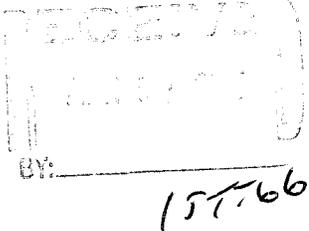


ILLINOIS INDEPENDENT TAX
TRIBUNAL

Norman C. Atkins, Classic Medical Inc. Account ID: 20-0065632-000 Assessment and Notice of Intent, and Notice Tax Lien)	
)	
Petitioner,)	
)	
v.)	
ILLINOIS DEPARTMENT OF REVENUE,)	
)	
Respondent.)	



PETITION

Norman C. Atkins, ("Petitioner") petitions the Illinois Independent Tax Tribunal to review and reverse and/or modify the

- Notice of Tax Lien ("Lien")
- 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 6/11/2013, and a subsequent notice of tax lien was issued by the Department on 7/26/2013 totaling \$45,567.24 for Il withholding income tax.
2. The amount of tax is \$37,960.17, \$1,619.66 in interest, and \$5,987.41 in late filing and late payment penalties. The assessment and notice of intent and tax lien were for the periods from Sept 30, 2009 through Dec. 31, 2012.

BACKGROUND

3. Petitioner is an individual and stated by the Department to be a Responsible Officer of Classic Medical Inc. The business address was 2000 Bloomingdale Rd. Unit 220 Glendale Heights, IL 60139. The business telephone number was 866-261-2179.

ERRORS

4. I would like to request that this liability and lien be dismissed and transferred to the appropriate, responsible party. More importantly, I would like to formally request that the lien be removed from my property. My wife and I are in the process of selling our home in May and we cannot close until the lien is removed. We do not have any equity in our home as it stands, and this will eliminate any chance for us to get out from underneath the financial hardship that we currently face, not including this lien. Until recently, we were unaware of a lien being placed on our home.
5. On January 2, 2007, I sold all of my interest in Classic Medical Inc, to my son, Nicholas Atkins. I have attached a copy of the bill of sale which was included with our 2007 IL-1120ST return. At that time, he became the responsible party and I should have been removed from all liabilities.
6. I wasn't even aware of this debt until the beginning of 2014. I was having health problems throughout 2013. I was in and out of the hospital, so I hadn't received the collection letters that were sent in March and June. I don't remember having received the notice of tax lien in July of 2013. I had a caregiver at the house, so I assume that it might have been received by that individual. They did not speak good English.
7. On 2/27/2014, I mailed in a board of appeals petition on the advice of the IDOR agent whose name was on the June 11, 2013 letter. We were then notified in April of 2014, that the Board of Appeals was processing this request.
8. On May 4, 2012, my son, Nicholas Atkins, mailed in a CPP-1 Payment Installment Plan Request (attached) to the Department, under the advice from a department representative, Sean. He notified my son to complete the CPP-1 in its entirety. It is signed by Nicholas Atkins as President. This served as additional notice that I was no longer the responsible party.
9. I have included IL-1120-ST tax returns for the years: 2009, 2010, 2011 and 2012. Each year shows in Schedule B that Nicholas Atkins is the sole shareholder of the corporation.
10. I have attached IL-941 returns for all of the periods. Each return is signed by Nicholas Atkins.
11. I have attached Nicholas Atkins' 2007 schedule K-1. This lists him as the 100% shareholder of Classic Medical Inc.
12. I have attached a letter from Nicholas Atkins, acknowledging his responsibility of this debt.

13. Due to the time-sensitive nature of this request, we are hoping and requesting that the Tribunal will grant the removal of the lien from our property, until it can be fully determined that this liability, has, in fact been erroneously assessed to me.

RELIEF REQUESTED

14. For the reasons stated above, Petitioner requests that the assessment and notice of intent and notice of tax lien be dismissed.

Norman C. Atkins
By: Norman C. Atkins

Signature-individual

Norman C. Atkins
21W 124 Flamingo Lane
Lombard, IL 60148
Home 630-620-6769
Cell 630-240-3719
Natkins29@gmail.com



Lien Unit
217-785-5299

Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS
Willard Ice Building
101 West Jefferson Street – Level 5SW
Springfield, IL 62702
(217)782-6995

March 23, 2015

Norman C. Atkins
21W 124 Flamingo Lane
Lombard, IL 60148

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**

Norman C. Atkins
Taxpayer ID: XXX-XX-3942
Collection Action, Assessment and Notice of Intent
1002(D) Penalty ID: 300839
Letter ID: L0809690208, dated March 25, 2013

Dear Mr. Atkins:

The Office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing for the above notice. Based on the information provided in your request, I believe that it is appropriate to grant your request for a late discretionary hearing for the above notice.

