

ILLINOIS INDEPENDENT
TAX TRIBUNAL

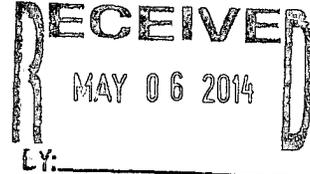
JACKSON OIL & SOLVENTS, INC.,)

Petitioner,)

v.)

ILLINOIS DEPARTMENT)
OF REVENUE,)

Respondent.)



PETITION FOR HEARING BEFORE THE ILLINOIS TAX TRIBUNAL

Petitioner, Jackson Oil & Solvents, Inc., pursuant to Illinois Independent Tax Tribunal Rule 5000.310(a)(3) and 35 Ill. Comp. Stat. 1010/1-45, and for its Petition for Hearing before the Illinois Tax Tribunal, states:

Statement of Facts, History of Proceedings, and Jurisdictional Statement

1. Petitioner is an Indiana corporation in the business of purchasing and supplying certain fuel products and equipment.

2. During the period of December 5-31, 2013, Petitioner purchased Diesel Blend product from Marathon Petroleum Company, LP ("Marathon") in Robinson, Illinois to be exported to Indiana.

3. As Petitioner does not have an Illinois distribution license for such fuels, Marathon invoiced Petitioner charges for Illinois Motor Fuel tax for each of the above mentioned purchases, totaling \$17,088.45. Additionally, Marathon invoiced Petitioner charges for Indiana Motor Fuel Taxes for these purchases, which effectively double taxed the product.

4. Subsequently, Petitioner filed Form RMFTA-11-A with the Illinois Department of Revenue (“Department”) for refund of the Illinois Motor Fuel Tax. Attached hereto as **Exhibit A** is a copy of the RMFTA-11-A submitted by Petitioner.

5. Citing the need for further evidence of Petitioner’s payments of the Indiana Motor Fuel Taxes, the Department denied the above refund claim. Attached hereto as **Exhibit B** is a copy of the Department’s request.

6. Petitioner again submitted the claim to the Department, with copies of the invoices reflecting the dual taxation, payments of the relevant Illinois and Indiana taxes, and a notarized letter from Marathon stating that the invoices charged Petitioner dual taxes. Attached hereto as **Exhibit C** is a copy of these submissions from Petitioner to the Department.

7. The Department again denied Petitioner’s refund claim stating that “Claimant did not pay Motor Fuel Tax to Indiana, therefore; this precludes you from receiving a Motor Fuel Tax Refund.” Attached hereto as **Exhibit D** is a copy of the Department’s denial.

8. Petitioner then filed a protest with the Office of Administrative Hearings; however, this protest was dismissed on March 25, 2014, due to lack of jurisdiction because, under 35 Ill. Comp. Stat. § 1010/1-45, this Tribunal has jurisdiction over Petitioner’s claim as it in excess of \$15,000.00. Attached hereto as **Exhibit E** is a copy of the dismissal from the Office of Administrative Hearings.

9. Therefore, under 35 Ill. Comp. Stat. § 1010/1-45 this Tribunal has jurisdiction to hear Petitioner’s refund claim.

Summary of Errors Below

10. Petitioner incorporates herein paragraphs 1-9 of this Petition.

11. Under 35 Ill. Comp. Stat. § 505/13, upon the Department's receipt of adequate evidence, "any person who purchases motor fuel in Illinois and uses that motor fuel in another state and that state imposes a tax on the use of such motor fuel shall be reimbursed and repaid the amount of Illinois tax paid...."

12. Petitioner provided such adequate evidence by submitting to the Department the information contained in Exhibit C, all of which reflect charges for both Illinois and Indiana taxes, along with payment for Indiana taxes.

13. Although the Department requested certified tax returns from Petitioner, it is impossible for Petitioner to comply with such request because the State of Indiana does not require Petitioner to file a return on Diesel products. Under Indiana excise laws, Marathon is responsible for collecting the tax from Petitioner and remitting the collected tax to the State of Indiana in monthly reports. See e.g., Ind. Code § 6-6-2.5-28(a), (g), and (h); Ind. Code § 6-6-2.5-35(a) and (c); and Ind. Code § 6-6-2.5-38.

14. As such, the Department erroneously denied Petitioner's refund request after receiving adequate evidence of dual taxation with respect to the invoices covering the period of December 5-21, 2013.

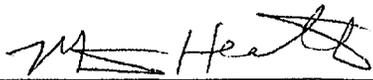
15. Therefore, based on the invoices contained in Exhibit C, which show both proof of Indiana tax charges and payment of such charges, Petitioner requests relief from Illinois Motor Fuel tax charges in the amount of \$17,088.45.

16. Petitioner has tendered the statutory fee payable to the Illinois Independent Tax Tribunal with this Petition.

WHEREFORE, Petitioner, Jackson Oil & Solvents, Inc., respectfully requests that the Illinois Independent Tax Tribunal set this matter for hearing, grant Petitioner's request and refund to Petitioner the amount of \$17,088.45, and for all other appropriate relief.

Respectfully submitted,

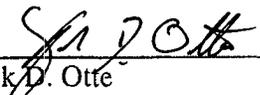
JACKSON OIL & SOLVENTS, INC.
1970 Kentucky Ave.
Indianapolis, IN 46221
Telephone: (317) 636-4421
Taxpayer Identification Number: 35-1472481

By: 
Printed: Monica Heath
Title: President

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been served upon the following by United States First Class mail, postage prepaid, this 2 day of May, 2014:

Illinois Department of Revenue
Office of Legal Services
100 W. Randolph St., 7-900 (7th floor of the Thompson Center)
Chicago, IL 60601


Frank D. Otte
Sean A. Brown

Counsel for Petitioner

Frank D. Otte, No. 19859-49
Sean A. Brown, No. 30547-49
CLARK QUINN MOSES SCOTT & GRAHN, LLP
320 N. Meridian St., Suite 1100
Indianapolis, IN. 46204
(317) 637-1321
fotte@clarkquinnlaw.com
sbrown@clarkquinnlaw.com

EXHIBIT A



Illinois Department of Revenue

RMFT-11-A Illinois Motor Fuel Tax Refund Claim

for tax paid on or after January 1, 2001

Step 1: Tell us the period covered by this claim

1 Write the period for which you are claiming a refund

From: 12/2013
Month/Year

To: 12/2013
Month/Year

Step 2: Identify yourself

2 JACKSON Oil & Solvents INC

Name

3 Federal employer identification number: 35-1472481

or

Social Security number: _____

Address

1970 Kentucky Ave
Indianapolis IN 46221

City, state, ZIP

4 Phone number: (317) 333-8721

5 If you were licensed as an Illinois distributor or supplier during the claim period, write your motor fuel license number. _____

Step 3: Figure your refund

Complete the columns below to list your tax-paid motor fuel gallons. Your refund claim must be based on the motor fuel you used during the claim period in Line 1. If you were not a licensed distributor or supplier, you may claim the gallons on which the tax was paid two years ago or less. Licensed distributors and suppliers may only claim the gallons on which the tax was paid one year ago or less.

	Column A Total gallons	Column B Highway gallons	Column C Nonhighway gallons	Tax rate per gallon	Column D Net refund
6 Gasoline (from Step 6)	-	-	-	X 19¢ (.19)	= \$ _____
7 Undyed diesel fuel (from Step 7)	<u>79,481</u>	-	<u>79,481</u>	X 21 1/2¢ (.215)	= \$ <u>17,088.42</u>
8 Add the amounts in Lines 6 - 7, Column D, and write the result. This is your total refund claim amount.					= \$ <u>17,088.42</u>

Official Use

Official Use

Step 4: Describe how you used the motor fuel listed in Step 3

9 What was the motor fuel used for? At what locations was it used? Describe in detail. Attach a separate sheet if needed.

Exported to INDIA

Official use - do not write in this box					
M	M	D	O	Y	Y
RT	IA	CL	WA	I.D.	
1 - Agriculture	11 - Comm MV				
2 - Construction	12 - Airport				
3 - Industrial	13 - Refrigeration				
4 - Railroad	14 - Power Take-off				
5 - Marine	15 - Unintentional mixing				
6 - Lawn	16 - Testing				
7 - Distributor	17 - Dual Taxation				
8 - Supplier	18 - Loss				
9 - Manufacture	19 - Tug/Spotter				
10 - R & D					

Step 5: Describe the motor fuel you used for highway purposes (from Step 3, Column B)

10 Number of miles traveled by motor vehicles gasoline _____ undyed diesel fuel _____

11 Number of gallons removed from storage gasoline _____ undyed diesel fuel _____

This form is authorized as outlined by the Motor Fuel Tax Law. Failure to disclose this information could result in this form not being processed. This form has been approved by the Forms Management Center. IL-492-1542

Step 6: Describe the gasoline you used for nonhighway purposes

12 Acres under cultivation
 Beans _____
 Corn _____
 Hay _____
 Small grain _____

13 Acres of custom work (production and operation) _____

14 Number of gallons pumped
 Gasoline _____
 Fuel oil _____
 LPG from a 300 - 500 gallon tank _____
 LPG from tanks larger than 500 gallons _____

15 Number of gallons used to
 Clear timber _____
 Mix cement (PTO) _____
 Mix cement (non-PTO) _____
 Operate irrigation equipment _____
 Operate scavenger trucks (PTO) _____

16 Number of hours used for backhoe digging _____

17 Number of loads
 Augering dry cement _____
 Blowing dry cement _____

18 Tons of dry fertilizer applied
 Limestone _____
 Phosphate _____

19 Dry fertilizer
 Tons applied _____
 Acres of application _____

20 Tons of liquid fertilizer applied
 Mixed _____
 Nitrate _____

21 Acres to which liquid fertilizer was applied
 Anhydrous ammonia _____
 NH₃ _____

22 Number of livestock maintained
 Beef cattle _____
 Dairy cattle _____
 Poultry _____
 Sheep _____
 Swine _____

23 Other farm operations that are included in your refund claim
Acres of
 Bluegrass planting _____
 Bushhogging _____
 Chisel plowing _____
 Chopping stalks _____
 Combining _____
 Cultivating _____
 Discing _____
 Insecticide sprayed _____
 Moldboard plowing _____
 Mowing _____
 Nurseries _____
 Orchards _____
 Planting _____
 Silage _____
 Spray chemicals applied _____
 Straw baling _____
 Spray fertilizer _____
 Replanting _____
 Reseeding _____
 Treatment for corn borers, earthworms, or weeds _____
 Truck farming _____

