

IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

MARS INC.)	
)	
Petitioner,)	
)	
v.)	No.
)	
THE ILLINOIS DEPARTMENT OF REVENUE,)	
)	
Defendant.)	

PETITION

Mars Inc. (“Petitioner”), by and through its attorneys, Horwood Marcus & Berk Chartered, complains of the Defendant, the Illinois Department of Revenue (“Department”), and alleges as follows:

PARTIES

1. Petitioner is a Delaware corporation whose headquarters are located at 6885 Elm St., McLean, VA 22101. Petitioner files its tax returns using its address at 100 International Drive, Mt. Olive, NJ, 07828.
2. Petitioner is represented by Fred O. Marcus and Christopher T. Lutz of Horwood Marcus & Berk Chartered, located at 500 West Madison Street, Suite 3700, Chicago, Illinois 60661. Fred O. Marcus can be reached at 312-606-3210 or fmarcus@hmblaw.com and Christopher T. Lutz can be reached at 312-405-3459 or clutz@hmblaw.com.
3. Petitioner’s FEIN is 22-1594774.
4. Petitioner is the designated agent of a unitary group of corporations filing a combined corporate income tax return.

5. The Department is an agency of the Executive Department of the State Government and is tasked with the enforcement and administration of Illinois tax laws. 20 ILCS 5/5-15.

NOTICES

6. On March 14, 2018, the Department issued a Notice of Deficiency (“Notice”) to Petitioner in the amount of \$3,043,039.50 reflecting a balance due of \$2,662,677 of tax, \$266,267.69 of late-payment penalty, and \$114,094.81 of interest for the December 2016 tax year. A true and accurate copy of the Notice is attached hereto as **Exhibit A**.

JURISDICTION

7. Petitioner brings this action pursuant to the Illinois Independent Tax Tribunal Act (“Tribunal Act”), 35 ILCS 1010/1-1 to 35 ILCS 1010/1-100 and the Illinois Income Tax Act (“Act”), 35 ILCS 5/201 et. seq.

8. On June 26, 2019, the Illinois Department of Revenue Office of Administrative Hearings granted Petitioner’s Late Discretionary Hearing request. The Department’s Letter is attached hereto as **Exhibit B**.

9. The amount of additional Corporate Income and Replacement Taxes, interest and penalties for the tax year in issue exceeds \$15,000 thereby vesting jurisdiction in the Illinois Independent Tax Tribunal.

10. This Tribunal has jurisdiction over this matter pursuant to Sections 1-45 and 1-50 of the Tribunal Act because Petitioner timely filed this petition within 60 days of the Department’s Grant of Petitioner’s Request for a Late Discretionary Hearing.

BACKGROUND

11. Petitioner timely filed its 2016 Form IL-1120.

12. On March 28, 2018, Petitioner received a Return Correction Notice.

13. The Return Correction Notice stated that the Department found problems with Petitioners Form IL-1120, and indicated a number of changes.

14. The Return Correction Notice states the Department disallowed Petitioner's Illinois Net Loss Deduction because Petitioner claimed more loss than the Department's records indicated were available.

15. The Return Correction Notice states the Department revised Petitioner's Research and Development credit available on Petitioner's Schedule 1299-D to \$0.00.

16. The Return Correction Notice states the Department changed the amount of excess credit available to be carried forward for five years, as shown on Petitioner's Schedule 1299-D to \$41,431.00.

17. On April 2, 2019, Petitioner received an Error Notification Response for the Year at Issue. A copy of the Error Notification Response is attached hereto as **Exhibit C**.

18. The Department's Error Notification Response states: "We have approved your available \$25,479,468 Illinois net loss deduction. Your total balance due remaining on the account is \$817,691.00."

19. For the 2009 and 2010 tax years, the Department made a number of adjustments to Petitioner's net operating losses.

20. Because Petitioner had losses for the 2009 and 2010 tax years, the Department did not issue a notice of deficiency for those years.

21. The Department's basis for reducing Petitioner's net operating losses for the 2009 and 2010 tax years appears to be that the Department included a number of entities that Petitioner excluded from the Illinois combined group because more than eighty percent of those entities' property and payroll was located outside the United States.

22. Petitioner provided support to the Department demonstrating that each entity had more than eighty percent of its property and payroll outside the United States.

