

ILLINOIS INDEPENDENT  
TAX TRIBUNAL

Vanessa D. Taliferro, Kingdom Community Construction, LLC  
861 Bellflower Lane, Bolingbrook, IL 60440

Petitioner,

v.

ILLINOIS DEPARTMENT  
OF REVENUE,

Respondent.

RECEIVED  
FEB 09 2016  
BY: \_\_\_\_\_

16 11 27

**PETITION**

Vanessa D. Taliferro  
Kingdom Community Construction, LLC.

\_\_\_\_\_, (“Petitioner”) petitions the Illinois  
Independent Tax Tribunal to review and reverse and/or modify the

\_\_\_\_\_ Notice of Deficiency (“Deficiency”)

Notice of Tax Liability (“Notice”)

check all that apply

\_\_\_\_\_ Claim Denial (“Claim”)

Penalty (“Penalty”)

\_\_\_\_\_ Interest (“Interest”)

issued by the Illinois Department of Revenue (“Department”) for the reasons stated below.

[Separately numbered paragraphs must be used below. Each factual allegation should be  
set out in its own paragraph or subparagraph.]

**INTRODUCTION**

1. The Penalty \_\_\_\_\_ was issued by the Department on December 16, 2015  
(insert Deficiency, Notice, Claim, Penalty or Interest) (date)

assessing tax for \$ 140,657.44 in IL Withholding Income Tax,  
(assessing tax or denying refund) (amount) (name of tax)  
\$ 8,405.81 interest, \$ 17,547.46 in late file penalty, and \$ \_\_\_\_\_ in \_\_\_\_\_  
(amount) (amount) (name of penalty) (amount) (name of penalty)  
penalty. The Notice was for the period (s) September 30, 2012  
(insert Deficiency, Notice, or Claim) (beginning date)  
through December 31, 2014 ("Period").  
(ending date)

### **BACKGROUND**

2. Petitioner is an individual or stated by the Department to be a Responsible Officer of Kingdom Community Construction, LLC or a Limited Liability Corporation and the  
(corporation) (type of business i.e. partnership or sole proprietor)

business address is

5151 West Madison Street, Chicago, IL 60644

(complete address with city and zip code)

Business telephone number is 773-287-1246.

### **ERRORS**

For each error you seek corrected, in a paragraph, identify the error and state both facts in support of your argument and the relevant law.

3. The Department mistakenly assessed personal liability to an employee who has no control or decision making authority for the financial transactions of the business. 35ILCS 5/1002(d) states 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 the tax due including penalty and interest. Petitioner was determined by the IRS to not have such power and authority.

4. \_\_\_\_\_

5. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

6. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

7. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**RELIEF REQUESTED**

8. For the reasons stated above, Petitioner requests that the  
Notice and Penalty (insert Deficiency, Notice, Claim, Penalty or Interest) be

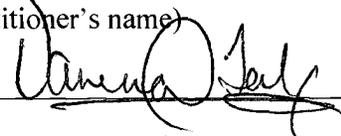
Modified to reflect a lesser amount of 50

Dismissed  Withdrawn and refund granted \_\_\_\_\_ (choose all that apply)

The \_\_\_\_\_ penalty(ies) be abated.

Vanessa D. Taliferro

(Petitioner's name)

By: 

Signature (individual, sole proprietor or partner –circle one)

861 Bellflower Lane, Bolingbrook, IL 60440-3487

(address)

331-701-6771

(phone number)

vtaliferro@yahoo.com

(e-mail)

# Collection Action

## Assessment and Notice of Intent



December 16, 2015



Letter ID: L1825901200

VANESSA D. TALIFERRO  
861 BELLFLOWER LN  
BOLINGBROOK IL 60440-3487

Taxpayer ID: XXX-XX-9118

1002D Penalty ID: 361397



KINGDOM COMMUNITY CONSTRUCTION  
5151 W MADISON ST  
CHICAGO IL 60644-4148

### We have determined you are personally liable for a penalty of \$166,610.71.

The penalty is equal to the amount of unpaid liability of KINGDOM COMMUNITY CONSTRUCTION, due to your status as a responsible officer, partner, or individual of KINGDOM COMMUNITY CONSTRUCTION.

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 \$166,610.71.** 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 **February 14, 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](http://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

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

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



# Collection Action

## Assessment and Notice of Intent



December 16, 2015



Letter ID: L1825901200

VANESSA D. TALIFERRO  
861 BELLFLOWER LN  
BOLINGBROOK IL 60440-3487

Taxpayer ID: XXX-XX-9118  
1002D Penalty ID: 361397



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: 26-2528495-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2012	44,523.90	4,802.39	2,839.76	-	-	52,166.05
31-Dec-2012	24,396.28	2,789.63	1,433.72	-	-	28,619.63
31-Mar-2013	21,283.13	2,478.31	1,250.72	-	-	25,012.16
30-Jun-2013	16,445.60	1,994.56	966.37	-	-	19,406.53
30-Sep-2013	13,375.46	1,687.55	786.07	-	-	15,849.08
31-Dec-2013	13,882.97	1,738.30	780.46	-	-	16,401.73
31-Mar-2014	5,247.39	729.69	256.59	-	-	6,233.67
30-Jun-2014	6,499.29	904.92	48.61	-	(6,499.29)	953.53
30-Sep-2014	3,545.77	171.84	4.37	-	(3,545.77)	176.21
31-Dec-2014	1,502.71	250.27	39.14	-	-	1,792.12

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: L1825901200  
VANESSA D. TALIFERRO

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

Total amount due: \$166,610.71

Write the amount you are paying below.

\$ \_\_\_\_\_

Write your Account ID on your check.