Bushels of
 Corn shelling _____
Tons of
 Feed ground _____

24 Other nonhighway gasoline usage not identified above
 (please detail) _____

NA



Step 7: Describe the gallons of undyed diesel fuel you used during this claim period

	Column 1 Total	Column 2 Highway use	Column 3 Nonhighway use
25 Number of gallons used by a commercial motor vehicle for any purpose other than operating the commercial motor vehicle upon the public highways. Note: This vehicle must be operated for both highway purposes and any purposes other than operating such vehicles on public highways.	_____	- _____	= _____
26 Number of gallons used to operate power take-off (PTO) equipment that is mounted onto or designed as an integral part of a transmission of a motor vehicle that is registered for highway purposes.	_____	- _____	= _____
27 Number of gallons used by a single unit self-propelled agricultural fertilizer implement, designed for on and off road use, equipped with flotation tires and specially adapted for the application of plant food materials or agricultural chemicals.	_____	- _____	= _____
28 Number of gallons used by a refrigeration unit that is permanently mounted to a semitrailer and has a solely dedicated fuel supply system.	_____	- _____	= _____
29 Number of gallons used by a unit of local government in its operation of an airport if the undyed diesel fuel is used directly in airport operations on airport property.	_____	- _____	= _____
30 Number of gallons used in a manufacturing process where undyed diesel fuel becomes a component part of a product or byproduct other than fuel or motor fuel, when the use of dyed diesel fuel results in a product that is unsuitable for its intended use.	_____	- _____	= _____
31 Number of gallons used for testing machinery and equipment in a manufacturing process wherein testing takes place on private property.	_____	- _____	= _____
32 Number of gallons used by a manufacturer on private property in the research and development of machinery or equipment intended for manufacture.	_____	- _____	= _____
33 Number of gallons of undyed diesel fuel which was unintentionally mixed with dyed diesel fuel. A minimum of 500 gallons of undyed diesel fuel per incident must be unintentionally mixed before a refund may be claimed by those who own or control the mixture.	_____		= _____
34 Number of gallons used by tugs and spotter equipment to shift vehicles or parcels on both private and airport property. Note: Claimant must own both, tugs and spotter equipment and operate that equipment on both private and airport property.	_____		= _____

NA



EXHIBIT B



ETS-43 Motor Fuel Tax Refund Claim Returned

JACKSON OIL & SOLVENTS INC
1970 KENTUCKY AVE
INDIANAPOLIS IN 46221-6448

Date: 01/29/2014
FEIN: 35-1472481
Correspondence: 14029002
Date filed: 01/15/2014
Amount: \$17,088.42
Batch/Doc: 1402455001-07

Dear Claimant:

We are returning your claim for refund of Illinois Motor Fuel Tax because

REMARKS. WE NEED PROOF OF TAXES PAID TO ILLINOIS AND INDIANA. PLEASE SEND CERTIFIED COPIES OF YOUR INDIANA RETURNS AND SCHEDULES. ALSO, PROOF OF PAYMENT OF ILLINOIS TAXES.

After making your corrections, please return the original Form RMFT-11-A and any attachments with this letter within 30 days of the date of this letter.

Note: Additional gallons not included with this claim's totals must be submitted by completing a new Form RMFT-11-A.

If you have any questions, please write us or call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at the address or telephone number below.

MOTOR FUEL TAX REFUND SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD, IL 62794-9019

217 782-7797

Enclosure

2/24/14

Enclosed

MT

Draft

- Original Refund Filed ↑
- Notarized letter from ~~MT~~ Marathon regarding Dual Taxation
- Copies of all Draft Notices from Marathon paying Indiana + Illinois Tax.

EXHIBIT C



Jeff McGlade
Motor Fuel Tax Manager

Marathon Petroleum Company LP

539 South Main Street
Findlay, OH 45840
Telephone 419/422-2121
Fax 419/421-4590

The undersigned, Jeffrey D. McGlade, the Motor Fuel Tax Manager of Marathon Petroleum Company LP (Marathon), with a principal place of business located at 539 South Main Street, Findlay, OH 45840, does hereby swear and affirm that the following is true and accurate, to the best of his knowledge, under penalty of perjury:

Jackson Oil & Solvents, Inc. (Jackson) purchased petroleum product from Marathon's Robinson, Illinois terminal with a destination of Indiana. Marathon invoiced Jackson, who was not licensed in Illinois as a Distributor, both Illinois and Indiana Motor Fuel taxes in accordance with Illinois and Indiana excise tax laws. Both the Illinois and Indiana Motor Fuel taxes collected from Jackson have been reported and remitted by Marathon in the appropriate month to the applicable state as required by law.

Jackson requested documentation demonstrating that Jackson was dual taxed Illinois and Indiana tax on the following invoices to provide to the Department when filing an Illinois Motor Fuel Tax Refund Claim, RMFT-11-A.

Product	Ship Date	Invoice Number
UNDYED DISTILLATE BLEND	12-05-2013	104635
UNDYED DISTILLATE BLEND	12-06-2013	114138
UNDYED DISTILLATE BLEND	12-09-2013	131945
UNDYED DISTILLATE BLEND	12-10-2013	141900
UNDYED DISTILLATE BLEND	12-12-2013	160642
UNDYED DISTILLATE BLEND	12-16-2013	189462
UNDYED DISTILLATE BLEND	12-17-2013	199836
UNDYED DISTILLATE BLEND	12-18-2013	210526
UNDYED DISTILLATE BLEND	12-23-2013	250238
UNDYED DISTILLATE BLEND	12-31-2013	305052

The undersigned swears and affirms that the above information is true and correct.

Jeffrey D. McGlade Tax Agent
Jeffrey D. McGlade

In the City of Findlay on the 20th day of February, 2014 before me, a Notary Public in Hancock County, State of Ohio, personally appeared John D. Thompson, the Motor Fuel Tax Manager of Marathon Petroleum Company, LP, known to me to be the person named in and who executed the foregoing instrument and such person acknowledged that he executed said instrument for the purposes therein contained as his free and voluntary act and as the free and voluntary act of Marathon Petroleum Company, LP

Karna Marquart NOTARY PUBLIC

Karna Marquart
Notary Public, State of Ohio
My Commission Expires Nov. 17, 2016

Welcome, LOUIS I
Email your Daily Business

Home | Sign Out | 1.800.880.2801

Search

EFT

EFT
3433

DRAFT NOTICE

~~IN TAX~~

Search EFT Notices for

Draft Date Range: From: 1/10/2014 to 1/22/2014

Include Only Unread Documents

Search

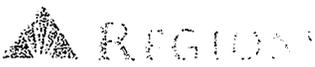
Customer - 509225 - JACKSON OIL & SOLVENTS INC - Wholesale

Draft Date	Latest Notification Date	Draft Amount
01/10/2014	01/05/2014	\$34,558.58
01/13/2014	01/06/2014	\$102,261.25
01/14/2014	01/06/2014	\$48,699.31
01/15/2014	01/05/2014	\$42,198.40

Notification								
01/05/2014	Alert Detail	\$42,198.40	Draft Type	Invoice #	SOL #	Exstars #	Ship Date	Draft Amt
	INVOICES	26975	✓	19600	19600	12/26/2013	\$420.90	
	INVOICES	99547	✓	15265	15265	12/04/2013	\$1,262.36	
	INVOICES	11415	✓	15730	15730	12/06/2013	\$841.80	
	INVOICES	159548	✓	159548	159548	12/06/2013	\$1,262.08	
	INVOICES	12374	✓	15972	15972	12/07/2013	\$2,323.28	
	INVOICES	13194	✓	500286	500286	12/09/2013	\$3,891.60	
	INVOICES	16282	✓	16282	16282	12/09/2013	\$1,261.86	
	INVOICES	16217	✓	16217	16217	12/09/2013	\$757.49	
	INVOICES	159788	✓	159788	159788	12/09/2013	\$1,210.87	
	INVOICES	159940	✓	159940	159940	12/10/2013	\$2,423.58	
	INVOICES	150292	✓	150292	150292	12/12/2013	\$1,211.88	
	INVOICES	150758	✓	150758	150758	12/16/2013	\$1,211.54	
	INVOICES	150923	✓	150923	150923	12/17/2013	\$1,211.20	
	INVOICES	151132	✓	151132	151132	12/18/2013	\$1,211.54	
	INVOICES	501112	✓	501112	501112	12/20/2013	\$925.95	
	INVOICES	19003	✓	19003	19003	12/23/2013	\$673.17	
	INVOICES	151802	✓	151802	151802	12/23/2013	\$1,210.70	
	INVOICES	19338	✓	19338	19338	12/24/2013	\$1,262.53	
	INVOICES	500007	✓	500007	500007	12/05/2013	\$3,199.92	
	INVOICES	15624	✓	15624	15624	12/05/2013	\$1,262.70	
	INVOICES	159408	✓	159408	159408	12/05/2013	\$1,211.7	
	INVOICES	10440	✓	10440	10440	12/31/2013	\$134.63	
	INVOICES	152608	✓	152608	152608	12/31/2013	\$1,211.03	
	INVOICES	14871	✓	14871	14871	12/02/2013	\$3,365.52	
	INVOICES	15044	✓	15044	15044	12/03/2013	\$4,409.78	

Draft Date		Latest Notification Date	Draft Amount																								
<table border="1"> <thead> <tr> <th colspan="7">Notification</th> </tr> <tr> <th>Draft Type</th> <th>Invoice #</th> <th>BOL #</th> <th>Exstars #</th> <th>Ship Date</th> <th colspan="2">Draft Amt</th> </tr> </thead> <tbody> <tr> <td>INVOICES</td> <td>995465</td> <td>509906</td> <td>509906</td> <td>12/04/2013</td> <td colspan="2">\$2,828.83</td> </tr> </tbody> </table>							Notification							Draft Type	Invoice #	BOL #	Exstars #	Ship Date	Draft Amt		INVOICES	995465	509906	509906	12/04/2013	\$2,828.83	
Notification																											
Draft Type	Invoice #	BOL #	Exstars #	Ship Date	Draft Amt																						
INVOICES	995465	509906	509906	12/04/2013	\$2,828.83																						
01/16/2014	Show Notifications	01/07/2014	\$24,178.69																								
01/17/2014	Show Notifications	01/10/2014	\$163,631.66																								
01/21/2014	Show Notifications	01/11/2014	\$24,852.65																								

