

ILLINOIS INDEPENDENT
TAX TRIBUNAL

Wilbert Andrus SR.

Petitioner,

v.

ILLINOIS DEPARTMENT
OF REVENUE,

Respondent.

157782

PETITION

_____, (“Petitioner”) petitions the Illinois
Independent Tax Tribunal to review and reverse and/or modify the

_____ Notice of Deficiency (“Deficiency”)

X Notice of Tax Liability (“Notice”)

check all that apply

_____ Claim Denial (“Claim”)

X Penalty (“Penalty”)

X Interest (“Interest”)

issued by the Illinois Department of Revenue (“Department) for the reasons stated below.

[Separately numbered paragraphs must be used below. Each factual allegation should be
set out in its own paragraph or subparagraph.]

INTRODUCTION

1. The COLLECTION ACTION was issued by the Department on February 25, 2015

(insert Deficiency, Notice, Claim, Penalty or Interest)

(date)

Assessing TAX for \$ 48,143.67 in LIABLE PENALTY Tax,
(assessing tax or denying refund) (amount) (name of tax)

\$27,600 interest, \$9,015.67 in LIABILITY penalty, and \$11,528 in LIABLE
(amount) (amount) (name of penalty) (amount) (name of penalty)
penalty. The CLAIM was for the period (s) 12/31/06
(insert Deficiency, Notice, or Claim) (beginning date)
through 9/30/2011 ("Period").
(ending date)

BACKGROUND

2. Petitioner is an individual or stated by the Department to be a Responsible Officer of
Religious or a CHURCH and the
(corporation) (type of business i.e. partnership or sole proprietor)

business address is

5038 W. MADISON ST. CHICAGO, IL 60644

(complete address with city and zip code)

Business telephone number is 773-707-8522

ERRORS

For each error you seek corrected, in a paragraph, identify the error and state both facts in support of your argument and the relevant law.

3. we HAVE determined THAT you ARE personally liable FOR A PENALTY OF A 48,143.67 FOR NOT FILING RETURNS

I WAS NOT RESPONSIBLE FOR FILING RETURNS, I WAS ONLY RESPONSIBLE FOR COUNTING THE FUNDS EACH SUNDAY WITH TWO OTHER PERSONS

4. DUE TO YOUR STATUS AS AN OFFICER OF NEW DAY MB CHURCH

I'M NOT A OFFICER OF THE CHURCH FINANCE DEPARTMENT, AND I HAVE NOT COUNTED THE FUNDS SINCE 2005

5. _____

6.

7.

RELIEF REQUESTED

8. For the reasons stated above, Petitioner requests that the COLLECTION ACTION (insert Deficiency, Notice, Claim, Penalty or Interest) be Modified to reflect a lesser amount of _____

Dismissed X Withdrawn and refund granted X (choose all that apply)

The ASSESSMENT INTENT penalty(ies) be abated.

Wilbert Andrus SR

(Petitioner's name)

By: Wilbert Andrus Sr.

Signature (individual) sole proprietor or partner -circle one)

7142 S. TALMAN AVE

(address)

CHICAGO, IL 60629

(phone number)

773-863-9563

(e-mail)

Wilbert7142@COMCAST.NET

Notice of Overpayment Adjustment



March 2, 2015



Letter ID: L0095500816

Account ID: P13027776

Reporting Period: December 2014



WILBERT and JOYCE M. ANDRUS SR
7142 S TALMAN AVE
CHICAGO IL 60629-2014

We applied your 2014 Illinois Individual Income Tax overpayment to the unpaid liabilities listed below.

If you have any questions about the application of your overpayment, please call the phone number listed below for the location your overpayment was applied.

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

Overpayment from: IL Individual Income Tax: P13027776	
Overpayment amount	\$252.00
Total overpayment available	\$252.00

Overpayment applied to the following	Phone Number	Offset Amount
IL Withholding Income Tax: 36-4295606-000		
1002D Offset	1 800 732-8866	\$252.00
Remaining refund balance		\$0.00

Collection Action

Assessment and Notice of Intent



February 25, 2015



Letter ID: L0397231888

WILBERT ANDRUS SR
7142 S TALMAN AVE
CHICAGO IL 60629-2014

Taxpayer ID: XXX-XX-8605

1002D Penalty ID: 1960951



NEW DAY MB CHURCH
5038 W MADISON ST
CHICAGO IL 60644-4127

We have determined you are personally liable for a penalty of \$48,143.67.

The penalty is equal to the amount of unpaid liability of NEW DAY MB CHURCH, due to your status as a responsible officer, partner, or individual of NEW DAY MB CHURCH.

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 \$48,143.67. 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 26, 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), 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

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

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



Collection Action

Assessment and Notice of Intent



February 25, 2015



Letter ID: L0397231888

WILBERT ANDRUS SR
7142 S TALMAN AVE
CHICAGO IL 60629-2014

Taxpayer ID: XXX-XX-8605
1002D Penalty ID: 1960951



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: 36-4295606-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2006	4,800.00	1,752.00	3,052.08	-	-	9,604.08
31-Dec-2007	4,800.00	1,752.00	2,291.42	-	-	8,843.42
31-Dec-2008	4,800.00	1,752.00	1,728.82	-	-	8,280.82
31-Mar-2009	1,200.00	888.00	403.60	-	-	2,491.60
30-Jun-2009	1,200.00	888.00	375.38	-	-	2,463.38
30-Sep-2009	1,200.00	494.00	175.33	-	-	1,869.33
31-Dec-2009	1,200.00	494.00	163.37	-	-	1,857.37
31-Mar-2010	1,200.00	494.00	151.80	-	-	1,845.80
30-Jun-2010	1,200.00	494.00	139.43	-	-	1,833.43
30-Sep-2010	1,200.00	494.00	127.46	-	-	1,821.46
31-Dec-2010	1,200.00	494.00	116.52	-	-	1,810.52
31-Mar-2011	1,200.00	494.00	107.47	-	-	1,801.47
30-Jun-2011	1,200.00	494.00	97.46	-	-	1,791.46
30-Sep-2011	1,200.00	544.00	85.53	-	-	1,829.53

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: L0397231888
WILBERT ANDRUS SR

Total amount due: \$48,143.67

Write the amount you are paying below.

\$ _____

Write your Account ID on your check.

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035