

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

Angel L. Cunningham)	
)	
Petitioner,)	
v.)	15-TT-9
)	
ILLINOIS DEPARTMENT OF REVENUE,)	
)	
Respondent.)	

NOTICE OF FILING

TO: Angel Cunningham
4416 N. Hazel Street, #2
Chicago, Illinois 60602

Email: nubianq@hotmail.com

The undersigned representative for the Illinois Department of Revenue (the "Department") certifies that, on February 19, 2015, she filed the Department's Motion to Extend Tim to 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 February 19, 2015, she served the Department's Answer on the individual identified above, at the email address 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

Angel L. Cunningham)	
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Petitioner,)	
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ILLINOIS DEPARTMENT OF REVENUE,)	
)	
Respondent.)	

DEPARTMENT’S MOTION TO EXTEND TIME TO ANSWER

Now comes the State of Illinois, Department of Revenue (“Department”), by its duly authorized representative Special Assistant Attorney General, Susan Budzileni, and, pursuant to 86 Ill. Adm. Code § 5000.315, hereby moves this Honorable Court to enter an order extending the time in which the Department is required to Answer Petitioner’s Petition current pending before the Independent Tax Tribunal. In support of its motion, the Department states as follows:

1. Petitioner filed a Petition with the Independent Tax Tribunal on or about January 16, 2015 and the Department’s Answer is required to be filed on February 23, 2015.
2. The issue in the pending matter involves a personal liability penalty assessed against Petitioner as a responsible officer, partner or individual of Access Life Solutions, Inc. for unpaid Illinois Withholding Income tax for the periods ending December 31, 2010, June 30, 2011, September 30, 2011, December 31, 2011 and March 31, 2012 in the amount of \$44,709.98 as contained in the Department’s Notice dated August 29, 2014, which is attached hereto as Exhibit A.
3. The Department is requesting additional time to investigate the August 29, 2014 Notice to determine whether it should withdraw said Notice or file a Motion to Dismiss under Section 2-619(a)(5) of the Illinois Code of Civil Procedure. 735 ILCS 5/2-619(a)(5).
4. The Parties have discussed this matter and are in the process of exchanging information and discussing facts related to the August 29, 2014, Notice.

5. Petitioner will be adversely affected if the Department files the aforementioned Motion to Dismiss.

6. Petitioner has no objection to Department's request to extend its time to Answer.

7. This motion is not meant for the purpose of delay or harassment.

WHEREFORE, the Department respectfully requests that this Honorable Court to extend the Department's time to Answer the Petition in this matter.

Respectfully submitted,

LISA MADIGAN
ATTORNEY GENERAL, STATE OF ILLINOIS

By:



Susan Budzileni
Special Assistant Attorney General

Date: February 19, 2015
Susan Budzileni
Special Assistants Attorney General
100 West Randolph Street Level 7-900
Chicago, IL 60601
(312) 814-1716
Susan.budzileni@illinois.gov

Collection Action
Assessment and Notice of Intent



August 29, 2014



Letter ID: L0432834272

ANGEL L. CUNNINGHAM
4416 N HAZEL ST APT 2
CHICAGO IL 60640-6008

Taxpayer ID: XXX-XX-2405
1002D Penalty ID: 3230023



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

Collection Action
Assessment and Notice of Intent



August 29, 2014



Letter ID: L0432834272

ANGEL L. CUNNINGHAM
4416 N HAZEL ST APT 2
CHICAGO IL 60640-6008

Taxpayer ID: XXX-XX-2405
1002D Penalty ID: 3230023



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	3,294.85	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: L0432834272
ANGEL L. CUNNINGHAM

Total amount due: \$44,709.98

Write the amount you are paying below.

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

\$ _____
Write your Account ID on your check.