23. On the Department's Notice of Deficiency for 2016, the Department's sole reason for the deficiency relates to the Department's disallowance of Petitioner's net loss deduction.

24. The Department, on May 29, 2019, issued a Collection Action/Levy instructing Bank of America to pay, to the Department, the sum of \$824,137.48, consisting of taxes, interest and penalties. On June 3, 2019, JPMorgan Chase Bank ("Chase Bank") notified Petitioner that it had received Electronic Levy Order 1713094656 in the amount of \$824,702.96 from the Department. Copies of the Department's Notice of Collection Action/Levy and Chase Bank's Notice of Electronic Levy Legal Order are attached and marked **Group Exhibit D**.

COUNT I

Petitioner Is Entitled to a Net Loss Deduction for the Year at Issue

25. Petitioner realleges and reincorporates the allegations in paragraphs 1 through 20, inclusive, hereinabove.

26. Petitioner's 2016 Schedule UB/NLD Unitary Illinois Loss Deduction reported a net loss deduction in the amount of \$34,357,115.

27. According to the Notice, the Department is disallowing Petitioner's net loss deduction for the Tax Period in Issue.

28. The Notice is improper and should be withdrawn because it fails to account for Petitioner's net loss deduction for the Tax Year.

WHEREFORE, Petitioner prays that the Court enter an Order that:

- a) finds and declares that for the Year at Issue, Petitioner is entitled to a net loss deduction in the amount of \$34,357,115;

- b) Enters judgment in favor of Petitioner and against the Department and orders the Department
- c) finds and declares the Notice of Deficiency invalid;
- d) enters judgment in favor of Petitioner and orders Defendant to withdraw the Notice of Deficiency, reinstate Petitioner's net loss deduction in the amount of \$34,357,115, and refund the sum of \$824,702.96 plus interest to Petitioner; and
- e) enjoins the Department from taking any action to assess, lien, levy, offset or in any other way prosecute and collect the amount of the proposed additional tax invalidated by the Order this Tribunal.
- f) grants such further relief as the Court deems appropriate under the circumstances.

COUNT II

Petitioner Is Entitled to a Net Loss Deduction for the Year at Issue

29. Petitioner realleges and reincorporates the allegations in paragraphs 1 through 28, inclusive, hereinabove.

30. The Department's Notice does not appear to identify any basis for reducing Petitioner's Net Loss Deduction.

31. For the 2009 and 2010 tax years, the Department appears to have disallowed certain Net Loss Deductions by virtue of including entities with more than eighty percent of their business activity outside the United States in Petitioner's Illinois combined group.

32. Petitioner was entitled to exclude entities from its Illinois combined group where those entities conducted more than 80% of their business outside the United States. 35 ILCS 5/1501(a)(27).

33. Because Petitioner correctly excluded all “80-20” companies from its Illinois combined group, the Department’s reduction of Petitioner’s net loss deduction was erroneous.

34. The Notice is improper and should be withdrawn because it fails to account for Petitioner’s net loss deduction for the Tax Year.

WHEREFORE, Petitioner prays that the Court enter an Order that:

- g) finds and declares that for the Year at Issue, Petitioner is entitled to its net loss deduction as reported on its original 2009 and 2010 Illinois tax returns;
- h) finds and declares the Notice of Deficiency invalid;
- i) enters judgment in favor of Petitioner and orders Defendant to withdraw the Notice of Deficiency; , reinstate Petitioner’s net loss deduction in the amount of \$34,357,115, and refund the sum of \$824,702.96 plus interest to Petitioner;
- j) enjoins the Department from taking any action to assess, lien, levy, offset or in any other way prosecute and collect the amount of the proposed additional tax invalidated by the Order this Tribunal; and
- k) grants such further relief as the Court deems appropriate under the circumstances.

COUNT III

Department’s Late-Payment Penalties Should be Abated

35. Petitioner realleges and reincorporates the allegations in paragraphs 1 through 34, inclusive, hereinabove.

36. The Department may not impose penalties if the taxpayer shows its failure to pay tax at the required time was due to reasonable cause. 35 ILCS 735/3-8; 86 Ill. Admin. Code 700.400.

