ILLINOIS INDEPENDENT

TAX TRIBUNAL

RECEIVED
DEC 15 2014
BY:

Marc M. Richa
13755 Laurianne Terrace
Gainesville, VA 20155
(703) 932-8102
marcricha1@gmail.com

Petitioner,

v.

ILLNOIS DEPARTMENT OF REVENUE,

Respondent.

1002D Penalty ID# 1160762
Letter ID# L1592071904
IS3 Inc. Tax ID#11-3657958

1477242

PETITION

Marc M. Richa, ("Petitioner") petitions the Illinois Tax Tribunal to review and/ or modify

__X__ Notice of Deficiency ("Deficiency")

__X__ Notice of Tax Liability ("Notice")

__X__ Claim Denial ("Claim")

__X__ Penalty ("Penalty")

__X__ Interest ("Interest)

Issued by the Illinois Department of Revenue, for the reasons stated below

INTRODUCTION

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.

BACKGROUND

2. Petitioner was an Officer of Information Systems Security Solutions Inc. (IS3, Inc.) in the telecommunications/information Assurance business industry. Business address: 45150 Business Court #500 Sterling, VA 20166. Business closed. Business currently under Innovative Global Security Solutions (IGSS), sole owner Bennie Magee.

ERRORS

3. Petitioner (Marc M. Richa) was 7% owner and a W2 employee of the company.
4. The primary owner (Bennie Magee) had 100% fiduciary responsibility, solely wrote all checks, and managed all bookkeeping duties.
5. Petitioner (Marc M. Richa) was traveling in support of long term multiple projects out of town during time period in question.
6. Petitioner (Marc M. Richa) was not aware of Mr. Magee's failure of his fiduciary responsibility until notice from State of Illinois.
7. Mr. Magee used balance of IS3 funds to start his solely owned company IGSS, without knowledge of small business members.
8. IS3 closed down with no remaining funds.
9. Mr. Magee reinstated IS3, solely in his own name 3-10-13.
10. Petitioner (Marc M. Richa), had no financial authority with IS3 Inc.
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.
12. Mr. Magee suffered no financial loss. Mr. Magee has maintained company as sole owner, maintains his home, & luxury lifestyle.
13. Mr. Magee failed his fiduciary responsibilities to the company, business partners, numerous venders, the Federal Government, and the State of Illinois. Without the knowledge of Petitioner.

RELIEF REQUESTED

14. For reasons stated above, Petitioner requests that the Deficiency, Notice, Claim, Penalty & Interest be Modified to reflect Petitioner (Marc M. Richa) be Dismissed as a party of Tax Due.

12-12-14

Marc M. Richa (Petitioner),
13755 Laurianne Terrace
Gainesville, VA 20155
(703) 932-8102
marcricha1@gmail.com

ILLINOIS INDEPENDENT TAX TRIBUNAL

Net Worth Statement

Business Name	NONE		
Owner Name	Marc M. Richa	Business Phone	
Residence Address	13755 Laurianne Terr	Residence Phone	703-932-8102
City, State, & Zip Code	Gainesville, VA 20155	Email	marcRicha1@Gmail.com

ASSETS (not $, not ¢)		LIABILITIES (not $, not ¢)	
Cash on hand and in Banks	$ 250.00	Accounts Payable	$ -0-
Savings Account	$ -0-	Notes Payable to Banks and Others (Describe in Section 2)	$
IRA or Other Retirement Account	$ -0-	Installment Account (Auto)	$ 13,000.
Accounts and Notes Receivable	$ -0-	Monthly Payments $ 375.	
Life Insurance– Cash Surrender Value (Describe in Section 8)	$ -0-	Installment Account (Other)	$
Stock and Bonds (Describe in Section 3)	$ -0-	Monthly Payments $	
Real Estate (Describe in Section 4)	$ -0-	Loan on Life Insurance	$ -0-
Automobile – Present Value	$ 10,000.	Mortgages on Real Estate RENT	$ 2,400.
Other Personal Property (Describe in Section 5)	$ -0-	Unpaid Taxes (Describe in Section 6)	$ 200,000.
Other Assets (Describe in Section 5)	$ -0-	Other Liabilities (Describe in Section 7)	$ ———
		TOTAL LIABILITES	$ 215,400.
TOTAL ASSETS	$ 10,250.	**NET WORTH** (Assets - Liabilities = NET WORTH)	$ -205,150.

