

Collection Action

Assessment and Notice of Intent



October 15, 2012



Letter ID: CNXXX1X69X4144X8

#BWNKMGV
#CNXX X1X6 9X41 44X8#
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

You now owe a personal liability penalty.

By October 29, 2012, pay us \$74,728.00, which is unpaid liability of JAYKO ENTERPRISES LLC . We have determined that you are personally liable for this amount due to your status as a responsible officer, partner, or individual of JAYKO ENTERPRISES LLC .

The enclosed statement details the items you owe.

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.

If we do not receive this payment, we intend to take collection 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.

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.

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
› payments
› bankruptcy
› collection actions



To avoid this collection action

Pay

You must pay using one of the following two methods.

- 1) Pay by guaranteed remittance (*i.e.*, cashier's check, money order) made payable to the Illinois Department of Revenue.
- 2) Pay using the "check by phone" method by calling us at 217 782-9904 ext. 31605. You will need your check number, account number, and bank routing number, and we will prepare a check to submit to your financial institution. Note: If you pay using "check by phone", we may apply your payment to your liability that day, which will reduce the amount of daily interest that accrues.

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.

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	14,027.15	0.00	(790.30)	64,311.85
30-Jun-2010	6,648.00	1,563.00	445.16	0.00	0.00	8,656.16
31-Jul-2010	436.00	126.00	18.76	0.00	0.00	580.76
31-Aug-2010	436.00	126.00	17.65	0.00	0.00	579.65
30-Sep-2010	436.00	148.00	15.58	0.00	0.00	599.58
					Total Balance:	74,728.00