

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

TOMAS J. ZANZOLA,)	
Taxpayer,)	
v.)	15-TT-81
)	
ILLINOIS DEPARTMENT OF REVENUE,)	Judge Brian F. Barov
Department.)	

NOTICE OF FILING MOTION

TO: Kathleen M. Lach, Esq.
Arnstein & Lehr LLP
120 South Riverside Plaza, Suite 1200
Chicago, Illinois 60606

Electronic mail: kmlach@arnstein.com

PLEASE TAKE NOTICE that on June 2, 2015, Respondent, Illinois Department of Revenue through its attorney, Lisa Madigan, Attorney General of and for the State of Illinois, by Susan Budzileni, Special Assistant Attorney General, filed its Motion for Leave to File its Reply to its Amended Motion to Dismiss with the Illinois Independent Tax Tribunal by email to ITT.TaxTribunal@illinois.gov, a copy of which is attached hereto.

LISA MADIGAN,
Attorney General, State of Illinois



Susan Budzileni
Special Assistant Attorney General

PROOF OF SERVICE

The undersigned attorney for Respondent certifies that, on June 2, 2015, she served the Respondent's Motion for Leave to File its Reply to its Amended Motion to Dismiss on the individual identified above, by electronic mail, at the address identified above.



Susan Budzileni
Special Assistant Attorney General

Illinois Department of Revenue
100 West Randolph Street Level 7-900
Chicago, IL 60601
(312) 814-1716

ILLINOIS INDEPENDENT TAX TRIBUNAL

Tomas J. Zanzola)	
)	
Petitioner,)	
v.)	15-TT-81
)	
ILLINOIS DEPARTMENT OF REVENUE,)	
)	
Respondent.)	

**RESPONDENT’S MOTION FOR LEAVE TO FILE ITS REPLY TO
ITS AMENDED MOTION TO DISMISS**

NOW COMES the Department of Revenue (“Department”) of the State of Illinois, through Lisa Madigan, Attorney General of and for the State of Illinois, by Susan Budzileni, Special Assistant Attorney General, and for its Motion pursuant to Section 5000.315 of the Illinois Independent Tax Tribunal’s Administrative Rules (86 Ill. Admin. Code 5000.315) states as follows:

1. On May 11, 2015, the Department filed an Amended Motion to Dismiss and Petitioner was granted time to respond by May 21, 2015.
2. On May 21, 2015, Petitioner filed its Response to the Department’s Amended Motion to Dismiss and the Department was granted time to respond by June 1, 2015.
3. On June 2, 2015, when the Department was preparing to file its Reply, its attorney reviewed the May 22, 2015, court order and realized she erred in calendaring the due date for the Department’s Reply to its Amended Motion to Dismiss.
4. The Department seeks leave to file its Reply to its Amended Motion to Dismiss, instant. Attached is a copy of the Department’s Reply to its Amended Motion to Dismiss.

WHEREFORE, Department prays this Tribunal enter an Order

- a. Granting the Department's leave to file its Reply to its Motion to Dismiss, instanter, and;
- b. Grants any further relief to the Department this Tribunal deems just and appropriate under the circumstances.

Respectfully submitted,

Illinois Department of Revenue

By: LISA MADIGAN,
Attorney General, State of Illinois



Special Assistant Attorney General

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ILLINOIS INDEPENDENT TAX TRIBUNAL

TOMAS J. ZANZOLA,)	
)	
Petitioner,)	
v.)	15-TT-81
)	
ILLINOIS DEPARTMENT OF REVENUE,)	Judge Brian F. Barov
)	
Respondent.)	

**RESPONDENT’S REPLY TO ITS
AMENDED MOTION TO DISMISS PURSUANT TO §2-619 OF THE
ILLINOIS CODE OF CIVIL PROCEDURE**

NOW COMES the Department of Revenue (“Department”) of the State of Illinois, through Lisa Madigan, Attorney General of and for the State of Illinois, by Susan Budzileni, Special Assistant Attorney General, and for its Reply to its Amended Motion pursuant to Section 2-619 of the Code of Civil Procedure states as follows:

1. On June 30, 2004, Tomaz Zanzola (“Petitioner”), in his official capacity as president, prepared, signed, and filed an Illinois Business Registration Application (“REG-1”) with the Illinois Department of Revenue (“Department”) on behalf of Geez Enterprises, Inc. (“Taxpayer”). See Exhibit A.
2. Step 9, Paragraph 1 of the REG-1 identifies Petitioner as the “[p]erson responsible for filing returns and paying taxes” and more specifically Withholding taxes. Id.
3. Petitioner, as president, in Step 9, Paragraph 2, signed the REG-1 as the person who verified the information contained therein. Id.
4. On April 26, 2005, Petitioner advised the Department that he was the person responsible for filing returns and paying Withholding Income Tax to the Department on behalf of Taxpayer on the Department’s Request for Signature form (“REG-3-D”). See Exhibit B.

5. On November 9, 2012, Geez Enterprises, Inc. was involuntarily dissolved by the Illinois Secretary of State. See Exhibit C.

6. On December 17, 2014 and July 23, 2014, the Department issued four (4) Final Notices of Tax Due (“FNTD”) to Taxpayer because the Illinois Quarterly Withholding Tax Returns (“IL-941”) were late and tax payments were not remitted for the following tax periods. See FNTDs attached as Exhibit D.

