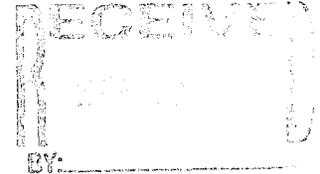


IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

ROMMEL SULIT, an individual)
)
 Petitioner,)
)
 v.)
)
 ILLINOIS DEPARTMENT OF REVENUE,)
)
 Defendant.)

No.



PETITION

Petitioner, Rommel Sulit (“Petitioner”), by and through his attorneys, Dale & Gensburg, P.C., for his Petition before the Illinois Independent Tax Tribunal (the “Tribunal”) hereby complains of the Defendant, the Illinois Department of Revenue (the “Department”), and alleges as follows:

PARTIES

1. Petitioner is a Texas resident who resides at 1315 Alta Vista Avenue, Apt. A, Austin, Texas 78704 and can be reached at 512-415-5271.
2. Petitioner is represented by attorneys Lane M. Gensburg and Anne Kim of Dale & Gensburg, P.C., located at 200 West Adams Street, Suite 2425, Chicago, Illinois 60606. Lane M. Gensburg can be reached at 312-263-2200 or lgensburg@dandgpc.com. Anne Kim can be reached at 312-263-2200 or akim@dandgpc.com.
3. The Department is an agency of the Executive Department of the State Government and is tasked with the enforcement and administration of Illinois tax laws. See 20 ILCS 5/5-15.

NOTICES

Illinois Department of Revenue

4. On August 4, 2015, the Department issued an Assessment and Notice of Intent (the “Notice of Penalty Liability”) to Petitioner proposing a responsible officer penalty liability of \$24,323.70 equaling the outstanding withholding tax liabilities of Alliance Home Healthcare, Inc. (“Alliance”) covering the 2nd and 4th quarters of 2012 and 1st quarter of 2015. A copy of the Notice of Penalty Liability is attached hereto as **Exhibit A**.

5. By letter dated August 24, 2015, Chief Administrative Law Judge Terry Charlton granted Petitioner’s request for a late discretionary hearing (**Exhibit B**) concerning (i) Petitioner’s responsible officer penalty liability of \$127,233.94 equaling the outstanding withholding tax liability of Alliance covering 1st, 2nd, 3rd and 4th quarters of 2013 and 1st quarter of 2014 (Notice of Penalty Liability dated October 6, 2014 – **Exhibit C**), and (ii) Petitioner’s responsible officer liability of \$63,825 equaling the outstanding withholding tax liability of Alliance concerning the 2nd and 3rd quarters of 2014 (Notice of Penalty Liability dated January 9, 2015 – **Exhibit D**).

JURISDICTION

6. Petitioner brings this action pursuant to the Illinois Independent Tax Tribunal Act (the “Tribunal Act”), 35 ILCS 1010/1-1 *et seq.*

7. The Tribunal has jurisdiction over this matter pursuant to Sections 1-45 and 1-50 of the Tribunal Act, because Petitioner timely filed this petition within 60 days of the (i) issuance of the August 4, 2015 Notice of Penalty Liability, and (ii) the date of Chief Administrative Law Judge Charlton’s August 24, 2015 letter granting a late discretionary hearing.

BACKGROUND

8. Alliance is a family owned business that provides home healthcare nursing services.

9. Petitioner, during the quarters in question, was a 5% shareholder of Alliance.

10. For the last 22 years, Petitioner has resided and worked in Texas. At no time did Petitioner have any involvement or responsibilities in connection with the operations of Alliance, including its financial and tax affairs and specifically Alliance's Illinois withholding tax returns or Illinois withholding tax liabilities.

11. For the reasons discussed herein, Petitioner did not have control, supervision, or responsibility over the filing of Alliance's Illinois withholding tax returns (and the attendant collection and payment of Alliance's withholding taxes) and was not responsible for Alliance's withholding tax liabilities, including the quarters in question.

COUNT I

Defendant's Proposed Penalty Liability Assessment against the Petitioner is not Supported

12. Petitioner realleges and incorporates by reference the allegations made in paragraphs 1 through 11 above as and for this paragraph 12.

13. The Department erred in determining that Petitioner is personally responsible (in accordance with 35ILCS 735/3-7) for Alliance's withholding tax liabilities as set forth in the Notices of Penalty Liability dated August 4, 2015 (**Exhibit A**), October 6, 2014 (**Exhibit C**) and January 9, 2015 (**Exhibit D**).

WHEREFORE, Petitioner prays that the Tribunal:

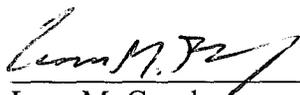
(a) Enters judgment in favor of Petitioner and against the Department and cancels the Notices of Penalty Liability;

(b) Enjoins the Department from taking any action to assess, lien, levy, offset, or in any other way prosecute and/or collect the amount due stated in the Notices of Penalty Liability against Petitioner; and

(c) Grants Petitioner such other and further relief as the Tribunal deems appropriate under the circumstances.

