ILLINOIS INDEPENDENT
TAX TRIBUNAL

ANGEL CUNNINGHAM	)
	)
PETITIONER,	)
	)
V.	)
	)
ILLINOIS DEPARTMENT OF REVENUE	)
	)
	)
RESPONDENT	)

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15779

PETITION

ANGEL CUNNINGHAM, ("Petitioner") petitions the Illinois Independent Tax Tribunal to review and reverse and/or modify the

_____ Notice of Deficiency ("Deficiency")
___X____ 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.

INTRODUCTION

1. The ASSESSMENT AND NOTICE OF INTENT was issued by the Department on DECEMBER 8, 2014 for $44,025.44 in ILL WITHHOLDING INCOME TAX, $2,630.68 interest, $4,368.54 in penalty. 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).

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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. ACCESSLIFE SOLUTIONS, INC. WAS CREATED AND FINANCED BY KATHLEEN M. GROS IN JUNE 2006. AT THE TIME OF THE CREATION, I (PEITIONER) WAS NOT PRESENT AND DID NOT ACT IN ANY CAPACITY FOR THE BUSINESS. IN 2007, I (PETITIONER) WAS HIRED BY ACCESSLIFESOLUTIONS TO BE EMPLOYED IN THE OFFICE ALONG WITH APPROXIMATELY 4 ADDITIONAL EMPLOYEES. DURING MY EMPLOYMENT AT ACCESSLIFE SOLUTIONS INC., I (PETITIONER) WAS EMPLOYED AND RECEIVED BI-WEEKLY PAYROLL CHECKS, AS DID EVERY OTHER EMPLOYEE. I (PETITIONER) WAS NEVER GIVEN ANY SHARES OR STOCKS IN ACCESSLIFE SOLUTIONS, INC. ACCESSLIFE SOLUTIONS, INC. WAS SOLELY FINANCED AND OPERATED BY THE OWNER, KATHLEEN M. GROS.

4. ADDITIONAL, I(PETITIONER) AM CURRENTLY UNEMPLOYED AND RECEIVING SOCIAL SECURITY DISABILITY BENEFITS DUE TO A SEVERE BACK INJURY.

RELIEF REQUESTED

8. For the reasons stated above, Petitioner requests that the ASSESSMENT AND NOTICE OF INTENT be DISMISSED.

Angel Cunningham
(Petitioner's name)
By: _____
Signature (individual, sole proprietor or partner)

4416 N. Hazel, Apt. 2
Chicago, Illinois 60640
nubianq@hotmail.com

Collection Action

Assessment and Notice of Intent

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

December 8, 2014

Letter ID: CNXXXX677867X249

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

#BWNKMGV
#CNXX XX67 7867 X249#
ANGEL L. CUNNINGHAM
4416 N HAZEL ST APT 2
CHICAGO IL 60640-6008

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

You now owe a personal liability penalty.

By December 22, 2014, pay us $45,025.44, which is unpaid liability of ACCESS LIFE SOLUTIONS INC. We have determined that you are personally liable for this amount due to your status as a responsible officer, partner, or individual of ACCESS LIFE SOLUTIONS INC.

The enclosed statement details the items you owe.

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.

If we do not receive this payment, we intend to take collection 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.

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.

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
- **payments**
- **bankruptcy**
- **collection actions**

Turn page

Collection Action

Assessment and Notice of Intent

STATE OF Illinois
DEPARTMENT OF REVENUE
tax.illinois.gov

December 8, 2014

Letter ID: CNXXXX677867X249

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#CNXX XX67 7867 X249#
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.

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	638.78	0.00	0.00	8,491.53
30-Jun-2011	10,856.27	1,185.63	811.11	0.00	0.00	12,853.01
30-Sep-2011	9,479.57	1,047.96	614.30	0.00	0.00	11,141.83
31-Dec-2011	7,347.58	834.76	407.75	0.00	0.00	8,590.09
31-Mar-2012	3,294.85	495.39	158.74	0.00	0.00	3,948.98
					Total Balance:	45,025.44