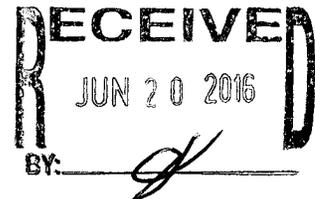


Illinois Independent Tax Tribunal
160 N. LaSalle Street, Room N506
Chicago, IL. 60601
ITT.TaxTribunal@illinois.gov

June 17, 2016

Re: Tempo Wood Products, Inc.
36-4263838
Acct. ID 2999-3567



Taxpayer: Stephen R. Kannaka
641 W. Washington Street
Marengo, IL. 60152

Timeline:

- Tempo Wood Products, Inc. closed operations in July, 2010.
- Sales Taxes for the months of August through November, 2010 were submitted to the State for a total of \$5,222 for all four (4) months in November, 2010.
- The State applied \$5,222 to each of the four (4) months, thus an overstated \$15,666 of tax liability without any penalties and interest. (Currently approaching \$19,000 with accumulated penalties and interest.)
- Taxpayer failed to submit a timely response to the State in 2011 on these incorrect charges. Taxpayer agrees with this.
- A Board of Appeals petition was submitted by Arnstein & Lehr, LLP on behalf of the taxpayer on May 21, 2012 verifying these incorrect charges.
- A tax lien has been placed on a jointly owned property in St. Charles, Illinois due to the outstanding balance that is on the State books.
- A payment plan was implemented by the State on May 22, 2012 in the amount of \$500.00 per month. (A copy of the May 21, 2012 petition was enclosed with the payment plan paperwork)
- A levy was put on my personal checking account in May, 2012 for nearly \$13,000 and since 2010, all State resulting Income Tax refunds have been redirected to the outstanding tax liability by the State. (See updated Attachment B)
- Upon my dismissal of Arnstein & Lehr, LLP in late 2014, I began conversations with Alan Marcus of the Board of Appeals on my own. Mr. Marcus understood the error made in the State's applying \$5,222 to each of four (4) months but stated that since I had not responded in a timely manner in 2011, there was nothing he could do. Upon further discussions, he suggested sending in another petition to the Board of Appeals which I did in December, 2015. (see attached petition)

- On January 25, 2016 I received a letter from Brian Wolfberg, Chairman of the Board of Appeals stating that they found no basis for jurisdiction. (Yet they were who asked that it be sent to them). They suggested I request for a discretionary rehearing from the Administrative Hearings Division or file a petition with the Independent Tax Tribunal.
- I did talk to someone from the Tax Tribunal recently and I got little guidance and they stated since the Board of Appeals letter was dated in January, 2016, I may have missed another deadline. For this reason I am asking for direction on what actions I can take further.

I am obviously very frustrated at the apparent run around I have been given by the State. I have fully paid beyond what is the correct tax obligation for withholding and sales tax due to the closing of Tempo Wood Products, Inc. in 2010 including penalties and interest. The State is simply asking a resident of Illinois to pay an incorrect tax liability and the sole basis is that some deadlines have been missed. In looking how long this issue has taken the State to respond to petition submittals, etc., it seems a little hypocritical on their part.

I just want to get a day in court from someone in the State to hear the logical explanation of the incorrect distribution of nearly \$19,000 in sales tax, including penalties and interests, being claimed still owed by me and who also has the authority to make a decision. I see this as a real injustice and I will not let this issue pass.

Thus I ask:

How do I clear this up?

Who do I talk to?

I need someone to respond and provide direction, please!

Stephen R. Kannaka
Tempo Wood Products, Inc.
641 W. Washington Street
Marengo, IL. 60152
stevekannaka@gmail.com
815-260-5905

Cc: Laurie Scudder

April 9, 2016

Illinois Department of Revenue
200 S. Wyman Street, #306
Rockford, IL. 61101-1237

Attention: Laurie Scudder

I received a "Demand for Payment" issued by you as relates to Taxpayer ID: 36-4263838.

I would refer you to the attached letter sent to the Installment Contract Unit in Springfield discussing that I am proceeding with a Petition with the Independent Tax Tribunal and why it only makes sense to suspend the monthly payments as when the ruling is in favor of the petitioner's position, then any further payments would necessitate a refund from the State.

