

ILLINOIS INDEPENDENT TAX TRIBUNAL

Thomas K. Angelillo,)	
Petitioner,)	
)	
v.)	16 TT 144
)	Chief Judge James M. Conway
)	
)	
ILLINOIS DEPARTMENT OF REVENUE,)	
Respondent.)	

AMENDMENT TO PETITION

Thomas K. Angelillo (“Petitioner”) hereby amends his Petition to add the following allegations to the “**Background**” section of the Petition.

BACKGROUND

1. Petitioner hereby adopts and incorporates by reference each and every allegation made against the Illinois Department of Revenue (“**Department**”) in the original Petition.
2. Attached as Exhibit A is a copy of the “Business Entity Details” obtained from a business name search for Willow House, Inc. (“**Willow House**”) on the website of the Alabama Secretary of State (website last visited on July 21, 2016). Exhibit A shows that Willow House or its predecessor, Creative Ideas for Living, Inc. (“**Creative Ideas**”) filed Annual Reports for the years 1999-2007 and for the years 2010-2013.
3. Attached as Exhibit B is a blank form of the Alabama Business Privilege Tax Return and Annual Report for the years 2010-2013 obtained from the website of the Alabama Department of Revenue (website last visited on July 21, 2016) (“**Annual Reports**”). Each form for the Annual Reports includes a check box for “Corporate President Information Change” and for “Corporate Secretary Information Change.”
4. Attached as Exhibit C are pages obtained from a business name search for Willow House on the website of the Alabama Secretary of State showing information from the Annual Reports

filed by Willow House or its predecessor Creative Ideas for the years 1999-2007 and for the years 2010-2013 (website last visited on July 21, 2016). Each of these Annual Reports shows Tom Angelillo as President and Sally S. Reilly, Petitioner, as Secretary.

5. Upon information and belief, it appears that, following the sale of Creative Ideas to Entertaining At Home, Inc. in 2009, the new owner failed to check the boxes for "Corporate President Information Change" and for "Corporate Secretary Information Change" on the Annual Reports for 2010, 2011, 2012, and 2013 to indicate that Tom Angelillo and Sally S. Reilly, Petitioner, were no longer President and Secretary of Willow House, respectively, and that as a result of this failure, the website of the Alabama Secretary of State persists in showing Tom Angelillo as President and Sally S. Reilly, Petitioner, as Secretary of Willow House in error.
6. Upon information and belief, Petitioner believes that Sally S. Reilly has spoken to employees of the Alabama Department of Revenue and the Alabama Secretary of State on several occasions and at great length, and was told by each and every one of these employees that the erroneous information on the Annual Reports filed by Willow House for 2010, 2011, 2012, and 2013 concerning Tom Angelillo and Sally S. Reilly, Petitioner, cannot be changed.

ERRORS

7. Petitioner hereby adopts and incorporates by reference each and every allegation made against the Department in the "Errors" section of the original Petition.

RELIEF REQUESTED

8. For the reasons stated above, Petitioner requests that the Action be dismissed in its entirety and the penalty be abated.

Dated this 3 day of ^{AUGUST} ~~July~~, 2016. *TMA*

Thomas K. Angelillo, Individual


Thomas K. Angelillo
[address] 1213 GREYSTONE CREST
[address] BIRMINGHAM, AL 35242
[phone number] 205-901-0345
tangelillo@charter.net

EXHIBIT A

BUSINESS ENTITY DETAILS



[Home](#) [Government Records](#) [Business Entities](#) [Search](#) [Details](#)