Section 1. Source of Income		Contingent Liabilities	
Salary Gross (monthly)	$ 6200.	As Endorser of Co-Maker	$
Net Investment Income	$ -0-	Legal Claims and Judgments	$
Real Estate Income	$ -0-	Provisions for Federal Income Tax	$
Other Income (Describe below)*	$ -0-	Other Special Debt	$
Description of Other Income in Section 1.	$ -0-		

*Alimony or child support payments need not be disclosed in "Other Income" unless it is desired to have such payments counted towards total income

Section 2. Notes Payable to Banks and Others (Use attachments if necessary. Each attachment must be identified as a part of this statement and signed.)

Name & Address of Noteholder(s)	Original Balance	Current Balance	Payment Amount	Frequency (monthly, etc.)	How Secured or Endorsed Type of Collateral

Section 3. Stocks and Bonds (Use attachments if necessary. Each attachment must be identified as a part of this statement and signed.)

Number of Shares	Name of Securities	Cost	Market Value Quotations/Exchange	Date of Quotations/Exchange	Total Value
NONE					

Section 4. Real Estate Owned (List each parcel separately. Use attachment if necessary. Each attachment must be identified as part of this statement and signed.)

	Property A	Property B	Property C
Type of Property	NONE		
Address			
Date Purchased			
Original Cost			
Present Market Value			
Name & Address of Mortgage Holder			
Mortgage Account Number			
Mortgage Balance			
Amount of Payment per Month/Year			
Status of Mortgage			

Section 5. Other Personal Property and Other Assets (Describe, and if any is pledges as security, state name and address of lien holder, amount of lien, terms of payment and if delinquent, describe delinquency)

Household furniture $ 2500.

Section 6. Unpaid Taxes (Describe in detail, as to type, to whom payable, when due, amount, and to what property, if any, a tax lien attaches.)

US FED Government = unpaid payroll tax, due to ISS Inc. $ 200,000. (being disputed)

Section 7. Other Liabilities (Describe in detail)

Section 8. Life Insurance Held (Give face amount and cash surrender value of policies - name of insurance company and beneficiaries)

N/A

I swear, under penalties of perjury, that I have read this statement, and to the best of my knowledge and belief, it is true, accurate, and complete.

Signature:	Date: 12-12-14	SSN:
Signature:	Date:	SSN:

Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS
Willard Ice Building
101 West Jefferson Street – Level 5SW
Springfield, IL 62702
(217)782-6995

October 16, 2014

Maroun Richa
13755 Laurianne Terrace
Gainesville, VA 20155

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**
Maroun Richa
Account ID: 11-3657958, Information Systems Security
1002D Penalty: 1160762
Letter ID: L2040584288, dated May 15, 2013

Dear Mr. Richa:

The Office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing regarding the above Notice. Based on the information provided in your request, I believe that it is appropriate to grant your request for a late discretionary hearing for the above Notice.

The amount of liabilities at issue for this protest exceeds the statutory amount ($15,000, exclusive of penalties and interest) or ($15,000 for notices that involve only penalties and interest) for which the Department has jurisdiction for late discretionary hearings that are granted on or after January 1, 2014. For late discretionary hearings that are granted on or after January 1, 2014 and that exceed the statutory amount, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.*

The Tax Tribunal's website (www.illinois.gov/taxtribunal) contains rules that include guidance on filing requirements and contact information for the Tax Tribunal. **The Tax Tribunal's rules provide that, when a late discretionary hearing is granted and the protest meets the statutory amount, the taxpayer shall file a petition with the Tax Tribunal within 60 days and shall attach a copy of the letter granting the late discretionary hearing.** See Subsection (a)(5) of Section 5000.310 of the Tax Tribunal's rules. Please note that the Tax Tribunal has different requirements than the Department for filing protests, including the payment of filing fees and the filing of a petition in the form required by the Tax Tribunal.

I recommend that you review the information provided on the Tax Tribunal's website and contact them if you have any questions.