It is amazing that as dire as is the State of Illinois's financial condition, that we have these multitude of bureaucratic departments that obviously do not communicate with each other. It would be beneficial from a cost standpoint that someone with authority review and judge this petitioner's case on the fair and obvious correct conclusion rather than continuous demands and threats of full payment. The State has confiscated my bank account already and they have a lien on my property, and they continue to send demands when the correct portion of the outstanding balance has been paid in full.

My position remains that I do not feel obligated to pay what the State feels is the outstanding balance, when in fact what is shown due is all, or very near all, obligations that are not correct, except for the State's position that a deadline in objecting to the error was missed.

Sincerely,



Stephen R. Kannaka, Petitioner
Tempo Wood Products, Inc.
641 W. Washington Street
Marengo, IL. 60152

Cc: Governor Bruce Rauner
State Representative Jack Franks

March 28, 2016

Installment Contract Unit
Illinois Department of Revenue
P.O. Box 19035
Springfield, IL 62794-9305

Attention: Annice McGee

I received a notice dated February 19, 2016 stating that Tempo Wood Products, Inc. installment contract has not been complied with the terms.

Let me update the Illinois Department of Revenue on the following:

- In early December, 2015, a BOA-1 Board of Appeals Petition was filed with the Board of Appeals in Chicago. Acknowledgement of receipt of this petition was received in a letter dated December 18, 2015. This letter noted that if a Temporary Restraining Order was requested, a decision would be received in a separate memorandum. No response was ever received.
- The Petition noted above included the following statement by petitioner; *"Depending on how this petition is acted upon, the taxpayer could be in a position where total taxes, penalties and interest to date have exceeded liability. Therefore, with the submittal of this petition, the taxpayer will halt further the \$500/month payment plan until final resolution to the above petition requests are ruled on by the State."*
- In a letter dated January 25, 2016, signed by Brian L. Wolfberg, Chairman of the Board of Appeals, it was stated; *"The Board of Appeals has examined the administrative record and finds no basis for jurisdiction. Petitioner is requesting a reduction in the tax portion of the liability and the Board of Appeals does not review such cases. Petitioner should request a discretionary rehearing from the Administrative Hearings Division or file a petition with the Independent Tax Tribunal. There being no other issue before the Board of Appeals, this matter is dismissed."* The resubmittal of the Board of Appeals petition was a direct suggestion by the Board of Appeals, so this response was surprising.
- The Petitioner is in the process of following through with the suggestion of the Board of Appeals. It would appear that attempting to reduce the tax portion for just cause will require filing a petition with the Independent Tax Tribunal.
- Total payments via various means (confiscated checking account funds, tax refunds redirected and monthly payment plan contributions) have now paid for all outstanding liabilities less the amount of the error. Therefore, continuation of the payment plan, assuming a judgement in favor of petitioner, will result in an overpayment and the State owing the petitioner. It only makes sense to curtail further monthly payments until final resolution to all petitions is determined.

- *The bottom line:*

- The original tax liability was based on an incorrect assessment of sales tax due. A four (4) month tax report was submitted with a total balance due of \$5,222 for all months. The State incorrectly applied \$5,222 to each of the four (4) months, thus overstating the balance due for this period by \$15,666 not considering penalties and interest since assessed.
- The petitioner fully understands that notices were sent to lawyers involved early on and were not acted upon, thus the State's position, although they realize the mistake, are stating they cannot correct the error. The State surely has the ability to correct this misunderstanding or lapse of a deadline response.
- The petitioner's position has been and continues to be how the State can simply demand nearly \$18,000, including accrued penalties and fees, for a mistake they fully understand. The petitioner has supplied the justification and backup information numerous times that substantiate the error.

The BOA-1 Board of Appeals Petition is available if it could be submitted to someone with jurisdiction to correct the error. The Petition clearly substantiates the error and confirms the overstated tax liability.

If you can provide any other advice to clear this situation in an expeditious manner, please so inform me. Otherwise, the petition to the Independent Tax Tribunal will be prepared, monthly payments will be resumed until such petition is submitted, but a request of curtailment again within the petition will be requested.



Stephen R. Kannaka, Petitioner
Tempo Wood Products, Inc.
641 W. Washington Street
Marengo, IL. 60152



BOA-1 Board of Appeals Petition

Docket no. _____

Read this information first

Do not write above this line.

Everyone must complete Parts 1, 3, 4, and 5. Complete Part 2 if someone will represent you. If you do not answer each question completely and truthfully, the Board of Appeals may reject your petition. If you need more space, please attach additional pages.

