

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

Marc M. Richa,)	
Petitioner,)	
v.)	14-TT-242
)	
ILLINOIS DEPARTMENT OF REVENUE,)	
Respondent.)	

NOTICE OF FILING

TO: Marc M. Richa
13755 Laurianne Terrace
Gainesville, VA 20155

Email: marcricha1@gmail.com

The undersigned representative for the Illinois Department of Revenue (the "Department") certifies that, on January 15, 2015, she filed the Department's Answer with the Illinois Independent Tax Tribunal.



Susan Budzileni
Special Assistant Attorney General

CERTIFICATE OF SERVICE

The undersigned representative for the Illinois Department of Revenue certifies that, on January 15, 2015, she served the Department's Answer on the individual identified above, at the email addresses shown above.



Susan Budzileni
Special Assistant Attorney General

Illinois Department of Revenue
100 West Randolph Street Level 7-900
Chicago, IL 60601
(312) 814-1716

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

Marc M. Richa,)	
Petitioner,)	
v.)	14-TT-242
)	
ILLINOIS DEPARTMENT OF REVENUE,)	
Respondent.)	

ANSWER

NOW COMES Respondent, the Illinois Department of Revenue of the State of Illinois (the “Department”), through its attorney, Lisa Madigan, Attorney General of and for the State of Illinois, and for its Answer to Marc M. Richa’s (“Petitioner”) Petition respectfully pleads as follows:

1. The “Notice” was issued by the Department on March 6, 2014. Assessing Illinois income Tax for \$12,459.96, Interest \$6,748.40, and penalty \$9,593.40. Total of \$28,802.08. The “Notice” was for the period of March 31, 2004 through December 31, 2006.

ANSWER: The Department states Petitioner failed to attach the Notice of Penalty Liability, the Department issued to Petitioner on May 15, 2013¹. Attached is a copy of the Department’s May 15, 2013, Notice of Penalty Liability for personal liability issued to Maroun Richa at 8506 Link Hills Loop, Gainesville, VA 20155-3243 with Letter ID: L2040584288 and it is marked as “DOR EX 1.” To the extent an answer is required, Department admits a penalty was assessed against Petitioner for the outstanding Illinois Withholding Income Tax liability of Information Systems Security Solutions, Incorporated² for the periods ending March 31, 2004 through December 31, 2006 is \$28,153.68, which consists of Illinois income tax in the amount of \$12,459.96, penalties in the amount of \$6,704.40 and accrued interest through May 15, 2013, in the amount of \$8,989.32. The Department denies the remaining factual allegations contained in Paragraph 1.

¹ The document Petitioner attached to his petition is a Notice of Collection Action, Notice of Intent to issue a levy against Petitioner’s assets dated March 6, 2014, with an address of 13755 Laurianne Ter., Gainesville, VA 20155-2960, and Letter ID: L1592071904.

² The Department’s letter generating system has a limited number of characters it can include on letters identifying the taxpayer. The Department truncated taxpayer’s name from “Information Systems Security Solutions, Incorporated” to “Information Systems Security S.”

2. Petitioner was an Officer of Information Systems Security Solutions Inc. (ISE, Inc.) in the telecommunications/information Assurance business industry. Business address: 45150 Business Court #500 Sterling, VA 20166. Business currently under Innovative Global Security Solutions (IGSS), sole owner Bennie Magee.

ANSWER: The information contained in Paragraph 2 is required by Rule 310(a) (1) (B) and is not a material allegation of fact, and therefore does not require an answer pursuant to Rule 310(b) (2).

3. Petitioner (Marc Mr. Richa) was 7% owner and a W2 employee of the company.

ANSWER: The Department is without sufficient information or knowledge regarding whether Petitioner was a 7% owner and a W2 employee of the company and, therefore, denies the allegation of paragraph 3 of the petition.

4. The primary owner (Bennie Magee) had 100% fiduciary responsibility, solely wrote all checks, and managed all bookkeeping duties.

ANSWER: The Department is without sufficient information or knowledge regarding whether Bennie Magee was the primary owner and had 100% fiduciary responsibility, solely wrote all checks, and managed all bookkeeping duties and, therefore, denies the allegation of paragraph 4 of the petition and demands strict proof thereof.

5. Petitioner (Marc M. Richa) was traveling in support of long term multiple projects out of town during time period in question.

ANSWER: The Department is without sufficient information or knowledge regarding whether Petitioner was traveling in support of long term multiple projects out of town during the time period in question, and, therefore, denies the allegation of paragraph 5 of the petition.

6. Petitioner (Marc M. Richa) was not aware of Mr. Magee's failure of his fiduciary responsibility until notice from State of Illinois.

ANSWER: The Department is without sufficient information or knowledge regarding whether Petitioner was not aware of Mr. Magee's failure of his fiduciary responsibility until notice from State of Illinois, and, therefore, denies the allegation of paragraph 6 of the petition.

7. Mr. Magee used balance of IS3 funds to start his solely owned company IGSS without knowledge of small business members.

