

ILLINOIS INDEPENDENT TAX TRIBUNAL

CHICAGO, ILLINOIS

Ronald Rockwood)	
)	
Petitioner)	
)	
v.)	Case No. 14-TT-56
)	
ILLINOIS DEPARTMENT)	
OF REVENUE)	
)	
Respondent)	

ANSWER

NOW COMES the Respondent, the Illinois Department of Revenue (“Department”) by and through their attorney, Lisa Madigan, Attorney General of and for the State of Illinois, and for its Answer to Taxpayer’s Petition respectfully pleads as follows:

1. Ronald L. Rockwood, individually, in accordance with 35 ILCS 1010/1-50 petitions this Tribunal in protest of a determination by the Illinois Department of Revenue of imposition of personal liability on this taxpayer for the sales tax not paid (from September, 2009, until March 31, 2012) by Rockwood Enterprises, Inc. (37-1454621)
ANSWER: The Department admits the factual allegations contained in Paragraph 1.
2. Petitioner is Ronald L. Rockwood, xxx-xx-3243, 3948 W. Cedar Street, Dixon, IL; phone: 815-440-5357.
ANSWER: The information contained in Paragraph 2 is required by Rule 310(a)(1)(A) and is not a material allegation of fact, and, therefore, does not require an answer pursuant to Rule 310(b)(2). The Department admits the factual allegations contained in Paragraph 2.
3. Petitioner’s attorney is David T. Fritts, 217 Dement Avenue, Dixon, IL 61021, 815-284-1841, davefritts2@yahoo.com
ANSWER: The Department admits the factual allegations contained in Paragraph 3.
4. A copy of the Department’s notice of determination of personal liability is attached hereto and incorporated into this petition by reference.
ANSWER: A copy of the Notice is required by Rule 310(a)(1)(D) and is not a material allegation of fact, and, therefore, does not require an answer pursuant to Rule 310(b)(2). The Department admits that it issued a Notice of Penalty Liability, dated February 13, 2014, to the Petitioner.
5. The Department determined that the petitioner is “a responsible officer, partner, or individual of Rockwood Enterprises, Inc.” under 35 ILCS 735/3-7 which provides “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.”
ANSWER: The Department admits the allegations contained in Paragraph 5.

6. The Department based its determination on the 2003 registration of Rockwood Enterprises, Inc. d/b/a The Oil Spot.
ANSWER: The Department denies the factual allegations in Paragraph 6.
7. The Oil Spot went out of business on March 26, 2011, and has remained closed since that date.
ANSWER:
The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 7, and, therefore, denies the allegations in Paragraph 7.
8. Rockwood Enterprise, Inc. has two shareholders: this petitioner and his ex-wife, Michele Rockwood. These two shareholders were divorced in Ogle County, IL on November 16, 2006. Michele Rockwood received the marital home at 1283 W. Mud Creek Road, Oregon, IL 61061 which is the address still used by the corporation.
ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 8, and, therefore, denies the allegations in Paragraph 8.
9. This petitioner was president of the company when it was organized. However, he has no records of the company. To his knowledge, Michele Rockwood has all of the records and was the remaining officer of this company.
ANSWER: The Department admits that taxpayer was President of the corporation. The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the remaining allegations contained in Paragraph 9, and, therefore, denies the remaining allegations contained in Paragraph 9.
10. For Rockwood Enterprises, Inc. d/b/a The Oil Spot, I have never signed a tax return, never prepared a tax return, never had a tax return prepared, and never paid the taxes.
ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 10, and, therefore, denies the allegations in Paragraph 10.
11. The petitioner had no association with this business since his divorce in November, 2006.
ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegation contained in Paragraph 11, and, therefore, denies the allegation in Paragraph 11.
12. The business checking account was at Sterling Federal Bank in Dixon, IL. The petitioner never wrote any checks on this account. He has not received any income from the business since November, 2006. Michele Rockwood wrote the checks for payroll, expenses, and taxes. Michele and her accountant prepared the taxes. To my knowledge, Michele Rockwood signed and filed the tax returns.
ANSWER: The Department lacks knowledge or information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 12, and, therefore, denies the allegations contained in Paragraph 12.

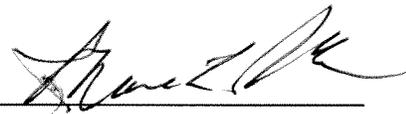
Wherefore, the Department respectfully requests this Tribunal

- a. Find that the Notice of Penalty Liability correctly reflects the Petitioner's Illinois sales tax assessment for the audit period September, 2009, through March, 2012, including penalties and interest;
- b. Order judgement in favor of the Department and against the Taxpayer/Petitioner; and
- c. Grant any further relief this Tribunal deems just and appropriate.

Respectfully Submitted,

LISA MADIGAN
Attorney General
State of Illinois

By:



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AFFIDAVIT OF RICHARD L. JASMON

PURSUANT TO TRIBUNAL RULE 5000.310(b)(3)

STATE OF ILLINOIS



Under penalties as provided by Section 1-109 of the Code of Civil Procedure, 735 ILCS Section 5/1-109, I, Richard L. Jasmon, being first sworn on oath, depose, and state as follows:

- 1.) I am currently employed by the Illinois Department of Revenue.
- 2.) My current title is Supervisor, 100% Penalty Unit.
- 3.) I supervised the issuance of the NPL covering the period 9/09-3/12.
- 4.) I lack the personal knowledge required to either admit or deny some of the allegations in Taxpayer's Petition paragraphs 7 through 12.
- 5.) I am an adult resident of the State of Illinois and can truthfully and competently testify as to the matters contained herein based upon my own personal knowledge.

Under penalties as provided by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure, I hereby certify that the statements set forth in this Affidavit are true and correct to the best of my knowledge and belief.

Richard L. Jasmon

Richard L. Jasmon

Supervisor, 100% Penalty Unit

Illinois Department of Revenue

Subscribed and sworn to this 1st day

of May, 2014.

Notary Public



My Commission: _____

(Stamp)

Dated: 7-6-2014