Sincerely,

Terry B. Charlton
Chief Administrative Law Judge

TDC:vs

April 15, 2014

Chief Administrative Law Judge Terry Charlton
Illinois Department of Revenue
Office of Administrative Hearing MC 5-500
101 West Jefferson Street
PO Box 19014
Springfield, IL 62794-9014

Administrative Hearing Office Official,

I am respectfully forward the attached request for review, to relieve me of taxes due in the attached matter of IS3 Inc.

I previously responded to the Board of Appeals, and now notified that I must appeal to your department.

Attached is in detail of my involvement with IS3 Inc. as 7% owner and an employee of the company. The Primary owner Bennie Magee had full fiduciary responsibility, and I was not aware until recent notification regarding Illinois tax due.

In addition, Mr. Magee used IS3 funds to start his own Company IGSS, also without knowledge of small partnership members. I am also aware that Mr. Magee reinstated IS3 Inc. solely in his name 3-10-2013 (see attached).

Mr. Magee, is the individual and Company that owes the taxes due in question.

My past involvement with IS3, where I had no financial authority, has left me financially bankrupt including my home and entire life savings. I have no financial means to settle this debt.

Mr. Magee however, has not lost any financial ground. He continues the company as sole owner. He maintains his home and luxury lifestyle, with family of six all in private school, and spouse who does not work and was never part of IS3.

In closing, I am respectfully requesting relief of this tax debt. I believe Mr. Magee is fully responsible in his failure of fiduciary responsibility to the company and the State of Illinois. I humbly await your confirmation.

Sincerely,

Marc Richa

Illinois Department of Revenue
Board of Appeals
100 W. Randolph, Suite 7-339
Chicago, IL 60601

Board of Appeals Memorandum

Letter ID: L1849311968

MAROUN RICHA
13755 LAURIANNE TER
GAINESVILLE VA 20155-2960

Taxpayer ID: XXX-XX[redacted]
Petition type: Reasonable Cause
Docket no.: 14-0755

Re: INFORMATION SYSTEMS SECURITY SOLUTIONS INC (11-3657958)

The Board of Appeals has examined the administrative record and finds no basis for jurisdiction. Petitioner is requesting that the Board review the validity of the corporate officer Notice of Penalty Liability assessment and the Board of Appeals does not review such cases. Petitioner should request a discretionary rehearing with the Administrative Hearings Division. There being no other issue before the Board of Appeals, this matter is dismissed.

Cause Dismissed.

Daniel Baldwin
Board of Appeals

04/08/14
Date Issued

Illinois Department of Revenue

BOA-1 Board of Appeals Petition

Docket no. _____

Do not write above this line.

Read this information first

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 IS3

Attn: Marc Richa

2 Street address 13755 laurianne Ter

City, state, ZIP Gainesville, VA 20155

3 Phone no. (home) (703) 753-7912

Phone no. (work) (703) 932-8102

4 FEIN 11 - 3657958
federal employer identification number

5 SSN [redacted]
Social Security number

6 IBT no. ____ - ____
Illinois business tax number

7 Excise tax no. _____

8 FAX no. (____) _____

9 Email address marc.richa@comcast.net

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 NA

2 Street address _____

City, state, ZIP _____

3 Phone no. (work)(____) _____

4 FAX no. (____) _____

5 Email address _____

Part 3: Provide the following information

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

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.

Withholding Income Tax

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 ALL

Amount of interest relief $ All

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.

Next page

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.)

Information Systems Security Solutions Inc. (IS3) Incorporated and doing business in Virginia, Maryland, & DC. I was never aware that IS3 owed any taxes to the state of Illinois. I Marc Richa was a minority part owner at 7% and employee of IS3. Bennie E. Magee was the Majority owner Chairman/ CEO of the Corporation. Mr. Magee handled all accounting activities for IS3. To include all tax matters, and year end filing. In receiving notice of tax due to Illinois, it's clear Bennie Magee, again, has failed his fiduciary responsibilities to the company.

Furthermore, back in 2011 Bennie Magee moved all assets of IS3 and formed new corporation, as sole owner, under the name of "Innovative Global Security Solutions" (IGSS). Bennie Magee continues to prosper from the assets of IS3 under his new company.

Since I was a minority owner, and employee of IS3 and did not have the voting capabilities nor the ability to pay bills, nor was I aware of any taxes due to the state of Illinois, I believe this collection action should not be taken against me.

