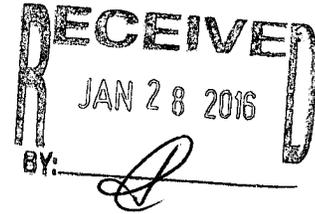


January 18, 2016

Illinois Independent Tax Tribunal
160 N LaSalle Avenue
Chicago, IL 60601



Re. [REDACTED]
1002D Penalty ID: 2400295
Optimus Personnel Inc
Fed Tax ID: 36-4370732
Audit Periods: 01/2001 – 12/2006

My name is Lydia Sanchez-Ramos, I reside at 6124 Delaware Street, Merrillville, Indiana 46410, telephone number 219-808-3068. [REDACTED]. The periods involved are 01/2001 – 12/2006.

Summary of errors of fact:

- 1) I was not an officer of the company during this period.

Summary of the facts:

- 1) I was offered and accepted the position of president of Optimus Personnel in 2000.
- 2) As president, I was subject to and observed the following:
I received no compensation and I was given no duties.
When I made requests to the owners, Jose Ignacio Rodriguez and Freddy Portero to meet with them and other board members, Nancy Boroja and Brenda Camacho, I did not receive a reply to my requests and needless to say my requests were not granted.
I had expressed concerns to the owners regarding the lack of meetings as well as my concerns about operations in general and about financial matters with respect to accounts receivable and especially about accounts payable. I was told by Jose Ignacio Rodriguez that my position was in name only and that I had no authority over any areas of operation of Optimus Personnel.
- 3) In the last week of December 2000, I submitted my resignation to one of the owners, Jose Ignacio Rodriguez with the effective date of January 1, 2001. (see attached Exhibit A-1 page). I submitted this letter to Optimus Personnel as instructed to by the accountant of Optimus Personnel at that time. That accountant's name is Tony Garcia. I sought guidance from Mr. Garcia regarding how I could properly resign from my position with Optimus Personnel since it was he that had filed the paperwork to incorporate Optimus Personnel. I also checked with Tony to see if all taxes had been reported and paid up to date. Tony verified that all taxes were filed and up to date. I was not going to resign until I was certain that all payments to vendors, filings and tax payments were current.
- 4) In November 2011, I received a letter from Mr. Ash Haile of the Audit Bureau of the Illinois Department of Revenue. This letter was a Notice of Audit Initiation (see attached Exhibit B-5 pages). I responded to this notice by contacting Mr. Haile. I informed him that I had not been with Optimus Personnel since I resigned in January of 2001. I informed him that I had a copy of my letter of resignation. As he instructed me, I sent him a copy of this letter via facsimile (Exhibit B -5 pages). I followed up with Mr. Haile to make sure that he had received my correspondence and I was told in no uncertain terms that this resolved this matter. I also gave him the contact information for Mr. Jose Ignacio Rodriguez that I was able to get. Finally, I informed Mr. Haile that the name of the other owner is Freddy Portero but I was unable to get any contact information on him other than I knew he resided in Cicero, IL when I was with Optimus Personnel.