Part 1: Identify yourself, your business, or your organization

1 Taxpayer's name Tempo Wood Products, Inc. 4 FEIN 36 - 4263838

Attn: Stephen R. Kannaka 5 [REDACTED]

2 Street address 641 W. Washington Street 6 IBT no. 2999 - 2567

City, state, ZIP Marengo, Illinois 60152 7 Excise tax no. _____

3 Phone no. (home) (815) 568-7315 8 FAX no. (____) _____

Phone no. (work) (815) 260-5905 9 Email address stevekannaka@gmail.com

Part 2: Identify your tax representative

If you are being represented by someone else, this part must be completed in full.

Please note: Your representative **must** attach an executed Form IL-2848, Power of Attorney, to this petition.

1 Representative's name _____ 3 Phone no. (work)(____) _____

2 Street address _____ 4 FAX no. (____) _____

City, state, ZIP _____ 5 Email address _____

Part 3: Provide the following information

1 Write the name of the person who referred you to the Board of Appeals Alan Marcus

2 Identify the type of tax for which you are requesting relief. List specific assessment numbers or liability periods. Attach correspondence from us listing your liability.

Sales/Use Tax & E911 Surcharge

3 You must check **one** of the following. You may request relief from penalties or interest (or both) based on reasonable cause; or if you are unable to pay the full amount due under any circumstances, you may offer an amount in compromise.

This petition is a request for abatement of penalty or interest (or both) based on **reasonable cause**. The following is the type and amount of penalty or the amount of interest (or both) I am requesting to be waived.

Type and amount of penalty relief Tax, Penalty = \$18,657.48 based on IDOR statement of Liabilities as of 5/22/14

Amount of interest relief \$ 1,224.47

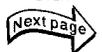
or

This petition is an **offer in compromise** due to my inability to pay the full amount due under any circumstances.

This is my best possible offer \$ _____ Lump sum Request a pay plan (describe)

If you are making an offer in compromise, you **must** attach complete copies of the following: your last three federal and state income tax returns and all schedules, bank statements from all of your bank accounts summarizing the last six months' activity, a current financial statement (BOA-4, Financial Information for Individuals, or BOA-5, Financial Information for Businesses), and copies of your last two paycheck vouchers.

This form is authorized as outlined by Chapter 127, Section 39b20, of the Civil Administrative Code of Illinois. Disclosure of information is VOLUNTARY. Failure to provide information could result in rejection of your petition. This form has been approved by the Forms Management Center. IL-492-2501



4 Are you requesting that the Board Chairman issue a temporary restraining order (TRO), to stop the department from enforcing collection, until the board has reviewed your petition and made a decision in your case? (Please note, the issuance of a TRO is at the discretion of the Chairman of the Board).

yes no

If you answered "yes," have you paid the tax portion of the specific assessments at issue?

yes no

5 Have you previously petitioned the Board of Appeals for relief?

yes no

6 Outline the reasons why you think this petition is appropriate and should be decided in your favor. (Attach additional pages if necessary.)

The Petition requests relief of Sales Tax, Penalties and Interest for company receipts never received. The company combined tax receipts on one report in November, 2010 for August - November, 2010. The State took the tax from this combined report and applied the same tax to each of the four (4) months. Therefore, the company is being asked to pay taxes, penalties and interest on receipts they never received. This request has been submitted before and denied because the State claims that the taxpayer did not request or appeal these taxes in the appropriate time frame. Although the taxpayer realizes that the initial appeals were not submitted, it is felt unjust to charge a taxpayer for taxes, penalties and interest on receipts never received. A fair reversal of the applicable overcharges on taxes, penalties and interest is requested.

SEE SUPPORTING DOCUMENTATION AND DATA - ATTACHMENT A

The petition also requests for a thorough and accumulated total of all taxpayer payments attributed to this case. Upon repeated requests, the State has never provided a complete reconciliation of the taxpayer account that could be verified with all payments made by the taxpayer. This case has been going on for over three (3) years and when requesting information or resolution, the State has always claimed being over worked and could never promise any closure. As the State has taken considerable time to provide closure or negotiate a settlement, the interest charges continue to mount which does not seem fair or considerate of the taxpayer.

SEE SUPPORTING DOCUMENTATION AND DATA - ATTACHMENT B

Depending on how this petition is acted upon, the taxpayer could be in a position where total taxes, penalties and interest to date have exceeded liability.