Tax Period	Date of FNTD	IL-941 Due Date	IL-941 Filed	Late Filed	Tax	Penalty	Interest Accrued through date of FNTD	Credit/Payment	Balance
6/30/2012	12/17/14	7/31/12	12/1/14	Yes	3,943.37	473.21	13.35	0	4,579.93
9/30/2012	12/17/14	10/31/12	12/1/14	Yes	3,217.77	386.14	108.96	0	3,712.87
12/31/2012	12/17/14	1/31/13	12/1/14	Yes	1,538.52	184.62	44.39	0	1,767.53
12/31/2013 ¹	7/23/14	1/31/14	3/23/15	Yes	15,000	2,050.00	213.28	0	17,263.28

7. On February 11, 2015, Petitioner submitted a payment plan request on the Department’s Form (CCP-1 Payment Plan Installment Request) (“Payment Plan Request”) to the Department, which the Department approved on April 15, 2015. Petitioner’s request for a payment plan was signed by him in his individual capacity as opposed to his corporate capacity, as president. See Exhibit E.

8. Paragraph 6 of Petitioner’s Petition states that “[t]he business ceased operations in 2012, and did not have any employees in 2013.”

¹ The Department’s NPL dated February 27, 2015, included four (4) periods, namely 6/30/2012, 9/30/2012, 12/31/2012, and 12/31/2013. On March 23, 2015, the Department received Taxpayer’s IL-941 for period ending 12/31/2013, which reported Zero compensation subject to withholding and the Department accepted the same and reduced the tax liability to Zero.

9. Paragraph 9 of Petitioner's Petition states that he "filed a request for an installment agreement with the Department to address the balance due through 2012."

10. Now, Petitioner, in his Response to the Department's Amended Motion to Dismiss ("Petitioner's Response") claims that the "payment plan request was submitted by the corporation, Geez Enterprises, Inc. for its liabilities." See Petitioner's Response, Paragraph 3.

11. Petitioner, as a corporate officer, knew Taxpayer was dissolved in 2012. Therefore, in 2015 when Petitioner entered into a payment agreement with the Department he became personally liable under Section 3.20 of the Business Corporation Act of 1983. 805 ILCS 5/3.20.

12. Specifically, Section 3.20 states "[a]ll persons who assume to exercise corporate powers without authority so to do shall be jointly and severally liable for all debts and liabilities incurred or arising as a result thereof." Id. In *Steve's Equipment Service, Inc., v. Riebrant*, 121 Ill. App.3d 66, 70 (2nd Dist. 1984), the court stated that "a person who enters a contract on behalf of an involuntarily dissolved corporation is only personally liable under section [3.20] of the Business Corporation Act [of 1983 (805 ILCS 5/3.20)] when, at the time he enters the contract, he knows, or because of his position should know, of the dissolution.

13. In this case, Petitioner knew of Taxpayer's dissolution when he requested the "abatement of assessments against the taxpayer which were outside its period of operation." See Exhibit F.

14. Additionally, Petitioner's stated he "filed a request for installment agreement" and acknowledged that Taxpayer "ceased operations in 2012." See Petition, Paragraphs 9 and 6, respectively. It is too late for Petitioner to now claim that he did not know of Taxpayer's dissolution.

15. Further, in reviewing Petitioner's February 5, 2015, Payment Plan Request, Petitioner executed said request in his individual capacity and the request became a binding contract when the Department approved said request on April 15, 2015. Petitioner's request for abatement of assessment was initiated on February 19, 2015, and the Department granted Petitioner's request after the Taxpayer's 2013 IL-941 was filed in March 2015 and, the Department reduced the tax liability for tax year 2013 from \$15,000 to \$0.

16. Petitioner, after the payment agreement was approved, now claims that the Payment Installment Plan Request does not define the term 'responsible'.

17. The basic rules of contract interpretation are well settled. In construing a contract, the primary object is to give effect to the intention of the parties. A court will first look to the language of the contract itself to determine the parties' intent. If the words in the contract are clear and unambiguous, they must be given their plain, ordinary and popular meaning. *Thompson v. Gordon*, 241 Ill.2d 428, 441 (2011).

18. One of the plain, ordinary and popular meanings of the term 'responsible' is "[h]aving the means to pay debts or fulfill obligations. [Another is] being able "[c]apable of making moral or rational decisions on one's own and therefore answerable for one's behavior." The American Heritage Dictionary, 1053 (Houghton Mifflin Company, Second College Edition, 1985).

19. At the time Petitioner completed and submitted the Payment Installment Plan Request to the Department, Taxpayer had been involuntarily dissolved more than two years and Petitioner acknowledged Taxpayer's 2012 cessation in his Petition. See Petition, Paragraph 6.

20. When looking at the language contained in the Payment Plan Request in its entirety, it is clear that Petitioner on behalf of Taxpayer agreed to be 'responsible' for Taxpayer's tax debt. Specifically, Petitioner:

- a. Identified the tax periods covered by the agreement (See Exhibit E, Step 3, Line 6);

- b. Identified the amount of his good faith payment (See Exhibit E, Step 3, Line 8);
- c. Set forth the amount and date on which the monthly payment was to be withdrawn from his personal financial bank account (See Exhibit E, Step 3, Line 10);
- d. Identified the name of his personal financial institution together with the bank routing number, account number and type of account² (See Exhibit E, Step 4, Line 11);
- e. Identified his financial information to determine his creditworthiness on the Department's Form EG-13-1 Financial and Other Information Statement³ (See Exhibit G);
- f. Signed the Payment Plan Request in his individual capacity authorizing the Department to make the electronic withdrawals (See Exhibit E, Step 4, Line 12), and;
- g. Acknowledged that if the scheduled payments were not remitted, the payment plan may be canceled and the entire unpaid balance would become due immediately and enforcement action may be taken (See Exhibit E, Step 5).