1/17/2014 10:58:11 AM https://www2.mpconestop.com/avs_marathon/jsp/dailybusiness/eftdraft/efts.jsp



Regions Bank
 Tower
 One Indiana Square
 Indianapolis, IN 46204

JACKSON OIL & SOLVENTS INC
 1970 KENTUCKY AVE
 INDIANAPOLIS IN 46221-1914



Bank
 Debit - IN TAX

ACCOUNT # 0120405464

Cycle 053
 Enclosures 26
 Page 188
 8 of 23

WITHDRAWALS (CONTINUED)

01/14	Pay to Cr Line 6037656355	64,730.00
01/14	Luke Oil Company Payment Jackson Oil &	60,899.60
01/14	Marathon Petrolm Trade Pay 2 Jackson Oi 509225	48,699.31
01/14	Chevron Products ** EFT ** Jackson Oil & 0005122073 2H	47,949.49
01/14	Ally Ally Paymt Jackson Oil So 611920661152021	579.33
01/15	Jackson Oil and Payment Jackson1 -Sett-Tms ACH	35,427.47
01/15	Return Settle Return Retire -Sett-Access	3,986.72
01/15	Pay to Cr Line 6037656355	566,472.00
01/15	Marathon Petrolm Trade Pay 26 Jackson Oi 509225	42,198.40
01/15	AMOCO Dir/Jbr Edi Paymnt Jackson Oil & 5200001869	1,262.34
01/15	Ally Ally Paymt Jackson Oil So 611920838355011	907.89
01/15	Ramjo Inc Payment Jackson Oil &	886.78
01/15	Ally Ally Paymt Jackson Oil So 024919402225021	536.92
01/16	Jackson Oil and Payment Jackson1 -Sett-Tms ACH	42,753.25
01/16	Pay to Cr Line 6037656355	27,687.00
01/16	Luke Oil Company Payment Jackson Oil &	33,065.88
01/16	Atlas Oil Compan Ccd Jackson Oil CO 13713	24,963.00
01/16	Marathon Petrolm Trade Pay 2 Jackson Oi 509225	24,178.69
01/16	Ashland Inc. Acctrec Jackson Oil An	15,668.40
01/16	lpl Cash Batch Jackson Oil	4,195.16
01/17	Jackson Oil and Payment Jackson1 -Sett-Tms ACH	32,275.42
01/17	Regions Bank Acct Trans 351472481 Ccrouch	1,390.68
01/17	Return Settle Return Retire -Sett-Access	1,059.67
01/17	Marathon Petrolm Trade Pay 5 Jackson Oi 509225	163,631.66
01/17	Atlas Oil Compan Ccd Jackson Oil CO 13713	90,795.29
01/17	Luke Oil Company Payment Jackson Oil &	48,449.73
01/17	Hwrt Oil Company ACH Spt Jackson Oil & 54	4,604.83
01/17	ADP Payroll Fees ADP - Fees Jackson Oil & 1030Q 7012602	823.85
01/21	Jackson Oil and Payment Jackson1 -Sett-Tms ACH	2,497.78
01/21	Phillips 66 Epospymnts Jackson Oil & 24000088882014	315,542.87
01/21	Chevron Products ** EFT ** Jackson Oil & 0005122073 2H	208,354.01
01/21	IN Motr Fuel Tax Intax Jackson Oil & 14Z00096102971	137,460.78
01/21	IN Sales/Use Tax Intax Jackson Oil & 14Z00095988071	137,342.54
01/21	Atlas Oil Compan Ccd Jackson Oil CO 13713	137,093.51
01/21	Luke Oil Company Payment Jackson Oil &	45,050.53
01/21	Marathon Petrolm Trade Pay 3 Jackson Oi 509225	24,852.65
01/21	Equilon Ent 2692 Edi Paymnt Jackson Oil An 4701141485	1,187.20
01/21	IN Spec Fuel Tax Intax Jackson Oil & 14Z00096028391	15.07
01/22	Jackson Oil and Payment Jackson1 -Sett-Tms ACH	139,709.49
01/22	Regions Bank Acct Trans 351472481 Ccrouch	940.79
01/22	Pay to Cr Line 6037656355	411,492.00
01/22	Atlas Oil Compan Ccd Jackson Oil CO 13713	81,377.25
01/22	Huskymarketing Arinvoices Jackson Oil & 127943	2,090.83
01/22	Ramjo Inc Payment Jackson Oil &	1,607.42
01/22	HeartIndpmts Receivable Jackson Oil & Copm0076	16.00
01/23	Jackson Oil and Payment Jackson1 -Sett-Tms ACH	25,495.29
01/23	Jackson Oil and Payment Jackson1 -Sett-Tms ACH	12,210.00
01/23	Pay to Cr Line 6037656355	94,363.00
01/23	ADP TX/FINCL Svc ADP - Tax Jackson Oiland 70303306598430Q	153,505.37
01/23	Atlas Oil Compan Ccd Jackson Oil CO 13713	112,874.88

MAPLLC RETRIEVAL
 MAR9 0256 INV-0515 12-07-13 START MSG
 MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
 539 S. MAIN ST.; FINDLAY, OH

SOURCE: ROBINSON IL 440015 INVOICE NO: 114138
 SHIP DATE: 2013-12-06 INVOICE DATE: 2013-12-06
 SHIPPED BY: S & B - OMB 02007 SPBZ CUSTOMER NO: 509225 00201
 FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
 DRIVER NO: 40093 RELEASE NO:
 ITEM NO: SALES ORDER NO:
 INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
 NET 10

SOLD TO: JACKSON OIL & SOLVENTS INC
 1970 KENTUCKY AVE
 INDIANAPOLIS IN 46221-0000

SHIP TO: VARIOUS
 IN DESTINATIONS

TICKET TIME	-----DESCRIPTION-----	-GROSS-	--NET--	--PRICE--	---\$ AMOUNT ---
QTY	QTY				
	DISTILLATE BLEND #4WK				
159548	0832 NO2 MV 15 DSL B20 BIO	7499*	7457	2.95700	22,174.54
	FED ENVIRONMENTAL FEE RECOVERY		7499*	.00152	11.40
	FEDERAL DIESEL FUEL TAX		7499*	.24400	1,829.76
	ILLINOIS DIESEL FUEL TAX		7499*	.21500	1,612.29
	IL UNDERGROUND STORAGE TNK TAX		7499*	.00300	22.50
	IL ENVIRONMENTAL IMPACT FEE		7499*	.00800	59.99

** YOUR ACCOUNT WILL BE DRAFTED FOR 25,710.48 ON 12/16/2013 **

INDIANA DIESEL FUEL TAX	DEFERRED	7499*	.16000	
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067	
INDIANA INSPECTION FEE	DEFERRED	7499*	.01000	

1 099 84
 12 80CR
 74 99

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,262.03 ON 01/15/2014 **

INVOICE TOTAL 26,972.51

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
 MAR9 0256 INV-0515 12-07-13 END MSG

43200 - 578.10

MAPLIC RETRIEVAL
 MAR9 0256 INV-0522 12-10-13 START MSG
 MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
 539 S. MAIN ST.; FINDLAY, OH

SOURCE: ROBINSON IL 440015 INVOICE NO: 131945
 SHIP DATE: 2013-12-09 INVOICE DATE: 2013-12-09
 SHIPPED BY: S & B - OMB 01847 SPBZ CUSTOMER NO: 509225 00201
 FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
 DRIVER NO: 46476 RELEASE NO:
 ITEM NO: SALES ORDER NO:
 INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
 NET 10

SOLD TO: JACKSON OIL & SOLVENTS INC
 1970 KENTUCKY AVE
 INDIANAPOLIS IN 46221-0000

SHIP TO: VARIOUS
 IN DESTINATIONS

TICKET TIME	-----DESCRIPTION-----	-GROSS-	--NET--	--PRICE--	---\$ AMOUNT ---
QTY	QTY				
	DISTILLATE BLEND #4WK				
159788	0755 NO2 MV 15 DSL B20 BIO	7195*	7154	2.96200	21,311.59
	FED ENVIRONMENTAL FEE RECOVERY	7195*		.00152	10.94
	FEDERAL DIESEL FUEL TAX	7195*		.24400	1,755.58
	ILLINOIS DIESEL FUEL TAX	7195*		.21500	1,546.93
	IL UNDERGROUND STORAGE TNK TAX	7195*		.00300	21.59
	IL ENVIRONMENTAL IMPACT FEE	7195*		.00800	57.56

** YOUR ACCOUNT WILL BE DRAFTED FOR 24,704.19 ON 12/19/2013 **

INDIANA DIESEL FUEL TAX	DEFERRED	7195*	.16000
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067
INDIANA INSPECTION FEE	DEFERRED	7195*	.01000

1,151.20
 12,286.8
 71.95

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,210.87 ON 01/15/2014 **

INVOICE TOTAL 25,915.06

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
 MAR9 0256 INV-0522 12-10-13 END MSG

43200 - 573 13

MAPLLC RETRIEVAL
 MAR9 0256 INV-0524 12-11-13 START MSG
 MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
 539 S. MAIN ST.; FINDLAY, OH

SOURCE: ROBINSON IL 440015 INVOICE NO: 141900
 SHIP DATE: 2013-12-10 INVOICE DATE: 2013-12-10
 SHIPPED BY: S & B - OMB 01847 SPBZ CUSTOMER NO: 509225 00201
 FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
 DRIVER NO: 46476 RELEASE NO:
 ITEM NO: SALES ORDER NO:
 INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
 NET 10

SOLD TO: SHIP TO:
 JACKSON OIL & SOLVENTS INC VARIOUS
 1970 KENTUCKY AVE IN DESTINATIONS
 INDIANAPOLIS IN 46221-0000

TICKET TIME	-----DESCRIPTION-----	-GROSS-	--NET--	--PRICE-	---\$ AMOUNT ---
QTY	QTY				
	DISTILLATE BLEND #4WK				
159940	0731 NO2 MV 15 DSL B20 BIO	7200*	7165	2.93050	21,099.60
159952	0859 NO2 MV 15 DSL B20 BIO	7201*	7167	2.93050	21,102.53
	FED ENVIRONMENTAL FEE RECOVERY		14401*	.00152	21.89
	FEDERAL DIESEL FUEL TAX		14401*	.24400	3,513.84
	ILLINOIS DIESEL FUEL TAX		14401*	.21500	3,096.22
	IL UNDERGROUND STORAGE TNK TAX		14401*	.00300	43.20
	IL ENVIRONMENTAL IMPACT FEE		14401*	.00800	115.21

