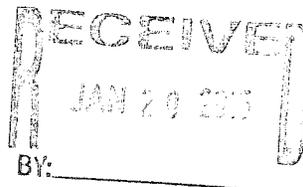


ILLINOIS INDEPENDENT
TAX TRIBUNAL

THOMAS V. CHAFFIN)
)
 Petitioner,)
 vs.)
)
 ILLINOIS DEPARTMENT OF REVENUE)
)
 Respondent.)



157711

PETITION

The Petitioner, THOMAS V. CHAFFIN, hereby petitions the Illinois Independent Tax Tribunal to review and reverse and/or modify the Assessment and Notice of Penalty Liability, (“Notice”) issued by the Illinois Department of Revenue (“Department”), for the reasons stated below:

INTRODUCTION

1. The “Notice” was issued by the Department on June 26, 2014 assessing a personal liability penalty in the amount of \$24,560.50 (\$11,262 in tax; \$5,426.88 in penalty and \$8,771.62 in interest) for unpaid payroll taxes for Stargate.com, Inc. (FEIN 32-006067) for taxable periods June 30, 2005, September 30, 2005 and December 31, 2005.
2. A copy of the “Notice” is attached to this Petition as Exhibit A.
3. Petitioner is an individual residing at 131 Brookwood Lane East in Bolingbrook, IL 60440 who previously worked for Stargate.com, Inc.
4. Petitioner filed a Protest to the Illinois Department of Revenue’s Office of Administrative Hearings August 19, 2014. (Copy attached as Exhibit B)
5. ON November 25, 2014, the Office of Administrative Hearings notified the Petitioner that the Protest was timely filed, that it did not have jurisdiction and that the Petition and Request for Administrative hearing was dismissed. (Copy of letter attached as Exhibit C)
6. This Petition is being filed within sixty (60) days of the Department’s Notice of Dismissal, pursuant to Section 5000.310(a)(3) of the Tax Tribunal Rules.

BACKGROUND AND RELEVANT FACTS

7. On November 6, 2003, Stargate.com, Inc. (the “ Corporation”) filed Chapter 7 bankruptcy in 2003 and received a discharge in U.S. Bankruptcy Court in 2011.
8. During the pendency of the bankruptcy, the Bankruptcy Trustee and Bankruptcy Court had sole authority and responsibility for the operation of the Corporation and the payment of the Corporation’s expenses including taxes.
9. The Corporation was out of business and had no employees or payroll during any part of 2005 or at any time thereafter.
10. The Corporation’s amended payroll tax returns (forms IL941X) for June 30, 2005, September 30, 2005 and December 31, 2005 were filed in August 2014 and reported no payroll during the aforesaid quarters. (Copies attached hereto as Exhibits D-F, respectively)
11. Thomas V. Chaffin did not have any authority to sign checks or make decisions about the payment of company expenses including taxes at any time during 2005 or thereafter.

APPLICABLE LAW

12. Personal liability only exists when a person who has control, supervision, or responsibility of filing returns or making payments for a taxpayer, willfully fails to do so. 35 ILCS 1010/1-1 et seq.

CONCLUSION AND RELIEF REQUESTED

WHEREFORE, since Petition did not have control, supervision or responsibility for filing returns or making payments on behalf of the Corporation and since the Corporation was out of business and did not have any actual liabilities for the tax periods in question, Petitioner respectfully requests that the Notice be canceled for the reasons set forth herein, and that all liability in connection with the Notice be removed from Petitioner's account.

Dated this 21st day of January, 2015

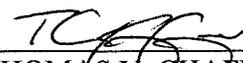
Respectfully submitted,

THOMAS V. CHAFFIN

By: 
Kelly A. McGinnity, one of the Attorneys Representing Petitioner

Kelly A. McGinnity
David A. Schlack
Schlack & McGinnity, P.C.
20 N. Clark Street # 2200
Chicago, Illinois 60602
(312) 368-1266

Under penalties of perjury, I declare that I have examined the facts state in this PETITION, including any accompanying documents, and to the best of my knowledge and belief, they are true, correct and complete.