21. If Petitioner did not intend to be bound by the terms of the Payment Plan Request or be 'responsible' for Taxpayer's tax debt, his actions beg the question -- why did Petitioner submit the Payment Plan Request to the Department? Further, because Taxpayer has been dissolved since 2012, no person or former corporate officer can act on its behalf in any official corporate capacity.

22. To date, Petitioner made three (3) payments of \$350 totaling \$1,050 toward Taxpayer's tax debt and these payments have been credited to Taxpayer's tax liability for tax period ending June 30, 2012.

23. While Petitioner may have timely protested the Notice of Personal Liability, the fact remains that there is no case or controversy in this matter because Petitioner became personally 'responsible' for Taxpayer's tax debt when the Payment Plan Request became a binding contract.

² Redacted from attachment because the document contains personal identity information, but will be tendered to the Tribunal for an in camera inspection, upon request.

³ Id.

WHEREFORE, Department prays this Tribunal enter an Order:

- a. Granting the Department's Amended Motion to Dismiss, with prejudice, and;
- b. Grants any further relief to the Department this Tribunal deems just and appropriate under the circumstances.

Respectfully submitted,

Illinois Department of Revenue

By: LISA MADIGAN,
Attorney General, State of Illinois



Special Assistant Attorney General

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Susan.Budzileni@Illinois.gov

3542-8171

04196 925 01 049



Illinois Department of Revenue

REG-1 Illinois Business Registration Application



Station # 925

Step 1: Read this information first



You may electronically file this form at www.ILtax.com.
To update previously submitted information, call 217 785-3707.

Faster and Easier

Do not check here until you have read all of Step 4.

Step 2: Provide your identification numbers and the reason for your application

Check the best description of why you are completing this application.

First-time registration of your business or organization. Tell us your federal employer identification number (FEIN). If you have applied for but not yet received your FEIN, write "applied for."

Starting date of this business in Illinois: 06 / 30 / 2004
Month Day Year

Re-applying of a previously registered business. Tell us the Illinois Business Tax number (IBT no.) and, if applicable, the license number (Lic. no.) assigned to this business. IBT no.: _____ Lic. no.: _____

New starting date of this business in Illinois: _____
Month Day Year

Organizational change requiring a new Federal Employer Identification number (FEIN).

What is the effective date of this change? _____
Month Day Year

Is this change the result of a merger or consolidation? yes no

Tell us the FEIN and Illinois Business Tax number (IBT no.) previously assigned when you registered this business.

FEIN: _____ IBT no.: _____

Tell us the new FEIN assigned to your business as a result of this change. If you have applied for and not yet received your FEIN, write "applied for." FEIN: _____

Add a tax requirement or location for a currently registered business. Tell us the Illinois Business Tax number (IBT no.) and federal employer identification number (FEIN) currently assigned to this business.

IBT no.: _____ FEIN: _____

What is the effective date of this update or addition? _____
Month Day Year

Step 3: Identify your business or organization

1 Business' or organization's legal name: Geez Enterprises Inc
Corporate, organization, partnership, or owner's (if sole proprietor) name

2 Doing business as (DBA) or trade name (if different from above): Geez Electrical Contracting

3 Address of your corporate/home office or your principal Illinois business address. The address where you can be contacted.

4803 Barreville Rd
Street address

Prairie Grove
City

IL
State

60012
Apartment or suite number
ZIP

(815) 790-4933
Daytime phone (include area code) Extension

(815) 444-8090
Fax (include area code)

E-mail address

4 Did you buy this business from someone? yes no
If yes, write the previous business' name and IBT no.

Previous business' name

Previous business' IBT#

5 Check one to indicate your type of business ownership (using the federal income tax classification).

Sole proprietorship. Is this jointly owned by both husband and wife? yes no

Corporation (other than an exempt organization)

Tell us the Illinois Corporate File (charter) number issued by the Illinois Secretary of State: 63613762

Is this a small business corporation (subchapter S)? yes no If yes, tell us how many shareholders. 1

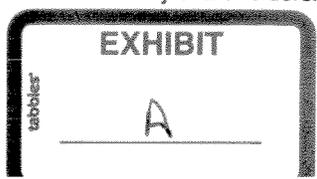
Partnership. Write the number of general partners. _____

Trust or estate

Exempt organization

Governmental agency

(REG-1 (N-1700))