The amount of liability at issue for this 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 late discretionary hearings that are granted on or after January 1, 2014. For late discretionary hearings that are granted on or after January 1, 2014 and that exceed the statutory amount, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.*

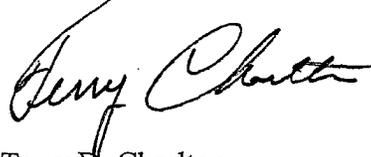
The Tax Tribunal's website (www.illinois.gov/taxtribunal) contains rules that include guidance on filing requirements and contact information for the Tax Tribunal. **The Tax Tribunal's rules provide that, when a late discretionary hearing is granted and the protest meets the statutory amount, the taxpayer shall file a petition with the Tax Tribunal within 60 days and shall attach a copy of the letter granting the late discretionary hearing.** See Subsection (a)(5) of Section 5000.310 of the Tax Tribunal's rules. Please note that the Tax Tribunal has different requirements than the Department

BRINA BAROV

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,

A handwritten signature in black ink, appearing to read "Terry Charlton". The signature is written in a cursive style with a large initial "T".

Terry D. Charlton
Chief Administrative Law Judge
Illinois Department of Revenue

Cc: Nicholas Atkins, POA
TDC

Terry Charlton
Office of Administrative Hearings
Illinois Dept of Revenue
101 W Jefferson St. 5-550
Springfield, IL 62702

March 6, 2015

Mr. Charlton,

I was advised by your office to send you this letter to request the removal of the attached personal liability penalty letters (1,2).

I would like to request that this liability be transferred to the appropriate responsible party. More importantly, I would like to formally request that the lien be removed from my property, as me and my wife are in the process of selling our home in May and we cannot close until the lien is removed. We were unaware of the lien being placed on our home.

On January 2, 2007, I sold all of my interest in Classic Medical Inc, to my son, Nicholas Atkins. I have attached a copy of the bill of sale(4). At that time, he became the responsible party and I should have been removed from all liabilities.

I have attached a letter from my son, Nicholas Atkins, acknowledging his responsibility to this debt personally.

I apologize for the late response, as I was having health problems throughout 2013, and hadn't received the collection letters that were sent in March and June until the beginning of 2014. On 2/27/2014, I mailed in a board of appeals petition (3) on the advice of the IDOR agent whose name was on the June 11, 2013 letter. I don't think we received an answer back from the board of appeals.

I have also attached the following documentation to further support my request:

- 5/18/2012, a fax sent to the IDOR from Nicholas Atkins containing a signed CPP-1 Payment Installment Plan Request and acknowledging his responsibility for this debt.
- Copies of filed 2009, 2010 and 2011 Form IL-1120-ST returns for Classic Medical Inc. listing shareholder information and signatures.
- Copies of Form IL-941 filed returns for all quarters in question signed by Nicholas Atkins.
- Copy of the bill of sale for business.

We completely understand that your Department has a lot of these requests, but my wife and I are on fixed income and are retired. All we have is our home and we are being forced to sell it. If this lien is not removed quickly, we will not be able to close on the sale of our home and we do not have any other options. I ask you to please look at this request as soon as you can and let us know what else may be needed to allow this to move as quickly as possible.

Thank you in advance for your help with this matter.

Regards,



Norman Atkins
21W 124 Flamingo Lane
Lombard, IL 60148
630-620-6769

Terry Charlton

3/5/2015

Office of Administrative Hearings

Illinois Dept of Revenue

101 W Jefferson St. 5-550

Springfield, IL 62702

Mr. Charlton,

My name is Nicholas Atkins. I am son of Norman Atkins. I want to acknowledge that I am the responsible party to which the IL Dept of Revenue debt should be charged to. I became the sole owner and shareholder of Classic Medical Inc. in January of 2007.

They are in the process of selling their home and just realized that this lien was there. The timing of all of this has them extremely concerned as they are elderly.

Please let me know what is needed from me to expedite the removal of the lien on my parent's home and transfer it to me and if necessary, to my home.

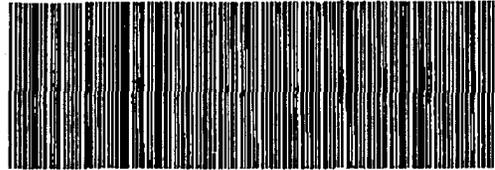
Thank you very much.

A handwritten signature in black ink, appearing to read "Nicholas Atkins". The signature is written in a cursive, somewhat stylized font.

Nicholas Atkins
1340 Beacon Lane
Bartlett, IL 60103
630-240-3719



Illinois Department of Revenue
Notice of Tax Lien



July 26, 2013

NORMAN ATKINS
 21W124 FLAMINGO LN
 LOMBARD IL 60148-5240

DUPAGE COUNTY RECORDER
 421 N. COUNTY FARM RD.
 BOX 936
 WHEATON, IL 60189

Taxpayer ID No: XXX-XX-3942 A
 FEIN: 20-0065632
 Primary SSN: XXX-XX-3942
 Secondary SSN:
 Excise Tax ID:
 County code: 022
 County name: DuPage
 Lien ID: 1340567
 Tax types: IL Withholding Income Tax
 1002D: 300839

FRED BUCHOLZ

DUPAGE COUNTY RECORDER

AUG.07,2013

3:22 PM

OTHER

002 PAGES

R2013-115140

For official recording use only

We have issued this lien in accordance with the various tax acts administered by the Illinois Department of Revenue and the Illinois Compiled Statutes.