THOMAS V. CHAFFIN



IL-2848 Power of Attorney

Read this information first

Attach a copy of this form to each specific tax return or item of correspondence for which you are requesting power of attorney. **Do not send this form separately.**

Step 1: Complete the following taxpayer information

1 <u>Thomas Chaffin</u> Taxpayer's name	3 <u>131 Brookwood Lane</u> Taxpayer's street address
2 <u>[REDACTED]</u> Taxpayer's identification number(s)	<u>Bolingbrook</u> <u>IL</u> <u>60440</u> City State ZIP

Step 2: Complete the following information

4 The taxpayer named above appoints the following to represent him before the Illinois Department of Revenue.

<u>Kelly A McGinnity</u> Name	<u>Schlack & McGinnity, PC</u> Name of firm	<u>20 N Clark St # 2200</u> Street address	<u>Chicgo</u> <u>IL</u> <u>60602</u> City State ZIP	<u>(312) 368-1266</u> Daytime phone number	<u>kelly@schalckmcginnity.com</u> E-mail address	<u>100% Penalty</u> <u>2003, 2005</u> Specific tax type Year or period
<u>Name</u>	<u>Name of firm</u>	<u>Street address</u>	<u>City</u> <u>State</u> <u>ZIP</u>	<u>Daytime phone number</u>	<u>E-mail address</u>	<u>Specific tax type</u> <u>Year or period</u>

5 The attorneys-in-fact named above shall have, subject to revocation, full power and authority to perform any act that the principals can and may perform, including the authority to receive confidential information.

The attorneys-in-fact named above **do not** have the power to – *Check only the items below you do not wish to grant.*

- endorse or collect checks in payment of refunds.
- receive checks in payment of any refund of Illinois taxes, penalties, or interest.
- execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- execute consents extending the statutory period for assessments or collection of taxes.
- delegate authority or substitute another representative.
- file a protest to a proposed assessment.
- execute offers in compromise or settlement of tax liability.
- represent the taxpayer before the department in all proceedings including hearings (requiring representation by an attorney) pertaining to matters specified above.
- obtain a private letter ruling on behalf of the taxpayer.
- perform other acts (explain) _____

6 This power of attorney revokes all prior powers of attorney on file with the department with respect to the same matters and years or periods covered by this form, except for the following:

<u>Name</u>	<u>Name</u>	<u>Name</u>
<u>Street address</u>	<u>Street address</u>	<u>Street address</u>
<u>City</u> <u>State</u> <u>ZIP</u> <u>()</u>	<u>City</u> <u>State</u> <u>ZIP</u> <u>()</u>	<u>City</u> <u>State</u> <u>ZIP</u> <u>()</u>
<u>Daytime phone number</u>	<u>Daytime phone number</u>	<u>Daytime phone number</u>
<u>Date granted</u>	<u>Date granted</u>	<u>Date granted</u>



7 Copies of notices and other written communications addressed to the taxpayer in proceedings involving the matters listed on the front of this form should be sent to the following:

Name	Name	Name
Street address	Street address	Street address
City State ZIP	City State ZIP	City State ZIP
() Daytime phone number	() Daytime phone number	() Daytime phone number

Step 3: Taxpayer's signature

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

<i>[Signature]</i> Taxpayer's signature		7-7-2014 Date
Spouse's signature	Title, if applicable	Date
If corporation or partnership, signature of officer or partner	Title, if applicable	Date

Step 4: Complete the following if the power of attorney is granted to an attorney, a certified public accountant, or an enrolled agent

I declare that I am **not** currently under suspension or disbarment and that I am

- a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
- duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
- enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

Attorney	Illinois	<i>[Signature]</i>	7-7-14
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), etc.)	Signature	Date

Step 5: Complete the following if the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following.

Any person signing as or for the taxpayer

_____ is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here.

Signature of witness Date

Signature of witness Date

_____ appeared this day before a notary public and acknowledged this power of attorney as his or her voluntary act and deed.

Signature of notary Date

Notary seal



Collection Action

Assessment and Notice of Intent



June 26, 2014



Letter ID: L1259148256

THOMAS CHAFFIN
131 BROOKWOOD LN E
BOLINGBROOK IL 60440-5516

Taxpayer ID: XXX-XX-9210
1002D Penalty ID: 1041042



STARGATE COM INC
131 BROOKWOOD LN E
BOLINGBROOK, IL 60440-5516

We have determined you are personally liable for a penalty of \$24,560.50.