Handwritten notes:
7-26-04
EMZ

Step 4: Describe your business type or activity

1 Describe your business and provide the percentage of each activity used in your description.

100% Electrical contracting

2 Check all that apply to your type of business:

- Withholding (employees, dividends, or certain winnings)** - You pay wages, taxable dividends, or wagering transactions in Illinois; or, you pay wages to Illinois residents under your state's income tax reciprocity agreement with Illinois.
- Sales** - You sell merchandise. Are all of your sales for resale or otherwise exempt from sales tax? yes no
Check any that apply to your type of retail sales (if applicable).
 Vehicles, trailers, mobile homes, watercraft, aircraft Items sold from vending machines.
 Tires How many machines will you have? _____
 Beverages (soft drinks) in closed or sealed containers Solvents sold to dry cleaners
 Motor fuel (e.g., gasoline, gasohol, diesel fuel)
Do your sales include purchase orders accepted outside of Illinois and items shipped directly into Illinois? yes no
If "yes," check the best description of your business.
 Located in Illinois, including but not limited to an office or agent.
 No location in Illinois but will voluntarily collect sales tax on receipts from sales into Illinois.
- Use** - You buy items for use in Illinois on which you do not pay the Illinois sales tax to your supplier. This includes items from your inventory bought tax-free for your own use.
- Services** - You provide services (e.g., repairs, printing, funeral, consulting, barber) and you are not a public utility. Do you transfer or sell items (e.g., parts, paper, chemicals, shampoo) with your service? yes no
- Motor vehicle renting** - You are in the business of renting motor vehicles (i.e., automobiles, motorcycles, certain vans/recreational vehicles) for one year or less.
- Water or sewer utility services** - You provide water or sewer utility service in Illinois.
- Hotel/motel operators** - You rent, lease, or let rooms to the public for living quarters for periods of less than 30 days.
- Liquor warehousing (not liquor sales)** - You warehouse or deliver alcoholic liquors for compensation.
- Methane gas landfills** - You are a Qualified Solid Waste Energy Facility (QSWEF).

Below are tax responsibilities that may require additional information. We will contact you for this information. If you check any of the boxes below, please check the "Additional Requirements" box in Step 1 on the front of this application.

- Natural gas** - You sell natural gas, provide natural gas services to persons in Illinois, or purchase natural gas from outside of Illinois for your own use (not for resale). Check all that apply.
How do you sell natural gas or natural gas services? at retail at resale
Are you a municipal utility? yes no
Do you purchase natural gas from outside of Illinois for your own use (not for resale) and want to pay the tax directly to us?
 yes no
- Telecommunications** - You provide telecommunications services in Illinois. How do you sell your service? Retail Resale
Is the only service you provide a paging or wireless service? yes no
- Cigarette or tobacco products** - You manufacture, wholesale, or distribute cigarettes or tobacco products. Check all that apply to your business' activities.
Cigarette: Manufacture Stamp Distribute
Tobacco products: Distribute Retail (purchase from distributors and tax is not or will not be paid)
- Motor fuel, aviation fuels and kerosene** - Check the activities which apply to your business.
 Distributor - not from retail outlets Compressed gas sales - highway use only Bulk storage plants - not at retail outlets
 Retail outlet only Manufacturing Gas/motor fuel blending Importing Exporting
- Electricity services** - You deliver electricity to persons in Illinois for their own use.
How do you sell your service? Retail Resale
Check any that apply to your type of business:
 Electric cooperative Municipal utility
 Self-assessing purchaser of electricity for nonresidential use who elects to pay the Electricity Excise Tax directly to us.
- Gaming events** - You operate gaming (i.e., bingo, charitable games, pull tabs) events or are a premise provider, supplier, or manufacturer of equipment used during gaming events. Check all that pertains to your organization or business.
 organization operating an event supplier or manufacturer of gaming equipment premise provider for events

Step 5: Describe your business

1 Check all that apply to your Illinois business activity. Retail Wholesale Service Manufacturing/production

2 Check all that apply to your type of business.

- | | | |
|---|---|---|
| <input type="checkbox"/> Advertising, business services | <input type="checkbox"/> Furniture, flooring, appliances | <input type="checkbox"/> Not-for-profit business/organization |
| <input type="checkbox"/> Auto supplies | <input type="checkbox"/> Gasoline, other petroleum products | <input type="checkbox"/> Nursery, florists, garden supplies |
| <input type="checkbox"/> Books, jewelry, gifts, cameras | <input type="checkbox"/> Grocery items | <input type="checkbox"/> Other manufacturing not listed: _____ |
| <input type="checkbox"/> Building trades, construction, contractors | <input type="checkbox"/> Hardware | <input type="checkbox"/> Other retail not listed: _____ |
| <input type="checkbox"/> Clothing and accessories | <input type="checkbox"/> Homes - mobile/modular | <input checked="" type="checkbox"/> Other services not listed: <u>Contracting</u> |
| <input type="checkbox"/> Coin-operated amusement devices | <input type="checkbox"/> Hotel/motel | <input type="checkbox"/> Other wholesale not listed: _____ |
| <input type="checkbox"/> Communication | <input type="checkbox"/> Leasing/renting equipment | <input type="checkbox"/> Paper, textiles, printing, chemicals |
| <input type="checkbox"/> Computers/programming/design/software | <input type="checkbox"/> Liquor | <input type="checkbox"/> Pharmaceuticals/drug stores |
| <input type="checkbox"/> Dental, medical services/facilities | <input type="checkbox"/> Lumber, building materials | <input type="checkbox"/> Public administration, government |
| <input type="checkbox"/> Dept. store/general merchandise | <input type="checkbox"/> Machines, parts, equipment | <input type="checkbox"/> Real estate, insurance, finance |
| <input type="checkbox"/> Drinking places | <input type="checkbox"/> Mail order, direct/vending sales | <input type="checkbox"/> Renting vehicles |
| <input type="checkbox"/> Eating places | <input type="checkbox"/> Medical supplies | <input type="checkbox"/> Sporting goods, bicycles, toys |
| <input type="checkbox"/> Electric | <input type="checkbox"/> Metals, rubber, plastic | <input type="checkbox"/> Tobacco products |
| <input type="checkbox"/> Electronics, TVs, music, instruments | <input type="checkbox"/> Mining, coal, other minerals | <input type="checkbox"/> Transportation |
| <input type="checkbox"/> Forestry, livestock, agriculture, fishing | <input type="checkbox"/> Natural gas | <input type="checkbox"/> Vehicles, boats, motorcycles |
| | | <input type="checkbox"/> Water, sewer |

Step 6: Identify your business location

Do not complete this step unless your location is in Illinois and your business activities include sales (including vehicle sales), use, service, hotel/motel operations, telecommunications, motor vehicle renting, electricity services, natural gas, or liquor warehousing. Write your business name, address (even if it is the same as identified in Step 3), and the date the location started doing business. **Note:** Township information is required for all Madison or St. Clair County locations in Illinois.

