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 Jackson Oil & Solvents Inc.
Taxpayer's name

2 35-1472481
Taxpayer's identification number(s)

3 1970 Kentucky Ave.
Taxpayer's street address

Indianapolis IN 46221
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.

GUST DICKETT/JAMES DICKETT Name	Name	Name
ROMANOFF & DICKETT, LTD. Name of firm	Name of firm	Name of firm
600 HILLGROVE AVE., SUITE 1 Street address	Street address	Street address
WESTERNSPRING IL 60558 City State ZIP	City State ZIP	City State ZIP
(708) 784-3200 Daytime phone number	( ) Daytime phone number	( ) Daytime phone number
JDICKETT@AOL.COM E-mail address	E-mail address	E-mail address
ALL ALL Specific tax type Year or period	Specific tax type Year or period	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.*

- X endorse or collect checks in payment of refunds.
- X 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

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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:

JAMES DICKETT		
Name	Name	Name
600 HILLGROVE AVE., SUITE 1		
Street address	Street address	Street address
WESTERNSPRING IL 60558		
City State ZIP	City State ZIP	City State ZIP
(708) 784-3200	( )	( )
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
(X) Robert J Carlen	Vice President	6/17/14
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	IL	Gust Pickett Jr.	6-17-14
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), *etc.*)	Signature	Date
ATTORNEY	IL		6-17-14
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

This form is authorized by the Illinois Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-0058