The penalty is equal to the amount of unpaid liability of STARGATE COM INC, due to your status as a responsible officer, partner, or individual of STARGATE COM 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 \$24,560.50. 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.

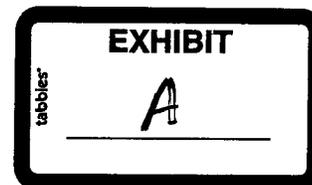
- If the amount of this liability is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, et seq.).
- In all other cases that 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 August 25, 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.

DMITRI.CORNELLIER@illinois.gov
100% PENALTY UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31613
217 785-2635 fax

For information about
› how to pay
› submitting proof
› collection actions



Collection Action
Assessment and Notice of Intent



June 26, 2014



Letter ID: L1259148256

THOMAS CHAFFIN
131 BROOKWOOD LN E
BOLINGBROOK IL 60440-5516

Taxpayer ID: XXX-XX-9210
1002D Penalty ID: 1041042



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: 32-0060767-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Jun-2005	3,754.00	1,500.96	3,038.78	-	-	8,293.74
30-Sep-2005	3,754.00	1,500.96	2,926.38	-	-	8,181.34
31-Dec-2005	3,754.00	1,524.96	2,806.46	-	-	8,085.42

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: L1259148256
THOMAS CHAFFIN

Total amount due: \$24,560.50

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.

000 006 019750985127 731 123199 8 0000002456050

Kelly A. McGinnity

Attorney at Law

(312) 368-1266

(312) 368-1267 (fax)

kelly@schlackmcginnity.com

Schlack & McGinnity, P.C.

Attorneys and Counselors at Law

20 North Clark Street - Suite 2200

Chicago, Illinois 60602-4109

August 19, 2014

Via Fax and U.S Mail (3 pages total)

Mr. Dmitri Cornellier
Illinois Department of Revenue
PO Box 19035
Springfield, IL 62794-9035
Fax No. 217-785-2635

Re: Thomas V. Chaffin [REDACTED]
In re: Stargate.com, Inc. (#32-0060767)
PROTEST of Notice of Proposed Assessment

Dear Mr. Cornellier,

This is Thomas V. Chaffin's Protest of the Proposed Assessment and Notice of Intent dated June 26, 2014. (Copy attached)

The reasons for the Protest are below:

- On November 6, 2003, Stargate.com, Inc. filed Chapter 7 bankruptcy in 2003 and received a discharge in U.S. Bankruptcy Court in 2011.
- During the pendency of the bankruptcy, the Bankruptcy Trustee and Bankruptcy Court had sole authority and responsibility for the operation of the Corporation and the payment of the Corporation's expenses including taxes.
- The company was out of business and had no employees or payroll during any part of 2005 or at any time thereafter.
- The Company's amended payroll tax returns (forms IL941X) which were filed in August 2014, reported no payroll during the aforesaid quarters.
- Thomas V. Chaffin did not have any authority to sign checks or make decisions about the payment of company expenses including taxes at any time during 2005 or thereafter.

Very truly yours,



Kelly A. McGinnity


Thomas V. Chaffin

8/19/2014
Date



Collection Action

Assessment and Notice of Intent



June 26, 2014



Letter ID: L1259148256

THOMAS CHAFFIN
131 BROOKWOOD LN E
BOLINGBROOK IL 60440-5516

Taxpayer ID: XXX-XX-9210
1002D Penalty ID: 1041042



STARGATE COM INC
131 BROOKWOOD LN E
BOLINGBROOK, IL 60440-5516

**We have determined you are personally liable
for a penalty of \$24,560.50.**

The penalty is equal to the amount of unpaid liability of STARGATE COM INC , due to your status as a responsible officer, partner, or individual of STARGATE COM 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 \$24,560.50. 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 **August 25, 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.