Business Entity Details

WILLOW HOUSE, INC.	
Entity ID Number	916 - 176
Entity Type	Foreign Corporation
Principal Address	2100 LAKESHORE DR BIRMINGHAM, AL 35209
Principal Mailing Address	2100 LAKESHORE DR BIRMINGHAM, AL 35209
Status	Withdrawn
Withdrawn Date	8-27-2014
Service of Process	WILLOW HOUSE INC PO BOX 392 WILTON, AL 35187
Place of Formation	Delaware
Formation Date	2-3-2000
Qualify Date	2-15-2000
Registered Agent Name	C T CORPORATION SYSTEM
Registered Office Street Address	2 NORTH JACKSON ST., SUITE 605 MONTGOMERY, AL 36104
Registered Office Mailing Address	2 NORTH JACKSON ST., SUITE 605 MONTGOMERY, AL 36104
Nature of Business	---
Capital Authorized	
Capital Paid In	
Annual Reports	
Annual Report information is filed and maintained by the Alabama Department of Revenue. If you have questions about any of these filings, please contact Revenue's Business Privilege Tax Division at 334-242-1170 or www.ador.alabama.gov . The Secretary of State's Office cannot answer questions about or make changes to these reports.	
Report Year	1999 2000 2001 2002 2003 2004 2005 2006 2007 2010 2011 2012 2013
Transactions	
Transaction Date	3-8-2010
Registered Agent Changed From	THE CORPORATION COMPANY 2000 INTERSTATE PARK DR STE 204 MONTGOMERY, AL 36109
Transaction Date	4-26-2012
Legal Name Changed From	Creative Ideas for Living, Inc.
Scanned Documents	
Click here to purchase copies.	
Document Date / Type / Pages	2-15-2000 Certificate of Formation 2 pgs.
Document Date / Type / Pages	3-8-2010 Registered Agent Change 1 pg.
Document Date / Type / Pages	4-26-2012 Articles of Amendment 38 pgs.
Document Date / Type / Pages	8-27-2014 Withdrawal 3 pgs.

[Browse Results](#)

[New Search](#)

EXHIBIT B

ALABAMA BUSINESS PRIVILEGE TAX RETURN AND ANNUAL REPORT FORMS

2010 FORM CPT



ALABAMA DEPARTMENT OF REVENUE
Alabama Business Privilege Tax Return
and Annual Report
— FOR C-CORPORATIONS AND OTHER SPECIFIED TAX ENTITIES —

- 1a • Calendar Year (Taxable Year 2010 – determination period beginning ____/____/____ and ending 12/31/2009)
 1b • Fiscal Year (Taxable Year 2010 – determination period beginning ____/____/____ and ending ____/____/2010)
 1c • Amended Return
- Type of taxpayer (**check only one**):
 2a • C Corporation
 2b • Insurance Company (See definitions)
 2c • LLE Taxed as Corporation
 2d • Financial Institution Group Member
 2e • Real Estate Investment Trust (REIT)
 2f • Business Trust

TAXPAYER INFORMATION

3a LEGAL NAME OF BUSINESS ENTITY ●		3b FEIN (SEE INSTRUCTIONS) <input type="checkbox"/> FEIN Not Required	
3c MAILING ADDRESS ●		3d BPT ACCOUNT NUMBER (SEE INSTRUCTIONS) ●	
3e CITY	3f STATE	3g ZIP CODE	3h FEDERAL BUSINESS CODE NUMBER (NAICS) (SEE WWW.CENSUS.GOV) ●
3i CONTACT PERSON CONCERNING THIS FORM		3j CONTACT PERSON'S TELEPHONE NUMBER ()	3k TAXPAYER'S E-MAIL ADDRESS

RETURN INFORMATION

- 4a • Address Change for Taxpayer
 4b • Corporation President Information Change on attached Schedule AL-CAR (Corporation Annual Report)
 4c • Corporation Secretary Information Change on attached Schedule AL-CAR (Corporation Annual Report)
- 5a Date of Incorporation _____ 5b State of Incorporation _____ 5c County of Incorporation _____
 • or Organization _____ or Organization _____ or Organization _____

