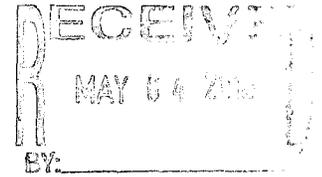


Alex Grechanik
294 Congressional Court
Vernon Hills, IL 60061
P: (847) 241-5800

April 26, 2016

Illinois Independent Tax Tribunal
160 N LaSalle St Room N506
Chicago, IL 60601



167785

Re: Taxpayer ID XXX-XX-XXXX; Tax Period 31-Mar-2014; Petition against the personal liability of Alex Grechanik for the debt of Carmedix Inc

The purpose of this petition is to argue that the taxpayer mentioned above is not personally liable for the debt of \$73,987.88 owed to the Illinois Department of Revenue by Carmedix Inc, an Illinois corporation.

The basis of this petition's argument lies mainly with the fact that there is no presence of intent here -- by no means is the taxpayer, as an officer of Carmedix Inc, willfully failing to pay the taxes owed to the State by Carmedix Inc.

Carmedix Inc had a computer glitch between its internal QuickBooks system and its internal Point of Sale system -- this was the reason for the non-payment of the taxes, an unfortunate glitch and reporting error, but not willful neglect.

Carmedix Inc has already established a payment plan for these back taxes owed, and ever since has been and will continue to honor the payment plan's terms.

The fact that Carmedix Inc has proactively made arrangements to pay down its Illinois tax debt on a monthly basis until paid in full demonstrates that Carmedix is not willfully avoiding payment to the State -- Carmedix acknowledges its debt to the State of Illinois and plans to pay said debt off in full as per the terms of the already-established payment plan.

In conclusion, this petition hereby requests, due to the facts and circumstances described here within, that the Illinois Independent Tax Tribunal allow Alex Grechanik to not be held personally liable for the tax debt owed to the Illinois Department of Revenue by Carmedix Inc.

Respectfully,

A handwritten signature in black ink, appearing to read "Alex Grechanik".

Alex Grechanik, Taxpayer

Collection Action

Assessment and Notice of Intent



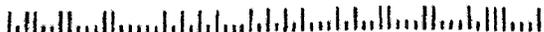
March 11, 2016



Letter ID: L1379288208

ALEX GRECHANIK
1232 PFINGSTEN RD
GLENVIEW IL 60025-2523

Taxpayer ID: XXX-XX-5300
NPL Penalty ID: 520983



CARMEDIX INC
822 N LAKE ST
MUNDELEIN IL 60060-1325

We have determined you are personally liable for a penalty of \$73,987.88.

The penalty is equal to the amount of unpaid liability of CARMEDIX INC, due to your status as a responsible officer, partner, or individual of CARMEDIX 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 \$73,987.88. 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 **May 10, 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.

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

217 782-9904 ext. 31614
217 785-2635 fax

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