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100% PENALTY UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31613
217 785-2635 fax

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› collection actions



Collection Action
Assessment and Notice of Intent



June 26, 2014



Letter ID: L1259148256

THOMAS CHAFFIN
131 BROOKWOOD LN E
BOLINGBROOK IL 60440-5516

Taxpayer ID: XXX-XX-9210

1002D Penalty ID: 1041042



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: 32-0060767-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Jun-2005	3,754.00	1,500.96	3,038.78	-	-	8,293.74
30-Sep-2005	3,754.00	1,500.96	2,926.38	-	-	8,181.34
31-Dec-2005	3,754.00	1,524.96	2,806.46	-	-	8,085.42

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: L1259148256
THOMAS CHAFFIN

Total amount due: \$24,560.50

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 019750985127 731 123199 8 0000002456050



**Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS**

Willard Ice Building
101 West Jefferson Street – Level 5SW
Springfield, IL 62702
(217)782-6995

November 25, 2014

Kelly McGinnity
Schlack & McGinnity PC
20 N. Clark Street, #2200
Chicago, IL 60602

Re: **PROTEST DISMISSAL DUE TO LACK OF JURISDICTION**

Thomas Chaffin

Account ID: 32-0060767

Collection Action (1002D) ID: 1041042

Letter ID: L1259148256 dated June 26, 2014

Dear Ms. McGinnity:

The Office of Administrative Hearings of the Illinois Department of Revenue received your protest and request for an administrative hearing for the above Collection Action. The mailing date of your protest and request for hearing indicate that the protest was sent within the 60-day protest period for requesting an administrative hearing stated on the above Collection Action. However, the amount of liability at issue for the 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 protests filed on or after January 1, 2014. For protests that exceed the statutory amount and are filed on or after January 1, 2014, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.* **Because the Department does not have jurisdiction over this protest, the Department is respectfully dismissing your protest and request for administrative hearing.**

Because of these recent changes in Illinois law, the Department and the Tax Tribunal recognize that there may be instances, such as this, when a protest and request for an administrative hearing may be filed in the wrong jurisdiction. The Tax Tribunal's website (www.illinois.gov/taxtribunal) contains rules that include guidance on filing in the wrong jurisdiction and contact information for the Tax Tribunal. **The Tax Tribunal's rules provide that a timely protest that is dismissed by the Department for lack of jurisdiction may be filed with the Tax Tribunal within 60 days of the notice of such dismissal.** See Subsection (a)(3) 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 D. Charlton
Chief Administrative Law Judge
Illinois Department of Revenue

TDC:vs



General Information

We assign you to a payment and return schedule determined by the amount of tax withheld during the "look-back" period...

- More than \$12,000 = Semi-weekly
More than \$1,000 but no more than \$12,000 = Monthly
\$1,000 and less = Annual

Taxpayers assigned to semi-weekly or monthly payment and quarterly return schedule must file Form IL-941...

Taxpayers who withheld \$1,000 or less and who are assigned to the annual payment and return schedule should use Form IL-941-A...

New taxpayers are assigned to monthly payment and quarterly return schedule.

Note: If you are assigned to the semi-weekly or monthly payment and quarterly return schedule, you must file Form IL-941 every quarter even if no tax was withheld...

Who must file Form IL-941?

If you paid wages, salaries, and gambling winnings (including Illinois lottery) that are subject to Illinois withholding, you must file Form IL-941...

IL-941 Form (R-12/09)

When is Form IL-941 due?

You must complete and file Form IL-941 by the last day of April, July, October, and January of the following year.

When must I pay?

When you are required to pay your Illinois withholding income tax depends on the amount you withheld.

If you exceed \$12,000, you must begin making your payments and filing your returns as follows:

Table with 2 columns: Semi-weekly Payment and Quarterly Return Schedule. Wednesday for amounts withheld on the preceding Wednesday, Thursday, or Friday; Friday for amounts withheld on the preceding Saturday, Sunday, Monday, or Tuesday. the last day of April, July, October, and January.

If we assign you to the monthly payment and quarterly return schedule and you do not exceed \$12,000 in withholding, you must begin making your payments and filing your returns according to the monthly payment and return schedule as follows:

Table with 2 columns: Monthly Payment and Quarterly Return Schedule. 15th of each month for amounts withheld on the preceding month. the last day of April, July, October, and January.

Annual Payment and Return Schedule

January 31 of the following year for amounts withheld the entire preceding year.

May I elect to pay more often?

