FAX COVER SHEET

TO	ILLINOIS INDEPENDENT TAX TRIBUNAL
COMPANY	ILLINOIS INDEPENDENT TAX TRIBUNAL
FAX NUMBER	13128144768
FROM	Angel Cunningham
DATE	2015-02-12 16:52:56 GMT
RE	ACCESSLIFE SOLUTIONS, INC. - ACCT. ID: 20-5656407-000

COVER MESSAGE

PLEASE FIND ATTACHED AN UPDATED PETITION TO PROTEST IN REGARDS TO THE ABOVE CAPTIONED MATTER. IN LIGHT OF THE VARIOUS CIRCUMSTANCES, I WOULD LIKE TO REQUEST RECONSIDERATION OF REVIEW FOR THIS ACCOUNT.

IF YOU HAVE ANY QUESTIONS, PLEASE DO NOT HESITATE TO CONTACT ME AT (312)550-0255.

ILLINOIS INDEPENDENT TAX TRIBUNAL

KATHLEEN GROS	)
	)
PETITIONER,	)
	)
V.	)
	)
ILLINOIS DEPARTMENT	)
OF REVENUE	)
	)
RESPONDENT	)

PETITION

KATHLEEN M. GROS, ("Petitioner") petitions the Illinois Independent Tax Tribunal to review and reverse and/or modify the

____X___ Notice of ~~Deficiency~~ Intent("Deficiency")
___X____ Notice of Tax Liability ("Notice") check all that apply
_____ Claim Denial ("Claim")
____X___ Penalty ("Penalty")
____X___ Interest ("Interest")

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

INTRODUCTION

1. The NOTICE OF PENALTY & INTENT was issued by the Department on AUGUST 29, 2014 for $44,709.98 in ILL WITHHOLDING INCOME TAX, $2,315.22 interest, $4,368.54 in penalty. Additionally, I(PETITIONER) received collection statement from Harvard Collection Agency for the amount of $14,712.00 for an undetermined period. The ASSESSMENT AND NOTICE OF INTENT OF was for the period (s) DECEMBER 31, 2010 THROUGH MARCH 31, 2012.

BACKGROUND

2. Petitioner is an individual or stated by the Department to be a Responsible Officer of ACCESSLIFE SOLUTIONS, INC. or a SOLE PROPRIETOR and the business address is 512 W. BURLINGTON AVENUE, SUITE 101, LAGRANGE, ILLINOIS, 60525. Business telephone number is (N/A BUSINESS HAS BEEN DISSOLVED SINCE JANUARY 2012).

ILLINOIS INDEPENDENT TAX TRIBUNAL

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. I(PETITIONER) WAS FIRST CONTACTED IN AUGUST. 2014 IN REGARDS TO THE OUSTANDING DEBT TO ACCESSLIFESOLUTINS, INC.**(EXHIBIT A)** I(PETITIONER) DRAFTED AND COMPLETED A PETITION IN PROTEST REQUESTING ADDITIONAL TIME TO RESPOND, AND FORWARDED SAME. I(PETITIONER) MADE 2(TWO) ATTEMPTS TO SECURE ACCEPTANCE OF THE EXTENSION TO RESPOND. TO DATE, I(PETITIONER) HAS NEVER RECEIVED NOTIFICATION THAT EXTENSION REQUEST WAS RECEIVED, ACCEPTED OR DENIED.**(EXHIBIT B)**

4. IN JANUARY, 2015, I(PETITIONER) WAS CONTACTED BY HARVARD COLLECTION AGENCY REGARDING AN ILLINOIS DEPARTMENT OF REVENUE TAX DEBT IN THE AMOUNT OF $14,712.00. THIS AMOUNT DIRECTLY CONTRADICTS THE AMOUNT PREVIOUS NOTED. HARVARD COLLECTION AGENCY HAD NO KNOWLEDGE OF A PENDING EXTENSION REQUEST, NOR DID THEY ACKNOWLEDGE THE DIFFERENCE IN AMOUNTS. **(EXHIBIT C)**

3. I (PETITIONER) FINANCED AND FOUNDED ACCESSLIFE SOLUTIONS, INC. IN JUNE 2006 DURING THE DURATION OF THE BUSINESS, I SUFFERED SEVERAL MEDICAL EMERGENCIES WHICH RENDERED ME (PETITIONER) UNABLE TO EFFICIENTLY AND EFFECTIVELY GENERATE ADAQUATE INCOME. ADDTIONALLY, THROUGHOUT THE 5(FIVE) YEARS OF OPERATION OF THE BUSINESS, I (PETITIONER) CONTINUED TO SUFFER MEDICAL EMERGENCIES AND WAS NOT ABLE TO ADEQUATELY MAINTAIN A CONSTANT CLIENT BASE. .

4. ADDITIONAL, I(PETITIONER) AM CURRENTLY DISABLED.

ILLINOIS INDEPENDENT TAX TRIBUNAL

RELIEF REQUESTED

8. For the reasons stated above, Petitioner requests that the NOTICE OF INTENT & TAX LIABILITY, PENALTY & INTEREST be modified to reflect a lesser amount or DISMISSAL IN FULL OF ALLEGED TAX & INTEREST DUE.

The IL WITHHOLDING INCOME TAX penalty(ies) be abated.