Therefore with the submittal of this petition, the taxpayer will halt further the \$500/month payment plan until final resolution to the above petition requests are ruled on by the State.

7 Tell us if you have been contacted by any of the following program areas within the Illinois Department of Revenue and if you are involved in any of the following proceedings. (Check all that apply.)

Administrative hearings
(Department hearing before administrative law judge)

Collections

Bankruptcy no. 11-40849

Collections with Attorney General's Office

Audit

Revocation of liquor license

100 percent penalty

Revocation of certificate of registration

Garnishment of wages

Revocation of professional license

Bank levy

8 You must answer this question only if this petition is on behalf of a business.

When did you first begin business activity in Illinois? 04 / 01 / 1999
Month Day Year

Describe your principal business activity.

Manufacturer of prefabricated wood trusses for the construction industry.



8 (continued)

If your business is a closely held corporation or partnership (having fewer than 10 shareholders or partners), list all corporate shareholders or partners, and write the address and Social Security number for each.

Name	Address	Social Security Number
[REDACTED]	[REDACTED]	[REDACTED]
_____	_____	- - - - -
_____	_____	- - - - -
_____	_____	- - - - -
_____	_____	- - - - -
_____	_____	- - - - -
_____	_____	[REDACTED]
_____	_____	- - - - -
_____	_____	- - - - -

9 Do you own or have you owned any nonpublicly traded business doing business in Illinois within the last 10 years?
 yes no

If you answered "yes," write the business name, the business address, the time period during which you owned the business, the principal business activity, federal employer identification number, and any appropriate Illinois business tax numbers.

Tempo Wood Products, Inc.
1999 - 2010
Manufacturer of prefabricated wood trusses
36-4263838

Do any of these businesses currently have outstanding Illinois tax liability?
 yes no

10 The Board of Appeals will decide your case based upon your written petition and supporting documentation. The board will also grant you a hearing to discuss your petition if you so desire.

Are you requesting a hearing at the Board of Appeals? yes no

If you answered "yes," indicate where you are requesting that the hearing be conducted.

Chicago Springfield

If you have travel limitations, please explain.



Part 4: Taxpayer or petitioner must sign below

I state that I have examined this petition and, to the best of my knowledge, it is true, correct, and complete.

Please sign and date here:

Taxpayer's signature (if corporation, duly authorized officer's signature) Date: _____ / _____ / _____
Month Day Year

Phone no. (____) _____

Please print or type clearly:

Taxpayer's name (if corporation, please print duly authorized officer's name)

Part 5: Sign the waiver

Explanation of waiver:

Before the Board of Appeals accepts jurisdiction, the following waiver of statutes of limitations **must be signed by the petitioning taxpayer personally, by a duly authorized officer of a petitioning corporation, or by a taxpayer's representative under a valid power of attorney.** This waiver will be valid only if the Board of Appeals accepts jurisdiction in this case. If the board accepts jurisdiction, a docket number will be assigned, and this waiver will be executed by the board on behalf of the Department of Revenue. **The waiver affects open periods only, having no effect on closed periods, or periods for which assessments have been issued and for which the liability is final.**

Waiver of Statute of Limitations

In order to allow time to review the taxpayer's petition for relief by the Illinois Department of Revenue Board of Appeals, the undersigned expressly agrees to extend the running of any and all statutes of limitations regarding the collection of any tax, penalty or interest for the periods of time in which the petition is being considered by the Board. This waiver applies only to collections action, and in no way is meant to reopen any periods or collections activities barred by the passing of any previously expired statutes of limitations.

Taxpayer:

Taxpayer's signature (if corporation, duly authorized officer's signature) Date: _____ / _____ / _____
Month Day Year

Taxpayer's representative's signature (if duly authorized under power of attorney) Date: _____ / _____ / _____
Month Day Year

Illinois Department of Revenue:

Director of Revenue Date: _____ / _____ / _____
Month Day Year

Send the original petition, a copy of the petition, notices of deficiency/tax liability, and relevant documents. If this petition is an "offer in compromise," include copies of your last three federal and state income tax returns and all schedules, bank statements from all of your bank accounts summarizing the last six months' activity, a current financial statement (BOA-4, Financial Information for Individuals, or BOA-5, Financial Information for Businesses), and your last two paycheck vouchers.