If you are assigned to the annual payment and return schedule, you may pay as often as you like throughout the year and file a single Form IL-941-A by January 31 of the following year...

What if I am assigned to the annual payment and return schedule and withhold over \$12,000?

If you exceed \$12,000 in withholding during a quarter, you must begin using the semi-weekly payment and quarterly return schedule for the following quarter...

May I pay or file electronically?

Yes. We encourage you to use our free program, WebFile and Pay.

- WebFile and Pay is an easy, convenient, and fast way to submit payments at any time. You can schedule the dollar amount,



IL-941 Illinois Department of Revenue Illinois Quarterly Withholding Income Tax Return

Complete all lines. 06, 30, 2005 Quarter ending

32-0060767 Federal employer identification number Seq. number

STARGATE COM INC Business name

20 N CLARK STREET, SUITE 2200 Number and street address

CHICAGO IL 60602 City State ZIP

Daytime phone

We encourage you to file and pay electronically. Visit tax.illinois.gov.

You must complete Lines 1 through 5.

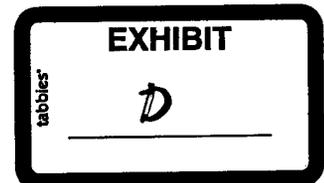
- 1 Total compensation and gambling winnings (including Illinois Lottery winnings) subject to Illinois withholding this quarter. 1 0.00
2 Illinois Income Tax required to be withheld for this quarter. This line must be completed. 2 0.00
3 This quarter's withholding payment (electronic and IL-501), plus overpayment you wish to apply to this quarter from a previous quarter or IL-941-A (if an annual filer last year). 3
4 If Line 2 is greater than Line 3, subtract Line 3 from Line 2. This is your remaining balance due for this quarter. Make your remittance payable to "Illinois Department of Revenue". 4 0.00
5 If Line 2 is less than Line 3, subtract Line 2 from Line 3. This is your overpayment to claim on your next IL-941 or IL-941-A. 5

Check this box if you have permanently stopped withholding. []

Under penalties of perjury, I state that, to the best of my knowledge, this return is true, correct, and complete.

Signature [Signature] Daytime telephone number 632-452-6548 Date 8/12/2014

Mail to ILLINOIS DEPARTMENT OF REVENUE, PO BOX 19447, SPRINGFIELD IL 62794-9447





General Information

We assign you to a payment and return schedule determined by the amount of tax withheld during the "look-back" period, which is the one-year period ending on June 30 of the immediately preceding calendar year. For the 2010 tax year, the look-back period is July 1, 2008 through June 30, 2009.

- More than \$12,000 = **Semi-weekly**
- More than \$1,000 but no more than \$12,000 = **Monthly**
- \$1,000 and less = **Annual**

Taxpayers assigned to semi-weekly or monthly payment and quarterly return schedule must file Form IL-941, Illinois Quarterly Withholding Income Tax Return, quarterly for the preceding quarter by the last day of April, July, October, and January of the following year.

Taxpayers who withheld \$1,000 or less and who are assigned to the annual payment and return schedule should use Form IL-941-A, Illinois Yearly Withholding Income Tax Return, to report and pay their withholding tax for the entire year.

New taxpayers are assigned to monthly payment and quarterly return schedule.

Note: If you are assigned to the semi-weekly or monthly payment and quarterly return schedule, you must file Form IL-941 every quarter even if no tax was withheld during that quarter (e.g., employees who are seasonal workers).

Who must file Form IL-941?

If you paid wages, salaries, and gambling winnings (including Illinois lottery) that are subject to Illinois withholding, you must file Form IL-941. We will assign you to a payment and return schedule. If you have chosen the household employer's method, see Publication 121, Illinois Income Tax Withholding for Household Employees, for filing requirements.

IL-941 Form (R-12/09)

When is Form IL-941 due?

You must complete and file Form IL-941 by the last day of April, July, October, and January of the following year.

When must I pay?

When you are required to pay your Illinois withholding income tax depends on the amount you withheld.

If you exceed \$12,000, you must begin making your payments and filing your returns as follows:

Semi-weekly Payment and Quarterly Return Schedule	
Wednesday for amounts withheld on the preceding Wednesday, Thursday, or Friday, and Friday for amounts withheld on the preceding Saturday, Sunday, Monday, or Tuesday	the last day of April, July, October, and January.