Important note: I had to declare bankruptcy, lost home and entire life savings to Bennie Magee, as he continues to prosper financially from all IS3 assets and customers. Thus, my financial situation leaves me with the inability to pay.

Another note: Bennie Magee has reinstated IS3 corporation back on 4-30-2013, under his name alone. See attached.

His new company's (IGSS) address is; 11590 Bull Run Overlook Court Manassas, VA 20109

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)

☐ Bankruptcy no. _____

☐ Audit

☐ 100 percent penalty

☐ Garnishment of wages

☐ Bank levy

☒ Collections

☐ Collections with Attorney General's Office

☐ Revocation of liquor license

☐ Revocation of certificate of registration

☐ Revocation of professional license

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? ___ ___/___ ___/___ N/A ___
Month Day Year

Describe your principal business activity.

Next page

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
Bennie E. Magee	11590 Bull Run Overlook Ct. Manassas, VA 20109	[redacted]
Marc M. Richa	13755 Laurianne Terrace Gainesville, VA 20155	[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.

Do any of these businesses currently have outstanding Illinois tax liability?

☐ yes ☒ no N/A

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.

Due to my financial hardship I am unable to travel to Illinois. I am requesting a hearing in Virginia (Washington DC Metro area)

Next page

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: 4 / 5 / 2014 (Month Day Year)

Phone no. (703) 932-8102

Please print or type clearly:

MARC RICHA

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: 4 / 5 / 2014 (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**

21308.0154--4/30/2013

2013 ANNUAL REPORT
COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

REINSTATE

1. CORPORATION NAME
Information Systems Security Solutions, Incorporated

DUE DATE:

SCC ID NO.: 0584932-8

2. VA REGISTERED AGENT NAME AND ADDRESS: OFFICER.

BENNIE MAGEE
11590 BULL RUN OVERLOOK COURT
SUITE 200-B
SUDLEY SPRINGS VA 20109

4-30-13

3. CITY OR COUNTY OF VA REGISTERED OFFICE:
176 - PRINCE WILLIAM COUNTY

4. STATE OR COUNTRY OF INCORPORATION:
VA - VIRGINIA

5. STOCK INFORMATION:

CLASS	AUTHORIZED
COMA	25,000

DO NOT ATTEMPT TO ALTER THE INFORMATION ABOVE. Carefully read the enclosed instructions. Type or print in black only.

6. PRINCIPAL OFFICE ADDRESS:

☐ Mark this box if address shown below is correct	If address is blank or incorrect, add or correct below.
ADDRESS: 45150 BUSINESS COURT SUITE 500	ADDRESS: 11590 Bull Run Overlook Ct. suite 200-C
CITY/ST/ZIP: STERLING VA 20166	CITY/ST/ZIP: Sudley Springs, VA 20109

7. DIRECTORS AND PRINCIPAL OFFICERS: All directors and principal officers must be listed. An individual may be designated as both a director and an officer.

Mark appropriate box unless area below is blank: ☐ Information is correct ☐ Information is incorrect ☐ Delete information	If information at lower left is incorrect or blank, please mark appropriate box and enter information below: ☐ Correction ☐ Addition ☐ Replacement
OFFICER [X] DIRECTOR [X]	OFFICER ☐ DIRECTOR ☐
NAME: DR BENNIE E MAGEE, PH. D	NAME:
TITLE: PRES/CHRMAN	TITLE:
ADDRESS: 11590 BULL RUN OVERLOOK CT	ADDRESS:
CITY/ST/ZIP: SUDLEY SPRINGS VA 20109	CITY/ST/ZIP:

I affirm that the information contained in this report is accurate and complete as of the date below.

Bennie E. Magee — SIGNATURE OF DIRECTOR/OFFICER LISTED IN THIS REPORT

Bennie E. Magee — PRINTED NAME AND TITLE

3-19-2013 — DATE

It is a Class 1 misdemeanor for any person to sign a document that is false in any material respect with intent that the document be delivered to the Commission for filing.

CIS0352

2013 ANNUAL REPORT CONTINUED

CORPORATE NAME:
Information Systems Security Solutions, Incorporated

DUE DATE:
SCC ID NO.: 0584932-8

7. DIRECTORS AND PRINCIPAL OFFICERS (continued):

All directors and principal officers must be listed.
An individual may be designated as both a director and an officer.