Mail to: ILLINOIS DEPARTMENT OF REVENUE
BOARD OF APPEALS
JAMES R THOMPSON CENTER
100 W RANDOLPH ST
SUITE 7-339
CHICAGO IL 60601-3274

Questions? Call: **312 814-3004**
weekdays between 8:30 a.m. and 5:00 p.m.
Fax: **312 814-3055**





BOA-1 Instructions

General Information

When should I use this form?

You must use Form BOA-1, Board of Appeals Petition, to apply for relief from penalty or interest assessed on the Illinois tax you owe or to offer an amount in compromise toward an Illinois tax liability you are unable to pay in full.

Where can I get forms?

If you need additional forms required for the petitioning process, you may call the Board of Appeals at **312 814-3004**; visit our Web site at www.revenue.state.il.us; or call our Illinois Tax Fax at **217 785-3400**.

Specific Instructions

Part 1: Identify yourself

Complete all information requested about the petitioner. If the petition is being filed on behalf of a business, write the business name; otherwise, write your name.

Part 2: Identify your tax representative

When appropriate, provide the name, address, and phone number of the party representing the petitioner. All such representatives **must** attach a properly executed Form IL-2848, Power of Attorney.

Part 3: Provide the following information

1 Referral — Write the name of the person who referred you to the Board of Appeals.

2 Tax type — Write the type of tax. Include specific assessment numbers and liability periods you wish the board to consider. You may include more than one tax type on one petition, but you must provide specific information for each tax type so that the board may evaluate each issue properly.

3 Relief requested — Check only **one** box. You may either request relief from penalties or interest based on reasonable cause; or if you are unable to pay the full amount due under any circumstances, you may offer an amount in compromise. If you check the box to request **reasonable cause**, write the type and amount of penalty or interest relief you are seeking. If you check the box to make an **offer in compromise** for a tax liability you owe, write your best possible offer. A compromise will be accepted only if the Board determines that the compromise is likely to be the only amount that can be collected. The Board presumes a compromise amount will be paid in a lump sum. The Board will consider a pay plan based upon the financial information in the petitioner's record.

4 Request for restraining order — If you want the department to stop its collection efforts regarding the assessments at issue while the Board considers your petition, you may request that the Chairman of the Board issue a temporary restraining order to halt collections until the Board rules on your case. The Chairman may issue such an order at his or her discretion.

5 Previous petitions — Check the box whether or not you have previously petitioned the Board of Appeals for relief.

6 Reasons for appropriateness of relief — The board may provide relief only in certain instances. Generally, the board can provide penalty or interest relief based only on reasonable cause. The board cannot redetermine tax due. If you disagree with the

amount of tax that is due, you must protest that liability in administrative hearings or in court.

Reasonable cause — Petitions filed under this provision are appropriate when you have filed or paid late but you believe the delay was due to circumstances beyond your control.

Offer in compromise — When your financial condition is such that your current and future prospects of paying your entire tax liability are poor, the Board may consider accepting a partial amount as full payment. You are expected to make your best possible offer. If your petition is being submitted as an offer in compromise, you must attach copies of your last three state and federal income tax returns and all schedules, bank statements from all of your bank accounts summarizing the last six months' activity, a current financial statement (Form BOA-4, Financial Information Statement for Individuals, or BOA-5, Financial Information Statement for Businesses), and your last two paycheck vouchers. If you are also attempting to compromise a debt with the federal Internal Revenue Service (IRS), you must include a copy of your offer to the IRS with your petition and indicate whether or not your offer has been accepted.

7 List of department actions taken to date — This is a list of actions that you may have encountered in your dealings with the department. Indicate which, if any, of these apply to your particular case.

8 Business background information — You need to complete this question only if you are filing your petition on behalf of a business. Write the date on which the business first commenced in Illinois, and briefly describe its principal business activity. If the business is a closely held corporation or partnership (having fewer than 10 shareholders or partners), you must provide the name, address, and Social Security number of all shareholders or partners.

9 Other business relationships — If you owned interest in any nonpublicly traded business doing business in Illinois within the last 10 years, list the business name, business address, federal employer identification number, and Illinois business tax number of each. State the principal business activity and the period during which you were an owner.

10 Requesting a hearing — The board will decide your case based on your written petition and supporting documentation. A hearing is not mandatory, but the Board will provide a hearing upon written request. If you have special circumstances which limit your ability to travel either to Chicago or Springfield, please explain. You will be notified about the date and time. If you request a hearing and fail either to appear at the hearing or to provide an advance request for a change in hearing time or date, the Board will decide your petition based on the information submitted.

