ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS

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

NOTICE OF FILING MOTION

TO: Susan Budzileni
Special Assistant Attorney General
Illinois Department of Revenue
100 West Randolph Street, Level 7-900
Chicago, IL 60601

Electronic mail: Susan.Budzileni@Illinois.gov

PLEASE TAKE NOTICE that on May 21, 2015, Petitioner, Tomas J. Zanzola, ("Petitioner") through his attorney, Kathleen M. Lach, filed his Response to Respondent's Amended Motion to Dismiss Pursuant to Section 2-619 of the Illinois Code of Civil Procedure with the Illinois Independent Tax Tribunal by email to ITT.TaxTribunal@Illinois.gov and Brian.Barov@Illinois.gov, a copy of which is attached hereto.

TOMAS J. ZANZOLA

By: _____
Kathleen M. Lach
One of his Attorneys

PROOF OF SERVICE

The undersigned attorney for the Petitioner certifies that, on May 21, 2015, she served the Petitioner's Response to Respondent's Amended Motion to Dismiss Pursuant to Section 2-619 of the Illinois Code of Civil Procedure on the individual identified above, by email and Certified Mail, Return Receipt Requested, at the address identified above.

_____
Kathleen M. Lach
Attorney for Petitioner

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Arnstein & Lehr LLP
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(312) 876-7100
kmlach@arnstein.com
Bar No.: 6243316

ILLINOIS INDEPENDENT
TAX TRIBUNAL

TOMAS J. ZANZOLA,	)	
	)	
Petitioner,	)	
	)	
v.	)	15 TT 81
	)	
ILLINOIS DEPARTMENT OF REVENUE,	)	
	)	
Respondent	)	

PETITIONER'S RESPONSE TO RESPONDENT'S
AMENDED MOTION TO DISMISS PURSUANT TO SECTION 2-619
OF THE ILLINOIS CODE OF CIVIL PROCEDURE

Petitioner, Tomas J. Zanzola, through his attorney, Kathleen M. Lach, and Arnstein & Lehr LLP, for his Response to Respondent's Amended Motion to Dismiss, states as follows:

1. Petitioner filed a timely protest to the Department's Notice of Personal Liability on April 21, 2015.

2. Petitioner contested the assessment against him, and additionally contested the amount of the proposed liability.

3. Petitioner disputes several of the allegations presented in Respondent's Motion to Dismiss. Petitioner did not submit a payment plan request to the Department. The payment plan request was submitted by the corporation, Geez Enterprises, Inc., for its liabilities.

4. The Department further alleges that "a fully executed installment payment plan evidences the fact that Petitioner agreed to the tax liability". Petitioner did not agree to the tax liability as evidenced by his cover letter to the field collection manager, indicating that the assessed tax liability was overstated. A copy of that letter is incorporated herein as Exhibit A.

5. Additionally, the term "responsible" on the installment agreement request form (Step 2, Number 4) is not legally defined on the document.

6. "Responsible" may simply mean the person whose job it is to administratively write a check, make the electronic deposit, or walk an envelope to the post office.

7. The installment agreement form does not state that the term "responsible" is defined by Illinois case law, statute and regulation in connection with determining who has authority and control over the finances of any business, and makes the decisions as to what bills, including tax obligations, are paid by the business.

8. The question of responsibility for the unpaid taxes of Geez Enterprises, Inc., as defined in 35 ILCS 5/1002(d), remains before this Court.

Accordingly, Petitioner requests that Respondent's Motion be denied.

TOMAS J. ZANZOLA

By: _____
Kathleen M. Lach
One of its Attorneys

Representative:

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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

EXHIBIT A