Mark appropriate box unless area below is blank:
☐ Information is correct ☐ Information is incorrect ☒ Delete Information

If information at lower left is incorrect or blank, please mark appropriate box and enter information below: ☐ Correction ☐ Addition ☐ Replacement

OFFICER ☐ DIRECTOR ☒
NAME: MARC RICHA
TITLE: DIRECTOR
ADDRESS: 13198 GABLES GREEN WAY
CITY/ST/ZIP: CATHARPIN VA 20143

OFFICER ☐ DIRECTOR ☐
NAME:
TITLE:
ADDRESS:
CITY/ST/ZIP:

Mark appropriate box unless area below is blank:
☐ Information is correct ☐ Information is incorrect ☐ Delete Information

If information at lower left is incorrect or blank, please mark appropriate box and enter information below: ☐ Correction ☐ Addition ☐ Replacement

OFFICER ☐ DIRECTOR ☐
NAME:
TITLE:
ADDRESS:
CITY/ST/ZIP:

OFFICER ☐ DIRECTOR ☐
NAME:
TITLE:
ADDRESS:
CITY/ST/ZIP:

Mark appropriate box unless area below is blank:
☐ Information is correct ☐ Information is incorrect ☐ Delete Information

If information at lower left is incorrect or blank, please mark appropriate box and enter information below: ☐ Correction ☐ Addition ☐ Replacement

OFFICER ☐ DIRECTOR ☐
NAME:
TITLE:
ADDRESS:
CITY/ST/ZIP:

OFFICER ☐ DIRECTOR ☐
NAME:
TITLE:
ADDRESS:
CITY/ST/ZIP:

Mark appropriate box unless area below is blank:
☐ Information is correct ☐ Information is incorrect ☐ Delete Information

If information at lower left is incorrect or blank, please mark appropriate box and enter information below: ☐ Correction ☐ Addition ☐ Replacement

OFFICER ☐ DIRECTOR ☐
NAME:
TITLE:
ADDRESS:
CITY/ST/ZIP:

OFFICER ☐ DIRECTOR ☐
NAME:
TITLE:
ADDRESS:
CITY/ST/ZIP:

Collection Action

Notice of Lien

STATE O
Illinois
DEPARTMENT OF REVENUI
tax.illinois.go

February 25, 2014

Letter ID: L1613146848

MAROUN RICHA
13755 LAURIANNE TER
GAINESVILLE VA 20155-2960

Taxpayer ID:	XXX-XX-[redacted]
Lien no.:	381599
Document no.:	2014R03273

A tax lien has been filed.

We have filed a lien against you for $28,702.80. The lien was filed in the Office of the Recorder of Deeds or Registrar of Titles in Sangamon County on February 14, 2014, and can be found in the state tax lien index of that office under document number 2014R03273.

A lien is public record of your debt to us and can negatively affect your credit rating. You will not be able to sell or transfer the property until the lien is paid in full and we release it.

Call us for the total amount you must pay for the release of this lien. This amount will include your accrued interest and release fees and charges.

Also, if you do not pay all past due amounts immediately, we may take additional collection action, including seizure and sale of your real and personal property.

If you have any questions, please write or call our office weekdays 8:30 a.m. to 4:30 p.m.

LIEN UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

217 785-5299
217 524-0526 fax

For information about
- **payments**
- **bankruptcy**
- **collection actions**

Turn page

Seth →
217-524-4720 xt. 31021

Collection Action

Notice of Intent

STATE O
Illinois
DEPARTMENT OF REVENUI
tax.illinois.go

March 6, 2014

Letter ID: L1592071904

MAROUN RICHA
13755 LAURIANNE TER
GAINESVILLE VA 20155-2960

Taxpayer ID: XXX-XX-[redacted]
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**

Turn page

Collection Action

Notice of Intent

STATE O
Illinois
DEPARTMENT OF REVENUI
tax.illinois.go

March 6, 2014

Letter ID: L1592071904

MAROUN RICHA
13755 LAURIANNE TER
GAINESVILLE VA 20155-2960

Taxpayer ID: XXX-XX[redacted]
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