1002D Penalty ID: 2400295

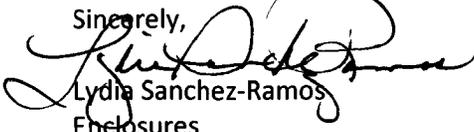
Optimus Personnel Inc

Fed Tax ID: 36-4370732

Audit Periods: 01/2001 – 12/2006

- 5) In July 2015, I received a Collection Action, Notice of Intent letter from Dmitri Cornellier, IL Department of Revenue (see attached Exhibit C-3pages). I contacted Mr. Cornellier. I explained to him what had occurred with respect to this matter back in 2011. I discussed with him what had transpired between Optimus Personnel and myself. I explained to him that I had been told by Mr. Ash Haile in 2011 that this matter had been resolved. As per our conversation I sent him via facsimile a copy of the resignation letter I had submitted to Optimus Personnel (see attached Exhibit D-4 pages).
- 6) In August 2015, I again received a Collection Action, Assessment and Notice of Intent from Dmitri Cornellier, IL Department of Revenue. I contacted Mr. Cornellier and he informed me that he had since spoken to Jose Ignacio Rodriguez. Mr. Cornellier stated that the letter of resignation was insufficient for the purposes of resolving this matter. He recommended that I obtain a copy of the minutes of the meeting showing that I had resigned.
- 7) I contacted the accountant for Optimus Personnel at the time-Tony Garcia-and he stated that he did not have any record of any meetings of this kind. I also contacted Jose Ignacio Rodriguez. Mr. Rodriguez informed me that he did recall my resignation and receiving from me my letter of resignation and that my resignation had been recognized by the other board members and by him and his partner Freddy Portero but he could not recall where the minutes of any such meeting were.
- 8) I again contacted Mr. Cornellier. Mr Cornellier suggested I get a notarized letter for Mr. Rodriguez recognizing my resignation in January of 2001. He stated this would be sufficient for the purpose of resolving this matter.
- 9) I obtained a written notarized letter from one of the owners of Optimus Personnel, Jose Ignacio Rodriguez, confirming he had received and accepted my resignation letter effective January 1, 2001 and that he was the responsible party for this debt.
- 10) Having obtained this notarized letter, I attempted to contact Mr. Cornellier but was put through to a person named Flo. Flo instructed me to send the notarized letter to Terry Charlton, Administrative Law Judge, IL Department of Revenue. I sent the notarized letter via certified letter (see attached Exhibit E-5 pages) .
- 11) While waiting for a reply from the Administrative Law Judge, I received a letter from Mr. Dmitri Cornellier. This letter was another Collection Action, Notice of Intent letter. I contacted him and explained to him what I had done with this matter since I last spoke to him and sent him a copy of the notarized letter (Exhibit E-5 pages). He said that I had been misinformed by Flo and he instructed me to send him via facsimile a written request for a discretionary hearing. Once received, he would forward the request on to Administrative Law Judge Terry Charlton. I prepared this request and I sent it to him via facsimile (see attached Exhibit F-2 pages).
- 12) On November 30, 2015, I received a letter from the IL Dept of Revenue. The letter was a Protest Dismissal Due to Lack of Jurisdiction. This letter instructed me to file a timely protest with the Tax Tribunal (see attached Exhibit G-2 pages).
- 13) I am now writing to the Tribunal asking to be relieved of any and all responsibility for this debt that Optimus Personnel has incurred given the fact that I was not officer of this company nor was I involved in any way with this company during the period that the debt was incurred and therefore I am not a responsible party for this debt.

Sincerely,



Lydia Sanchez-Ramos

Enclosures

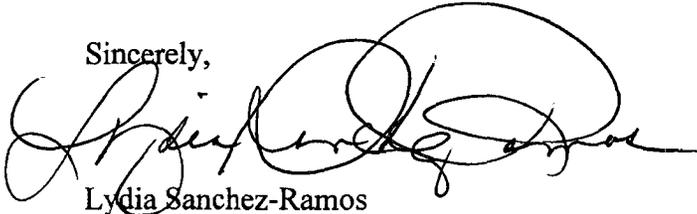
Exhibit A

January 1, 2001

Members of the Board of Directors and owners of Optimus Personnel:

Whereby I have not been involved in any of the operations, administrations or decisions pertaining to Optimus Personnel, Inc., and whereby I have never been compensated for my position as the president of this corporation, I hereby tender my resignation from any and all positions held within this organization effective today, January 1, 2001.

Sincerely,

A handwritten signature in black ink, appearing to read "Lydia Sanchez-Ramos", written in a cursive style.

