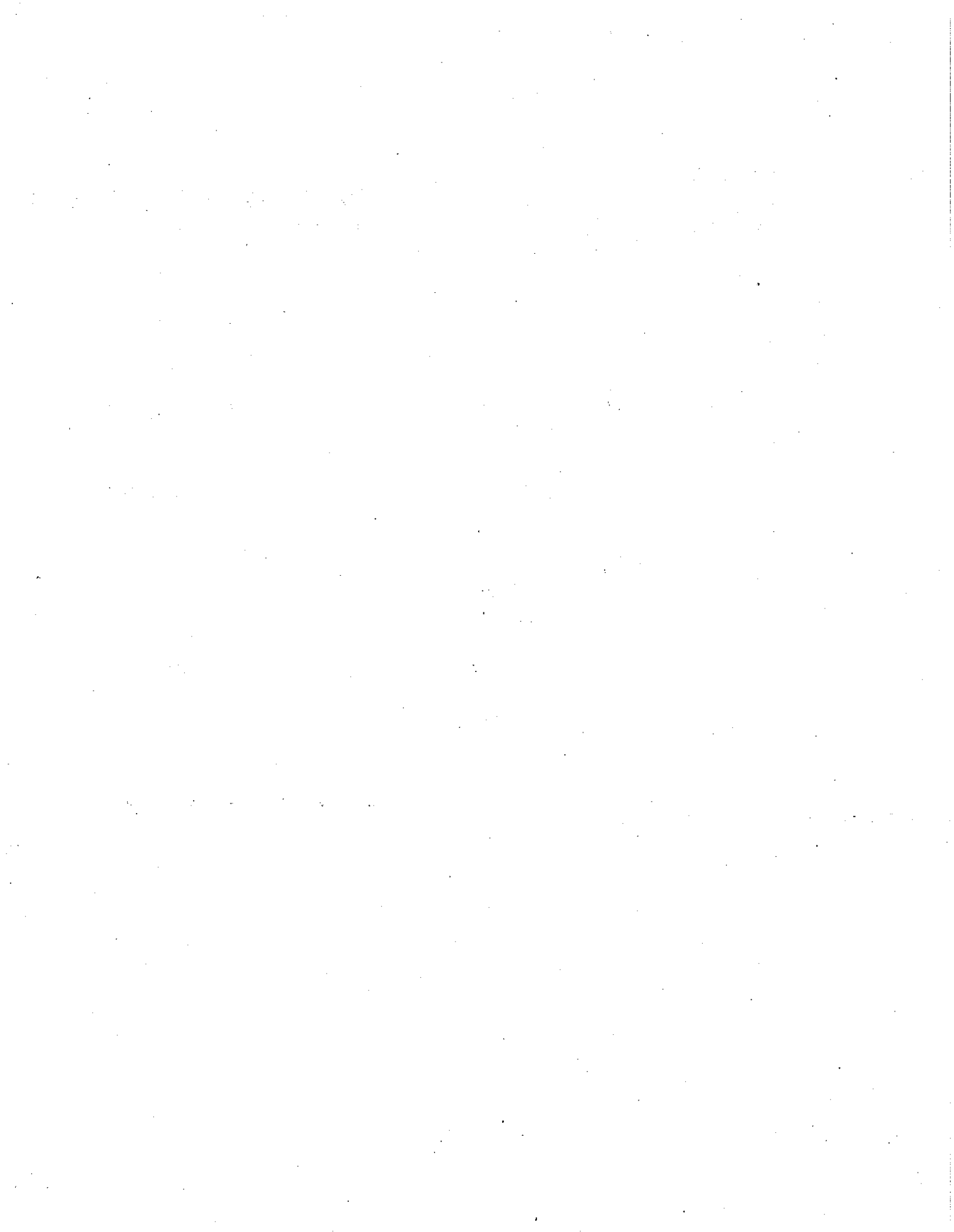
We adjusted the sales factor to include in the numerator receipts (other than receipts from sales of tangible personal property) which are allocable to Illinois.
[5 ILCS 304(a)(3)(C-5)]

Return Impact

Tax impact

\$1,421,351.00

\$1,350,449.00



Notice of Claim Denial



#BWNKMGV
#CNXX X182 2854 92X2#
STEEL DYNAMICS INC & SUBS
STEEL DYNAMICS INC AND SUBSIDIARIES
7575 W JEFFERSON BLVD
FORT WAYNE IN 46804-4131

September 10, 2020



Letter ID: CNXXX182285492X2

Taxpayer ID: 35-1929476

Account ID: 14220-87424

Audit ID: A922166272

Reporting period: December 31, 2014

We have audited your account for the claim for refund filed for the reporting period listed above. The proposed adjustment and net claim allowed are shown on the back page of this notice. Also, attached is the EDA-27-BI, Explanation of Adjustments, which details the reason. (35 ILCS 5/909(e)).