ANSWER: The Department is without sufficient information or knowledge regarding whether Mr. Magee used balance of IS3 funds to start his solely owned company IGSS without knowledge of small business members, and, therefore, denies the allegation of paragraph 7 of the petition.

8. IS3 closed down with no remaining funds.

ANSWER: The Department is without sufficient information or knowledge regarding whether IS3 closed down with no remaining funds, and, therefore, denies the allegation of paragraph 8 of the petition.

9. Mr. Magee reinstated IS3, solely in his own name 3-10-13.

ANSWER: Upon information and belief, the Department admits that Petitioner attached, to his petition, an uncertified copy of the 2013 Annual Report for the State of Virginia titled "REINSTATE" for the corporation Information Systems Security Solutions and said document names Dr. Bennie E. Magee, PH.D as the officer and director and the document is dated March 19, 2013. The Department is without sufficient information or knowledge regarding whether Mr. Magee reinstated IS3, solely in his own name 3-10-13, and, therefore, denies the allegation of paragraph 9 of the petition.

10. Petitioner (Marc M. Richa), had no financial authority with IS3 Inc.

ANSWER: The Department is without sufficient information or knowledge regarding whether Petitioner had no financial authority with IS3 Inc., and, therefore, denies the allegation of paragraph 10 of the petition and demands strict proof thereof.

11. Petitioner (Marc M. Richa's) involvement with Mr. Magee has left him financially bankrupt, including the loss of his home and life savings. (See attached "net worth Statement") for hardship/waiver of \$500 filing fee.

ANSWER: The information contained in Paragraph 11 is required by Rule 310(a) (1) (I) for a waiver of the filing fee for the Illinois Independent Tax Tribunal and is not a

material allegation of fact, and therefore does not require an answer pursuant to Rule 310(b) (2). To the extent an answer is required, the Department is without sufficient information or knowledge regarding whether Petitioner (Marc M. Richa's) involvement with Mr. Magee has left him financially bankrupt, including the loss of his home and life savings, and therefore, denies the allegations of paragraph 11.

12. Mr. Magee suffered no financial loss. Mr. Magee has maintained company as sole owner, maintains his home, & luxury lifestyle.

ANSWER: The Department is without sufficient information or knowledge regarding whether Mr. Magee suffered no financial loss, and, therefore, denies the allegation of paragraph 12 of the petition. Further, the Department is without sufficient information or knowledge regarding whether Mr. Magee has maintained company as sole owner, maintains his home, & luxury lifestyle, and, therefore, denies the allegation of paragraph 12 of the petition.

13. Mr. Magee failed his fiduciary responsibilities to the company, business partners, numerous vendors, the Federal Government, and the State of Illinois. Without the knowledge of Petitioner.

ANSWER: The Department is without sufficient information or knowledge regarding whether Mr. Magee failed his fiduciary responsibilities to the company, business partners, numerous vendors, the Federal Government, and the State of Illinois[,] Without the knowledge of Petitioner, and, therefore, denies the allegation of paragraph 13 of the petition.

WHEREFORE, Department prays that the Illinois Independent Tax Tribunal enter an Order that:

- a. Finds the May 15, 2013, Notice of Penalty Liability issued against Petitioner is correct as issued;
- b. Enters judgment in favor of the Department and against the Petitioner, and;
- c. Grants any further relief to the Department this Tribunal deems just and appropriate under the circumstances.

Respectfully Submitted,

LISA MADIGAN

Attorney General
State of Illinois



By:

Special Assistant Attorney General

Susan Budzileni
Special Assistant Attorney General
Telephone: (312) 814-1716
Email: susan.budzileni@illinois.gov

Illinois Department of Revenue
Office of Legal Services
100 W. Randolph Street, 7-900
Chicago, IL 60601
Facsimile: (312) 814-4344

ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS

Marc M. Richa,)	
Petitioner,)	
v.)	14-TT-242
)	
ILLINOIS DEPARTMENT OF REVENUE,)	
Respondent.)	

**AFFIDAVIT OF TRACI SKEETERS
PURSUANT TO TRIBUNAL RULE 5000-310(b)(3)**

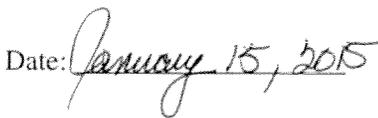
STATE OF ILLINOIS)
) SS
COUNTY OF SANGAMON)

Under penalties as provided by Section 1-109 of the Code of Civil Procedure, 735 ILCS §5/1-109, I, Traci Skeeters, being first duly sworn on oath, depose and states as follows:

1. I am currently employed by the Illinois Department of Revenue.
2. My current title is Revenue Tax Specialist III.
3. I am the Department's employee who reviewed the Department's business records that pertain to Information Systems Security Solutions, Incorporated for tax periods ending March 31, 2004 through December 31, 2006, prepared, completed and issued the May 13, 2013, Notice of Penalty Liability issued against Petitioner for the tax periods ending March 31, 2004 through December 31, 2006 in this matter.
4. I lack the personal knowledge required to either admit or deny the allegations alleged in Taxpayer's Petition paragraphs 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, and 13.
5. I am an adult resident of the State of Illinois and can truthfully and competently testify as to the matters contained herein based upon my own personal knowledge.