Lydia Sanchez-Ramos

 COPY

Exhibit B - 5 pages
pg 1 of 5

Date: 12/2/11

To: Ash Haile
Audit Bureau
Illinois Department of Revenue

From: Lydia Sanchez-Amos

773-758-0223

COPY

3 pgs including cover

Exhibit B - page 2 of 5 pages

December 2, 2011

Ash Haile
Audit Bureau
Illinois Department of Revenue
PO Box 19020
Springfield, IL 62794-9020

COPY

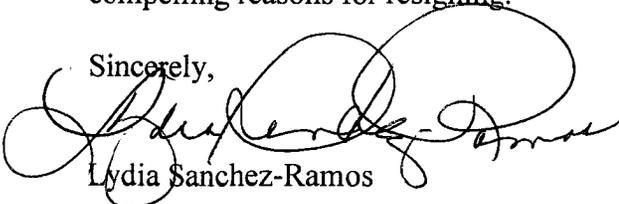
Dear Mr. Haile:

The following is a chronology of my involvement with Optimus Personnel

In 2000, I was approached by Optimus Personnel owners Jose Ignacio Rodriguez and Freddy Portillo and asked if I would be interested in serving as president of their temporary staffing company. They assured me that as president I would have a voice in the administration of this company. I accepted their offer but very soon after on January 1, 2001 I submitted a letter of resignation. I submitted my resignation as president of Optimus Personnel for several reasons. One reason was because every attempt on my part of getting involved in the company was discouraged or flat out denied. I was told that as president, I really had no authority and that the real authority was held by the owners Jose Ignacio and Freddy. Another reason I resigned was because when I inquired as to my compensation for serving as president I was told that it was uncertain at that time when I would be paid. When I then expressed concerns about the finances of the company, I was told that I need not be concerned. After consulting with the person who I understood was the accountant for the company at that time, Tony Garcia, I drew up with his help a letter of resignation. I have attached a copy of that letter.

This letter truthfully states that I submitted my resignation as president of Optimus Personnel effective January 1, 2001. Once again, I resigned because I was never allowed to be involved in any of the operations, administrations and decisions pertaining to Optimus Personnel Inc. nor was I ever compensated for my position as president of this company. My lack of knowledge of the operations of this company and my being denied information when I sought it were the most compelling reasons for resigning.

Sincerely,



Lydia Sanchez-Ramos

enclosure

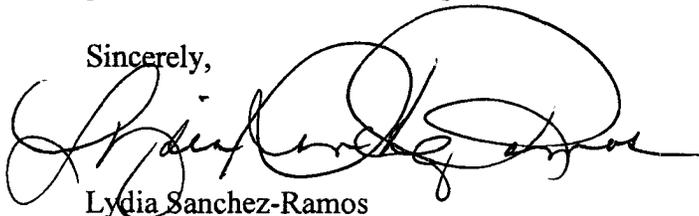
Exhibit B - page 3 of 5

January 1, 2001

Members of the Board of Directors and owners of Optimus Personnel:

Whereby I have not been involved in any of the operations, administrations or decisions pertaining to Optimus Personnel, Inc., and whereby I have never been compensated for my position as the president of this corporation, I hereby tender my resignation from any and all positions held within this organization effective today, January 1, 2001.

Sincerely,

A handwritten signature in black ink, appearing to read "Lydia Sanchez-Ramos", written in a cursive style.

Lydia Sanchez-Ramos



COPY

Notice of Audit Initiation
Income Tax Discovery

*Exhibit B-5 pgs
page 4 of 5*



November 28, 2011



Letter ID: CNXXXX5829285129

#BWNKMGV
#CNXX XX58 2928 5129#
OPTIMUS PERSONNEL INC
6124 DELAWARE ST
MERRILLVILLE IN 46410-3058

Taxpayer ID: 36-4370732
Account ID: 36-4370732-000
Audit ID: A2132826752
Return type: IL-941
Audit periods: 01/2001 - 12/2006



This letter serves to notify you that effective November 28, 2011, this IL Withholding Income Tax audit has been initiated on OPTIMUS PERSONNEL INC for the period beginning January 2001 through December 2006. As part of the audit process, we will perform compliance reviews for all other Illinois taxes administered by the Illinois Department of Revenue.