COMPUTATION OF AMOUNT DUE OR REFUND DUE

		Amount Due
6 Secretary of State corporate annual report fee \$10.	6 ●	
7 Less: Annual report fee previously paid for the taxable year.	7 ●	
8 Net annual report fee due (line 6 less line 7).		8 ●
9 Privilege tax due (Page 2, Part B, line 20).	9 ●	
10 Less: Privilege tax previously paid for the taxable year.	10 ●	
11 Net privilege tax due (line 9 less line 10).	11 ●	
12 Penalty due (see instructions)	12 ●	
13 Interest due (see instructions)	13 ●	
14 Total privilege tax due (add lines 11, 12 and 13).		14 ●
15 Net tax due (add lines 8 and 14).		15 ●
16 Payment due with return if line 15 is positive. (Form BPT-V must be submitted if payment is made by check.) Full payment of any amount due for a taxable year is due by the original due date of the return (without consideration of any filing extensions in place).		16 ●
17 Amount to be refunded if line 15 is negative.	17 ●	
18 Check here if paid electronically <input type="checkbox"/>		

• I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.

UNDER PENALTIES OF PERJURY, I declare that I have examined this return and accompanying schedules and statements and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Please Sign Here

Officer's Signature	Title	Date
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Paid Preparer's Use Only

Preparer's signature	Date	Phone number	Preparer's social security no.
Firm's name (or yours, if self-employed) and address	E.I. No.	ZIP Code	

Make check payable to: **Alabama Department of Revenue**
(Form BPT-V must be submitted with payment, unless payment is made electronically)

Mail to: **Alabama Department of Revenue**
Business Privilege Tax Section
P.O. Box 327431
Montgomery, AL 36132-7431

Telephone Number: (334) 353-7923

Web site: www.revenue.alabama.gov

ADOR



ALABAMA DEPARTMENT OF REVENUE
Alabama Business Privilege Tax
C-Corporation Privilege Tax Computation Schedule

1c Determination Period End Date (Balance Sheet Date): ____/____/____ (mm/dd/yyyy)

1a FEIN ▶	1b LEGAL NAME OF BUSINESS ENTITY
--------------	----------------------------------

Part A – Net Worth Computation.

Corporations & Entities Taxed as Corporations			
1	Issued capital stock and additional paid in capital (without reduction for treasury stock) but not less than zero.	1 ●	
2	Retained earnings, but not less than zero, including dividends payable. For LLC's taxed as corporations and non-stock issuing entities such as business trusts, enter assets minus liabilities . . .	2 ●	
3	Gross amount of related party debt exceeding the sums of line 1 and 2.	3 ●	
4	All payments for compensation or similar amounts in excess of \$500,000.	4 ●	
5	Total net worth (add lines 1-4)		5 ●

Part B – Privilege Tax Exclusions and Deductions

Exclusions (Attach supporting documentation) (See Instructions)			
1	Total net worth from line 5 above.		1 ●
2	(Reserved for future use.)	2	
3	Financial institutions, only – Book value of the investments in other corporations or LLE's if the taxpayer owns more than 50 percent of the corporation or LLE.	3 ●	
4	Unamortized portion of goodwill and core deposit intangibles resulting from a direct purchase.	4 ●	
5	Unamortized balance of properly elected post-retirement benefits pursuant to FASB 106.	5 ●	
6	Financial institutions, only – The amount adjusted net worth exceeds six percent of total assets (see instructions)	6 ●	
7	Total exclusions (sum of lines 2-6)		7 ●
8	Net worth subject to apportionment (line 1 less line 7).		8 ●
9	Apportionment factor (see instructions)	9 ● _____ %	
10	Total Alabama net worth (multiply line 8 by line 9)		10 ●
Deductions (Attach supporting documentation) (See Instructions)			
11	Net investment in bonds and securities issued by the State of Alabama or political subdivision thereof, when issued prior to January 1, 2000.	11 ●	
12	Net investment in all air, ground, or water pollution control devices in Alabama.	12 ●	
13	Reserves for reclamation, storage, disposal, decontamination, or retirement associated with a plant, facility, mine or site in Alabama	13 ●	
14	Book value of amount invested in qualifying low income housing projects (see instructions).	14 ●	
15	Total deductions (add lines 11-14)		15 ●
16	Taxable Alabama net worth (line 10 less line 15)		16 ●
17a	Federal Taxable Income Apportioned to Alabama	17a ●	
17b	Tax rate (see instructions)	17b ● _____	
18	Gross privilege tax calculated (multiply line 16 by line 17b)		18 ●
19	Alabama enterprise zone credit (see instructions)	19 ●	
20	Privilege Tax Due (line 18 less line 19) (minimum \$100, for maximum see instructions) Enter also on Form CPT, page 1, line 9, Privilege Tax Due.		20 ●