** YOUR ACCOUNT WILL BE DRAFTED FOR 48,992.49 ON 12/20/2013 **

INDIANA DIESEL FUEL TAX DEFERRED 14401* .16000
 INDIANA COLLECTION ALLOWANCE DEFERRED .01067
 INDIANA INSPECTION FEE DEFERRED 14401* .01000

2,304.16
 29,896R
 144.01

** YOUR ACCOUNT WILL BE DRAFTED FOR 2,423.58 ON 01/15/2014 **

INVOICE TOTAL 51,416.07

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
 MAR9 0256 INV-0524 12-11-13 END MSG

43200 - 112875

MAPLLC RETRIEVAL

MAR9 0256 INV-0525 12-14-13 START MSG
MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
539 S. MAIN ST.; FINDLAY, OH

75 1128

SOURCE:	ROBINSON IL	440015	INVOICE NO:	160642
SHIP DATE:	2013-12-12		INVOICE DATE:	2013-12-12
SHIPPED BY:	S & B - OMB 01847 SPBZ		CUSTOMER NO:	509225 00201
FREIGHT FOB:	SOURCE	4	CUSTOMER ORDER NO:	
DRIVER NO:	46476		RELEASE NO:	
ITEM NO:			SALES ORDER NO:	
INV TERMS:	ELECTRONIC FUNDS TRANSFER		DISTRICT:	320000 000969
NET 10				

SOLD TO:	JACKSON OIL & SOLVENTS INC	SHIP TO:	VARIOUS
	1970 KENTUCKY AVE		IN DESTINATIONS
	INDIANAPOLIS IN 46221-0000		

TICKET TIME	-----DESCRIPTION-----	-GROSS-	--NET--	---PRICE---	---\$ AMOUNT ---
QTY	QTY				
	DISTILLATE BLEND #4WK				
150292	1238 NO2 MV 15 DSL B20 BIO	7201*	7173	2.93100	21,106.13
	FED ENVIRONMENTAL FEE RECOVERY		7201*	.00152	10.95
	FEDERAL DIESEL FUEL TAX		7201*	.24400	1,757.04
	ILLINOIS DIESEL FUEL TAX		7201*	.21500	1,548.22
	IL UNDERGROUND STORAGE TANK TAX		7201*	.00300	21.60
	IL ENVIRONMENTAL IMPACT FEE		7201*	.00800	57.61

** YOUR ACCOUNT WILL BE DRAFTED FOR 24,501.55 ON 12/23/2013 **

INDIANA DIESEL FUEL TAX	DEFERRED	7201*	.16000	
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067	
INDIANA INSPECTION FEE	DEFERRED	7201*	.01000	

152.16
17.2968
72.00

** YOUR ACCOUNT WILL BE DRAFTED FOR 25,713.43 ON 01/15/2014 **

INVOICE TOTAL 25,713.43

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
MAR9 0256 INV-0525 12-14-13 END MSG

320
573.70

MAPLLC RETRIEVAL
 MAR9 0256 INV-0526 12-17-13 START MSG
 MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
 539 S. MAIN ST.; FINDLAY, OH

SOURCE: ROBINSON IL 440015 INVOICE NO: 189462
 SHIP DATE: 2013-12-16 INVOICE DATE: 2013-12-16
 SHIPPED BY: S & B - OMB 01847 SPBZ CUSTOMER NO: 509225 00201
 FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
 DRIVER NO: 46476 RELEASE NO:
 ITEM NO: SALES ORDER NO:
 INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
 NET 10

SOLD TO: SHIP TO:
 JACKSON OIL & SOLVENTS INC VARIOUS
 1970 KENTUCKY AVE IN DESTINATIONS
 INDIANAPOLIS IN 46221-0000

TICKET TIME	-----DESCRIPTION-----	-GROSS-	--NET--	--PRICE-	---\$ AMOUNT ---
QTY	QTY				
	DISTILLATE BLEND #4WK				
150758	0801 NO2 MV 15 DSL B20 BIO	7199*	7156	2.87000	20,661.13
	FED ENVIRONMENTAL FEE RECOVERY		7199*	.00152	10.94
	FEDERAL DIESEL FUEL TAX		7199*	.24400	1,756.56
	ILLINOIS DIESEL FUEL TAX		7199*	.21500	1,547.79
	IL UNDERGROUND STORAGE TNK TAX		7199*	.00300	21.60
	IL ENVIRONMENTAL IMPACT FEE		7199*	.00800	57.59

** YOUR ACCOUNT WILL BE DRAFTED FOR 24,055.61 ON 12/26/2013 **

INDIANA DIESEL FUEL TAX	DEFERRED	7199*	.16000		1,151.84
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067		12,296.81
INDIANA INSPECTION FEE	DEFERRED	7199*	.01000		71.99

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,211.54 ON 01/15/2014 **

INVOICE TOTAL 25,267.15

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
 MAR9 0256 INV-0526 12-17-13 END MSG

43200 - 555.04

MAPLLC RETRIEVAL

MAR9 0256 INV-0527 12-18-13 START MSG
MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
539 S. MAIN ST.; FINDLAY, OH

12/18/13

SOURCE: ROBINSON IL 440015 INVOICE NO: 199836
SHIP DATE: 2013-12-17 INVOICE DATE: 2013-12-17
SHIPPED BY: S & B - OHB 01990 SPBZ CUSTOMER NO: 509225 00201
FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
DRIVER NO: 46498 RELEASE NO:
ITEM NO: SALES ORDER NO:
INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
NET 10

SOLD TO: JACKSON OIL & SOLVENTS INC
1970 KENTUCKY AVE
INDIANAPOLIS IN 46221-0000
SHIP TO: VARIOUS
IN DESTINATIONS

TICKET TIME	-----DESCRIPTION-----	--GROSS--	--NET--	--PRICE--	----\$ AMOUNT ----
QTY	QTY				
	DISTILLATE BLEND #4WK				
	150923C0655 NO2 MV 15 DSL B20 BIO	7197*	7148	2.88900	20,792.13
	FED ENVIRONMENTAL FEE RECOVERY		7197*	.00152	10.94
	FEDERAL DIESEL FUEL TAX		7197*	.24400	1,756.07
	ILLINOIS DIESEL FUEL TAX		7197*	.21500	1,547.36
	IL UNDERGROUND STORAGE TNK TAX		7197*	.00300	21.59
	IL ENVIRONMENTAL IMPACT FEE		7197*	.00800	57.58

** YOUR ACCOUNT WILL BE DRAFTED FOR 24,185.67 ON 12/27/2013 **

INDIANA DIESEL FUEL TAX	DEFERRED	7197*	.16000		1,151.52
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067		12.29CR
INDIANA INSPECTION FEE	DEFERRED	7197*	.01000		71.97

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,211.20 ON 01/15/2014 **

12/18/13

INVOICE TOTAL 25,396.87

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
MAR9 0256 INV-0527 12-18-13 END MSG

43200 - 554.89

MAPLLC RETRIEVAL
 MAR9 0256 INV-0529 12-19-13 START MSG
 MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
 539 S. MAIN ST.; FINDLAY, OH

SOURCE: ROBINSON IL 440015 INVOICE NO: 210526
 SHIP DATE: 2013-12-18 INVOICE DATE: 2013-12-18
 SHIPPED BY: S & B - OMB 01847 SPBZ CUSTOMER NO: 509225 00201
 FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
 DRIVER NO: 46476 RELEASE NO:
 ITEM NO: SALES ORDER NO:
 INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 32000 000969
 NET 10

SOLD TO: SHIP TO:
 JACKSON OIL & SOLVENTS INC VARIOUS
 1970 KENTUCKY AVE IN DESTINATIONS
 INDIANAPOLIS IN 46221-0000

TICKET TIME	-----DESCRIPTION-----	-GROSS-	--NET--	---PRICE-	----\$ AMOUNT ---
QTY	QTY				
	DISTILLATE BLEND #4WK				
151132	0731 NO2 MV 15 DSL B20 BIO	7199*	7144	2.86550	20,628.73
	FED ENVIRONMENTAL FEE RECOVERY		7199*	.00152	10.94
	FEDERAL DIESEL FUEL TAX		7199*	.24400	1,756.56
	ILLINOIS DIESEL FUEL TAX		7199*	.21500	1,547.79
	IL UNDERGROUND STORAGE TNK TAX		7199*	.00300	21.60
	IL ENVIRONMENTAL IMPACT FEE		7199*	.00800	57.59

** YOUR ACCOUNT WILL BE DRAFTED FOR 24,023.21 ON 12/30/2013 **

INDIANA DIESEL FUEL TAX	DEFERRED	7199*	.16000		1,151.84
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067		12.29CR
INDIANA INSPECTION FEE	DEFERRED	7199*	.01000		71.99

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,211.54 ON 01/15/2014 **

INVOICE TOTAL 25,234.75

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
 MAR9 0256 INV-0529 12-19-13 END MSG

43200 - 573 55

MAPLLC RETRIEVAL
 MAR9 0256 INV-0535 12-24-13 START MSG
 MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
 539 S. MAIN ST.; FINDLAY, OH

SOURCE: ROBINSON IL 440015 INVOICE NO: 250238
 SHIP DATE: 2013-12-23 INVOICE DATE: 2013-12-23
 SHIPPED BY: S & B - OMB 01847 SPBZ CUSTOMER NO: 509225 00201
 FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
 DRIVER NO: 46476 RELEASE NO:
 ITEM NO: SALES ORDER NO:
 INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
 NET 10

SOLD TO: SHIP TO:
 JACKSON OIL & SOLVENTS INC VARIOUS
 1970 KENTUCKY AVE IN DESTINATIONS
 INDIANAPOLIS IN 46221-0000

TICKET TIME	-----DESCRIPTION-----	-GROSS-	--NET--	---PRICE---	---\$ AMOUNT---
QTY	QTY				
	DISTILLATE BLEND #4WK				
151802	0751 NO2 MV 15 DSL B20 BIO	7194*	7156	3.00750	21,635.96
	FED ENVIRONMENTAL FEE RECOVERY		7194*	.00152	10.93
	FEDERAL DIESEL FUEL TAX		7194*	.24400	1,755.34
	ILLINOIS DIESEL FUEL TAX		7194*	.21500	1,546.71
	IL UNDERGROUND STORAGE TNK TAX		7194*	.00300	21.58
	IL ENVIRONMENTAL IMPACT FEE		7194*	.00800	57.55