If you are a partnership, S corporation, or trust, this also constitutes the initiation of an audit on your partners, shareholders, or beneficiaries regarding the amount of underpayment or overpayment that results from changes to your return that flow through to their returns.

The Uniform Penalty and Interest Act (UPIA), 35 ILCS 735/3-3(b-20)(2) provides that once an audit is initiated, any additional liabilities that are paid on returns that were originally due on and after January 1, 2005, will have a late payment penalty assessed at the rate of 15 percent of the additional liability. This penalty will be increased to 20 percent on all additional liabilities due after the audit completion date, except for liabilities due as a result of a timely filed report of an adjustment to your federal return. The penalty on the audit liability, as well as any other liability that was not paid before the initiation date, will increase to 20 percent if the entire liability is not paid within 30 days of the issuance of an IL-870, Waiver of Restrictions.

We are requesting that you provide the following information:

- Please file IL-941 returns quarterly beginning with the first quarter of 2001 through the fourth quarter of 2006.
- Please respond by December 23, 2011.

If you have any questions, please contact me at the address or phone number below.

Sincerely,

Ash Haile

AUDIT BUREAU
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19020
SPRINGFIELD IL 62794-9020

217 558-5456

COPY

Exhibit B - pg 5 of 5

HP Fax Series 1020

Last Transaction Report
Name : COMFORT KEEPERS
Fax Number : 219 838 0101
Date&Time : Dec 02 2011 11:48am

Last Fax

Date	Time	Type	Identification	Duration	Pages	Result
Dec 02 2011	11:46:18am	Sent	2177853251	00:01:19	03	Ok

7 FAXED

12-2-11
FAXED


COPY

Collection Action
Notice of Intent

Exhibit C - 3 pages
PAGE 1 OF 3



July 28, 2015



Letter ID: L0897298576

LYDIA RAMOS
6124 DELAWARE ST
MERRILLVILLE IN 46410-3058

Taxpayer ID: 36-4370732

COPY

OPTIMUS PERSONNEL INC
6124 DELAWARE ST
MERRILLVILLE IN 46410-3058

You have been identified as a responsible officer, partner, or individual of OPTIMUS PERSONNEL INC.

Illinois law provides that we may hold you personally liable for a penalty equal to the total tax, penalty, and interest due from OPTIMUS PERSONNEL INC.

The following pages detail the current amount of debt we are pursuing against OPTIMUS PERSONNEL INC. This debt must be paid immediately. 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 this debt is not paid, we intend to issue a penalty against you for the full amount of the debt. Once the penalty becomes final, we can take further collection action against you personally which may include the seizure and sale of your assets and levy of your wages and bank accounts.

If you believe you are not personally responsible for this debt, send us written proof within 10 days. If the information you submit is insufficient, we may continue to issue the penalty.

If you have any questions, please write or call our office weekdays from 8:30 a.m. to 4:30 p.m.

DMITRI CORNELIER
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
› what you owe
› collection actions