ADOR

Full payment of any amount due for a taxable year is due by the original due date of the return (without consideration of any filing extensions in place).

C-Corporations must complete and attach an Alabama Schedule AL-CAR, and enter \$10 for the corporate annual report fee on line 6, page 1.



Alabama Department of Revenue
**Alabama Business Privilege Tax Return
 and Annual Report**

— FOR C-CORPORATIONS AND OTHER SPECIFIED ENTITIES —

- 1a • Calendar Year (Taxable Year 2011 – determination period beginning _____ and ending 12/31/2010)
 1b • Fiscal Year (Taxable Year 2011 – determination period beginning _____ and ending _____ /2011)
 1c • Amended Return (Attach Supporting Documentation)
- Type of taxpayer (**check only one**):
 2a • C Corporation 2b • Insurance Company (See definitions)
 2c • LLE Taxed as Corporation 2d • Financial Institution Group Member 2e • Real Estate Investment Trust (REIT)
 2f • Business Trust

TAXPAYER INFORMATION

3a LEGAL NAME OF BUSINESS ENTITY ● _____ 3b FEIN _____ FEIN NOT REQUIRED (SEE INSTRUCTIONS)
 3c MAILING ADDRESS _____ 3d BPT ACCOUNT NO. (SEE INSTRUCTIONS) ● _____
 3e CITY _____ 3f STATE _____ 3g ZIP CODE _____ 3h FEDERAL BUSINESS CODE NO. (NAICS) (SEE WWW.CENSUS.GOV) ● _____
 3i CONTACT PERSON CONCERNING THIS FORM _____ 3j CONTACT PERSON'S PHONE NO. _____
 3k TAXPAYER'S E-MAIL ADDRESS _____

RETURN INFORMATION

- 4a • Address Change for Taxpayer
 4b • Corporation President Information Change on attached Schedule AL-CAR (Corporation Annual Report)
 4c • Corporation Secretary Information Change on attached Schedule AL-CAR (Corporation Annual Report)
 5a Date of Incorporation or Organization 5b State of Incorporation or Organization 5c County of Incorporation or Organization

COMPUTATION OF AMOUNT DUE OR REFUND DUE

	Amount Due
6 Secretary of State corporate annual report fee \$10.	6 ●
7 Less: Annual report fee previously paid for the taxable year	7 ●
8 Net annual report fee due (line 6 less line 7)	8 ●
9 Privilege tax due (Page 2, Part B, line 20).	9 ●
10 Less: Privilege tax previously paid for the taxable year	10 ●
11 Net privilege tax due (line 9 less line 10).	11 ●
12 Penalty due (see instructions)	12 ●
13 Interest due (see instructions)	13 ●
14 Total privilege tax due (add lines 11, 12 and 13).	14 ●
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16 Payment due with return if line 15 is positive. (Form BPT-V must be submitted if payment is made by check.) Full payment of any amount due for a taxable year is due by the original due date of the return (without consideration of any filing extensions in place).	16 ●
17 Amount to be refunded if line 15 is negative	17 ●
18 Check here if paid electronically <input type="checkbox"/>	

I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.
Please Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Officer's Signature _____ Title _____ Date _____

Paid Preparer's Use Only

Preparer's signature _____ Date ● _____
 Firm's name (or yours, if self-employed) and address ● _____ E.I. No. _____
 Phone No. _____ Preparer's SSN/PTIN _____ ZIP Code _____

