

ILLINOIS INDEPENDENT TAX TRIBUNAL

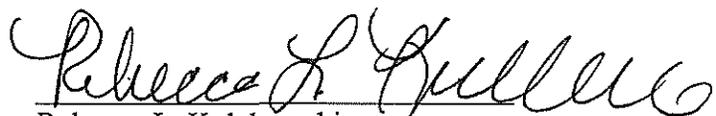
WILBERT ANDRUS SR.,)	
)	
Petitioner,)	
v.)	No. 15 TT 82
)	
ILLINOIS DEPARTMENT OF REVENUE)	Judge James Conway
)	
Respondent.)	

CERTIFICATE OF SERVICE

Rebecca L. Kulekowskis certifies that she is a Special Assistant Attorney General of the State of Illinois duly appointed by Lisa Madigan, Attorney General of the State of Illinois; that she is authorized to make this certificate; that on **June 3, 2015**, before the hour of 5:00 p.m. (C.S.T) she served a true and exact copy of the foregoing instruments entitled **RESPONDENT'S ANSWER TO PETITION** on the above Taxpayer/Petitioner by sending same as an attachment to an electronic mail message addressed to the following individuals at their designated email addresses:

WILBERT7142@COMCAST.NET

James.Conway@illinois.gov



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**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

WILBERT ANDRUS SR.,)	
Petitioner)	
v.)	15-TT-82
)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT OF REVENUE,)	
Respondent)	

ANSWER

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

INTRODUCTION

1. The Collection Action was issued by the Department on February 25, 2015. Assessing tax for \$48,143.67 in liable penalty tax, \$27,600 interest, \$9,015.67 in liability penalty, and \$11,528 in liable penalty. The claim amount was for the periods 12/31/06 through 9/30/2011.

ANSWER: The Department admits that it did issue a Collection Action Assessment and Notice of Intent ("Notice") to Mr. Wilbert Andrus Sr., dated February 25, 2015. This Notice was for the 4th Q of 2006, 4th Q of 2007, 4th Q of 2008, 1st through 4th Qs of 2009, 1st through 4th Qs of 2010, and the 1st through 3rd Qs of 2011. The total amount listed owing on this Notice is \$48,143.67. \$27,600 in tax liability, \$11,528 in penalty liability, and \$9,015.67 in interest liability.

BACKGROUND

2. Petitioner is an individual or stated by the Department to be a Responsible Officer of religious or a church and the business address is 5038 W. Madison Street, Chicago, Illinois 60644. Business telephone number is 773-707-8522.

ANSWER: The Department admits the Petitioner is stated by the Department to be a responsible officer, partner, or individual of New Day MB Church with a stated business address of 5038 West Madison Street, Chicago, Illinois 60644-4127.

ERRORS

3. I was not responsible for filing returns, I was only responsible for counting the funds each Sunday with two other persons.

ANSWER: The Department denies paragraph 3.

4. I'm not a officer of the church finance department, and I have not counted the funds since 2005.

ANSWER: The Department denies paragraph 4.

RELIEF REQUESTED

8. For the reasons stated above, Petitioner requests that the collection action be dismissed AND withdrawn and refund granted. The assessment intent penalties be abated.

ANSWER: The Department denies paragraph 8.

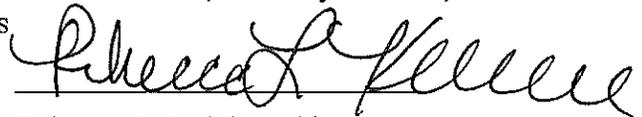
WHEREFORE, Department prays that the Tax Tribunal enter an order up holding the Notice in this matter.

Respectfully submitted,

Illinois Department of Revenue

By: LISA MADIGAN, Attorney General, State of Illinois

By:



Rebecca L. Kulekowskis

Special Assistant Attorney General

Date: June 3, 2015

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