If we assign you to the monthly payment and quarterly return schedule and you do not exceed \$12,000 in withholding, you must begin making your payments and filing your returns according to the monthly payment and return schedule as follows:

Monthly Payment and Quarterly Return Schedule	
15th of each month for amounts withheld on the preceding month.	the last day of April, July, October, and January.

Annual Payment and Return Schedule

January 31 of the following year for amounts withheld the entire preceding year.

May I elect to pay more often?

If you are assigned to the annual payment and return schedule, you may pay as often as you like throughout the year and file a single Form IL-941-A by January 31 of the following year. You may also elect to file quarterly returns and make payments according to the monthly payment and quarterly return schedule. You must continue the payment schedule you selected through the remainder of the year or you may be subject to penalties. It is your responsibility to use our WebFile and Pay, TaxNet, FSET, EFT or call us so we can send you a withholding coupon booklet. See Publication 131, Withholding Income Tax Payment and Filing Requirements.

What if I am assigned to the annual payment and return schedule and withhold over \$12,000?

If you exceed \$12,000 in withholding during a quarter, you must begin using the semi-weekly payment and quarterly return schedule for the following quarter, the remainder of the year, and the subsequent year.

May I pay or file electronically?

Yes. We encourage you to use our free program, WebFile and Pay.

- WebFile and Pay is an easy, convenient, and fast way to submit payments at any time. You can schedule the dollar amount,



Complete all lines. 09, 30, 2009
Quarter ending

32 0060767
Federal employer identification number Seq. number

STARGATE COM INC
Business name

20 N CLARK STREET, SUITE 2200
Number and street address

CHICAGO IL 60602
City State ZIP

Daytime phone

We encourage you to file and pay electronically. Visit tax.illinois.gov.

You must complete Lines 1 through 5.

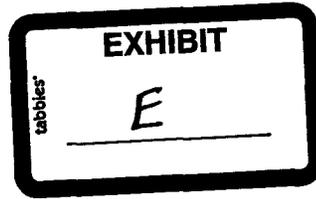
- 1 Total compensation and gambling winnings (including Illinois Lottery winnings) subject to Illinois withholding this quarter. 1 0.00
- 2 Illinois Income Tax required to be withheld for this quarter. This line must be completed. 2 0.00
- 3 This quarter's withholding payment (electronic and IL-501), plus overpayment you wish to apply to this quarter from a previous quarter or IL-941-A (if an annual filer last year). 3 _____
- 4 If Line 2 is greater than Line 3, subtract Line 3 from Line 2. This is your remaining balance due for this quarter. Make your remittance payable to "Illinois Department of Revenue". 4 0.00
- 5 If Line 2 is less than Line 3, subtract Line 2 from Line 3. This is your overpayment to claim on your next IL-941 or IL-941-A. 5 _____

Check this box if you have permanently stopped withholding.

Under penalties of perjury, I state that, to the best of my knowledge, this return is true, correct, and complete.

[Signature] 630-456-6948 12/14
Signature Daytime telephone number Date

Mail to ILLINOIS DEPARTMENT OF REVENUE, PO BOX 19447, SPRINGFIELD IL 62794-9447





Form IL-941

Illinois Quarterly Withholding Income Tax Return and Instructions

General Information

We assign you to a payment and return schedule determined by the amount of tax withheld during the "look-back" period, which is the one-year period ending on June 30 of the immediately preceding calendar year. For the 2010 tax year, the look-back period is July 1, 2008 through June 30, 2009.

- More than \$12,000 = Semi-weekly
- More than \$1,000 but no more than \$12,000 = Monthly
- \$1,000 and less = Annual

Taxpayers assigned to semi-weekly or monthly payment and quarterly return schedule must file Form IL-941, Illinois Quarterly Withholding Income Tax Return, quarterly for the preceding quarter by the last day of April, July, October, and January of the following year.

Taxpayers who withheld \$1,000 or less and who are assigned to the annual payment and return schedule should use Form IL-941-A, Illinois Yearly Withholding Income Tax Return, to report and pay their withholding tax for the entire year.

New taxpayers are assigned to monthly payment and quarterly return schedule.