If you are **not** making a payment, mail your return to:
 Alabama Department of Revenue
 Business Privilege Tax Section
 P.O. Box 327431
 Montgomery, AL 36132-7431
 Telephone Number: (334) 353-7923

If you are making a payment, mail your return, Form BPT-V, and payment to:
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 Web site: www.revenue.alabama.gov



Alabama Department of Revenue
**Alabama Business Privilege Tax Return
 and Annual Report**

— FOR C-CORPORATIONS AND OTHER SPECIFIED ENTITIES —

- 1a • Calendar Year (Taxable Year 2012 – determination period beginning _____ and ending 12/31/2011)
 1b • Fiscal Year (Taxable Year 2012 – determination period beginning _____ and ending _____ /2012)
 1c • Amended Return (Attach Supporting Documentation)
- Type of taxpayer (**check only one**):
 2a • C Corporation 2b • Insurance Company (See definitions)
 2c • LLE Taxed as Corporation 2d • Financial Institution Group Member 2e • Real Estate Investment Trust (REIT)
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TAXPAYER INFORMATION

3a LEGAL NAME OF BUSINESS ENTITY ● _____ 3b FEIN _____ FEIN NOT REQUIRED (SEE INSTRUCTIONS)
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	Amount Due
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7 Less: Annual report fee previously paid for the taxable year	7 ●
8 Net annual report fee due (line 6 less line 7)	8 ●
9 Privilege tax due (Page 2, Part B, line 20).	9 ●
10 Less: Privilege tax previously paid for the taxable year	10 ●
11 Net privilege tax due (line 9 less line 10).	11 ●
12 Penalty due (see instructions)	12 ●
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14 Total privilege tax due (add lines 11, 12 and 13).	14 ●
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17 Amount to be refunded if line 15 is negative	17 ●
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Preparer's signature _____ Date ● _____
 Firm's name (or yours, if self-employed) and address ● _____ E.I. No. _____
 ● _____ ZIP Code _____
 Phone No. _____ Preparer's SSN/PTIN _____

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 P.O. Box 327320
 Montgomery, AL 36132-7320
 Web site: www.revenue.alabama.gov



1a. FEIN 1b. LEGAL NAME OF BUSINESS ENTITY 1c. DETERMINATION PERIOD END DATE (BALANCE SHEET DATE)
(MM/DD/YYYY)

PART A – NET WORTH COMPUTATION

Corporations & Entities Taxed as Corporations

1 Issued capital stock and additional paid in capital (without reduction for treasury stock) but not less than zero.	1	●	
2 Retained earnings, but not less than zero, including dividends payable. For LLC's taxed as corporations and non-stock issuing entities such as business trusts, enter assets minus liabilities.	2	●	
3 Gross amount of related party debt exceeding the sums of line 1 and 2.	3	●	
4 All payments for compensation or similar amounts in excess of \$500,000.	4	●	
5 Total net worth (add lines 1-4).			5 ●

PART B – PRIVILEGE TAX EXCLUSIONS AND DEDUCTIONS

Exclusions (Attach supporting documentation) (See Instructions)

1 Total net worth from line 5 above.			1 ●
2 Book value of the investments by the taxpayer in the equity of other taxpayers.	2	●	
3 Financial institutions, only – Book value of the investments in other corporations or LLE's if the taxpayer owns more than 50 percent of the corporation or LLE.	3	●	
4 Unamortized portion of goodwill and core deposit intangibles resulting from a direct purchase.	4	●	
5 Unamortized balance of properly elected post-retirement benefits pursuant to FASB 106.	5	●	
6 Financial institutions, only – The amount adjusted net worth exceeds six percent of total assets (see instructions).	6	●	
7 Total exclusions (sum of lines 2-6)			7 ●
8 Net worth subject to apportionment (line 1 less line 7)			8 ●
9 Apportionment factor (see instructions)	9	●	%
10 Total Alabama net worth (multiply line 8 by line 9)			10 ●

