



4. The Petitioner resides at 4803 Barreville Road, Prairie Grove, Illinois, and his telephone number is 815-790-4933.

### **BACKGROUND AND RELEVANT FACTS**

5. The taxpayer operated a business, Geez Enterprises, Inc.

6. The business ceased operations in 2012, and did not have employees in 2013.

7. The Department assessed IL-941 taxes against Geez Enterprises, Inc. for 2013 based on prior years' returns.

8. Petitioner filed a corrected 2013 Form IL-941 showing a zero balance due for the year.

9. Petitioner has filed a request for installment agreement with the Department to address the balance due through 2012.

10. Petitioner has made payments to the Department in accordance with this request.

### **APPLICABLE LAW**

11. Section 35 ILCS 5/1002(d) of the Illinois Code imposes a personal assessment on any person who willfully fails "to collect, truthfully account for, and pay over the tax imposed by this Act."

12. Late payment penalties may be abated, or not asserted, based on reasonable cause. *Kroger Co. v. Department of Revenue*, 284 Ill.App.3d at 484, 220 Ill. Dec. 566, 673 N.E.2d 710 (Ill. App. 1 Dist., 1996). The existence of reasonable cause justifying abatement of a penalty is a factual determination made on a case-by-case basis. *Id.*

**ERRORS**

13. The Department erred in its proposed assessment of tax for 2013, when the corporation had no employees.

14. The Department erred in proposing a personal assessment against Petitioner in the amount of \$28,045.09.

15. The Department erred in proposing penalty assessments against the corporation, and accordingly, against Petitioner.

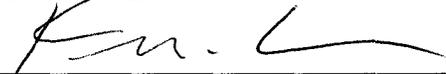
**CONCLUSION AND RELIEF REQUESTED**

16. Petitioner requests that no assessment be made against him personally for the periods at issue.

WHEREAS, Petitioner requests that the Notice be canceled for the reasons contained herein.

TOMAS J. ZANZOLA

By: \_\_\_\_\_

  
Kathleen M. Lach  
One of its Attorneys

Representative:

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Bar No.: 6243316

# Collection Action

## Assessment and Notice of Intent



February 27, 2015



Letter ID: L0635526416

TOMAS J. ZANZOLA  
4803 BARREVILLE RD  
PRAIRIE GROVE IL 60012-2151

Taxpayer ID: XXX-XX-3428  
1002D Penalty ID: 1820897



GEEZ ENTERPRISES INC  
120 S RIVERSIDE PLZ  
# 1200  
CHICAGO IL 60606-3910

### We have determined you are personally liable for a penalty of \$28,045.09.

The penalty is equal to the amount of unpaid liability of GEEZ ENTERPRISES INC, due to your status as a responsible officer, partner, or individual of GEEZ ENTERPRISES 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 \$28,045.09.** 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 **April 28, 2015**. 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

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



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

## To avoid this collection action

### **Pay**

Your payment must be guaranteed (*i.e.* cashier's check, money order) and made payable to the Illinois Department of Revenue.

### **If you believe you are not personally responsible, send us proof**

Send us written proof, documents, or testimony for review. You may provide one or all of the following:

- copies of notarized resignation papers.
- corporate minutes where your resignation was accepted.
- copy of signed agreement to transfer stocks and bonds to another party.
- a notarized affidavit from someone whom we recognize as knowledgeable of the business' operation stating that you were not responsible for filing returns and paying taxes.
- the name of the person who was responsible for filing returns and paying taxes.

### **Federal Bankruptcy Court**

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy "automatic stay" does not relieve your obligations to file tax returns.

### **Correct our records**

If our records are not correct, send us proof of your prior payment, a copy of the return you filed, or other documentations so that we can correct our records.

## Collection action information

### **Applicable Illinois law**

Illinois law (35 ILCS 5/1002(d) of the Withholding Income Tax Act) 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. The penalty is equal to the amount of tax due including penalty and interest.

More information is on our website at [tax.illinois.gov](http://tax.illinois.gov).

### **What other collection actions may we take?**

Additional collection action includes, but is not limited to:

- levy of wages and bank accounts.
- withholding of your state payments, tax refunds, lottery winnings, contractual service vouchers, *etc.*
- seizure and sale of your assets.
- referral to a collection agency.
- civil judgments.
- referral for non-renewal or revocation of your
  - Professional license,
  - Certificate of Registration,
  - Liquor license,
  - Corporate Charter with the Secretary of State, or
  - Lottery license.
- prosecution for bad checks and deceptive practice.
- filing a tax lien against your property (the filing of a lien may damage your credit rating for up to seven years, even after the lien is released). If we file a lien against your property, you are responsible for paying the lien filing and release fees and charges.

**Collection Action**  
**Assessment and Notice of Intent**



February 27, 2015



Letter ID: L0635526416

TOMAS J. ZANZOLA  
4803 BARREVILLE RD  
PRAIRIE GROVE IL 60012-2151

Taxpayer ID: XXX-XX-3428  
1002D Penalty ID: 1820897



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: 87-0727621-000
Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Jun-2012	3,943.37	573.21	186.69	-	-	4,703.27
30-Sep-2012	3,217.77	486.14	127.99	-	-	3,831.90
31-Dec-2012	1,538.52	284.62	53.49	-	-	1,876.63
31-Dec-2013	15,000.00	2,150.00	483.29	-	-	17,633.29

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: L0635526416  
TOMAS J. ZANZOLA

**Total amount due: \$28,045.09**  
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 014269660961 731 123199 1 0000002804509