Under penalties as provided by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matter the undersigned certifies as aforesaid that he/she verily believes the same to be true.


Traci Skeeters
Revenue Tax Specialist III

Date: 

Collection Action
Notice of Intent



March 6, 2014



Letter ID: L1592071904

MAROUN RICHA
13755 LAURIANNE TER
GAINESVILLE VA 20155-2960

Taxpayer ID: XXX-XX-4002

1002D Penalty ID: 1160762



INFORMATION SYSTEMS SECURITY S
45150 BUSINESS CT
500
STERLING, VA 20166-6727

**We intend to issue a levy against your assets
unless you pay us.**

You must pay us \$28,802.08 by March 27, 2014. If you do not, we intend to issue a levy for this amount against your assets without further notice to you.

A levy means we can, by legal authority, take your assets held by someone else. Examples of assets we may levy include your wages, contractual payments, bank accounts, and accounts receivables

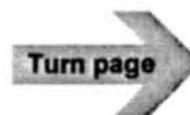
The following pages detail the items that need your immediate attention

If you have any questions about this notice, please contact us immediately at the address and phone number listed below.

SETH ENGELBRECHT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD, IL 62794-9035

217 524-4720 ext. 31021
217 785-2635 fax

For information about
› how to pay
› what you owe
› collection actions



To avoid this collection action

Pay

To pay, you may use **one** of the following options.

- 1) Pay us using the "check by phone" method by calling us at the phone number on the front of this letter. You will need your check number, account number, and bank routing number, and we will prepare a check to submit to your financial institution.
- 2) Mail us your payment in the enclosed envelope. **Your payment should be guaranteed (i.e. cashier's check, money order) and made payable to the Illinois Department of Revenue.**
- 3) If you cannot pay the entire amount you owe at this time, you may be considered for an installment payment plan. You must apply for a payment plan on Form CPP-1, Installment Plan Request. Go to tax.illinois.gov, or call or write us for forms or more information. **We will let you know if your request is approved.**

File Returns and Pay

To file any returns listed in this letter, you must send us your completed returns in the enclosed envelope. You must also pay us any amount due on these returns.

Legal information about levies

35 ILCS 5/1109 of the Income Tax Act and 35 ILCS 120/5 of the Retailer Occupation Tax Act authorize this levy. 735 ILCS 5/12-803 of the Code of Civil Procedure and federal law (15 U.S.C. 1673) define "maximum wages subject to collection." More information is on our website tax.illinois.gov.

Taxpayer Bill of Rights

- You have the right to call the Illinois Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond within specified time periods to our notices by asking questions, paying the amount due, or providing proof to refute our findings.
- You have the right to appeal our decisions in many instances within specified time periods by asking for our review or by taking the issue to court.
- If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) of that overpayment, within certain time periods.

The full text of the Taxpayers' Bill of Rights is contained in the Illinois Compiled Statutes, 20 ILCS 2520/1 *et seq.*

Federal Bankruptcy Court

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy "automatic stay" does not relieve your obligations to file tax returns.

Correct our records

If our records are not correct, send us proof of your prior payment, a copy of the return you filed, or other documentation so that we can correct our records.

For more information about these rights and other department procedures, visit our Web site at tax.illinois.gov or contact us at the address or telephone numbers below.

Call: 1 800 732-3366
1 217 782-3338
1 800 544-5304 (TDD-telecommunications device for the deaf)

Write: ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19044
SPRINGFIELD IL 62794-9044

Collection Action
Notice of Intent



March 6, 2014



Letter ID: L1592071904

MAROUN RICHA
 13755 LAURIANNE TER
 GAINESVILLE VA 20155-2960

Taxpayer ID: XXX-XX-4002
 1002D Penalty ID: 1160762



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed.

IL Withholding Income Tax

Account ID: 11-3657958-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Mar-2004	905.20	498.29	819.03	0.00	0.00	2,222.52
30-Jun-2004	905.20	498.29	800.38	0.00	0.00	2,203.87
30-Sep-2004	905.20	498.29	782.32	0.00	0.00	2,185.81
31-Dec-2004	905.20	498.29	762.73	0.00	0.00	2,166.22
31-Mar-2005	1,450.29	738.12	1,185.90	0.00	0.00	3,374.31
30-Jun-2005	1,450.29	738.12	1,147.20	0.00	0.00	3,335.61
30-Sep-2005	1,450.29	738.12	1,103.81	0.00	0.00	3,292.22
31-Dec-2005	1,450.29	738.12	1,057.48	0.00	0.00	3,245.89
31-Mar-2006	759.50	434.19	527.54	0.00	0.00	1,721.23
30-Jun-2006	759.50	434.19	499.74	0.00	0.00	1,693.43
30-Sep-2006	759.50	434.19	469.11	0.00	0.00	1,662.80
31-Dec-2006	759.50	500.19	438.48	0.00	0.00	1,698.17
Total Balance:						28,802.08