Respectfully submitted,

ROMMEL SULIT, Petitioner

By: 

Lane M. Gensburg,
One of Petitioner's Attorneys

Lane M. Gensburg, Esq.
Anne J. Kim, Esq.
Dale & Gensburg, P.C.
200 West Adams Street, Suite 2425
Chicago, Illinois 60606
T – 312-263-2200
F – 312-263-2242
lgensburg@dandgpc.com
akim@dandgpc.com

P:\Clients\Sulit, Rommel\Petition (9-25-15).doc

IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

ROMMEL SULIT)	
)	
Petitioner,)	
)	
)	No.
v.)	
)	
)	
ILLINOIS DEPARTMENT OF REVENUE,)	
)	
Defendant.)	

CERTIFICATE OF SERVICE

TO: Illinois Department of Revenue
Office of Legal Services
100 W. Randolph Street, 7-900
Chicago, IL 60601

I, Anne J. Kim, Esq., an attorney, certify that I caused a copy of the attached Petition before the Illinois Independent Tax Tribunal to be served upon the Illinois Department of Revenue at the address set forth above, by hand delivery before the hour of 5 p.m. on Tuesday, September 29, 2015.



Anne J. Kim

Lane M. Gensburg, Esq.
Anne J. Kim, Esq.
Dale & Gensburg, P.C.
200 West Adams Street, Suite 2425
Chicago, Illinois 60606
T – 312-263-2200
F – 312-263-2242
lgensburg@dandgpc.com
akim@dandgpc.com

Collection Action

Assessment and Notice of Intent



August 4, 2015



Letter ID: L1443244176

ROMMEL SULIT
1315 ALTA VISTA AVE APT A
AUSTIN TX 78704-2550

Taxpayer ID: XXX-XX-1143
1002D Penalty ID: 3266077



ALLIANCE HOME HEALTHCARE INC
11001 SOUTHWEST HWY
PALOS HILLS IL 60465-2481

We have determined you are personally liable for a penalty of \$24,323.72.

The penalty is equal to the amount of unpaid liability of ALLIANCE HOME HEALTHCARE INC, due to your status as a responsible officer, partner, or individual of ALLIANCE HOME HEALTHCARE INC.

Illinois law (35 ILCS 5/1002(d)) 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 \$24,323.72. 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, you may contest this notice by following the instructions listed below.

- **If the amount of this liability is 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, and request an administrative hearing within 60 days of the date of this notice, which is **October 3, 2015**. 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.

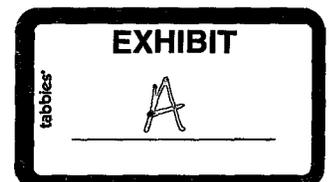
If the debt remains unpaid and this penalty becomes final, we intend to take collection enforcement action against you personally to collect this debt. Collection action can include the seizure and sale of your assets, and levy of your wages and bank accounts.

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

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



317 782-9904 ext. 31613
317 785-2635 fax



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 5/1002(d) of the Withholding Income 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.

Collection Action
Assessment and Notice of Intent



August 4, 2015



Letter ID: L1443244176

ROMMEL SULIT
1315 ALTA VISTA AVE APT A
AUSTIN TX 78704-2550

Taxpayer ID: XXX-XX-1143
1002D Penalty ID: 3266077



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.

IL Withholding Income Tax						Account ID: 36-3978540-000
Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Jun-2012	51,406.95	4,621.68	-	-	(54,385.51)	1,643.12
31-Dec-2012	51,505.54	5,500.55	-	-	(54,145.89)	2,860.20
31-Mar-2015	23,169.81	1,881.44	140.50	-	(5,371.35)	19,820.40

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)



Letter ID: L1443244176
ROMMEL SULIT

Total amount due: \$24,323.72

Write the amount you are paying below.

\$ _____

Write your Account ID on your check.

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



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

RECEIVED
AUG 27 2015
DALE & GENSBURG, P.C.

August 24, 2015

Lane M. Gensburg
Dale & Gensburg PC
200 W. Adams Street, Suite 2425
Chicago, IL 60606

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**
Rommel Sulit

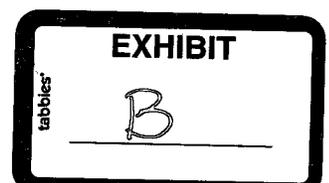
Collection Action Assessment and Notice of Intent dated October 6, 2014
1002D Penalty ID: 3450009
Letter ID: L0852356624
Collection Action Assessment and Notice of Intent dated January 9, 2015
1002D Penalty ID: 2220667
Letter ID: L1880002064

Dear Mr. Gensburg:

The Office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing regarding the above Notices. Based on the information provided in your request, I believe that it is appropriate to grant your request for a late discretionary hearing for the above Notices.