37. Petitioner's net loss deduction was correctly reported on its 2017 Return.

38. To the extent the Department disagrees with Petitioner's net loss deduction, Petitioner made a good faith effort to determine its proper tax liability for the 2016 Tax Year.

39. Petitioner exercised ordinary business care and prudence in determining its liability for the 2016 Tax Year.

40. The Department's assessed late-payment penalties should be waived for reasonable cause.

WHEREFORE, Petitioner prays that the Court enter an Order that:

- a) finds and declares that Petitioner had reasonable cause to use the net loss deduction on its Illinois Return;
- b) finds and declares the Department's assessment of penalties invalid;
- c) enters judgment in favor of Petitioner and against the Departments and orders the Department to abate the penalty imposed in its entirety and refund \$824,702.96 to Petitioner; and
- d) enjoins the Department from taking any action to assess, lien, levy, offset or in any other way prosecute and collect the amount of penalty invalidated by this Tribunal.

e) grants such further relief as the Court deems appropriate under the circumstances.

Respectfully submitted,

Mars Inc.
Petitioner

By: 
_____ One of Petitioner's Attorneys

Fred O. Marcus (fmarcus@hmblaw.com)
Christopher T. Lutz (clutz@hmblaw.com)
Horwood Marcus & Berk Chartered
500 W. Madison Street, Suite 3700
Chicago, IL 60661
(312) 606-3200

Notice of Deficiency

for Form IL-1120, Corporation Income and Replacement Tax Return



May 14, 2018



Letter ID: CNXXX158717656X6

#BWNKMGV
#CNXX X158 7176 56X6#
MARS INC
ATTN: TAX DEPARTMENT

100 INTERNATIONAL DR
BUDD LAKE NJ 07828-1383

Taxpayer ID: 22-1594774
Reporting period: December 2016
Total deficiency: \$3,043,039.50
Balance due: \$3,043,039.50



We have determined that you owe amounts for the reporting period listed above. The attached statement explains the computation of your deficiency and the balance due. Illinois law requires that we notify you of this deficiency and your rights.

If you agree to this deficiency, you must pay the total balance due as soon as possible to minimize penalty and interest assessed. Make your check payable to "Illinois Department of Revenue," write your taxpayer ID on your check, and mail a copy of this notice along with your payment.

If you do not agree, you may contest this notice by following the instructions listed below.

- If the amount of this tax deficiency, exclusive of penalty and interest, is more than \$15,000, or if no tax deficiency is assessed but the total penalties and interest 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, file a protest with us, the Illinois Department of Revenue, within 60 days of this notice. If you file a protest on time, we must reconsider the proposed deficiency, and if requested, grant you or your authorized representative an administrative hearing. An administrative hearing is a formal legal proceeding conducted pursuant to rules adopted by the Department and is presided over by an administrative law judge. Submit your protest on Form EAR-14, Format for Filing a Protest for Income Tax, (available on our website at tax.illinois.gov). If we do not receive your protest within 60 days, this deficiency will become final. A protest of this notice does not preserve your rights under any other notice.
- In any case, 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 deficiency 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 you do not protest this notice or pay the balance due in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

If you have questions, contact us at the telephone number shown below.

Sincerely,

Constance Beard
Director of Revenue

BUSINESS PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19014
SPRINGFIELD IL 62794-9014
217 557-9676



Letter ID: CNXXX158717656X6
Taxpayer ID: 22-1594774
Reporting Period: December 2016

STATEMENT

Reason for deficiency

We did not receive the information we requested regarding your Schedule NLD, Net Loss Deduction, or Schedule UB/NLD, Unitary Net Loss Deduction. We have adjusted your account accordingly.

Penalties

We are imposing a late-payment penalty because you did not pay the total tax you owe by the original due date of the return, even if you had an extension of time to file. This penalty is based on the amount required to be shown due on your return, minus any timely payments and timely credits. This penalty is figured at increasing rates based on the number of days your payment is late. The penalty rates are

- 2 percent of any amount that is paid no later than 30 days after the due date;
- 10 percent of any amount that is paid later than 30 days after the due date.

[35 ILCS 735-3-3(b-20)(2)]

We are imposing a late-payment penalty for underpayment of estimated tax because you did not make your required estimated tax payments or pay the required amount of estimated tax payment by the payment due date. This penalty is based on the amount shown due on your return, minus any timely payments and timely credits. This penalty is figured at increasing rates based on the number of days your payment is late. The penalty rates are

- 2 percent of any amount that is paid no later than 30 days after the due date;
- 10 percent of any amount that is paid later than 30 days but no later than 90 days after the due date.