Location 1: Is this the same address as the address in Step 3? yes no

Check all that apply to this location's type of activity.

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> Sales, Use, Service | <input type="checkbox"/> Motor vehicle renting | <input type="checkbox"/> Telecommunications | <input type="checkbox"/> Electricity services |
| <input type="checkbox"/> Vehicle sales | <input type="checkbox"/> Liquor warehousing | <input type="checkbox"/> Hotel/motel operator | <input type="checkbox"/> Natural gas |

Name: _____ Starting date: ____/____/____
Doing business as (DBA) or trade name if different from the name you provided in Step 3 Month Day Year

Street address (Do not use PO Box), include apartment or suite number (if applicable)

City _____ State **Illinois** ZIP _____

County: _____ Township: _____ () - _____ Ext: _____ () - _____
Daytime phone (include area code) Fax (include area code)

a Check the best **physical** description of this location: permanent one that will change (e.g., fairs, flea market)

b Check the best description of this location in regards to the city, village, or town limits listed above: inside outside

Location 2:

Check all that apply to this location's type of activity.

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> Sales, Use, Service | <input type="checkbox"/> Motor vehicle renting | <input type="checkbox"/> Telecommunications | <input type="checkbox"/> Electricity services |
| <input type="checkbox"/> Vehicle sales | <input type="checkbox"/> Liquor warehousing | <input type="checkbox"/> Hotel/motel operator | <input type="checkbox"/> Natural gas |

Name: _____ Starting date: ____/____/____
Doing business as (DBA) or trade name if different from the name you provided in Step 3 Month Day Year

Street address (Do not use PO Box), include apartment or suite number (if applicable)

City _____ State **Illinois** ZIP _____

County: _____ Township: _____ () - _____ Ext: _____ () - _____
Daytime phone (include area code) Fax (include area code)

a Check the best **physical** description of this location: permanent one that will change (e.g., fairs, flea market)

b Check the best description of this location in regards to the city, village, or town limits listed above: inside outside

Additional locations:

Check if you need to identify more locations. Attach a separate sheet containing all of the required information in a similar format.
 Tell us your **total** number of Illinois locations. _____

Step 7: Identify your officers and owners

1 If your business is a corporation, subchapter S corporation, or nonprofit organization, print the legal name and SSN of each officer.

Zanzola, Tomas J President SSN _____
Legal name (Last, first, middle initial)

Legal name (Last, first, middle initial) Vice-President SSN _____

Legal name (Last, first, middle initial) Secretary SSN _____

Legal name (Last, first, middle initial) Treasurer/Comptroller SSN _____

2 Is your business a limited liability company? yes no
 If yes, attach a list designating each manager and member by name and SSN or FEIN.

3 If your corporation is owned (over 50 percent) by another business, print the legal name and FEIN of the owning entity.

Owning entity name FEIN _____

4 If your business is a sole proprietorship, trust/estate, or partnership, provide the legal name and SSN or FEIN of each owner, trustee/executor, or general partner. Note: If you need to identify more, attach additional sheets with the required information in a similar format.

Legal name (Last, first, middle initial) SSN _____

Legal name (Last, first, middle initial) SSN _____

Business name of your owner FEIN _____

Step 8: Tell us your mailing address

Complete this information only if you want your tax forms and correspondence mailed to an address other than the one listed in Step 3.
Note: All notices and bills (containing confidential tax information), refunds, certificates, and tax forms will be sent to this address.

same
In-care-of name. Please print. Street address

City State ZIP

Step 9: Sign below

1 Person responsible for filing returns and paying taxes: If in Step 4, "Withholding," "Sales," "Use," "Service," "Motor vehicle renting," or "Hotel/motel" was checked, the person(s) that will be personally responsible for filing returns and paying the tax due must complete the following information. This signature is required in addition to the signature in Item 2 of this step. The same person can sign both statements. **Note:** If you need to identify more, attach sheets with the required information in a similar format.

Check tax responsibility(ies): Withholding Sales, Use, or Services Motor vehicle renting Hotel/motel

Tomas J Zanzola _____ Zanzola, Tomas J _____
Signature Month Day Year Printed name (Last, first, middle initial) SSN _____

Street address City State ZIP

Check tax responsibility(ies): Withholding Sales, Use, or Services Motor vehicle renting Hotel/motel

Signature Month Day Year Printed name (Last, first, middle initial) SSN _____

Street address City State ZIP

2 This must be completed by the person completing this application and verifying the information. Signature stamps are not acceptable. Under penalties of perjury, I state that I have examined this information and, to the best of my knowledge, it is true, correct, and complete.

Tomas J Zanzola _____ President 06/28/2009 Zanzola, Tomas J _____
Signature Title Month Day Year Printed name (Last, first, middle initial)

Step 10: Mail your application

If you attached additional sheets for any step in this application, please check here.

If you have any questions or need help completing your application, please call us weekdays between 8 a.m. and 5 p.m.