Parts 4 and 5: Signatures

Each petition requires two separate signatures.

The Part 4 signature is a statement attesting to the accuracy and completeness of the petition. This signature must be that of the petitioning taxpayer, or in the case of a business, an authorized officer.

The Part 5 signature is in regard to the waiver and shall be that of the petitioning taxpayer, representative, or, in the case of a business, an authorized officer. The signature of the taxpayer's representative will be accepted only if accompanied by a power of attorney.

The Board will not accept jurisdiction of any petition that has not been properly signed.

Notes

Attachment A

Tempo Wood Products, Inc.

December 13, 2015

Per the State and interest based on State's 5/22/14 Report				
Period	Tax	Penalty	Interest	Total
Withholding Income Tax				
30-Jun-2010	\$5,328.00	\$989.36	\$178.34	\$6,495.70
Sales/Use Tax & E911 Surcharge				
30-Apr-2010	\$4,786.00	\$674.32	\$196.09	\$5,656.41
31-May-2010	\$7,023.00	\$802.30	\$283.57	\$8,108.87
30-Jun-2010	\$4,486.00	\$548.60	\$419.15	\$5,453.75
31-Jul-2010	\$4,461.00	\$546.10	\$407.23	\$5,414.33
31-Aug-2010	\$5,222.00	\$976.64	\$459.04	\$6,657.68
30-Sep-2010	\$5,222.00	\$976.64	\$441.89	\$6,640.53
31-Oct-2010	\$5,222.00	\$998.64	\$423.00	\$6,643.64
30-Nov-2010	\$5,222.00	\$666.20	\$336.93	\$6,225.13
Sub Total	\$41,644.00	\$6,189.44	\$2,966.90	\$50,800.34
Grand Total	\$46,972.00	\$7,178.80	\$3,145.24	\$57,296.04

Per the Taxpayer's Petition and interest based on State's 5/22/14 Report				
Period	Tax	Penalty	Interest	Total
Withholding Income Tax				
30-Jun-2010	\$5,328.00	\$989.36	\$178.34	\$6,495.70
Sales/Use Tax & E911 Surcharge				
30-Apr-2010	\$4,786.00	\$674.32	\$196.09	\$5,656.41
31-May-2010	\$7,023.00	\$802.30	\$283.57	\$8,108.87
30-Jun-2010	\$4,486.00	\$548.60	\$419.15	\$5,453.75
31-Jul-2010	\$4,461.00	\$546.10	\$407.23	\$5,414.33
31-Aug-2010	\$2,598.00	\$311.76	\$228.34	\$3,138.10
30-Sep-2010	\$408.00	\$48.96	\$34.52	\$491.48
31-Oct-2010	\$259.00	\$31.08	\$21.04	\$311.12
30-Nov-2010	\$1,957.00	\$234.84	\$152.49	\$2,344.33
Sub Total	\$25,978.00	\$3,197.96	\$1,742.43	\$30,918.39
Grand Total	\$31,306.00	\$4,187.32	\$1,920.77	\$37,414.09

Enclosed

- | |
|---|
| 1. Sales Tax Detail calculations for accumulated August thru November - 2010. |
| 2. Original ST-1 Report - accumulated receipts from August thru November, 2010. |
| 3. Revised Sales Tax Detail calculations for each of the months - August thru November, 2010. |
| 4. Revised ST-1 Reports for each month - August thru November, 2010. |

State	\$20,888.00	\$3,618.12	\$1,660.86
Taxpayer	\$5,222.00	\$626.64	\$436.39
Difference	\$15,666.00	\$2,991.48	\$1,224.47
		\$18,657.48	

Attachment B
Tempo Wood Prodiucts, Inc.
December 13, 2015

Payments by Stephen R. Kannaka
Bank Levy - Checking Acct.

5/21/2012	\$12,960.90		\$12,960.90
State Income Tax Refunds			
2012		\$2,123.00	
2014		\$1,254.00	\$3,377.00
\$500/Mo. Payment Plan July, 2012 thru November, 2015 41 Payments X \$500 =			\$20,500.00
Total Payments to date			\$36,837.90

2016 Payments since 12/13/15 Petition
State Income Tax Refunds

2015		\$1,306.00	\$1,306.00
\$500/Mo. Payment Plan March, 2016 thru May, 2016 3 Payments X \$500 =			\$1,500.00
Total Payments to date			\$39,643.90

