

ILLINOIS INDEPENDENT TAX TRIBUNAL

CHICAGO, ILLINOIS

Andre Turner)	
Petitioner)	
v.)	Case No. 15-TT-51
Illinois Department of Revenue)	
Respondent)	

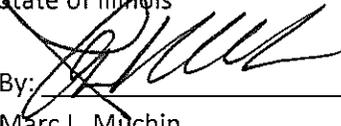
ANSWER

NOW COMES the Respondent, the Illinois Department of Revenue, ("Department") by and through their attorney, Lisa Madigan, Attorney General of and for the State of Illinois, and for its Answer to Taxpayer's Petition respectfully pleads as follows:

- 1.) I Andre Turner my official title was VP of Sales and Operations a salaried employee. I did not have any authority as it pertained to finances.
ANSWER: The Department denies the factual allegations contained in Paragraph 1 and demands strict proof thereof.
- 2.) I only realized that we were in trouble (as I monitored the P&L as part of one of my duties) and discovered a withdrawal of \$130,000 out of our operating cash. This is the account where rents and payroll were paid out of.
ANSWER: The Department denies the factual allegations contained in Paragraph 2 and demands strict proof thereof.
- 3.) Every financial decision was made by the primary owners Masih and Junaid Ahmed. Masih confirmed that he took the funds from the account and stated that he would make sure all the bills got paid.
ANSWER: The Department denies the factual allegations contained in Paragraph 3 and demands strict proof thereof.
- 4.) They hired an outside accounting firm to handle our taxes (Accusoft Tax Accountant).
ANSWER: The Department denies the factual allegations contained in Paragraph 4 and demands strict proof thereof.
- 5.) I set up a payment plan in good faith.
ANSWER: The Department denies the factual allegation contained in Paragraph 5 and demands strict proof thereof.

Respectfully Submitted,

LISA MADIGAN
Attorney General
State of Illinois

By: 

Marc L. Muchin
Special Asst. Atty. General

Illinois Department of Revenue
Office of Legal Services
100 W. Randolph St., 7-900
Chicago, IL 60601

Collection Action
Assessment and Notice of Intent



December 3, 2013



Letter ID: L0053276512

ANDRE L. TURNER
1110 175TH ST
HAZEL CREST IL 60429-1934

Taxpayer ID: XXX-XX-0043
NPL Penalty ID: 280997



JAMS TECHNOLOGIES INC
1301 W 22ND ST
805
OAK BROOK, IL 60523-3393

**We have determined you are personally liable
for a penalty of \$24,144.28.**

The penalty is equal to the amount of unpaid liability of JAMS TECHNOLOGIES INC , due to your status as a responsible officer, partner, or individual of JAMS TECHNOLOGIES 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 \$24,144.28. 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 that you are personally responsible for all or any of this liability, you may file a protest and request an administrative hearing within 60 days of the date of this notice. If you do not file a protest within the time allowed, you will give up your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding that is conducted under the rules of evidence. An administrative law judge will preside over this hearing. You may be represented by your attorney. A protest of this notice does not preserve your rights under any other tax notice.

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

Collection Action

Assessment and Notice of Intent



December 3, 2013



Letter ID: L0053276512

ANDRE L. TURNER
1110 175TH ST
HAZEL CREST IL 60429-1934

Taxpayer ID: XXX-XX-0043
NPL Penalty ID: 280997



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: 4055-5933

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Jan-2012	1,226.00	497.12	28.70	-	-	1,751.82
29-Feb-2012	2,044.00	345.28	43.35	-	-	2,432.63
31-Mar-2012	1,851.00	322.12	34.52	-	-	2,207.64
30-Apr-2012	1,457.00	274.84	23.48	-	-	1,755.32
31-May-2012	1,225.00	247.00	16.71	-	-	1,488.71
30-Jun-2012	970.00	216.40	10.85	-	-	1,197.25
31-Jul-2012	2,328.00	379.36	20.09	-	-	2,727.45
31-Aug-2012	3,203.00	484.24	19.48	-	-	3,706.72
30-Sep-2012	2,266.00	551.00	6.94	-	-	2,823.94
30-Nov-2012	1,814.00	311.40	-	-	-	2,125.40
31-Dec-2012	1,434.00	493.40	-	-	-	1,927.40

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: L0053276512
ANDRE L. TURNER

Total amount due: \$24,144.28

Write the amount you are paying below.

\$ _____

Write your Taxpayer ID on your check.

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

000 006 012140472483 731 123199 9 0000002414428

Collection Action
Assessment and Notice of Intent



December 3, 2013



Letter ID: L0752943328

ANDRE L. TURNER
1110 175TH ST
HAZEL CREST IL 60429-1934

Taxpayer ID: XXX-XX-0043
1002D Penalty ID: 280999



JAMS TECHNOLOGIES INC
1301 W 22ND ST
805
OAK BROOK, IL 60523-3393

**We have determined you are personally liable
for a penalty of \$6,397.02.**

The penalty is equal to the amount of unpaid liability of JAMS TECHNOLOGIES INC , due to your status as a responsible officer, partner, or individual of JAMS TECHNOLOGIES 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 \$6,397.02. 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 that you are personally responsible for all or any of this liability, you may file a protest and request an administrative hearing within 60 days of the date of this notice. If you do not file a protest within the time allowed, you will give up your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding that is conducted under the rules of evidence. An administrative law judge will preside over this hearing. You may be represented by your attorney. A protest of this notice does not preserve your rights under any other tax notice.

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
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SPRINGFIELD IL 62794-9035

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Collection Action

Assessment and Notice of Intent



December 3, 2013



Letter ID: L0752943328

ANDRE L. TURNER
1110 175TH ST
HAZEL CREST IL 60429-1934

Taxpayer ID: XXX-XX-0043
1002D Penalty ID: 280999



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: 45-2839137-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2011	-	280.00	-	-	-	280.00
31-Mar-2012	573.49	348.82	10.21	-	-	932.52
30-Jun-2012	1,796.70	280.00	-	-	(1,796.70)	280.00
31-Dec-2012	4,140.45	764.05	-	-	-	4,904.50

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: L0752943328
ANDRE L. TURNER

Total amount due: \$6,397.02

Write the amount you are paying below.

\$ _____

Write your Taxpayer ID on your check.

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