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Sincerely,

David Harris
Director

ILLINOIS DEPARTMENT OF REVENUE
AUDIT BUREAU
PO BOX 19012
SPRINGFIELD IL 62794-9012
(217) 558-4960

Statement

Date: September 10, 2020
Letter ID: CNXXX182285492X2
Name: STEEL DYNAMICS INC & SUBS
Taxpayer ID: 35-1929476
Account ID: 14220-87424
Audit ID: A922166272
Reporting period: December 2014

Computation of claim denial

Reporting period ending:	12/31/2014
Claim receive date:	10/20/2016
Amount of original claim:	\$904,834.00
Amount of proposed adjustment:	(\$763,497.00)
Net claim allowed:	\$141,337.00

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Explanation of Audit Adjustments

Income Tax



#BWNKMGV
#CNXX XX48 X677 64X4#
STEEL DYNAMICS INC & SUBS
STEEL DYNAMICS INC AND SUBSIDIARIES
7575 W JEFFERSON BLVD
FORT WAYNE IN 46804-4131

September 10, 2020



Letter ID: CNXXXX48X67764X4

Taxpayer ID: 35-1929476

Account ID: 14220-87424

Audit ID: A922166272

Reporting period: December 2014

Explanation of adjustments for tax period ending 12/31/2014

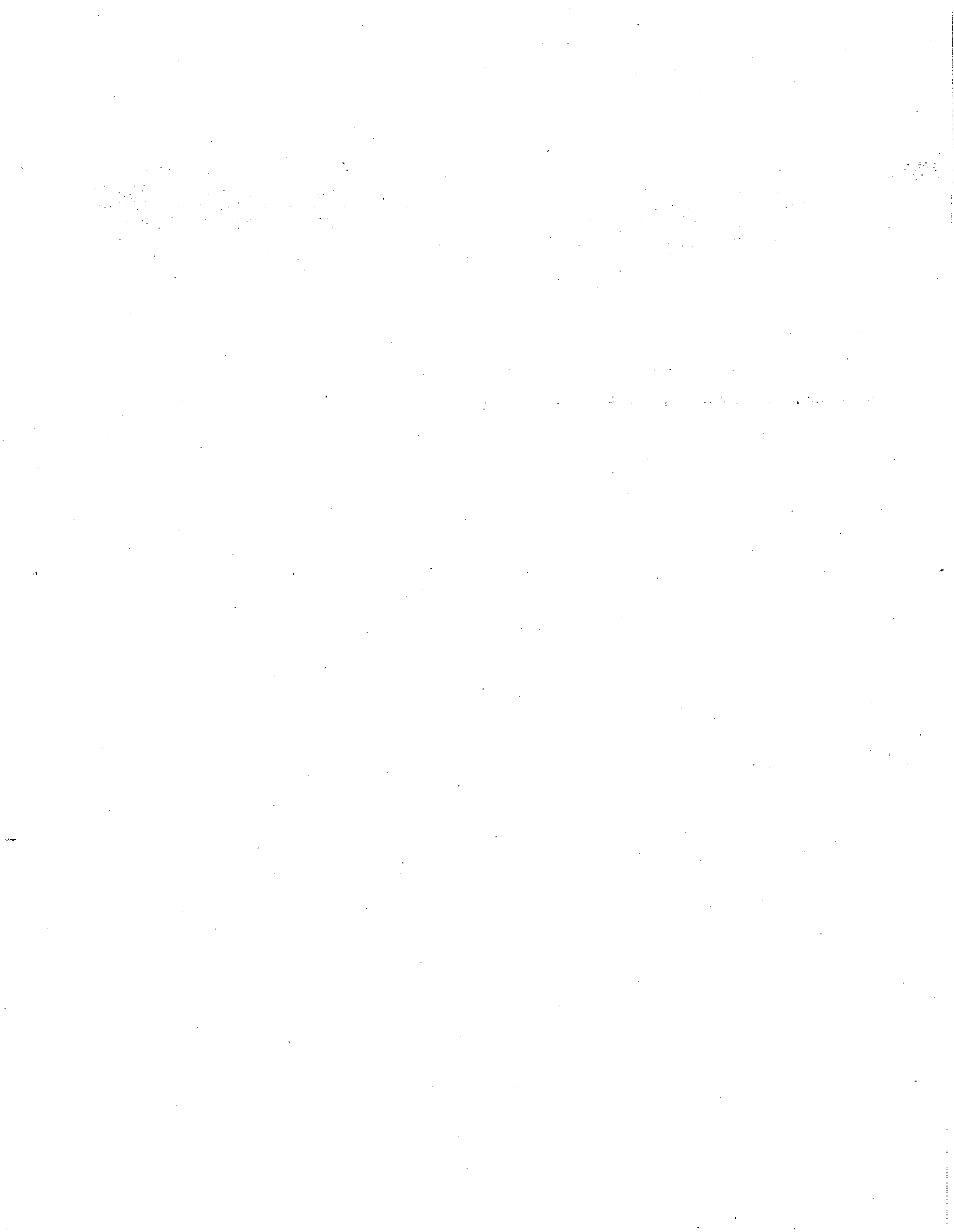
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[5 ILCS 304(a)(3)(C-5)]

Return Impact

Tax impact

\$904,834.00

\$763,497.00



Taxpayer Statement



September 10, 2020 TDD 1 800 544-5304



Letter ID: CNXXXX31323X1925

Account ID: 14220-87424

FEIN: 35-1929476

#BWNKMGV
#CNXX XX31 323X 1925#
STEEL DYNAMICS INC & SUBS
STEEL DYNAMICS INC AND SUBSIDIARIES
7575 W JEFFERSON BLVD
FORT WAYNE IN 46804-4131

This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed.

IL Business Income Tax

You have available credits of \$949,199.00.

Account ID: 14220-87424

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2012	317,622.00	-	-	-	(1,266,821.00)	(949,199.00)
31-Dec-2018	2,187,188.00	178,626.88	83,054.36	-	(974,076.25)	Not Included*

* We have received correspondence for this period and it is currently under review.

E-000007

SOA

If necessary, respond to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19004
SPRINGFIELD IL 62794-9004