[35 ILCS 735/3-3(b-20)(1)]

Interest

Interest in the amount of 114,094.81 has been computed through May 14, 2018.

MARS INC



Letter ID: CNXXX158717656X6
Taxpayer ID: 22-1594774
Reporting Period: December 2016

STATEMENT

Computation of Deficiency

Tax year ending: December 2016

	Corrected Amount
Base income(loss) allocable to IL	\$34,357,115.00
IL net loss deduction(NLD)	\$0.00
Net Income	\$34,357,115.00
Tax Due	\$2,662,677.00
Plus late-filing or nonfiling penalty	\$0.00
Plus late-payment penalty	\$266,267.69
Plus interest on tax through 05/14/2018	\$114,094.81
Total deficiency	*\$3,043,039.50

*If you intend to pay under protest, you must pay this total deficiency amount.

Computation of balance due

Reporting Period: 12/31/2016

Deficiency (this notice)	*\$3,043,039.50
Minus tax withheld per Form W-2	\$0.00
Minus additional tax withheld	\$0.00
Minus estimated tax payments	\$0.00
Remaining amount due or overpaid	
Current amount due (this notice)	\$3,043,039.50

*The 'amount to be paid' is for this Notice of Deficiency and is in addition to any previous liabilities.

Bankruptcy Information

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 change the fact that you are required to file tax returns.

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) of that overpayment.
- For more information about these rights and other Department procedures, you may contact us. Our contact information is on the front of this notice.



Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS
Willard Ice Building
101 West Jefferson Street – Level 5SW
Springfield, IL 62702
(217)782-6995

June 26, 2019

Fred Marcus
Horwood Marcus & Berk Chartered
500 West Madison Street, Suite 3700
Chicago IL. 60661

Re: **Late Discretionary Hearing Granted – Tribunal Jurisdiction**
Mars Inc.
Taxpayer ID: 22-1594774
Notice of Deficiency (Reporting period December 2016)
Letter ID: CNXXX158717656X6, dated May 14, 2018

Dear Mr. Marcus,

The office of Administrative Hearings of the Illinois Department of Revenue received your request for a late discretionary hearing on behalf of Mars Inc regarding the above Notice of Deficiency. Based on the information provided in your request, I believe that **it is appropriate to grant your request** for a late discretionary hearing for Mars Inc regarding the above Notice of Deficiency.

The amount of liability at issue for this protest exceeds the statutory amount for which the Department has jurisdiction. For late discretionary hearings that are granted and that exceed the statutory amount, jurisdiction is vested solely in the Illinois Independent Tax Tribunal (Tax Tribunal). See 35 ILCS 1010/1-1 *et seq.*

The Tax Tribunal's rules provide that when a late discretionary hearing is granted and the protest meets the statutory amount, the taxpayer shall file a petition with the Tax Tribunal within 60 days and shall attach a copy of the letter granting the late discretionary hearing.

I recommend that you review the information provided on the Tax Tribunal's website and contact them if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Terry Charlton".

Terry D. Charlton
Chief Administrative Law Judge

TDC

Error Notification Response



#BWNKMGV
#CNXX X17X 2376 1128#
MARS INC
100 INTERNATIONAL DR
BUDD LAKE NJ 07828-1383

April 2, 2019



Letter ID: CNXXX17X23761128

Account ID: 11349-33504

FEIN: 22-1594774

Reporting period: December 2016

Dear Taxpayer:

We reviewed the information you sent regarding your Unitary Form IL-1120, Corporation Income and Replacement Tax Return for the tax year indicated above. This review is not the result of an audit. The following information identifies the results of our review.

We have approved your available \$25,479,468.00 Illinois net loss deduction. Your total balance due remaining on the account is \$817,691.00.

The enclosed worksheet shows our computation of your account.

If you have any questions, please write or call our Springfield office weekdays between 8:00 a.m. and 4:00 p.m. Our address and telephone number are below. If you want to allow a tax preparer or other representative to discuss your account with us, you must send a completed and signed Power of Attorney form (IL-2848), prior to contacting us.