07/30/15

TRACY
DMITRI,

Taxpayer Statement

Exhibit C - pg 2 of 3



July 28, 2015



Letter ID: L1132179600

OPTIMUS PERSONNEL INC
6124 DELAWARE ST
MERRILLVILLE IN 46410-3058

Taxpayer ID: 36-4370732

Total amount due: \$21,455.07



COPY

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: 36-4370732-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Mar-2001	133.97	5.36	186.96	-	-	326.29
30-Jun-2001	133.97	5.36	181.34	-	-	320.67
30-Sep-2001	133.97	5.36	176.61	-	-	315.94
31-Dec-2001	133.97	5.36	172.11	-	-	311.44
31-Mar-2002	120.67	4.83	151.70	-	-	277.20
30-Jun-2002	120.67	4.83	148.05	-	-	273.55
30-Sep-2002	120.67	4.83	144.40	-	-	269.90
31-Dec-2002	120.67	4.83	140.34	-	-	265.84
31-Mar-2003	107.36	4.29	120.40	-	-	232.05
30-Jun-2003	107.36	34.29	116.07	-	-	257.72
30-Sep-2003	107.36	34.29	111.75	-	-	253.40
31-Dec-2003	107.36	77.23	108.10	-	-	292.69
31-Mar-2004	159.23	100.06	157.46	-	-	416.75
30-Jun-2004	159.23	100.06	154.18	-	-	413.47
30-Sep-2004	159.23	100.06	151.01	-	-	410.30

SOC

Statement continues on the following page(s).

Retain this portion for your records.

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

Taxpayer Statement (R-12/08) (136)



Letter ID: L1132179600
OPTIMUS PERSONNEL INC

Total amount due: \$21,455.07

Write the amount you are paying below.

\$ _____

Write your Taxpayer ID on your check.

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

Taxpayer Statement

July 28, 2015

Exhibit C-PS 3 of 3

COPY

IL Withholding Income Tax

Account ID: 36-4370732-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2004	159.23	100.06	147.56	-	-	406.85
31-Mar-2005	1,529.86	773.13	1,378.82	-	-	3,681.81
30-Jun-2005	1,529.86	773.13	1,338.00	-	-	3,640.99
30-Sep-2005	1,529.86	773.13	1,292.23	-	-	3,595.22
31-Dec-2005	1,529.86	773.13	1,243.36	-	-	3,546.35
31-Mar-2006	211.37	123.00	164.49	-	-	498.86
30-Jun-2006	211.37	123.00	156.75	-	-	491.12
30-Sep-2006	211.37	123.00	148.22	-	-	482.59
31-Dec-2006	211.37	123.00	139.70	-	-	474.07

SOC

Exhibit D-4 ^{pages}
pg 1 of 4

Date: 7/31/15

Attn: Dmitri Cornellier
IL Dept of Revenue

3P85

From: Lydia Sanchez Ramos
[REDACTED]

COPY

Please find a copy of the letter I
submitted to Optimus personnel owners
Jose Ignacio Rodriguez and Freddy Portero.
back in January 2001.

~~CP~~ Please let me know if there is
anything more I can help you with.

Thank you.
Lydia Sanchez Ramos

Exhibit D - pg 2 of 4

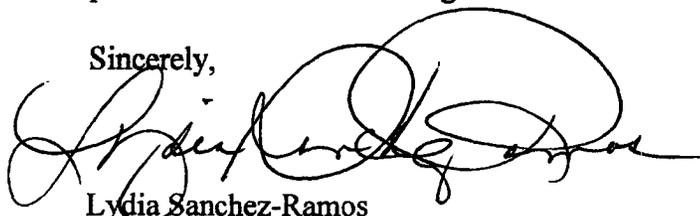
COPY

January 1, 2001

Members of the Board of Directors and owners of Optimus Personnel:

Whereby I have not been involved in any of the operations, administrations or decisions pertaining to Optimus Personnel, Inc., and whereby I have never been compensated for my position as the president of this corporation, I hereby tender my resignation from any and all positions held within this organization effective today, January 1, 2001.

Sincerely,



Lydia Sanchez-Ramos

 COPY

Collection Action
Notice of Intent

Exhibit D - pg 3 of 4



LYDIA RAMOS
6124 DELAWARE ST
MERRILLVILLE IN 46410-3058

July 28, 2015



Letter ID: L0897298576

Taxpayer ID: 36-4370732

COPY

OPTIMUS PERSONNEL INC
6124 DELAWARE ST
MERRILLVILLE IN 46410-3058

You have been identified as a responsible officer, partner, or individual of OPTIMUS PERSONNEL INC.

Illinois law provides that we may hold you personally liable for a penalty equal to the total tax, penalty, and interest due from OPTIMUS PERSONNEL INC.