Note: If you are assigned to the semi-weekly or monthly payment and quarterly return schedule, you must file Form IL-941 every quarter even if no tax was withheld during that quarter (e.g., employees who are seasonal workers).

Who must file Form IL-941?

If you paid wages, salaries, and gambling winnings (including Illinois lottery) that are subject to Illinois withholding, you must file Form IL-941. We will assign you to a payment and return schedule. If you have chosen the household employer's method, see Publication 121, Illinois Income Tax Withholding for Household Employees, for filing requirements.

IL-941 Form (R-12/09)

When is Form IL-941 due?

You must complete and file Form IL-941 by the last day of April, July, October, and January of the following year.

When must I pay?

When you are required to pay your Illinois withholding income tax depends on the amount you withheld.

If you exceed \$12,000, you must begin making your payments and filing your returns as follows:

Semi-weekly Payment and Quarterly Return Schedule	
Wednesday for amounts withheld on the preceding Wednesday, Thursday, or Friday, and Friday for amounts withheld on the preceding Saturday, Sunday, Monday, or Tuesday	the last day of April, July, October, and January.

If we assign you to the monthly payment and quarterly return schedule and you do not exceed \$12,000 in withholding, you must begin making your payments and filing your returns according to the monthly payment and return schedule as follows:

Monthly Payment and Quarterly Return Schedule	
15th of each month for amounts withheld on the preceding month.	the last day of April, July, October, and January.

Annual Payment and Return Schedule

January 31 of the following year for amounts withheld the entire preceding year.

May I elect to pay more often?

If you are assigned to the annual payment and return schedule, you may pay as often as you like throughout the year and file a single Form IL-941-A by January 31 of the following year. You may also elect to file quarterly returns and make payments according to the monthly payment and quarterly return schedule. You must continue the payment schedule you selected through the remainder of the year or you may be subject to penalties. It is your responsibility to use our WebFile and Pay, TaxNet, FSET, EFT or call us so we can send you a withholding coupon booklet. See Publication 131, Withholding Income Tax Payment and Filing Requirements.

What if I am assigned to the annual payment and return schedule and withhold over \$12,000?

If you exceed \$12,000 in withholding during a quarter, you must begin using the semi-weekly payment and quarterly return schedule for the following quarter, the remainder of the year, and the subsequent year.

May I pay or file electronically?

Yes. We encourage you to use our free program, WebFile and Pay.

- WebFile and Pay is an easy, convenient, and fast way to submit payments at any time. You can schedule the dollar amount,



IL-941 Illinois Department of Revenue Illinois Quarterly Withholding Income Tax Return

Complete all lines. 12/31/2009
Quarter ending

32-0060767
Federal employer identification number Seq. number

STARGATE COM INC
Business name

20 N CLARK STREET, SUITE 2200
Number and street address

CHICAGO IL 60602
City State ZIP

Daytime phone

We encourage you to file and pay electronically. Visit tax.illinois.gov.

You must complete Lines 1 through 5.

- | | | |
|---|---|------|
| 1 Total compensation and gambling winnings (including Illinois Lottery winnings) subject to Illinois withholding this quarter. | 1 | 0.00 |
| 2 Illinois Income Tax required to be withheld for this quarter. This line must be completed. | 2 | 0.00 |
| 3 This quarter's withholding payment (electronic and IL-501), plus overpayment you wish to apply to this quarter from a previous quarter or IL-941-A (if an annual filer last year). | 3 | |
| 4 If Line 2 is greater than Line 3, subtract Line 3 from Line 2. This is your remaining balance due for this quarter. Make your remittance payable to "Illinois Department of Revenue". | 4 | 0.00 |
| 5 If Line 2 is less than Line 3, subtract Line 2 from Line 3. This is your overpayment to claim on your next IL-941 or IL-941-A. | 5 | |

Check this box if you have permanently stopped withholding.

Under penalties of perjury, I state that, to the best of my knowledge, this return is true, correct, and complete.

[Signature] 630-456-4948 12/17/2009
Signature Daytime telephone number Date

Mail to ILLINOIS DEPARTMENT OF REVENUE, PO BOX 19447, SPRINGFIELD IL 62794-9447