Email: centreg@revenue.state.il.us

Phone: 217 785-3707

Mail: CENTRAL REGISTRATION DIVISION
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19478
 SPRINGFIELD IL 62794-9478

3542-8171

2005-116-929-05-017



Illinois Department of Revenue

REG-3-D

Request for Signature

Read this information first

Form REG-3-D must be filled out in its entirety to complete your registration or to change information previously provided for a registered business. Signature stamps are not acceptable. You can fax Form REG-3-D to us at 217 785-6013. If you prefer, mail your completed Form REG-3-D to the Central Registration Division, Illinois Department of Revenue, PO Box 19030, Springfield Illinois 62794-9030.

Step 1: Provide your business or organization information

Internet applicants must provide the application code. If you are changing information for a previously registered business, tell us your Illinois Business Tax number (IBT no.).

Name of your business: Geez Enterprises Inc
Street address of your business: 4803 Barreville Rd
City: Prairie Grove IL ZIP: 60012

Daytime telephone: (815) 740-4933
Application code (e.g., A999-A999-A999-9999)
Illinois Business Tax number (IBT no.)

Step 2: Sign here

Under penalties of perjury, I certify I have examined all the information provided for my registration or renewal application and, to the best of my knowledge, it is true, correct, and complete.

Signature: [Handwritten Signature] Date: 4/26/2005
Printed name: Thomas J Zanzola Title: President
Address: 4803 Barreville Rd, Prairie Grove IL, 60012

Step 3: Tell us the person(s) responsible for filing returns and paying taxes and fees due

The tax responsibilities listed below require the person who will be responsible for filing tax returns and paying the tax or fee due to complete the following information and sign. If you need to identify more, attach additional sheets using a similar format.

Name: Tomas Zanzola
Address: 4803 Barreville Rd Prairie Grove, IL 60012
Daytime telephone:
Social Security number (SSN):

Check all tax types for which you are responsible for filing returns and paying the tax or fee due.

- Withholding Income Tax [checked]
Motor Vehicle Renting Tax
Motor Fuel Tax
Sales, Service & Use Taxes [checked]
Hotel Operators' Tax
Environmental Impact Fee & Underground Storage Tax

Under penalties of perjury, I state that I am personally responsible for filing and paying the taxes and fees listed above.

Signature: [Handwritten Signature] Date: 4/26/05

Name:
Address:
Daytime telephone:
Social Security number (SSN):

Check all tax types for which you are responsible for filing returns and paying the tax or fee due.

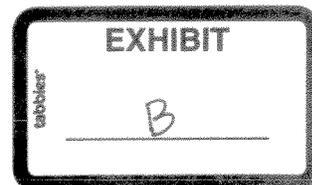
- Withholding Income Tax
Motor Vehicle Renting Tax
Motor Fuel Tax
Sales, Service & Use Taxes
Hotel Operators' Tax
Environmental Impact Fee & Underground Storage Tax

Under penalties of perjury, I state that I am personally responsible for filing and paying the taxes and fees listed above.

Signature:
Date:

This form is authorized by 20 ILCS 687/0-1 of seq., 35 ILCS 5/1 of seq., 105/1 of seq., 110/1 of seq., 115/1 of seq., 120/1 of seq., 130/1 of seq., 135/1 of seq., 143/10-1 of seq., 145 of seq., 158/1 of seq., 173/5-1 of seq., 505/1 of seq., 510/1 of seq., 615/1 of seq., 620/1 of seq., 625/1 of seq., 630/1 of seq., 35 ILCS 605/1 of seq., 630/5-1 of seq., 640/2-1 of seq., 730 ILCS 2/01 of seq., 75/1 of seq., 30/1 of seq., 735 ILCS 5/1-1 of seq., 305 ILCS 20/5 of seq., 415 ILCS 125/201 of seq. Disclosure of this information may be REQUIRED. Failure to provide information could result in this form not being processed and possible penalties. This form has been approved by the Forms Management Center, IL-492-0001.

REG-3-D (R-06/04)



F-25 4-26

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JESSE WHITE
SECRETARY OF STATE



CORPORATION FILE DETAIL REPORT

Entity Name	GEEZ ENTERPRISES, INC.	File Number	63613762
Status	DISSOLVED		
Entity Type	CORPORATION	Type of Corp	DOMESTIC BCA
Incorporation Date (Domestic)	06/17/2004	State	ILLINOIS
Agent Name	GENE BARINHOLTZ	Agent Change Date	07/01/2011
Agent Street Address	1101 PERIMETER DR STE 760	President Name & Address	JANET L. DONEHEY 38055 N HAROLD PL. SPRING GROVE, IL 60081
Agent City	SCHAUMBURG	Secretary Name & Address	INVOLUNTARY DISSOLUTION 11 09 12
Agent Zip	60173	Duration Date	PERPETUAL
Annual Report Filing Date	00/00/0000	For Year	2012

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BACK TO CYBERDRIVEILLINOIS.COM HOME PAGE

EXHIBIT

C

Final Notice of Tax Due

for Form IL-941, Illinois Quarterly Withholding Tax Return



#BWNKMGV
#CNXX X127 7447 6487#
GEEZ ENTERPRISES INC
2530 RTE 176 UNIT 4
PRAIRIE GROVE IL 60012

December 17, 2014 TDD 1 800 544-5304



Letter ID: CNXXX12774476487

Account ID: 87-0727621-000

FEIN: 87-0727621

Reporting Period: June 2012

Here is information about your June 2012 reporting period.