The amount of liability at issue for this 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 late discretionary hearings that are granted on or after January 1, 2014. For late discretionary hearings that are granted on or after January 1, 2014 and that exceed the statutory amount, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.*

The Tax Tribunal's website (www.illinois.gov/taxtribunal) contains rules that include guidance on filing requirements and contact information for the Tax Tribunal.



The Tax Tribunal's rules provide that, when a late discretionary hearing is granted and the protest meets the statutory amount, the taxpayer shall file a petition with the Tax Tribunal within 60 days and shall attach a copy of the letter granting the late discretionary hearing. See Subsection (a)(5) 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". The signature is written in a cursive style with a large initial "T".

Terry D. Charlton
Chief Administrative Law Judge

TDC:vs

Collection Action

Assessment and Notice of Intent



October 6, 2014



Letter ID: L0852356624

ROMMEL SULIT
1315 ALTA VISTA AVE APT A
AUSTIN TX 78704-2550

Taxpayer ID: XXX-XX-1143
1002D Penalty ID: 3450009



ALLIANCE HOME HEALTHCARE INC
11001 SOUTHWEST HWY
PALOS HILLS IL 60465-2481

**We have determined you are personally liable
for a penalty of \$127,233.94.**

The penalty is equal to the amount of unpaid liability of ALLIANCE HOME HEALTHCARE INC, due to your status as a responsible officer, partner, or individual of ALLIANCE HOME HEALTHCARE INC.

Illinois law (35 ILCS 5/1002(d)) 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 **\$127,233.94**. 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, you may contest this notice by following the instructions listed below:

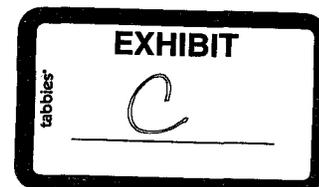
- If the amount of this liability is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, et seq.).
- In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of the date of this notice, which is **December 5, 2014**. 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.

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.

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

782-9904 ext. 31613
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 5/1002(d) of the Withholding Income Tax) 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.

Collection Action
Assessment and Notice of Intent



October 6, 2014



Letter ID: L0852356624

ROMMEL SULIT
1315 ALTA VISTA AVE APT A
AUSTIN TX 78704-2550

Taxpayer ID: XXX-XX-1143

1002D Penalty ID: 3450009



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.

IL Withholding Income Tax						Account ID: 36-3978540-000
Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Mar-2013	42,874.35	4,637.44	243.99	-	(34,343.39)	13,412.39
Jun-2013	47,330.12	2,686.59	593.15	-	(21,464.29)	29,145.57
Sep-2013	34,709.63	2,310.29	506.87	-	(12,606.72)	24,920.07
31-Dec-2013	37,703.60	2,812.99	542.79	-	(11,073.69)	29,985.69
31-Mar-2014	31,555.13	2,765.62	348.36	-	(4,898.89)	29,770.22

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)



Letter ID: L0852356624
ROMMEL SULIT

Total amount due: \$127,233.94
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 Account ID on your check.

Collection Action
Assessment and Notice of Intent



January 9, 2015



Letter ID: L1880002064

ROMMEL SULIT
1315 ALTA VISTA AVE APT A
AUSTIN TX 78704-2550

Taxpayer ID: XXX-XX-1143

1002D Penalty ID: 2220667



ALLIANCE HOME HEALTHCARE INC
11001 SOUTHWEST HWY
PALOS HILLS IL 60465-2481

**We have determined you are personally liable
for a penalty of \$63,825.00.**

The penalty is equal to the amount of unpaid liability of ALLIANCE HOME HEALTHCARE INC, due to your status as a responsible officer, partner, or individual of ALLIANCE HOME HEALTHCARE INC.

Illinois law (35 ILCS 5/1002(d)) 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 \$63,825.00. 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, you may contest this notice by following the instructions listed below

- If the amount of this liability is 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, and request an administrative hearing within 60 days of the date of this notice, which is **March 10, 2015**. 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.

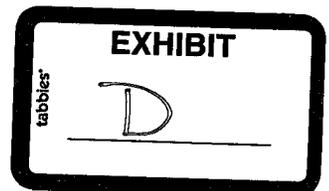
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DMITRI CORNELIER
100% PENALTY UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

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



782-9904 ext. 31613
217 785-2635 fax



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 5/1002(d) of the Withholding Income 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.

Collection Action

Assessment and Notice of Intent



January 9, 2015



Letter ID: L1880002064

ROMMEL SULIT
1315 ALTA VISTA AVE APT A
AUSTIN TX 78704-2550

Taxpayer ID: XXX-XX-1143
1002D Penalty ID: 2220667



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.

IL Withholding Income Tax

Account ID: 36-3978540-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Jun-2014	36,415.43	3,741.54	484.85	-	-	40,641.82
30-Sep-2014	30,632.06	2,187.55	120.11	-	(9,756.54)	23,183.18

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)



Letter ID: L1880002064
ROMMEL SULIT

Total amount due: \$63,825.00

Write the amount you are paying below.

\$ _____

Write your Account ID on your check.

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

000 006 005675396002 731 123199 9 0000006382500