

Collection Action

Assessment and Notice of Intent



August 13, 2012



Letter ID: L1831354528

JASON SZMURLO
220 E TODD AVE
WOODSTOCK IL 60098-2858

Taxpayer ID: XXX-XX-6832
NPL Penalty ID: 1420546



JAYKO ENTERPRISES LLC
800 BACH CT
WOODSTOCK, IL 60098-8054

**We have determined you are personally liable
for a penalty of \$75,116.58.**

The penalty is equal to the amount of unpaid liability of JAYKO ENTERPRISES LLC , due to your status as a responsible officer, partner, or individual of JAYKO ENTERPRISES LLC .

Illinois law (35 ILCS 735/3-7) provides that any person who has control, supervision, or responsibility of filing returns or making payments for a taxpayer, and who willfully fails to do so, shall be personally liable for a penalty equal to the amount of tax due including penalty and interest.

Pay us \$75,116.58. Your payment must be guaranteed (*i.e.*, cashier's check, money order) and made payable to the Illinois Department of Revenue. Send or bring it to us at the address below.

If you do not agree that you are personally responsible for all or any of this liability, you may file a protest and request an administrative hearing within 60 days of the date of this notice. If you do not file a protest within the time allowed, you will give up your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding that is conducted under the rules of evidence. An administrative law judge will preside over this hearing. You may be represented by your attorney. A protest of this notice does not preserve your rights under any other tax notice.

If the debt remains unpaid and this penalty becomes final, we intend to take collection enforcement action against you personally to collect this debt. Collection action can include the seizure and sale of your assets, and levy of your wages and bank accounts.

LORETTA EVANIK
100% PENALTY UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31605
217 785-2635 fax

For information about
› how to pay
› submitting proof
› collection actions



To avoid this collection action

Pay

Your payment must be guaranteed (*i.e.* cashier's check, money order) and made payable to the Illinois Department of Revenue.

If you believe you are not personally responsible, send us proof

Send us written proof, documents, or testimony for review.

You may provide one or all of the following:

- copies of notarized resignation papers.
- corporate minutes where your resignation was accepted.
- copy of signed agreement to transfer stocks and bonds to another party.
- a notarized affidavit from someone whom we recognize as knowledgeable of the business' operation stating that you were not responsible for filing returns and paying taxes.
- the name of the person who was responsible for filing returns and paying taxes.

Federal Bankruptcy Court

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 relieve your obligations to file tax returns.

Correct our records

If our records are not correct, send us proof of your prior payment, a copy of the return you filed, or other documentations so that we can correct our records.

Collection action information

Applicable Illinois law

Illinois law (35 ILCS 735/3-7 of the Retailers' Occupation Tax Act) provides that any person who has control, supervision, or responsibility of filing returns or making payments for a taxpayer, and who willfully fails to do so, shall be personally liable for a penalty. The penalty is equal to the amount of tax due including penalty and interest.

More information is on our website at tax.illinois.gov.

What other collection actions may we take?

Additional collection action includes, but is not limited to:

- levy of wages and bank accounts.
- withholding of your state payments, tax refunds, lottery winnings, contractual service vouchers, *etc.*
- seizure and sale of your assets.
- referral to a collection agency.
- civil judgments.
- referral for non-renewal or revocation of your
 - Professional license,
 - Certificate of Registration,
 - Liquor license,
 - Corporate Charter with the Secretary of State, or
 - Lottery license.
- prosecution for bad checks and deceptive practice.
- filing a tax lien against your property (the filing of a lien may damage your credit rating for up to seven years, even after the lien is released). If we file a lien against your property, you are responsible for paying the lien filing and release fees and charges.

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This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

Sales/Use Tax & E911 Surcharge						Account ID: 3860-1532
Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Jun-2009	35,399.00	15,676.00	13,666.49	-	-	64,741.49
30-Jun-2010	6,648.00	1,563.00	410.85	-	-	8,621.85
31-Jul-2010	436.00	126.00	16.51	-	-	578.51
31-Aug-2010	436.00	126.00	15.40	-	-	577.40
30-Sep-2010	436.00	148.00	13.33	-	-	597.33

IDOR-5P-NPL (N-03/07)

Retain this portion for your records.

Fold and detach on perforation. Return bottom portion with your payment.

Collection Action

(R-12/08) (136)



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JASON SZMURLO

Total amount due: \$75,116.58

Write the amount you are paying below.

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

\$ _____

Write your Taxpayer ID on your check.

000 006 020574229441 731 123199 2 0000007511658