Stephen Schmidt
Revenue Tax Specialist
BUSINESS PROCESSING DIVISION

ILLINOIS DEPARTMENT OF REVENUE
IL DEPT OF REVENUE, PO BOX 19004
SPRINGFIELD IL 62794-9004

(217) 785-0518

Worksheet #1

Letter ID: CNXXX17X23761128
Account ID: 11349-33504
Reporting Period: December 2016

FEIN	22-1594774
APE	12/2016
Illinois income and replacement tax due	\$688,017.00
Credit from previous year	\$0.00
Estimated payments	\$0.00
Form IL-505B payments	\$0.00
Other payments prior to the due date	\$0.00
Amount due	\$688,017.00
Interest due	\$60,772.31
Late-filing penalty	\$0.00
Underpayment of estimated tax penalty	\$61,921.53
Late-payment penalty	\$6,880.16
Collection Penalty	\$100.00
Total amount due	\$817,691.00
Payment received with return	\$0.00
Other payments	\$0.00
Miscellaneous payment	\$0.00
Remaining balance due	\$817,691.00
Overpayment	\$0.00
Credited to	\$0.00
Refunded	\$0.00

Collection Action

Levy



May 29, 2019



Letter ID: L1111070032

Collection ID: 13251984

BANK OF AMERICA
ATTN: LEGAL DEPARTMENT ORDER PROCESSING DE5 024
02 08
PO BOX 15047
WILMINGTON DE 19850-5047

Levy Issued

Our records indicate that you have assets of:

Debtor: MARS INC

Taxpayer ID: 22-1594774

who owes us **\$824,137.48**, plus accruing interest.

The levy requires you to **hold for 20 days** these assets **limited to the amount identified above**, including any

- money,
- bank deposits,
- certificates of deposit, including all principal and interest amounts for negotiable certificates of deposit,
- contractual payments (reported on Form 1099),
- interest or dividends from an insurance policy,
- royalties,
- dividends,
- payments on accounts,
- notes receivable,
- interest on bonds,
- rental monies due this debtor,
- credit, and
- other accounts, obligations, and compensation.

You must hold these assets until one of the following occurs:

1. The debtor (named above) requests that you make this levy payment before the 20-day hold period has ended. If the debtor makes this request, you must then make payment of the full amount held immediately to the Illinois Department of Revenue.
2. You receive a release of levy letter from us within 20 days of the date of this letter. No additional action is required.
3. If, at the end of the 20-day hold period, you have not already submitted the payment you must respond to this levy by making a payment of the full amount held or by submitting a completed Response to Levy form (on the back page of this letter), explaining why you will not make a payment.

To respond to this levy, log in to **MyTax Illinois**, our on-line account management system, available on our website at **tax.illinois.gov**. Once logged into MyTax Illinois, select the "Respond to a Levy" option, enter the ID numbers below, and follow the on-screen instructions. If you do not already have a MyTax Illinois account, you can set one up, following the instructions in our authentication guide.

Collection ID: 13251984

Associated ID: 221594774

The levy is authorized by Illinois law. This levy has priority over any future levy, except for any levy for the support of a spouse or dependent children.

If you have any questions about this notice, you may contact us at the address and telephone number listed below.

EARLENE ROBINSON
ILLINOIS DEPARTMENT OF REVENUE
#15 EXECUTIVE DR SUITE #2
FAIRVIEW HEIGHTS IL 62208

618 624-6779
618 624-7076 fax

For information about

- > how to pay
- > bankruptcy
- > legal authority



Important information

Levy Response Instructions

You must respond to this levy regardless of whether a payment is due.

Please respond through **MyTax Illinois** using the "Respond to a Levy" option. MyTax Illinois is our online account management system and is available on our website at **tax.illinois.gov**. If you are unable to respond through **MyTax Illinois** and no payment is due, send us a completed "Response to Levy" form (below).

If payment is due, refer to payment instructions in the next section.