The debtor named on this notice owes the State of Illinois the following amount including penalty and interest:
\$45,567.24

Each debt that is included in this total is listed on the following page. The total amount shown, plus any interest that accrues, is a lien in favor of the Illinois Department of Revenue on all real and personal property that is currently owned or hereafter acquired by the taxpayer named on this notice. This lien will remain until the debt is paid.

Brian Hamer
 Director of Revenue

LIEN UNIT
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19035
 SPRINGFIELD IL 62794-9035

217 785-5299

Lien ID: 1340567

Taxpayer ID: XXX-XX-3942

July 26, 2013

Details Page: 1

Listed below are the tax types and identifying numbers that make up the total tax, penalty, and interest due on this notice of tax lien.

Account ID:	Tax Type:	Reporting Period:	Bill Item #:	10020:
20-0065632-000	IL Withholding Income Tax	September 30, 2009	1	300839
20-0065632-000	IL Withholding Income Tax	December 31, 2009	1	300839
20-0065632-000	IL Withholding Income Tax	March 31, 2010	1	300839
20-0065632-000	IL Withholding Income Tax	June 30, 2010	1	300839
20-0065632-000	IL Withholding Income Tax	September 30, 2010	1	300839
20-0065632-000	IL Withholding Income Tax	December 31, 2010	1	300839
20-0065632-000	IL Withholding Income Tax	March 31, 2011	1	300839
20-0065632-000	IL Withholding Income Tax	June 30, 2011	1	300839
20-0065632-000	IL Withholding Income Tax	September 30, 2011	1	300839
20-0065632-000	IL Withholding Income Tax	December 31, 2011	1	300839
20-0065632-000	IL Withholding Income Tax	March 31, 2012	1	300839
20-0065632-000	IL Withholding Income Tax	June 30, 2012	1	300839
20-0065632-000	IL Withholding Income Tax	September 30, 2012	1	300839
20-0065632-000	IL Withholding Income Tax	December 31, 2012	1	300839

Collection Action
Assessment and Notice of Intent



June 11, 2013



Letter ID: CNXXX17X4552X323

#BWNKMGV
#CNXX X17X 4552 X323#
NORMAN C. ATKINS
21W124 FLAMINGO LN
LOMBARD IL 60148-5240

Taxpayer ID: XXX-XX-3942
1002D Penalty ID: 300839



CLASSIC MEDICAL INC
2000 BLOOMINGDALE RD
220
GLENDALE HEIGHTS, IL 60139-2182

You now owe a personal liability penalty.

By June 25, 2013, pay us \$45,433.41, which is unpaid liability of CLASSIC MEDICAL INC . We have determined that you are personally liable for this amount due to your status as a responsible officer, partner, or individual of CLASSIC MEDICAL 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.

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

217 782-9904 ext. 31606
217 785-2635 fax

For information about
› payments
› bankruptcy
› collection actions



4/1/13 spoke with
TRACY x 31614
Skeeters

Collection Action

Assessment and Notice of Intent



Flt Wood

#BWNKMGV
 #CNXX X17X 4552 X323#
 NORMAN C. ATKINS
 21W124 FLAMINGO LN
 LOMBARD IL 60148-5240

June 11, 2013



Letter ID: CNXXX17X4552X323

Taxpayer ID: XXX-XX-3942

1002D Penalty ID: 300839



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: 20-0065632-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2009	2,752.24	430.26	225.06	0.00	(1,200.00)	2,207.56
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						
31-Dec-2009	2,660.44	419.26	224.43	0.00	0.00	3,304.13
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						
31-Mar-2010	2,322.63	378.71	173.54	0.00	0.00	2,874.88
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						
30-Jun-2010	2,334.60	380.15	150.35	0.00	0.00	2,865.10
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						
30-Sep-2010	1,950.59	334.07	106.19	0.00	0.00	2,390.85
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						
31-Dec-2010	2,363.98	383.68	107.12	0.00	0.00	2,854.78
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						
31-Mar-2011	3,547.02	525.64	134.01	0.00	0.00	4,206.67
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						
30-Jun-2011	3,799.78	555.98	111.87	0.00	0.00	4,467.63
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						
30-Sep-2011	3,799.63	555.95	74.05	0.00	0.00	4,429.63
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						
31-Dec-2011	3,641.69	559.00	37.43	0.00	0.00	4,238.12
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						
31-Mar-2012	3,957.75	495.78	11.72	0.00	0.00	4,465.25
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						
30-Jun-2012	3,665.70	539.88	0.00	0.00	0.00	4,205.58
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						