** YOUR ACCOUNT WILL BE DRAFTED FOR 25,028.07 ON 01/02/2014 **

INDIANA DIESEL FUEL TAX	DEFERRED	7194*	.16000	1,151.04
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067	12.26CR
INDIANA INSPECTION FEE	DEFERRED	7194*	.01000	71.94

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,210.70 ON 01/15/2014 **

INVOICE TOTAL 26,238.77

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
 MAR9 0256 INV-0535 12-24-13 END MSG

43200 - 554.58

MAPLLC RETRIEVAL
 MARS 0256 INV-0541 01-01-14 START MSG
 MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
 539 S. MAIN ST., FINDLAY, OH

SOURCE: ROBINSON IL 440015 INVOICE NO: 305052
 SHIP DATE: 2013-12-31 INVOICE DATE: 2013-12-31
 SHIPPED BY: S & B - OMB 02007 SPBZ CUSTOMER NO: 509225 00201
 FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
 DRIVER NO: 40093 RELEASE NO:
 ITEM NO: SALES ORDER NO:
 INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
 NET 10

SOLD TO: JACKSON OIL & SOLVENTS INC
 1970 KENTUCKY AVE
 INDIANAPOLIS IN 46221-0000

SHIP TO: VARIOUS
 IN DESTINATIONS

TICKET TIME	-----DESCRIPTION-----	-GROSS-	--NET--	--PRICE-	---\$ AMOUNT ---
QTY	QTY				
	DISTILLATE BLEND #4WK				
	152608 0823 NO2 MV 15 DSL B20 BIO	7196*	7159	3.00700	21,638.37
	FED ENVIRONMENTAL FEE RECOVERY		7196*	.00152	10.94
	FEDERAL DIESEL FUEL TAX		7196*	.24400	1,755.82
	ILLINOIS DIESEL FUEL TAX		7196*	.21500	1,547.14
	IL UNDERGROUND STORAGE TNK TAX		7196*	.00300	21.59
	IL ENVIRONMENTAL IMPACT FEE		7196*	.00800	57.57

** YOUR ACCOUNT WILL BE DRAFTED FOR 25,031.43 ON 01/10/2014 **

INDIANA DIESEL FUEL TAX	DEFERRED	7196*	.16000		1,151.36
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067		12.29CR
INDIANA INSPECTION FEE	DEFERRED	7196*	.01000		71.96

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,211.03 ON 01/15/2014 **

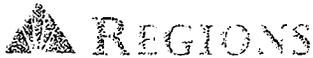
INVOICE TOTAL 26,242.46

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
 MAR9 0256 INV-0541 01-01-14 END MSG

43200 - 53481



Regions Bank
Tower
One Indiana Square
Indianapolis, IN 46204

Example - Bank Debit
Invoices
PAID - including
ILLINOIS TAX

JACKSON OIL & SOLVENTS INC
1970 KENTUCKY AVE
INDIANAPOLIS IN 46221-1914



ACCOUNT # 0120405464

Cycle 053
Enclosures 26
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DEPOSITS & CREDITS (CONTINUED)

01/29	Global Pay Global Dep Jackson Oil & 1679781059	✓	129.26
01/29	Regions Bank Wlb 410743 Jackson Oil an 00000000410743	✓	112,907.59
01/30	Deposit - Thank You	✓	14,043.32
01/30	Phillips 66 Epospymnts Jackson Oil & 25000114512014	✓	14,731.81
01/30	Jackson Oil and Payment Jackson1 -Sett-Tms ACH	✓	14,210.61
01/30	Ingredion Incorp Corp Pymnt 0008Jackson Oi 2000575504	✓	5,675.37
01/30	Chevron Products ** EFT ** Jackson Oil & 0005122073 2H	✓	2,150.58
01/30	Exel Inc. 6114719 Jackson Oil & 6114719	✓	1,608.32
01/30	Pilot 0210 Ap Payment Jackson Oil &	✓	755.60
01/30	Global Pay Global Dep Jackson Oil & 1679781059	✓	10.58
01/30	Regions Bank Wlb 410743 Jackson Oil an 00000000410743	✓	157,152.21
01/30	Quick Deposit - Thank You	✓	5,337.69
01/31	Deposit - Thank You	✓	92,366.87
01/31	Adv From Cr Line 6037656355	✓	47,469.00
01/31	Jackson Oil and Payment Jackson1 -Sett-Tms ACH	✓	36,190.74
01/31	Zink Transportat Ap Expense Jackson Oil An	✓	26,230.13
01/31	Acctspay 7049 Indygo 0001Jackson Oi 007874E05903	✓	23,463.49
01/31	Phillips 66 Epospymnts Jackson Oil & 25000120692014	✓	4,742.37
01/31	Chevron Products ** EFT ** Jackson Oil & 0005122073 2H	✓	4,122.00
01/31	Ingredion Incorp Corp Pymnt 0008Jackson Oi 2000575685	✓	3,822.02
01/31	Pilot 0210 Ap Payment Jackson Oil &	✓	1,606.60
01/31	Global Pay Global Dep Jackson Oil & 1679781059	✓	621.17
01/31	Global Pay Global Dep Jackson Oil & 1679781059	✓	194.21
01/31	Chevron Products ** EFT ** Jackson Oil & 0005122073 2H	✓	92.69
01/31	Global Pay Global Dep Jackson Oil & 1679781059	✓	156.50
01/31	Nestle 2101 Edi Pymnt 0008Jackson Oi	✓	107.24
01/31	Regions Bank Wlb 410743 Jackson Oil an 00000000410743	✓	111,741.44
01/31	Quick Deposit - Thank You	✓	658.79
Total Deposits & Credits			\$9,166,070.96

WITHDRAWALS

01/02	Jackson Oil and Payment Jackson1 -Sett-Tms ACH	✓	6,132.09
01/02	Pay to Cr Line 6037656355	✓	747,269.00
01/02	Marathon Petrolm Trade Pay Jackson Oil & 509225	✓	64,224.19
01/02	Phillips 66 Epospymnts Jackson Oil & 24000000912014	✓	52,539.76
01/02	Atlas Oil Compan Ccd Jackson Oil CO 13713	✓	47,612.60
01/02	Luke Oil Company Payment Jackson Oil &	✓	34,537.36
01/02	Ramjo Inc Payment Jackson Oil &	✓	1,163.22
01/02	IN Revenue Dept 1011Eck Oil & Solvents 0903W0000432323	X	849.21
01/02	IN Revenue Dept 1011Eck Oil & Solvents 0903W0000432274	X	677.86
01/03	Jackson Oil and Payment Jackson1 -Sett-Tms ACH	✓	46,551.22
01/03	Chevron Products ** EFT ** Jackson Oil & 0005122073 2H	✓	136,894.01
01/03	Atlas Oil Compan Ccd Jackson Oil CO 13713	✓	111,770.23
01/03	Marathon Petrolm Trade Pay Jackson Oil & 509225	✓	69,464.80
01/03	Luke Oil Company Payment Jackson Oil &	✓	58,595.51
01/03	Ashland Inc. Acctrec Jackson Oil An	✓	2,992.00
01/03	Hwrt Oil Company ACH Spt Jackson Oil & 54	✓	2,727.63

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Publish Date Range: 12/18/2013 to 12/31/2013 ex. 01/01/2001

Include Only Unread Documents



Customer: 509225 - JACKSON OIL & SOLVENTS INC
Publish Date: 12/26/2013

MARATHON PETROLEUM COMPANY LP
EFT DRAFT NOTIFICATION 12/26/2013

ACCT #: 509225
JACKSON OIL & SOLVENTS INC

DRAFT DATE	DRAFT TYPE	INVOICE #	BILL OF LADING #	SHIP DATE	DRAFT AMOUNT
12/30	INVOICES		098108	11/30/13	\$2043.75
12/30			151132	12/18/13	\$24023.21
12/30			501022	12/19/13	\$1545.95
12/30			501119	12/20/13	\$3179.90
12/30			501112	12/20/13	\$23593.42
TOTAL DRAFT AMOUNT DUE 12/30					\$54386.23
01/02	INVOICES		019003	12/23/13	\$39196.12
01/02			151802	12/23/13	\$23028.07
TOTAL DRAFT AMOUNT DUE 01/02					\$64224.19
01/03	INVOICES		019338	12/24/13	\$69464.80
TOTAL DRAFT AMOUNT DUE 01/03					\$69464.80

Customer: 509225 - JACKSON OIL & SOLVENTS INC
Publish Date: 12/19/2013

MARATHON PETROLEUM COMPANY LP
EFT DRAFT NOTIFICATION 12/19/2013

ACCT #: 509225
JACKSON OIL & SOLVENTS INC

DRAFT DATE	DRAFT TYPE	INVOICE #	BILL OF LADING #	SHIP DATE	DRAFT AMOUNT
12/23	INVOICES		150292	12/12/13	\$24501.55
TOTAL DRAFT AMOUNT DUE 12/23					\$24501.55
12/26	INVOICES		150758	12/16/13	\$24055.61
TOTAL DRAFT AMOUNT DUE 12/26					\$24055.61
12/27	INVOICES		150923	12/17/13	\$24185.67
12/27			017988	12/17/13	\$27453.00
TOTAL DRAFT AMOUNT DUE 12/27					\$51638.67

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MAPLLC RETRIEVAL
MAR9 0256 INV-0535 12-24-13 START MSG
MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
539 S. MAIN ST.; FINDLAY, OH

1533290

SOURCE: ROBINSON IL 440015 INVOICE NO: 250238
SHIP DATE: 2013-12-23 INVOICE DATE: 2013-12-23
SHIPPED BY: S & B - OMB 01847 SPBZ CUSTOMER NO: 509225 00201
FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
DRIVER NO: 46476 RELEASE NO:
ITEM NO: SALES ORDER NO:
INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
NET 10