Kathleen M. Gros
(Petitioner's ~~name~~)
By: _____
Signature (individual, sole proprietor ~~or partner~~)

505 Columbia Avenue
Hinsdale, Illinois
312-550-0255
kathymgros@gmail.com

Collection Action

Assessment and Notice of Intent

Access Life Solutions

STATE OF Illinois DEPARTMENT OF REVENUE tax.illinois.gov

August 29, 2014

Letter ID: L0705601040

KATHY MANELLA
505 COLUMBIA AVE
HINSDALE IL 60521-4747

Taxpayer ID: XXX-XX-6622
1002D Penalty ID: 3232023

ACCESS LIFE SOLUTIONS INC
512 W BURLINGTON AVE
101
LA GRANGE IL 60525-2234

We have determined you are personally liable for a penalty of $44,709.98.

The penalty is equal to the amount of unpaid liability of ACCESS LIFE SOLUTIONS INC, due to your status as a responsible officer, partner, or individual of ACCESS LIFE SOLUTIONS 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 $44,709.98. 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 28, 2014.** 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**

Turn Page

EXHIBIT A

IDOR-SP-NPL (N-03/07)

Collection Action

Assessment and Notice of Intent

STATE OF Illinois DEPARTMENT OF REVENUE tax.illinois.gov

August 29, 2014

Letter ID: L0705601040

KATHY MANELLA
505 COLUMBIA AVE
HINSDALE IL 60521-4747

Taxpayer ID: XXX-XX-6622
1002D Penalty ID: 3232023

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: 20-5656407-000**

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2010	7,047.95	804.80	580.20	-	-	8,432.95
30-Jun-2011	10,856.27	1,185.63	721.08	-	-	12,762.98
30-Sep-2011	9,479.57	1,047.96	535.52	-	-	11,063.05
31-Dec-2011	7,347.58	834.76	346.95	-	-	8,529.29
31-Mar-2012	3,294.86	495.39	131.47	-	-	3,921.71

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: L0705601040
KATHY MANELLA

Total amount due: $44,709.98

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

000 006 005366619040 731 123199 2 0000004470998

November 28, 2014

Illinois Dept. of Revenue
P.O. Box 19035
Springfield, IL 62794-9035

Re: Kathleen Manella Gros v. IDOR
14 TT 205
Request For Discretionary Late Hearing

To Whom It May Concern:

Please acknowledge this correspondence as a formal application to IDOR to be granted a Discretionary Late Hearing under Tribunal Rule, 5000.310(a)(5), 86-Ill. Admin. Code § 5000.310(a)(5).

I am inclosing copies of Collection Action—Assessment and Notice of Intent, my Petition of Protest and the Illinois Independent Tax Tribunal's Order Dismissing my Protest Petition.

Please contact me to schedule a Discretionary Late Hearing regarding this matter. If you should require additional information, please do not hesitate to contact me. Thank you.

Sincerely,

Kathleen Gros

Kathleen Gros
505 Columbia Ave.
Hinsdale, IL 60521
(312) 550-0255

KG/
Encl.

EXHIBIT B

ILLINOIS INDEPENDENT

TAX TRIBUNAL

Kathleen Marella Gros on Behalf of AccessLife Solutions, Inc.	
Petitioner,	
v.	
ILLINOIS DEPARTMENT OF REVENUE,	
Respondent.	

PETITION

Kathleen Marella Gros on Behalf of: AccessLife Solutions, Inc. ("Petitioner") petitions the Illinois Independent Tax Tribunal to review and reverse and/or modify the

✓ Notice of ~~Deficiency~~ Intent ("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 Notice, Penalty & Interest was issued by the Department on August 29, 2014
(insert Deficiency, Notice, Claim, Penalty or Interest) (date)

assessing tax for $ 38,026.22 in IL Withholding Income Tax,
(assessing tax or denying refund) (amount) (name of tax)

$ 2,315.22 interest, $ 4,368.74 in 1002D penalty, and $? in ?
(amount) (amount) (name of penalty) (amount) (name of penalty)

penalty. The Assessment & Notice of Intent was for the period (s) Dec 2010, June 2011,
(insert Deficiency, Notice, or Claim) ~~(beginning date)~~

~~through~~ Sept. 2011, Dec 2011, Mar. 2012 ("Period").
~~(ending date)~~

BACKGROUND

2. Petitioner is an individual or stated by the Department to be a Responsible Officer of AccessLife Solutions or a N/A and the
(corporation) (type of business i.e. partnership or sole proprietor)

business address ~~is~~ was
512 W. Burlington Ave, Ste. 101, LaGrange, IL 60525
(complete address with city and zip code)

Business telephone number is AccessLife Solutions was closed Jan. 31, 2012 & the business ph. No. does not exist, however, Kathleen Gros can be reached at 312-550-0255

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. Notice of Intent - Add'l time is requested to state all the Facts with supporting relevant Law.

4. Notice of Tax Liability - Add'l time is requested to state all the Facts with supporting relevant Law.

5. Penalty - Add'l time is requested to state all the facts with supporting relevant Law.

6. Interest - Add'l time is requested to state all the facts with supporting relevent law.

7.

RELIEF REQUESTED

8. For the reasons stated above, Petitioner requests that the Notice of Intent & Tax Liability, Penalty & Interest (insert Deficiency, Notice, Claim, Penalty or Interest) be Modified to reflect a lesser amount or Dismissal in Full of Alleged Tax & Interest due.

~~Dismissed~~ ~~Withdrawn and refund granted~~ ~~(choose all that apply)~~

The IL Withholding Income Tax penalty(ies) be abated.

Kathleen Manella Gros

(Petitioner's name)

By: Kathleen Manella Gros

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

505 Columbia Ave, Hinsdale, IL

(address)

312-550-0255

(phone number)

kathymgros@gmail.com

(e-mail)