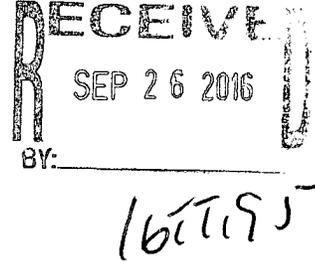


ILLINOIS INDEPENDENT  
TAX TRIBUNAL

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Karen Stropkovic,  
Petitioner, )  
v. )  
ILLINOIS DEPARTMENT )  
OF REVENUE, )  
Respondent. )



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**PETITION**

Karen Stropkovic, (“Petitioner”) petitions the Illinois Independent Tax Tribunal to review and reverse and/or modify the \_\_\_\_\_ Notice of Deficiency (“Deficiency”) \_\_\_\_\_ Notice of Tax Liability (“Notice”) check all that apply \_\_\_\_\_ Claim Denial (“Claim”)  Penalty (“Penalty”) \_\_\_\_\_ Interest (“Interest”)  Collection Action-Assessment and Notice of Intent

issued by the Illinois Department of Revenue (“Department”) for the reasons stated below.

**INTRODUCTION**

1. The Collection Action-Assessment and Notice of Intent was issued by the Department on July 29, 2016 for \$378,973.86 in penalties for the period March 1, 2013 through December 31, 2013 for Calumet Photographic Inc.’s unpaid liability. Calumet Photographic Inc.’s EIN is 36-3573318.

## **BACKGROUND**

2. Petitioner is an individual or stated by the Department to be a Responsible Officer, Partner or individual of Calumet Photographic Inc. and the business address was 900 Bliss St, Chicago, IL 60642. Business telephone number is disconnected.

3. Petitioner is a former employee of Calumet Photographic and was employed by them as an accountant from July 2011 through March 12, 2014 when Calumet Photographic filed a Chapter 7 Bankruptcy and went out of business (Case 14-08893).

4. Petitioner is not and was not an officer, director or manager of Calumet Photographic Inc.

5. Petitioner is not and was not an authorized signatory on any of Calumet Photographic Inc.'s bank accounts and had no control or authority to make payments from the company's bank accounts.

6. Petitioner was responsible for the preparation of the sales tax returns but had to receive approval from the President or Chief Financial Officer before being allowed to file tax returns or set up payments online for the taxes.

7. Calumet Photographic re-financed their debt in November 2013 with Shannon Capital Management LLC/ Credit Value Partners/ Red Ridge (collectively "Senior Lender"). In January 2014 Calumet's Senior Lender stopped lending due to a default in the credit agreement. Less than 4 months after refinancing their debt, Calumet Photographic was forced to file Chapter 7 resulting from Senior Lender's decision to stop lending.

8. After the default, all decisions regarding payments were being held between the owner (Colin Halpern), owner's council (Arent Fox LLP), the president (Gabriel Garcia) and Senior Lender.

## **ERROR**

9. Illinois Department of Revenue erred in determining Petitioner was a responsible individual who *willfully* failed to file returns or make payments for Calumet Photographic Inc.'s taxes and penalties. Illinois Law (35 ILCS 735/3-7) 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. Petitioner did not willfully fail to pay Calumet Photographic Inc.'s tax liabilities. Petitioner was not an authorized signatory on Calumet Photographic Inc.'s bank accounts and had no control over the company's bank accounts. Petitioner had to receive approval from the company President or Chief Financial Officer before filing tax returns or setting up payments online. If no approval was received, Petitioner was not authorized to file returns or set up payments.

## **RELIEF REQUESTED**

8. For the reasons stated above, Petitioner requests that the Collection Action-Assessment and Notice of Intent be dismissed.

Karen Stropkovic  
(Petitioner's name)

By: 

Signature (individual, sole proprietor or partner –circle one)

144 Thackeray Drive, Bolingbrook, IL 60440

(630)759-7898

kstropkovic@gmail.com

# Collection Action

## Assessment and Notice of Intent



July 29, 2016



Letter ID: L1732476816

KAREN M. STROPKOVIC  
144 THACKERAY DR  
BOLINGBROOK IL 60440-1514

Taxpayer ID: XXX-XX-5138  
NPL Penalty ID: 4530048



CALUMET PHOTOGRAPHIC INC  
900 W BLISS ST  
CHICAGO IL 60642-4242

### We have determined you are personally liable for a penalty of \$378,973.86.

The penalty is equal to the amount of unpaid liability of CALUMET PHOTOGRAPHIC INC, due to your status as a responsible officer, partner, or individual of CALUMET PHOTOGRAPHIC INC.

Illinois law (35 ILCS 735/3-7) 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 \$378,973.86.** 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.**

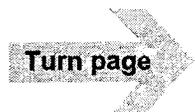
- **If the amount of this liability is more than \$15,000**, file a petition with the Illinois Independent Tax Tribunal within **60 days** of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- **In all other 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 **September 27, 2016**. 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](http://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 CORNELIER  
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



July 29, 2016



Letter ID: L1732476816

KAREN M. STROPKOVIC  
144 THACKERAY DR  
BOLINGBROOK IL 60440-1514

Taxpayer ID: XXX-XX-5138  
NPL Penalty ID: 4530048



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.

### Sales/Use Tax & E911 Surcharge

Account ID: 2055-0928

| Period      | Tax        | Penalty   | Interest  | Other | Payments/Credits | Balance    |
|-------------|------------|-----------|-----------|-------|------------------|------------|
| 31-Mar-2013 | 241,896.00 | 48,479.00 | 25,116.29 | -     | -                | 315,491.29 |
| 30-Apr-2013 | 8,769.00   | 1,854.00  | 684.80    | -     | -                | 11,307.80  |
| 31-May-2013 | 109,684.00 | 3,873.90  | 684.80    | -     | (100,915.00)     | 13,327.70  |
| 30-Jun-2013 | 138,302.00 | 5,237.80  | 684.75    | -     | (129,534.00)     | 14,690.55  |
| 31-Jul-2013 | 75,778.00  | 651.36    | -         | -     | (75,778.00)      | 651.36     |
| 31-Aug-2013 | 85,057.00  | 2,021.70  | -         | -     | (85,057.00)      | 2,021.70   |
| 30-Sep-2013 | 111,304.00 | 338.96    | -         | -     | (111,304.00)     | 338.96     |
| 31-Dec-2013 | 139,597.00 | 2,117.70  | 1,349.80  | -     | (121,920.00)     | 21,144.50  |

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: L1732476816  
KAREN M. STROPKOVIC

**Total amount due: \$378,973.86**

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.