SOLD TO: JACKSON OIL & SOLVENTS INC
1970 KENTUCKY AVE
INDIANAPOLIS IN 46221-0000

SHIP TO: VARIOUS
IN DESTINATIONS

TICKET TIME	-----DESCRIPTION-----	-GROSS-	--NET--	--PRICE-	---\$ AMOUNT ---
QTY	QTY				
	DISTILLATE BLEND #4WK				
151802	0751 NO2 MV 15 DSL B20 BIO	7194*	7156	3.00750	21,635.96
	FED ENVIRONMENTAL FEE RECOVERY	7194*	.00152		10.93
	FEDERAL DIESEL FUEL TAX	7194*	.24400		1,755.34
	ILLINOIS DIESEL FUEL TAX	7194*	.21500		1,546.71
	IL UNDERGROUND STORAGE TNK TAX	7194*	.00300		21.58
	IL ENVIRONMENTAL IMPACT FEE	7194*	.00800		57.55

** YOUR ACCOUNT WILL BE DRAFTED FOR 25,028.07 ON 01/02/2014 **

INDIANA DIESEL FUEL TAX	DEFERRED	7194*	.16000		1,151.04
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067		12.28CR
INDIANA INSPECTION FEE	DEFERRED	7194*	.01000		71.94

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,210.70 ON 01/15/2014 **

INVOICE TOTAL 26,238.77

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
MAR9 0256 INV-0535 12-24-13 END MSG

1533291

43000 - 554.58

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Customer: 509225 - JACKSON OIL & SOLVENTS INC
Publish Date: 12/26/2013

MARATHON PETROLEUM COMPANY LP
EFT DRAFT NOTIFICATION 12/26/2013

ACCT #: 509225
JACKSON OIL & SOLVENTS INC

DRAFT DATE	DRAFT TYPE	INVOICE #	BILL OF LADING #	SHIP DATE	DRAFT AMOUNT
12/30	INVOICES		098108	11/30/13	\$2043.75
12/30	INVOICES		151132	12/16/13	\$24023.23
12/30			501022	12/19/13	\$1545.95
12/30			501119	12/20/13	\$3179.90
12/30			501112	12/20/13	\$23593.42
TOTAL DRAFT AMOUNT DUE 12/30					\$54386.23
01/02	INVOICES		019003	12/23/13	\$39196.12
01/02			151802	12/23/13	\$25028.07
TOTAL DRAFT AMOUNT DUE 01/02					\$64224.19
01/03	INVOICES		019338	12/24/13	\$69464.80
TOTAL DRAFT AMOUNT DUE 01/03					\$69464.80

Customer: 509225 - JACKSON OIL & SOLVENTS INC
Publish Date: 12/19/2013

MARATHON PETROLEUM COMPANY LP
EFT DRAFT NOTIFICATION 12/19/2013

ACCT #: 509225
JACKSON OIL & SOLVENTS INC

DRAFT DATE	DRAFT TYPE	INVOICE #	BILL OF LADING #	SHIP DATE	DRAFT AMOUNT
12/23	INVOICES		150292	12/12/13	\$24501.55
TOTAL DRAFT AMOUNT DUE 12/23					\$24501.55
12/26	INVOICES		150758	12/16/13	\$24055.61
TOTAL DRAFT AMOUNT DUE 12/26					\$24055.61
12/27	INVOICES		150923	12/17/13	\$24185.67
12/27			017988	12/17/13	\$27453.00
TOTAL DRAFT AMOUNT DUE 12/27					\$51638.67

MAPLLC RETRIEVAL
 MAR9 0256 INV-0529 12-19-13 START MSG
 MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
 539 S. MAIN ST.; FINDLAY, OH

SOURCE: ROBINSON IL 440015 INVOICE NO: 213526
 SHIP DATE: 2013-12-18 INVOICE DATE: 2013-12-18
 SHIPPED BY: S & B - OMB 01847 SPBZ CUSTOMER NO: 509225 00201
 FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
 DRIVER NO: 46476 RELEASE NO:
 ITEM NO: SALES ORDER NO:
 INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
 NET 10

SOLD TO: JACKSON OIL & SOLVENTS INC
 1970 KENTUCKY AVE
 INDIANAPOLIS IN 46221-0000

SHIP TO: VARIOUS
 IN DESTINATIONS

TICKET TIME	-----DESCRIPTION-----	-GROSS-	--NET--	---PRICE---	---\$ AMOUNT---
QTY	QTY				
	DISTILLATE BLEND #4WK				
151132	0731 NO2 MV 15 DSL B20 BIO	7199*	7144	2.86550	20,628.73
	FED ENVIRONMENTAL FEE RECOVERY		7199*	.00152	10.94
	FEDERAL DIESEL FUEL TAX		7199*	.24400	1,756.56
	ILLINOIS DIESEL FUEL TAX		7199*	.21500	1,547.79
	IL UNDERGROUND STORAGE TNK TAX		7199*	.00300	21.60
	IL ENVIRONMENTAL IMPACT FEE		7199*	.00800	57.59

** YOUR ACCOUNT WILL BE DRAFTED FOR 24,023.21 ON 12/30/2013 **

INDIANA DIESEL FUEL TAX	DEFERRED	7199*	.16000	1,151.84
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067	12.29CR
INDIANA INSPECTION FEE	DEFERRED	7199*	.01000	71.99

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,211.54 ON 01/15/2014 **

INVOICE TOTAL 25,234.75

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
 MAR9 0256 INV-0529 12-19-13 END MSG

03200 - 573 55

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Publish Date Range: 12/16/2013 to 12/20/2013 (ex: 01/01/2001)

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Customer: 509225 - JACKSON OIL & SOLVENTS INC

Publish Date: 12/19/2013

MARATHON PETROLEUM COMPANY LP
EFT DRAFT NOTIFICATION 12/19/2013

ACCT #: 509225
JACKSON OIL & SOLVENTS INC

DRAFT DATE	DRAFT TYPE	INVOICE #	BILL OF LADING #	SHIP DATE	DRAFT AMOUNT
12/23	INVOICES		150292	12/12/13	\$24501.55
TOTAL DRAFT AMOUNT DUE 12/23					\$24501.55
12/26	INVOICES		150758	12/16/13	\$24055.61
TOTAL DRAFT AMOUNT DUE 12/26					\$24055.61
12/27	INVOICES		150953	12/17/13	\$24453.00
12/27			017968	12/17/13	\$27453.00
TOTAL DRAFT AMOUNT DUE 12/27					\$51638.67

MAPLLC RETRIEVAL
MAR9 0256 INV-0525 12-14-13 START MSG
MARATHON PETROLEUM COMPANY LP ORIGINAL INVCICE (TIN 31-1537655)
539 S. MAIN ST.; FINDLAY, OH

SOURCE: ROBINSON IL 440015 INVOICE NO: 160642
SHIP DATE: 2013-12-12 INVOICE DATE: 2013-12-12
SHIPPED BY: S & B - OMB 01847 SPBZ CUSTOMER NO: 509225 00201
FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
DRIVER NO: 46476 RELEASE NO:
ITEM NO: SALES ORDER NO:
INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
NET 10

SOLD TO: SHIP TO:
JACKSON OIL & SOLVENTS INC VARIOUS
1970 KENTUCKY AVE IN DESTINATIONS
INDIANAPOLIS IN 46221-0000

TICKET TIME	-----DESCRIPTION-----	-GROSS-	--NET--	---PRICE-	---\$ AMOUNT ---
QTY	QTY				
	DISTILLATE BLEND #4WK				
150292	1238 NO2 MV 15 DSL B20 BIO	7201*	7173	2.93100	21,106.13
	FED ENVIRONMENTAL FEE RECOVERY		7201*	.00152	10.95
	FEDERAL DIESEL FUEL TAX		7201*	.24400	1,757.04
	ILLINOIS DIESEL FUEL TAX		7201*	.21500	4,548.22
	IL UNDERGROUND STORAGE TANK TAX		7201*	.00300	21.60
	IL ENVIRONMENTAL IMPACT FEE		7201*	.00800	57.61

** YOUR ACCOUNT WILL BE DRAFTED FOR 24,501.55 ON 12/23/2013 **

INDIANA DIESEL FUEL TAX	DEFERRED	7201*	.16000	1,152.16
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067	12.29CR
INDIANA INSPECTION FEE	DEFERRED	7201*	.01000	72.01

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,211.88 ON 01/15/2014 **

INVOICE TOTAL 25,713.43

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
MAR9 0256 INV-0525 12-14-13 END MSG

320 5.13.10

MAPLLC RETRIEVAL
MAR9 0256 INV-0526 12-17-13 START MSG
MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
539 S. MAIN ST.; FINDLAY, OH

SOURCE: ROBINSON IL 440015 INVOICE NO: 189462
SHIP DATE: 2013-12-16 INVOICE DATE: 2013-12-16
SHIPPED BY: S & B - OMB 01847 SPBZ CUSTOMER NO: 509225 00201
FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
DRIVER NO: 46476 RELEASE NO:
ITEM NO: SALES ORDER NO:
INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
NET 10

SOLD TO: JACKSON OIL & SOLVENTS INC
1970 KENTUCKY AVE
INDIANAPOLIS IN 46221-0000

SHIP TO: VARIOUS
IN DESTINATIONS

TICKET TIME	-----DESCRIPTION-----	-GROSS-	--NET--	---PRICE---	---\$ AMOUNT---
QTY	QTY				
	DISTILLATE BLEND #4WK				
1507580801	NO2 MV 15 DSL B20 BIO	7199*	7156	2.87000	20,661.13
	FED ENVIRONMENTAL FEE RECOVERY		7199*	.00152	10.94
	FEDERAL DIESEL FUEL TAX		7199*	.24400	1,756.56
	ILLINOIS DIESEL FUEL TAX		7199*	.21500	1,547.79
	IL UNDERGROUND STORAGE TANK TAX		7199*	.00300	21.60
	IL ENVIRONMENTAL IMPACT FEE		7199*	.00800	57.59

** YOUR ACCOUNT WILL BE DRAFTED FOR 24,055.61 ON 12/26/2013 **

INDIANA DIESEL FUEL TAX	DEFERRED	7199*	.16000	1,151.84
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067	12.29CR
INDIANA INSPECTION FEE	DEFERRED	7199*	.01000	71.99

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,211.54 ON 01/15/2014 **

INVOICE TOTAL 25,267.15

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
MAR9 0256 INV-0526 12-17-13 END MSG