Deductions (Attach supporting documentation) (See Instructions)

11 Net investment in bonds and securities issued by the State of Alabama or political subdivision thereof, when issued prior to January 1, 2000.	11	●	
12 Net investment in all air, ground, or water pollution control devices in Alabama.	12	●	
13 Reserves for reclamation, storage, disposal, decontamination, or retirement associated with a plant, facility, mine or site in Alabama.	13	●	
14 Book value of amount invested in qualifying low income housing projects (see instructions)	14	●	
15 Total deductions (add lines 11-14)			15 ●
16 Taxable Alabama net worth (line 10 less line 15)			16 ●
17a Federal Taxable Income Apportioned to AL. ...	17a	●	
17b Tax rate (see instructions)	17b	●	
18 Gross privilege tax calculated (multiply line 16 by line 17b)			18 ●
19 Alabama enterprise zone credit (see instructions)	19	●	
20 Privilege Tax Due (line 18 less line 19) (minimum \$100, for maximum see instructions) Enter also on Form CPT, page 1, line 9, Privilege Tax Due.			20 ●

Full payment of any amount due for a taxable year is due by the original due date of the return (without consideration of any filing extensions in place).

C-Corporations must complete and attach an Alabama Schedule AL-CAR, and enter \$10 for the corporate annual report fee on line 6, page 1.



Alabama Department of Revenue
**Alabama Business Privilege Tax Return
 and Annual Report**

— FOR C-CORPORATIONS AND OTHER SPECIFIED ENTITIES —

- 1a • Calendar Year (Taxable Year 2013 – determination period beginning _____ and ending 12/31/2012)
 1b • Fiscal Year (Taxable Year 2013 – determination period beginning _____ and ending _____ /2013)
 1c • Amended Return (Attach Supporting Documentation)
- Type of taxpayer (**check only one**):
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Please Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Officer's Signature _____ Title _____ Date _____

Paid Preparer's Use Only

Preparer's signature _____ Date ● _____
 Firm's name (or yours, if self-employed) and address ● _____ E.I. No. _____
 Phone No. _____ Preparer's SSN/PTIN _____ ZIP Code _____

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 Business Privilege Tax Section
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1a. FEIN 1b. LEGAL NAME OF BUSINESS ENTITY 1c. DETERMINATION PERIOD END DATE (BALANCE SHEET DATE)
(MM/DD/YYYY)

PART A – NET WORTH COMPUTATION

Corporations & Entities Taxed as Corporations

1 Issued capital stock and additional paid in capital (without reduction for treasury stock) but not less than zero.	1	●	
2 Retained earnings, but not less than zero, including dividends payable. For LLC's taxed as corporations and non-stock issuing entities such as business trusts, enter assets minus liabilities.	2	●	
3 Gross amount of related party debt exceeding the sums of line 1 and 2.	3	●	
4 All payments for compensation or similar amounts in excess of \$500,000.	4	●	
5 Total net worth (add lines 1-4).	5	●	

PART B – PRIVILEGE TAX EXCLUSIONS AND DEDUCTIONS

Exclusions (Attach supporting documentation) (See Instructions)

1 Total net worth from line 5 above.			1	●
2 Book value of the investments by the taxpayer in the equity of other taxpayers.	2	●		
3 Financial institutions, only – Book value of the investments in other corporations or LLE's if the taxpayer owns more than 50 percent of the corporation or LLE.	3	●		
4 Unamortized portion of goodwill and core deposit intangibles resulting from a direct purchase.	4	●		
5 Unamortized balance of properly elected post-retirement benefits pursuant to FASB 106.	5	●		
6 Financial institutions, only – The amount adjusted net worth exceeds six percent of total assets (see instructions).	6	●		
7 Total exclusions (sum of lines 2-6).	7	●		
8 Net worth subject to apportionment (line 1 less line 7).	8	●		
9 Apportionment factor (see instructions).	9	●	%	
10 Total Alabama net worth (multiply line 8 by line 9).	10	●		