The following pages detail the current amount of debt we are pursuing against OPTIMUS PERSONNEL INC. This debt must be paid immediately. 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 this debt is not paid, we intend to issue a penalty against you for the full amount of the debt. Once the penalty becomes final, we can take further collection action against you personally which may include the seizure and sale of your assets and levy of your wages and bank accounts.

If you believe you are not personally responsible for this debt, send us written proof within 10 days. If the information you submit is insufficient, we may continue to issue the penalty.

If you have any questions, please write or call our office weekdays from 8:30 a.m. to 4:30 p.m.

DMITRI CORNELIER
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
› what you owe
› collection actions



07/30/15

TRACY
DEMITRI,

TRANSMISSION VERIFICATION REPORT

Exhibit D - pg 4 of 4

TIME : 07/31/2015 14:19
NAME : COMFORT KEEPERS
FAX : 2198380101
TEL : 2198380101
SER.# : U62702L2N761582

DATE, TIME	07/31 14:18
FAX NO./NAME	12177852635
DURATION	00:00:27
PAGE(S)	03
RESULT	OK
MODE	STANDARD ECM

COPY

Exhibit E-5 pages
Pg 1 of 5

October 8, 2015

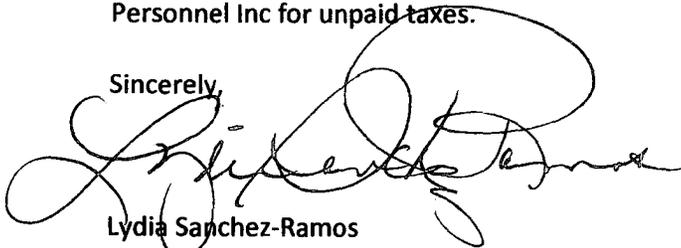
Illinois Department of Revenue
Attn: Terry Charlton, Administrative Law Judge
5-500
101 W Jefferson Street
Springfield, IL 62702

[REDACTED]
1002D Penalty ID: 2400295
Optimus Personnel Inc
Fed Tax ID: 36-4370732

Dear Judge Charlton:

I was instructed by Flo at the Illinois Department of Revenue to send written proof and/or documents supporting my position that I am not personally responsible for this debt to your attention. Please find enclosed a notarized affidavit from the owner of Optimus Personnel. This person has contacted the Illinois Dept of Revenue and has informed them that he was and is responsible for the debt of Optimus Personnel Inc for unpaid taxes.

Sincerely,



Lydia Sanchez-Ramos
6124 Delaware St
Merrillville, IN 46410

COPY

Exhibit E - pg 2 of 5

October 6, 2015

Illinois Department of Revenue
PO Box 19035
Springfield, IL 62794-9035

Re: Taxpayer ID: 36-4370732
Optimus Personnel Inc

To whom it my concern:

This letter shall serve to confirm and attest to the following:

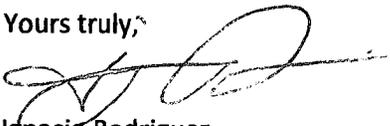
My name is Jose Ignacio Rodriguez, I reside at 2647 E 127th Street, Chicago, IL 60633. My phone number is (773) 454-3476. I was one of two owners of the company, Optimus Personnel, Inc. until the company was closed it in 2005.

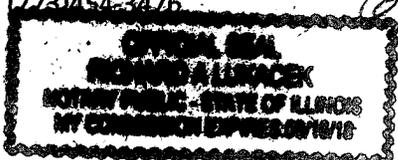
Lydia Sanchez-Ramos is not liable for the penalty of \$21,477.47 owed by Optimus Personnel because of the following:

Lydia Sanchez-Ramos was named as President when the company was initially established in 2000. This position was one of title only. Lydia had no administrative authority at any time nor did she perform any duties whatsoever when she was President. She never received any compensation whatsoever.