43200 - 555.04

MAPLLC RETRIEVAL

MAR9 0256 INV-0527 12-18-13 START MSG
MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
539 S. MAIN ST.; FINDLAY, OH

SOURCE: ROBINSON IL 440015 INVOICE NO: 199836
SHIP DATE: 2013-12-17 INVOICE DATE: 2013-12-17
SHIPPED BY: S & B - OMB 01990 SPBZ CUSTOMER NO: 509225 00201
FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
DRIVER NO: 46498 RELEASE NO:
ITEM NO: SALES ORDER NO:
INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
NET 10

SOLD TO: JACKSON OIL & SOLVENTS INC
1970 KENTUCKY AVE
INDIANAPOLIS IN 46221-0000
SHIP TO: VARIOUS
IN DESTINATIONS

TICKET TIME	-----DESCRIPTION-----	-GROSS-	--NET--	--PRICE-	---\$ AMOUNT ---
QTY	QTY				
	DISTILLATE BLEND #4WK				
150923	0655 NO2 MV 15 DSL B20 BIO	7197*	7148	2.88900	20,792.13
	FED ENVIRONMENTAL FEE RECOVERY	7197*	.00152		10.94
	FEDERAL DIESEL FUEL TAX	7197*	.24400		1,756.07
	ILLINOIS DIESEL FUEL TAX	7197*	.21500		1,547.58
	IL UNDERGROUND STORAGE TNK TAX	7197*	.00300		21.59
	IL ENVIRONMENTAL IMPACT FEE	7197*	.00800		57.58

** YOUR ACCOUNT WILL BE DRAFTED FOR 24,185.67 ON 12/27/2013 **

INDIANA DIESEL FUEL TAX	DEFERRED	7197*	.16000		1,151.52
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067		12.29CR
INDIANA INSPECTION FEE	DEFERRED	7197*	.01000		71.97

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,211.20 ON 01/15/2014 **

INVOICE TOTAL 25,396.87

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
MAR9 0256 INV-0527 12-18-13 END MSG

173200 - 554.89

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Customer: 509225 - JACKSON OIL & SOLVENTS INC
Publish Date: 12/12/2013

MARATHON PETROLEUM COMPANY LP
EFT DRAFT NOTIFICATION 12/12/2013

ACCT #: 509225
JACKSON OIL & SOLVENTS INC

DRAFT DATE	DRAFT TYPE	INVOICE #	BILL OF LADING #	SHIP DATE	DRAFT AMOUNT
12/16	INVOICES	509983		12/05/13	\$1605.90
12/16		500007		12/05/13	\$70784.74
12/16		015656		12/05/13	\$28068.02
12/16		015624		12/05/13	\$45849.81
12/16		159280		12/04/13	\$24768.94
12/16		015730		12/06/13	\$44878.95
12/16		159940		12/06/13	\$25710.48
12/16		509908		12/04/13	\$7980.28
12/16		509906		12/04/13	\$89070.48
12/16		015265		12/04/13	\$47506.78
TOTAL DRAFT AMOUNT DUE 12/16					\$386424.38
12/16	DEFERRED TAXES	019275		11/05/13	\$1262.03
12/16		010088		11/09/13	\$1261.86
12/16		010357		11/11/13	\$420.73
12/16		010610		11/12/13	\$2103.66
12/16		010985		11/14/13	\$5570.49
12/16		508212		11/15/13	\$504.88
12/16		011351		11/15/13	\$1262.53
12/16		011474		11/16/13	\$1262.53
12/16		011789		11/18/13	\$5284.23
12/16		012506		11/21/13	\$252.44
12/16		012480		11/21/13	\$1262.53
12/16		012979		11/23/13	\$631.10
12/16		013442		11/25/13	\$1262.53
12/16		013623		11/26/13	\$5066.45
12/16		013838		11/27/13	\$5048.78
12/16		014309		11/29/13	\$1261.69
TOTAL DRAFT AMOUNT DUE 12/16					\$33718.46
12/17	INVOICES	015972		12/07/13	\$5429.56
12/17		015972		12/07/13	\$66289.44
TOTAL DRAFT AMOUNT DUE 12/17					\$71719.00
12/19	INVOICES	500286		12/09/13	\$72930.79
12/19		016282		12/09/13	\$89267.34
12/19		016344		12/09/13	\$46643.19
12/19		016217		12/09/13	\$44827.23
12/19		159788		12/09/13	\$24704.19
TOTAL DRAFT AMOUNT DUE 12/19					\$278372.74
12/20	INVOICES	016494		12/10/13	\$21863.30
12/20		159940		12/10/13	\$48692.33
TOTAL DRAFT AMOUNT DUE 12/20					\$70555.79

Customer: 509225 - JACKSON OIL & SOLVENTS INC
Publish Date: 12/10/2013

*** REVISED ***
MARATHON PETROLEUM COMPANY LP
EFT DRAFT NOTIFICATION 12/10/2013

ACCT #: 509225
JACKSON OIL & SOLVENTS INC

V# 338274

MARLLC RETRIEVAL
MAR9 0256 INV-0512 12-06-13 START MSG
MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
539 S. MAIN ST.; FINDLAY, OH

SOURCE: ROBINSON IL 440015 INVOICE NO: 104635
SHIP DATE: 2013-12-05 INVOICE DATE: 2013-12-05
SHIPPED BY: S & B - OMB 01847 SPBZ CUSTOMER NO: 509225 00201
FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
DRIVER NO: 46476 RELEASE NO:
ITEM NO: SALES ORDER NO:
INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
NET 10

SOLD TO: SHIP TO:
JACKSON OIL & SOLVENTS INC VARIOUS
1970 KENTUCKY AVE IN DESTINATIONS
INDIANAPOLIS IN 46221-0000

TICKET TIME	DESCRIPTION	GROSS	NET	PRICE	\$ AMOUNT
QTY	QTY				
	DISTILLATE BLEND #4WK				
159408	0558 NO2 MV 15 DSL B20 BIO	7200*	7142	2.98250	21,474.00
	FED ENVIRONMENTAL FEE RECOVERY	7200*		.00152	10.94
	FEDERAL DIESEL FUEL TAX	7200*		.24400	1,756.80
	ILLINOIS DIESEL FUEL TAX	7200*		.21500	1,548.00
	IL UNDERGROUND STORAGE TNK TAX	7200*		.00300	21.60
	IL ENVIRONMENTAL IMPACT FEE	7200*		.00800	57.60

** YOUR ACCOUNT WILL BE DRAFTED FOR 24,868.94 ON 12/16/2013 **

INDIANA DIESEL FUEL TAX	DEFERRED	7200*	.16000	1,152.00
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067	12.29CR
INDIANA INSPECTION FEE	DEFERRED	7200*	.01000	72.00

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,211.71 ON 01/15/2014 **

INVOICE TOTAL 26,080.65

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
MAR9 0256 INV-0512 12-06-13 END MSG

In Tax Retainer

43200-
\$ 573.62

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Regarding attached invoices
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MAPLLC RETRIEVAL
 MAR9 0256 INV-0515 12-07-13 START MSG
 MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
 539 S. MAIN ST.; FINDLAY, OH

SOURCE: ROBINSON IL 440015 INVOICE NO: 114138
 SHIP DATE: 2013-12-06 INVOICE DATE: 2013-12-06
 SHIPPED BY: S & B - OMB 02007 SPBZ CUSTOMER NO: 509225 00201
 FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
 DRIVER NO: 40093 RELEASE NO:
 ITEM NO: SALES ORDER NO:
 INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
 NET 10

SOLD TO: JACKSON OIL & SOLVENTS INC
 1970 KENTUCKY AVE
 INDIANAPOLIS IN 46221-0000

SHIP TO: VARIOUS
 IN DESTINATIONS

TICKET TIME	-----DESCRIPTION-----	-GROSS-	--NET--	---PRICE---	---\$ AMOUNT---
QTY	QTY				
	DISTILLATE BLEND #4WK				
159548	0832 NO2 MV 15 DSL B20 BIO	7499*	7457	2.95700	22,174.54
	FED ENVIRONMENTAL FEE RECOVERY		7499*	.00152	11.40
	FEDERAL DIESEL FUEL TAX		7499*	.24400	1,829.76
	ILLINOIS DIESEL FUEL TAX		7499*	.21500	1,612.29
	IL UNDERGROUND STORAGE TANK TAX		7499*	.00300	22.50
	IL ENVIRONMENTAL IMPACT FEE		7499*	.00800	59.99

** YOUR ACCOUNT WILL BE DRAFTED FOR 25,710.48 ON 12/16/2013 **

INDIANA DIESEL FUEL TAX	DEFERRED	7499*	.16000		1,199.84
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067		12.80CR
INDIANA INSPECTION FEE	DEFERRED	7499*	.01000		74.99

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,262.03 ON 01/15/2014 **

INVOICE TOTAL 26,972.51

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
 MAR9 0256 INV-0515 12-07-13 END MSG

43200 - 575.10

MAPLLC RETRIEVAL
 MAR9 0256 INV-0522 12-10-13 START MSG
 MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
 539 S. MAIN ST.; FINDLAY, OH

SOURCE: ROBINSON IL 440015 INVOICE NO: 131945
 SHIP DATE: 2013-12-09 INVOICE DATE: 2013-12-09
 SHIPPED BY: S & B - OMB 01847 SPBZ CUSTOMER NO: 509225 00201
 FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
 DRIVER NO: 46476 RELEASE NO:
 ITEM NO: SALES ORDER NO:
 INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
 NET 10

SOLD TO: JACKSON OIL & SOLVENTS INC
 1970 KENTUCKY AVE
 INDIANAPOLIS IN 46221-0000

SHIP TO: VARIOUS
 IN DESTINATIONS

TICKET TIME	-----DESCRIPTION-----	-GROSS-	--NET--	--PRICE-	---\$ AMOUNT ---
QTY	QTY				
	DISTILLATE BLEND #4WK				
159788	0755 NO2 MV 15 DSL B20 BIO	7195*	7154	2.96200	21,311.59
	FED ENVIRONMENTAL FEE RECOVERY		7195*	.00152	10.94
	FEDERAL DIESEL FUEL TAX		7195*	.24400	1,755.58
	ILLINOIS DIESEL FUEL TAX		7195*	.21500	1,546.93
	IL UNDERGROUND STORAGE TNK TAX		7195*	.00300	21.59
	IL ENVIRONMENTAL IMPACT FEE		7195*	.00800	57.56