Deductions (Attach supporting documentation) (See Instructions)

11 Net investment in bonds and securities issued by the State of Alabama or political subdivision thereof, when issued prior to January 1, 2000.	11	●		
12 Net investment in all air, ground, or water pollution control devices in Alabama.	12	●		
13 Reserves for reclamation, storage, disposal, decontamination, or retirement associated with a plant, facility, mine or site in Alabama.	13	●		
14 Book value of amount invested in qualifying low income housing projects (see instructions).	14	●		
15 Total deductions (add lines 11-14).	15	●		
16 Taxable Alabama net worth (line 10 less line 15).	16	●		
17a Federal Taxable Income Apportioned to AL. ...	17a	●		
17b Tax rate (see instructions).	17b	●		
18 Gross privilege tax calculated (multiply line 16 by line 17b).	18	●		
19 Alabama enterprise zone credit (see instructions).	19	●		
20 Privilege Tax Due (line 18 less line 19) (minimum \$100, for maximum see instructions) Enter also on Form CPT, page 1, line 9, Privilege Tax Due.	20	●		

Full payment of any amount due for a taxable year is due by the original due date of the return (without consideration of any filing extensions in place).

C-Corporations must complete and attach an Alabama Schedule AL-CAR, and enter \$10 for the corporate annual report fee on line 6, page 1.

EXHIBIT C
ANNUAL REPORTS

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WILLOW HOUSE, INC.	
Entity ID Number	916 - 176
Telephone Number	205-877-6000
Date Processed by Revenue	10-1-2003
Reporting Address	CREATIVE IDEAS FOR LIVING INC 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Agent as Reported	CORPORATION COMPANY THE SUITE 204 2000 INTERSTATE PARK DR MONTGOMERY, AL 36109-5421
President	ANGELILLO, TOM 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Secretary	REILLY, SALLY S 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
General Business	

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WILLOW HOUSE, INC.	
Entity ID Number	916 - 176
Telephone Number	205-877-6000
Date Processed by Revenue	6-8-2007
Reporting Address	CREATIVE IDEAS FOR LIVING INC 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Agent as Reported	CORPORATION COMPANY THE SUITE 204 2000 INTERSTATE PARK DR MONTGOMERY, AL 36109-5421
President	ANGELILLO, TOM 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Secretary	REILLY, SALLY S 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
General Business	

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WILLOW HOUSE, INC.	
Entity ID Number	916 - 176
Telephone Number	205-877-6000
Date Processed by Revenue	6-8-2007
Reporting Address	CREATIVE IDEAS FOR LIVING INC 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Agent as Reported	CORPORATION COMPANY THE SUITE 204 2000 INTERSTATE PARK DR MONTGOMERY, AL 36109-5421
President	ANGELILLO, TOM 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Secretary	REILLY, SALLY S 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
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WILLOW HOUSE, INC.	
Entity ID Number	916 - 176
Telephone Number	205-877-6000
Date Processed by Revenue	6-8-2007
Reporting Address	CREATIVE IDEAS FOR LIVING INC 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Agent as Reported	CORPORATION COMPANY THE SUITE 204 2000 INTERSTATE PARK DR MONTGOMERY, AL 36109-5421
President	ANGELILLO, TOM 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Secretary	REILLY, SALLY S 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
General Business	

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WILLOW HOUSE, INC.	
Entity ID Number	916 - 176
Telephone Number	205-877-6000
Date Processed by Revenue	6-8-2007
Reporting Address	CREATIVE IDEAS FOR LIVING INC 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Agent as Reported	CORPORATION COMPANY THE SUITE 204 2000 INTERSTATE PARK DR MONTGOMERY, AL 36109-5421
President	ANGELILLO, TOM 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Secretary	REILLY, SALLY S 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
General Business	

