Collection Action

Assessment and Notice of Intent

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

November 23, 2015

Letter ID: L0346530784

ATEF MENIAS
8334 170TH ST
TINLEY PARK IL 60477-5269

Taxpayer ID: XXX-XX-1420
NPL Penalty ID: 281381

JOES TOBACCO CENTER INC
19415 WATERFORD LN
MCKENA IL 60448-8380

We have determined you are personally liable for a penalty of $463,114.30.

The penalty is equal to the amount of unpaid liability of JOES TOBACCO CENTER INC, due to your status as a responsible officer, partner, or individual of JOES TOBACCO CENTER INC.

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 $463,114.30. 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 **January 22, 2016.** 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

217 782-9904 ext. 31613
217 785-2635 fax

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

Turn page

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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: 5548-8129**

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2013	254,525.00	180,679.00	20,014.03		(2.72)	455,215.31
31-Oct-2013	4,439.00	3,208.00	252.00		(0.01)	7,898.99

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: L0346530784
ATEF MENIAS

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

Total amount due: $463,114.30
Write the amount you are paying below.

$_____.____
Write your Account ID on your check.

000 006 019828132642 731 123199 1 0000046311430