Payment instructions: Your levy payment is due at the end of the 20-day hold period if you do not receive a levy release letter from us. When you make a levy payment to us, you must also notify the debtor of the amount of the levy payment withheld. **To make your payment, you must choose one of the following options.**

- 1) Electronically make your payment and enter your response using your **MyTax Illinois** account. MyTax Illinois is our online account management system and is available on our website at **tax.illinois.gov**. You will need to use the "Respond to a Levy" option and enter the Collection ID and Associated ID as shown on the front page of this letter.
- 2) Electronically make your payment through ACH credit (payments authorized through your financial institution). If you wish to set up this option, email the Illinois Department of Revenue's Electronic Commerce Division at **REV.LevyCredit@illinois.gov** for additional information.

- 3) If you cannot make your payment electronically, mail your payment to us with the Levy Payment Coupon (located on the next page) in the enclosed envelope. Make your payment payable to "Illinois Department of Revenue." On your payment, write the debtor's name and Collection ID number.

Federal Bankruptcy Court

If the debtor is currently under the protection of the Federal Bankruptcy Court, please contact us immediately to stop collection action. The debtor must provide the bankruptcy case number and the bankruptcy court.

Hearing

Neither the debtors nor employers are entitled to an administrative hearing for purposes of contesting this levy.

Legal information about the levy

This levy is authorized by the following Illinois laws:

- 35 ILCS 5/1109 of the Income Tax Act and
- 35 ILCS 120/5f of the Retailers Occupation Tax Act.

You may access the full text of the Illinois laws at the Illinois General Assembly's website **www.ilga.gov**.

IDOR-6-LBK (R-07/18)

If you cannot respond through MyTax Illinois, complete and return the following form.



Illinois Department of Revenue Response to Levy

IDOR-6-LBK (R-07/18)

Debtor: MARS INC ID: 22-1594774

Collection ID: 13251984

Levy issued to: BANK OF AMERICA

If you do not respond through MyTax Illinois, mail completed form to:

EARLENE ROBINSON
FIELD COMPLIANCE
ILLINOIS DEPARTMENT OF REVENUE
#15 EXECUTIVE DR SUITE #2
FAIRVIEW HEIGHTS IL 62208

Step 1: Complete any of the following that applies

- No accounts or other assets found.
- There are active accounts, but no funds are available.
- This levy is preempted by another lien or levy.
- Debtor is currently under bankruptcy protection. Write bankruptcy case number and court _____

- Please reissue the levy to the following address (if different than above):
Name or Attention: _____

Street _____ City _____ State _____ ZIP _____

- Other (Explain.) _____

Step 2: Contact information

Name of representative _____

Date completed (MM/DD/YYYY) _____ Phone number _____

Response to Levy
Payment Coupon



If you are not paying electronically, detach and mail the levy payment coupon below to the Illinois Department of Revenue with your check made payable to "Illinois Department of Revenue."

Levy Payment Coupon

(N - 04/17) (136)

Letter ID: L1111070032

BANK OF AMERICA

Debtor: MARS INC ID: 22-1594774

Collection ID: 13251984

Total amount due: \$824,137.48

Write the amount you are paying below.

\$ _____

Write the Collection ID and Associated ID on the check.

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



Court Orders and Levies
P.O. Box 183164
Columbus, OH 43218-3164
Phone: 1-866-578-7022

Electronic Levy Legal Order

JPMorgan Chase Bank has received a Levy from IL Department of Revenue. Below is the information received by JPMorgan Chase Bank for this order. Please contact IL Department of Revenue at (217)524-4720.

Legal Order/Levy Date: Jun 03,2019

Legal Order Number: 1713094656

Order Amount: \$824,702.96

Judgment Debtor Information:

Judgment Debtor Name	SSN/TIN Ending In	Judgment Debtor Address
MARS INC	4774	

Account(s) Ending In:

Please allow this document to serve as IL Department of Revenue's order information received electronically from ILLINOIS DEPARTMENT OF REVENUE. This legal order was received according to X9 Standard.

CERTIFICATE OF SERVICE

Undersigned counsel of record hereby certifies that he caused a copy of the foregoing **Petition** to be served by electronic mail and by enclosing the same in an envelope, properly addressed, first-class postage prepaid and deposited in the US Mail at 500 West Madison Street, Chicago, Illinois, 60661, before the hour of 5:00 p.m. on the 12th day of August, 2019.

James R. Reynolds
Illinois Department of Revenue
Office of Legal Services
100 W. Randolph St., 7-900
Chicago, IL 60601
James.R.Reynolds@Illinos.gov