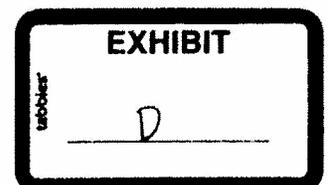
- You filed your return late.
- You did not make full payment by the required due date.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before January 16, 2015. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	3,943.37	0.00	3,943.37
Late-Payment Penalty	394.34	0.00	394.34
Late-Filing Penalty	78.87	0.00	78.87
Interest	163.35	0.00	163.35
Assessment Total	\$4,579.93	\$0.00	\$4,579.93

If you believe you do not owe an amount identified above or have any questions, please call one of the numbers above.



Final Notice of Tax Due

for Form IL-941, Illinois Quarterly Withholding Tax Return



#BWNKMGV
#CNXX XX74 X576 7366#
GEEZ ENTERPRISES INC
2530 RTE 176 UNIT 4
PRAIRIE GROVE IL 60012

December 17, 2014 TDD 1 800 544-5304



Letter ID: CNXXXX74X5767366

Account ID: 87-0727621-000

FEIN: 87-0727621

Reporting Period: September 2012

Here is information about your September 2012 reporting period.

- You filed your return late.
- You did not make full payment by the required due date.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before January 16, 2015. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	3,217.77	0.00	3,217.77
Late-Payment Penalty	321.78	0.00	321.78
Late-Filing Penalty	64.36	0.00	64.36
Interest	108.96	0.00	108.96
Assessment Total	\$3,712.87	\$0.00	\$3,712.87

If you believe you do not owe an amount identified above or have any questions, please call one of the numbers above.

Final Notice of Tax Due

for Form IL-941, Illinois Quarterly Withholding Tax Return



#BWNKMGV
#CNXX X181 4318 56X3#
GEEZ ENTERPRISES INC
2530 RTE 176 UNIT 4
PRAIRIE GROVE IL 60012

December 17, 2014 TDD 1 800 544-5304



Letter ID: CNXXX181431856X3

Account ID: 87-0727621-000

FEIN: 87-0727621

Reporting Period: December 2012

Here is information about your December 2012 reporting period.

- You filed your return late.
- You did not make full payment by the required due date.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before January 16, 2015. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	1,538.52	0.00	1,538.52
Late-Payment Penalty	153.85	0.00	153.85
Late-Filing Penalty	30.77	0.00	30.77
Interest	44.39	0.00	44.39
Assessment Total	\$1,767.53	\$0.00	\$1,767.53

If you believe you do not owe an amount identified above or have any questions, please call one of the numbers above.

Final Notice of Tax Due

for Form IL-941, Illinois Quarterly Withholding Tax Return



#BWNKMGV
#CNXX X212 8297 44X7#
GEEZ ENTERPRISES INC
2530 RTE 176 UNIT 4
PRAIRIE GROVE IL 60012

July 23, 2014

TDD 1 800 544-5304



Letter ID: CNXXX212829744X7

Account ID: 87-0727621-000

FEIN: 87-0727621

Reporting Period: December 2013

Here is information about your December 2013 reporting period.

- You filed your return late.
- You did not make full payment by the required due date.

As a result we have assessed the amounts shown below.

To avoid cost of collection fees, additional penalties and interest for this assessment, you must pay on or before August 22, 2014. Please use the voucher on the enclosed Taxpayer Statement to make your payment.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	15,000.00	0.00	15,000.00
Late-Payment Penalty	1,500.00	0.00	1,500.00
Late-Filing Penalty	550.00	0.00	550.00
Interest	213.28	0.00	213.28
Assessment Total	\$17,263.28	\$0.00	\$17,263.28

If you believe you do not owe an amount identified above or have any questions, please call one of the numbers above.

Step 3: Describe your debt and payment installment plan request

5 Have all your tax returns been filed? Yes No
For this agreement to be considered, all returns must be filed.

6 Identify the tax periods covered by this agreement.

2012

7 Total amount of your unpaid tax liability. 7 \$ 10,000
If your liability is over \$5,000, you must file Form EG-13-I or Form EG-13-B.

8 Write the amount of your good faith downpayment. 8 \$ 350

9 Subtract Line 8 from Line 7. Write the amount of the balance. 9 \$ 10,361.25

10 Describe your payment installment plan to pay the amount on Line 9. Write your first payment date 5/15/2015 and complete one of the following options.

a One per month: Date during month 15th Amount \$ 350

b One per week: Day of week _____ Amount \$ _____

c One every other week: Day of week _____ Amount \$ _____

Step 4: Provide your financial institution and account information

11 McHenry Saving Bank

Financial institution's name

353 Bank Dr.

McHenry

IL 60020

Mailing address

City

State ZIP

Tom Zanzola

Names on the account (list all names)

Routing number _____

Find your routing number at the bottom of your check (for checking accounts) or contact your financial institution for the routing number (for savings accounts).

Checking or Savings

Account number _____

12 Sign to authorize electronic payments (taxpayer, authorized officer, or partner)

The Illinois Department of Revenue is authorized to use the information on this form to make monthly withdrawals (ACH debits) from the account listed on Line 11 in accordance with the Department of Revenue Law of the Civil Administrative Code of Illinois and all applicable Illinois tax acts. This authorization shall remain in effect until the department receives written notification from the taxpayer.

Tom Zanzola
Your signature

2/5/15
Month day, year

Step 5: Read the statement and sign below

I agree to make the scheduled payments as described on Line 10. I understand that, if the department does not agree to the payment plan described in Step 3, additional information about my financial condition may be requested and I may be required to pay a higher amount. I understand that I must complete Form EG-13-I or Form EG-13-B if my liability is over \$5,000. In addition, liens may be filed at the department's discretion, including, but not limited to, when the department determines there is a risk of non-payment. I will make all payments as scheduled and I will file all future required returns and pay any tax owed for those periods. If I do not remit the scheduled payment and file all required returns, my payment installment plan may be canceled; the entire unpaid balance will become due immediately; and enforcement action may be taken, which could include a levy of my bank account or wages.