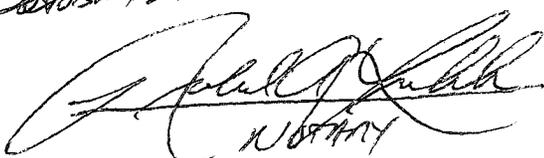
Lydia resigned as President from Optimus Personnel on January 1, 2001 by submitting a resignation letter which I received on January 2, 2001 (See attached copy of resignation letter.) I accepted her resignation effective January 1, 2001. Lydia Sanchez-Ramos is not responsible for any of the debt which is owed by Optimus Personnel to any and all parties to which monies are or may be owed because she was never involved in nor responsible for any administration of any money and/or payroll tax filings handled by Optimus Personnel. She is certainly not responsible for the aforementioned penalty because she had resigned at the beginning of 2001 and therefore is not responsible for monies owed for the time periods specified in this collection action by the Illinois Dept of Revenue. I have been in contact with the Illinois Dept of Revenue regarding this matter and I have stated to the Illinois Dept of Revenue that I am responsible for this debt because I was the owner of the company and I was responsible for filing returns and paying taxes.

Yours truly,


Ignacio Rodriguez
2647 E 127th Street
Chicago, IL 60633
(773) 454-3476



SUBSCRIBED AND SWORN TO BEFORE ME THIS
6TH DAY OF OCTOBER, 2015.


NOTARY

COPY

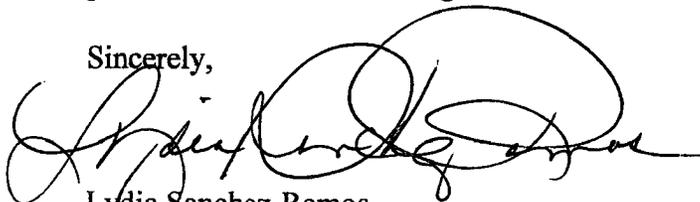
Exhibit E - pg 3 of 5

January 1, 2001

Members of the Board of Directors and owners of Optimus Personnel:

Whereby I have not been involved in any of the operations, administrations or decisions pertaining to Optimus Personnel, Inc., and whereby I have never been compensated for my position as the president of this corporation, I hereby tender my resignation from any and all positions held within this organization effective today, January 1, 2001.

Sincerely,



Lydia Sanchez-Ramos

 COPY

COPY

Collection Action
Assessment and Notice of Intent

Exhibit E - pg 4 of 5



COPY

August 12, 2015



Letter ID: L1319153808

LYDIA S. RAMOS
6124 DELAWARE ST
MERRILLVILLE IN 46410-3058

Taxpayer ID: XXX-XX-7697
1002D Penalty ID: 2400295



OPTIMUS PERSONNEL INC
6124 DELAWARE ST
MERRILLVILLE IN 46410-3058

**We have determined you are personally liable
for a penalty of \$21,477.47.**

The penalty is equal to the amount of unpaid liability of OPTIMUS PERSONNEL INC, due to your status as a responsible officer, partner, or individual of OPTIMUS PERSONNEL 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 \$21,477.47. 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 11, 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.