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WILLOW HOUSE, INC.	
Entity ID Number	916 - 176
Telephone Number	205-877-6000
Date Processed by Revenue	6-8-2007
Reporting Address	CREATIVE IDEAS FOR LIVING INC 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Agent as Reported	CORPORATION COMPANY THE SUITE 204 2000 INTERSTATE PARK DR MONTGOMERY, AL 36109-5421
President	ANGELILLO, TOM 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Secretary	REILLY, SALLY S 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
General Business	

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WILLOW HOUSE, INC.	
Entity ID Number	916 - 176
Telephone Number	205-877-6000
Date Processed by Revenue	6-8-2007
Reporting Address	CREATIVE IDEAS FOR LIVING INC 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Agent as Reported	CORPORATION COMPANY THE SUITE 204 2000 INTERSTATE PARK DR MONTGOMERY, AL 36109-5421
President	ANGELILLO, TOM 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Secretary	REILLY, SALLY S 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
General Business	

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WILLOW HOUSE, INC.	
Entity ID Number	916 - 176
Telephone Number	205-877-6000
Date Processed by Revenue	6-8-2007
Reporting Address	CREATIVE IDEAS FOR LIVING INC 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Agent as Reported	CORPORATION COMPANY THE SUITE 204 2000 INTERSTATE PARK DR MONTGOMERY, AL 36109-5421
President	ANGELILLO, TOM 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Secretary	REILLY, SALLY S 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
General Business	

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WILLOW HOUSE, INC.	
Entity ID Number	916 - 176
Telephone Number	205-877-6000
Date Processed by Revenue	6-8-2007
Reporting Address	CREATIVE IDEAS FOR LIVING INC 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Agent as Reported	CORPORATION COMPANY THE SUITE 204 2000 INTERSTATE PARK DR MONTGOMERY, AL 36109-5421
President	ANGELILLO, TOM 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Secretary	REILLY, SALLY S 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
General Business	

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WILLOW HOUSE, INC.	
Entity ID Number	916 - 176
Telephone Number	0-0-0
Date Processed by Revenue	7-24-2014
Reporting Address	WILLOW HOUSE INC STE 230 2100 RIVERCHASE CTR HOOVER, AL 35244-1853
Agent as Reported	CORPORATION COMPANY THE 2000 INTERSTATE PARK DR MONTGOMERY, AL 36109-5421
President	ANGELILLO, TOM 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Secretary	REILLY, SALLY 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
General Business	DIRECT SELLING

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WILLOW HOUSE, INC.	
Entity ID Number	916 - 176
Telephone Number	205-877-6000
Date Processed by Revenue	9-28-2011
Reporting Address	CREATIVE IDEAS FOR LIVING INC 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Agent as Reported	CORPORATION COMPANY THE 2000 INTERSTATE PARK DR MONTGOMERY, AL 36109-5421
President	ANGELILLO, TOM 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Secretary	REILLY, SALLY 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
General Business	DIRECT SELLING

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WILLOW HOUSE, INC.	
Entity ID Number	916 - 176
Telephone Number	205-877-6000
Date Processed by Revenue	6-19-2013
Reporting Address	WILLOW HOUSE INC 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Agent as Reported	CORPORATION COMPANY THE 2000 INTERSTATE PARK DR MONTGOMERY, AL 36109-5421
President	ANGELILLO, TOM 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Secretary	REILLY, SALLY 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
General Business	DIRECT SELLING

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WILLOW HOUSE, INC.	
Entity ID Number	916 - 176
Telephone Number	0-0-0
Date Processed by Revenue	1-6-2015
Reporting Address	WILLOW HOUSE INC STE 230 2100 RIVERCHASE CTR HOOVER, AL 35244-1853
Agent as Reported	CORPORATION COMPANY THE 2000 INTERSTATE PARK DR MONTGOMERY, AL 36109-5421
President	ANGELILLO, TOM 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
Secretary	REILLY, SALLY 2100 LAKESHORE DR BIRMINGHAM, AL 35209-6721
General Business	DIRECT SELLING

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