** YOUR ACCOUNT WILL BE DRAFTED FOR 24,704.19 ON 12/19/2013 **

INDIANA DIESEL FUEL TAX	DEFERRED	7195*	.16000		1,151.20
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067		12.28CR
INDIANA INSPECTION FEE	DEFERRED	7195*	.01000		71.95

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,210.87 ON 01/15/2014 **

INVOICE TOTAL 25,915.06

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
 MAR9 0256 INV-0522 12-10-13 END MSG

43200 - 573 13

MAPLLC RETRIEVAL

MAR9 0256 INV-0524 12-11-13 START MSG
MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
539 S. MAIN ST.; FINDLAY, OH

SOURCE: ROBINSON IL 440015 INVOICE NO: 141900
SHIP DATE: 2013-12-10 INVOICE DATE: 2013-12-10
SHIPPED BY: S & B - CMB 01847 SPBZ CUSTOMER NO: 509225 00201
FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
DRIVER NO: 46476 RELEASE NO:
ITEM NO: SALES ORDER NO:
INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
NET 10

SOLD TO: JACKSON OIL & SOLVENTS INC
1970 KENTUCKY AVE
INDIANAPOLIS IN 46221-0000
SHIP TO: VARIOUS
IN DESTINATIONS

TICKET TIME	DESCRIPTION	GROSS	NET	PRICE	AMOUNT
QTY	QTY				
	DISTILLATE BLEND #4WK				
159940	0731 NO2 MV 15 DSL B20 BIC	7200*	7165	2.93050	21,099.60
159952	0859 NO2 MV 15 DSL B20 BIC	7201*	7167	2.93050	21,102.53
	FED ENVIRONMENTAL FEE RECOVERY		14401*	.00152	21.89
	FEDERAL DIESEL FUEL TAX		14401*	.24400	3,513.84
	ILLINOIS DIESEL FUEL TAX		14401*	.21500	3,096.22
	IL UNDERGROUND STORAGE TNK TAX		14401*	.00300	43.20
	IL ENVIRONMENTAL IMPACT FEE		14401*	.00800	115.21

** YOUR ACCOUNT WILL BE DRAFTED FOR 48,992.49 ON 12/20/2013 **

INDIANA DIESEL FUEL TAX	DEFERRED	14401*	.16000		2,304.16
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067		24.59CR
INDIANA INSPECTION FEE	DEFERRED	14401*	.01000		144.01

** YOUR ACCOUNT WILL BE DRAFTED FOR 2,423.58 ON 01/15/2014 **

INVOICE TOTAL 51,416.07

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
MAR9 0256 INV-0524 12-11-13 END MSG

43200 - 112875

Welcome, LOUIS !
EFT Draft Notice, New Update

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3429

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Draft Date Range: From: 1/6/2014 to 1/22/2014

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FTP Password

Personal Info

User Management

Customer - 592225 - JACKSON OIL & SOLVENTS INC - Wholesale

Draft Date

01/10/2014

Latest Notification Date

01/05/2014

Draft Amount

\$34,558.58

Wireless Alerts

34558.58

Notification								
01/05/2014	Show Notifications	\$34,558.58	Draft Type	Invoice #	BOL #	Exstars #	Ship Date	Draft Amt
			INVOICES	10440	10440		12/31/2013	\$6,944.83
			INVOICES	10440	10440		12/31/2013	\$2,582.32
			INVOICES	152608	152608		12/31/2013	\$25,031.43

01/13/2014	Show Notifications		01/06/2014	\$102,261.25
01/14/2014	Show Notifications		01/06/2014	\$48,699.31
01/15/2014	Show Notifications		01/05/2014	\$42,198.40
01/16/2014	Show Notifications		01/07/2014	\$24,178.69
01/17/2014	Show Notifications		01/10/2014	\$163,631.66
01/21/2014	Show Notifications		01/11/2014	\$24,852.65

MAPLLC RETRIEVAL
 MAR9 0256 INV-0541 01-01-14 START MSG
 MARATHON PETROLEUM COMPANY LP ORIGINAL INVOICE (TIN 31-1537655)
 539 S. MAIN ST., FINDLAY, OH

V# 338706

SOURCE: ROBINSON IL 440015 INVOICE NO: 305052
 SHIP DATE: 2013-12-31 INVOICE DATE: 2013-12-31
 SHIPPED BY: S & B - OMB 02007 SPBZ CUSTOMER NO: 509225 00201
 FREIGHT FOB: SOURCE 4 CUSTOMER ORDER NO:
 DRIVER NO: 40093 RELEASE NO:
 ITEM NO: SALES ORDER NO:
 INV TERMS: ELECTRONIC FUNDS TRANSFER DISTRICT: 320000 000969
 NET 10

SOLD TO: JACKSON OIL & SOLVENTS INC
 1970 KENTUCKY AVE
 INDIANAPOLIS IN 46221-0000

SHIP TO: VARIOUS
 IN DESTINATIONS

TICKET TIME	DESCRIPTION	GROSS	NET	PRICE	\$ AMOUNT
QTY	QTY				
	DISTILLATE BLEND #4WK				
152608	0823 NO2 MV 15 DSL B20 BIO	7196*	7159	3.00700	21,638.37
	FED ENVIRONMENTAL FEE RECOVERY		7196*	.00152	10.94
	FEDERAL DIESEL FUEL TAX		7196*	.24400	1,755.82
	ILLINOIS DIESEL FUEL TAX		7196*	.21500	1,547.14
	IL UNDERGROUND STORAGE TANK TAX		7196*	.00300	21.59
	IL ENVIRONMENTAL IMPACT FEE		7196*	.00800	57.57

** YOUR ACCOUNT WILL BE DRAFTED FOR 25,031.43 ON 01/10/2014 **

INDIANA DIESEL FUEL TAX	DEFERRED	7196*	.16000		1,151.36
INDIANA COLLECTION ALLOWANCE	DEFERRED		.01067		12.29CR
INDIANA INSPECTION FEE	DEFERRED	7196*	.01000		71.96

** YOUR ACCOUNT WILL BE DRAFTED FOR 1,211.03 ON 01/15/2014 **

V# 338707

INVOICE TOTAL 26,242.46

* INDICATES BILLED QUANTITY

REMIT: YOUR ACCOUNT WILL BE DRAFTED

FOR BILLING QUESTIONS CALL TOLL FREE 1-877-819-2314
 MAR9 0256 INV-0541 01-01-14 END MSG

43200 - 554.81

EXHIBIT D



Illinois Department of Revenue

101 West Jefferson Street
Springfield, Illinois 62702

March 4, 2014

JACKSON OIL & SOLVENTS, INC.
1970 KENTUCKY AVE.
INDIANAPOLIS, IN 46221

Dear Claimant:

This is to acknowledge receipt of your claim for refund of Illinois Motor Fuel Tax for the period covering 12/13 in the amount of \$17,088.42. Please be advised that your claim has been denied for the following reason:

- Claimant did not pay Motor Fuel Tax to Indiana, therefore; this precludes you from receiving a Motor Fuel Tax Refund.

If you do not agree with this determination, you have the right to protest and request an administrative hearing regarding this matter. If you decide to do so, you must proceed as follows to ensure that your rights are protected:

- File your protest and a copy of this notice to the address below within sixty (60) days of the date of this notice.
- Your protest must be in writing and it must specifically state that you want to protest this determination and request an administrative hearing. If you do not file a protest within the time allowed or do not tell us that you protest this notice and wish to have a hearing, you will give up your right to a hearing and this determination will become final.
- An administrative hearing is a formal legal proceeding held before an administrative law judge and conducted under the rules of evidence. For you to prevail under Illinois law, you must show through the books and records that the determination indicated on this notice is not correct. Legal counsel will represent the Department at this proceeding. Your own attorney may represent you.

Note: A protest of this notice does not preserve your rights under any other notice.

If you have questions about this notice, please call the Motor Fuel Tax Refund Section at 217-782-7797 between 8:00 a.m. and 4:30 p.m.

Sincerely,

Tina Towsley, Manager
Motor Fuel Tax & Refunds Section
Illinois Department of Revenue
P.O. Box 19477
Springfield, Illinois 62794-9477 MC 2-261
Telephone: (217) 782-7797

TAC: mwt

EXHIBIT E



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

March 25, 2014

Monica Heath
Jackson Oil & Solvents, Inc.
1970 Kentucky Avenue
Indianapolis, IN 46221

Re: **PROTEST DISMISSAL DUE TO LACK OF JURISDICTION**
Jackson Oil & Solvents, Inc.
Taxpayer ID: 35-1472481
Claim Denial for Motor Fuel Tax Refund -- APE 12/2013, dated
March 4, 2014 for the amount of \$17,088,42

Dear Ms. Heath:

The Office of Administrative Hearings of the Illinois Department of Revenue received your protest and request for an administrative hearing for the above Notice of Claim Denial. The mailing date of your protest and request for hearing indicate that the protest was sent within the 60-day protest period for requesting an administrative hearing stated on the above Notice. However, the amount of liability at issue for the protest exceeds the statutory amount (\$15,000, exclusive of penalties and interest) or (\$15,000 for notices that involve only penalties and interest) for which the Department has jurisdiction for protests filed on or after January 1, 2014. For protests that exceed the statutory amount and are filed on or after January 1, 2014, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.* **Because the Department does not have jurisdiction over this protest, the Department is respectfully dismissing your protest and request for administrative hearing.**

Because of these recent changes in Illinois law, the Department and the Tax Tribunal recognize that there may be instances, such as this, when a protest and request for an administrative hearing may be filed in the wrong jurisdiction. The Tax Tribunal's website (www.illinois.gov/taxtribunal) contains rules that include guidance on filing in the wrong jurisdiction and contact information for the Tax Tribunal. **The Tax Tribunal's rules provide that a timely protest that is dismissed by the Department for lack of jurisdiction may be filed with the Tax Tribunal within 60 days of the notice of such**

dismissal. See Subsection (a)(3) 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,

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

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

TDC

IMPORTANT INFORMATION REGARDING YOUR PROTEST RIGHTS

These protest rights supersede the rights printed on the enclosed notice.

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

- If the amount of this tax liability, exclusive of penalty and interest is more than \$15,000, or if no tax liability is assessed but the total penalties and interest is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of the enclosed 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, and request an administrative hearing within 60 days of the date of the enclosed notice. 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. 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 the 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.
- Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.