FLO

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

Turn page

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

COPY

Collection Action
Assessment and Notice of Intent

Exhibit E - pg 5 of 5



August 12, 2015



Letter ID: L1319153808

LYDIA S. RAMOS
 6124 DELAWARE ST
 MERRILLVILLE IN 46410-3058

Taxpayer ID: XXX-XX-7697
 1002D Penalty ID: 2400295



COPY

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: 36-4370732-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Mar-2001	133.97	5.36	187.28	-	-	326.61
30-Jun-2001	133.97	5.36	181.66	-	-	320.99
30-Sep-2001	133.97	5.36	176.93	-	-	316.26
31-Dec-2001	133.97	5.36	172.43	-	-	311.76
31-Mar-2002	120.67	4.83	152.00	-	-	277.50
30-Jun-2002	120.67	4.83	148.35	-	-	273.85
30-Sep-2002	120.67	4.83	144.70	-	-	270.20
31-Dec-2002	120.67	4.83	140.64	-	-	266.14
31-Mar-2003	107.36	4.29	120.68	-	-	232.33
30-Jun-2003	107.36	34.29	116.35	-	-	258.00
30-Sep-2003	107.36	34.29	112.03	-	-	253.68
31-Dec-2003	107.36	77.23	108.38	-	-	292.97
31-Mar-2004	159.23	100.06	157.84	-	-	417.13
30-Jun-2004	159.23	100.06	154.56	-	-	413.85
30-Sep-2004	159.23	100.06	151.39	-	-	410.68

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: L1319153808
 LYDIA S. RAMOS

Total amount due: \$21,477.47

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

Exhibit F-3 pages
pg 1 of 3

October 26, 2015

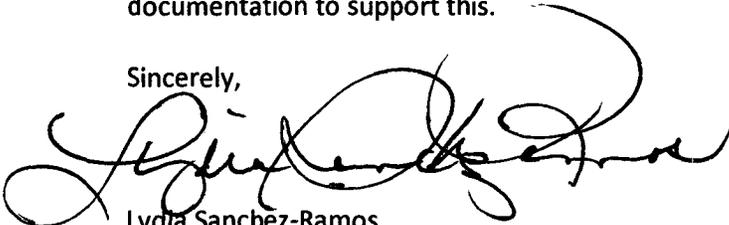
Illinois Department of Revenue
Attn: Terry Charlton, Administrative Law Judge
5-500
101 W Jefferson Street
Springfield, IL 62702

Re. [REDACTED]
1002D Penalty ID: 2400295
Optimus Personnel Inc
Fed Tax ID: 36-4370732

Dear Judge Charlton:

I am requesting a discretionary hearing in regards to 1002D Penalty ID: 2400295 in pursuit of letting you know that I am not the responsible party of this debt and who is responsible. I have included documentation to support this.

Sincerely,



Lydia Sanchez-Ramos
6124 Delaware Street
Merrillville, IN 46410
219-808-3068

COPY

Exhibit F - pg 2 of 3
2 PGS

~~to pages total~~
~~incl. cover~~

ATTN: Dmitri Cornellier
From: Lydia Sanchez-Ramos
Date: 10/26/15

~~TEL~~ 8: XXX-XX-7697

Dmitri, please find attached a copy of my protest letter addressed to Terry Charlton. This includes a notarized letter from the responsible party.

Thank You.
Lydia Sanchez-Ramos
219-808-3068

COPY

TRANSMISSION VERIFICATION REPORT

Exhibit F - pg 3 of 3

TIME : 10/26/2015 12:48
NAME : COMFORT KEEPERS
FAX : 2198380101
TEL : 2198380101
SER.# : U62702L2N761582

DATE, TIME	10/26 12:48
FAX NO./NAME	12177852635
DURATION	00:00:19
PAGE(S)	02
RESULT	OK
MODE	STANDARD ECM

COPY

Exhibit G - 2 pages
pg 1 of 2



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

November 30, 2015

Lydia Sanchez-Ramos
6124 Delaware St.
Merrillville, IN 46410

Re: **PROTEST DISMISSAL DUE TO LACK OF JURISDICTION**

Lydia S. Ramos
Collection Action, Assessment and Notice of Intent, dated August 12, 2015
Letter ID: L1319153808
1002(d) Penalty ID: 2400295

COPY

Dear Ms. Sanchez-Ramos:

The Office of Administrative Hearings of the Illinois Department of Revenue received your protest and request for an administrative hearing regarding the above Notice. The mailing date of the protest and request for a hearing indicates that the protest was sent within the 60-day protest period for requesting an administrative hearing. However, the assessment 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

Exhibit G - pg 2 of 2

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,



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

TDC

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