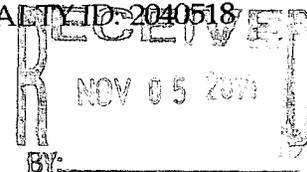


IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

KEITH KURZBAND,)
 Petitioner)
 V.)
 ILLINOIS DEPARTMENT OF REVENUE,)
 Respondent)

TAXPAYER ID: XXX-XX-2711
 NPL PENALTY ID: 2040518



1471210

**PETITION PROTESTING THE DEPARTMENT OF REVENUE'S
 DETERMINATION IMPOSING PERSONAL LIABILITY FOR TAXES AND
 PENALTY DUE AND OWING FROM
 EXHIBITORS CARPET SERVICE INC.**

TO: Illinois Independent Tax Tribunal and Illinois Department of Revenue

COMES NOW Keith Kurzbard, Petitioner herein, and, pursuant to 35 ILCS 1010/1-50, files this petition protesting the Illinois Department of Revenue's imposition of personal liability for a penalty of \$40,260.67 for the tax liability of Exhibitors Carpet Service Inc.

- 1.) Jurisdiction before the Illinois Independent Tax Tribunal (hereinafter the "Tribunal") is proper and mandated by 35 ILCS 1010/1-50.
- 2.) Petitioner resides at 6519 W. 34th Street, Berwyn, Illinois 60402.
- 3.) Petitioner's phone number is (708) 638-0242.
- 4.) Petitioner is currently appearing *pro se*.
- 5.) A copy of the Statutory Notice (Letter ID L0408278032) is attached hereto as Exhibit A and by this reference incorporated herein.
- 6.) The periods involved in the imposition of personal liability are for the months ending February, 2012 through May, 2012 (the "Assessment Period").
- 7.) Petitioner is not subject to personal liability under 35 ILCS 735/3-7 of the tax obligations of Exhibitors Carpet Service Inc. (the "Taxpayer") for the reasons set forth below.
- 8.) Petitioner is not now, and has never been a shareholder of the Taxpayer.

- 9.) Petitioner is not now, and has never been, an officer of the Taxpayer.
- 10.) Petitioner does not now, and has never had, possession of the books and records of the Taxpayer.
- 11.) Petitioner does not now, and, during the period for which liability is sought to be imposed, did not have, the authority to issue checks, or direct the issuance of checks, on behalf of the Taxpayer.
- 12.) Petitioner is not now, and has never been, a person who has the control, supervision or responsibility of filing returns and making payment of the amount of any trust tax imposed in accordance with the Illinois Tax Act.
- 13.) Petitioner's employment during the Assessment Period was limited to working in the Taxpayer's warehouse and assisting in the cutting, storing, and shipping of carpet ordered by customers of the Taxpayer.
- 14.) Until receiving Exhibit A, Petitioner had no knowledge that taxes due the State of Illinois remain unpaid.
- 15.) Because Petitioner was unaware that the Taxpayer had failed to pay taxes due the State of Illinois, it is impossible for Petitioner to have willfully failed to file a return or make the payment to the Illinois Department of Revenue or to willfully attempt in any other manner to evade or defeat the taxes due by the Taxpayer.
- 16.) On information and belief, during the Assessment period, the Taxpayer was being operated by CFO Pros, Inc., 233 S. Wacker Drive, Chicago, Illinois 60606 (phone: 312-893-7254) at the direction of First Midwest Bank (the "Bank's"), which had provided financing to the Taxpayer. The Bank's willingness to forbear from calling its outstanding loans due was conditioned upon allowing CFO Pros to operate the Taxpayer during all relevant periods.
- 17.) CFO Pros, Inc. contracted with Tom Gilmore to provide day to day management of the Taxpayer during the Assessment period.

Collection Action
Assessment and Notice of Intent

EXHIBIT A



September 5, 2014



Letter ID: L0408278032

KEITH KURZBAND
6519 34TH ST
BERWYN IL 60402-3741

Taxpayer ID: XXX-XX-2711
NPL Penalty ID: 2040518



EXHIBITORS CARPET SERVICE INC
1745 LILLY CT
HIGHLAND PARK IL 60035-5523

**We have determined you are personally liable
for a penalty of \$40,260.67.**

The penalty is equal to the amount of unpaid liability of EXHIBITORS CARPET SERVICE INC, due to your status as a responsible officer, partner, or individual of EXHIBITORS CARPET SERVICE 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 \$40,260.67. 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 **November 4, 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**



Collection Action

Assessment and Notice of Intent



September 5, 2014



Letter ID: L0408278032

KEITH KURZBAND
6519 34TH ST
BERWYN IL 60402-3741

Taxpayer ID: XXX-XX-2711
NPL Penalty ID: 2040518



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.

Sales/Use Tax & E911 Surcharge

Account ID: 0245-1069

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
29-Feb-2012	10,161.00	1,319.32	434.08	-	(271.00)	11,643.40
31-Mar-2012	8,920.00	1,170.40	368.78	-	-	10,459.18
30-Apr-2012	7,234.00	968.08	280.63	-	-	8,482.71
31-May-2012	8,281.00	1,093.60	300.78	-	-	9,675.38

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: L0408278032
KEITH KURZBAND

Total amount due: \$40,260.67

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 006122155688 731 123199 7 0000004026067