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

Tom Zanzola
Your signature

2/5/15
Month day, year

ARNSTEIN & LEHR LLP
Accomplished lawyers who understand your goals.

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Chicago, Illinois 60606
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www.arnstein.com

Kathleen M. Lach
(312) 876-6660
kmlach@arnstein.com

February 19, 2015

**VIA FACSIMILE: 815-987-7474
AND CERTIFIED MAIL, RETURN RECEIPT REQUESTED
7014 1200 0001 0809 3574**

Mr. Paul Schwartz, Manager
Field Compliance Officer
Illinois Department of Revenue
200 S. Wyman St., #306
Rockford, IL 61101-1234

**Re: Tomas Zanzola; 354-62-3428
Geez Enterprises Inc.
Taxpayer ID: 87-0727621**

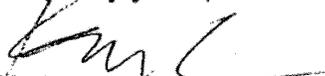
Dear Mr. Schwartz:

Per my voice message to you, we would like an update on the status of the account for Geez Enterprises. We forwarded to you a request for abatement of the assessments against the taxpayer which were outside its period of operation. We also forwarded to you the final 941 tax return showing that no additional 941 taxes would be due after the date of the final return.

Additionally, I have filed a request for an installment agreement. A copy of that request is also enclosed.

I look forward to hearing from you regarding this matter.

Very truly yours,


Kathleen M. Lach

KML:crb
112268408.1
44271-0001

Enclosures

cc: Tomas Zanzola
E. Jason Tremblay

CHICAGO SPRINGFIELD MILWAUKEE
FORT LAUDERDALE MIAMI TAMPA WEST PALM BEACH BOCA RATON

Arnstein & Lehr LLP is a member of the International Lawyers Network

EXHIBIT

F



Illinois Department of Revenue

EG-13-I Financial and Other Information Statement for Individuals

Note: We may require support for amounts shown on this form.

Step 1: Tell us about yourself and your employment

Debtor's information

1 Your name Tomas Zanzola

Street address 4803 Barreville Road

Prairie Grove IL 60012
City State ZIP

2 Email address NA

3 Home phone Contact Rep (312) 878-6660

4 Date of birth 8/20/71

5 Social Security number _____

6 Number of dependents in household 4

Employment information

7 Employer's name _____

Address _____

Elk Grove IL 60007
City State ZIP

8 Work phone _____

9 Length of employment 10 months

Step 2: Tell us about other income and property. Attach an additional sheet, if necessary.

10 Real property (brief description and location) _____

11 List the name and address of the banks where you have accounts.

Name Baxter Credit Union

Address 415 S.Main St

Crystal Lake IL 60014
City State ZIP

Name _____

Address _____

City State ZIP

Name McHenry Savings Bank

Address 353 Bank Dr

McHenry IL 60020
City State ZIP

Name _____

Address _____

City State ZIP

12 Vehicle license number _____

Vehicle description 2006 Ford F250 Pickup truck

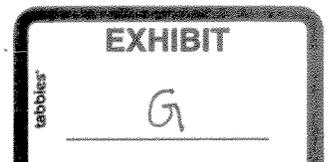
Step 3: Tell us if bankruptcy is pending

13 Are foreclosure, bankruptcy, receivership, or assignment for benefit of creditors proceedings pending? yes no

14 Bankruptcy number _____

15 Date filed _____

Continue to next page.



Step 4: Complete the following statement of assets and liabilities

	A	B	C	D	E	F	G
Description	Present value	Liabilities Balance due	Amount of equity or asset (Col. A minus B)	Monthly payment amount	Pledgee or obligee	Date of first payment	Date of final payment
16 Bank accounts							
17 Household furniture							
18 Home mortgage					BOA	9	
19 Rental properties							
20 Real property							
21 Vehicles (model/year)							
a F250/2006							
b explorer /2011					Ford Credit		
22 Other assets (describe)							
a							
b							
23 Federal taxes outstanding					US Treasury		
24 State taxes outstanding							
25 Accounts/notes payable					Harris Bank		
26 Charge cards							
a Visa					Bank of America		
b							
27 Other (include judgments)							
a Parkway Bank							
b							
28 Total							

Step 5: Complete the following monthly income and expense analysis

Household monthly income		Monthly expenses	
Source	Net	Expense	Amount
29 Your take home pay		35 Rent (if no home mortgage in Step 4)	
30 Your spouse's take home pay		36 Groceries	
31 Pensions		37 Monthly payments (from Line 28)	
32 Rental income		38 Utilities	
33 Other (specify)		39 Auto expenses (i.e., Insurance, gas)	4
Royalty		40 Child support paid	
		41 Other (specify)	
		Property Taxes	
		Health Insurance	
34 Add Lines 29 through 33. This amount is your total net income.		42 Add Lines 35 through 41. This amount is your total expenses.	
43 Subtract Line 42 from Line 34. This amount is your monthly net income after expenses.		43	

Step 6: Sign below

Under penalties of perjury, I state that this statement of assets and liabilities and other information is, to the best of my knowledge, true, correct, and complete.

Debtor's signature *[Signature]* Date 2/5/15

Spouse's signature _____ Date _____

This form is authorized as outlined by the Illinois Income Tax Act and the Retailers' Occupation and related occupation taxes and fees acts. Disclosure of this information is REQUIRED. Failure to provide information could result in this form not being processed.