

decision, the Tax Tribunal shall treat the taxpayer's petition as a protest of a denial of claim for refund of the amount so paid upon a written motion filed by the taxpayer" 35 ILCS 1010/1-45(d)."

4. In accordance with the foregoing provisions of 35 ILCS 1010/1-45(d) Petitioner, hereby moves, that this Tribunal treat its petition as a protest of a denial of claim for refund of the amount paid by Petitioner.

WHEREFORE, Petitioner, requests that this honorable Tribunal grant its motion to treat its petition as a protest of a denial of claim for refund of the amount of the assessed tax liability paid by Petitioner.

Date: July 17, 2014

Respectfully submitted,

RGGD, Inc.

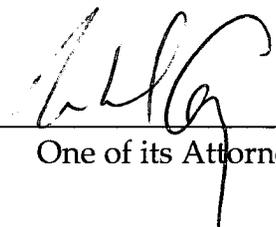


Michael Lacy
One of its attorneys

Michael Lacy-ARDC # 3124551
Lacy & Associates, LLC
Two Mid America Plaza / Ste. 800
Oakbrook Terrace, IL 60181
(630) 873-3484
lacy@lacyassociates.com

CERTIFICATE OF SERVICE

PLEASE TAKE NOTICE THAT the undersigned attorney on this 17th day of July 2014 served a true and correct copy of the foregoing via e-mail and U.S. mail with all fees prepaid to the parties appearing below.

By: 
One of its Attorneys

Michael Lacy #3124551
Two Mid America Plaza
Route 83 & 22nd Street, Suite 800
Oakbrook Terrace, Illinois 60181
Phone: 630- 873-3484

SERVICE LIST

Illinois Department of Revenue
Office of Legal Services
100 W. Randolph St., 7-900 (7th floor of the Thompson Center)
Chicago, IL 60601
Forte, Ashley [Ashley.Forte@illinois.gov]

RGGD INC. 08-03
2474 THATCHER RD
RIVER GROVE, IL 60171

3924

2-118/718

DATE 6/13/14

PAY
TO THE
ORDER OF

ILL DEPT OF REVENUE

\$ 251,145.²⁷/₁₀₀

Two Hundred Fifty One Thousand One Hundred Forty Five and 27/100

DOLLARS



FOR 3428-4729, ST-1, 06/12

⑆003924⑆ ⑆071001180⑆ 10003960⑆

Exhibit
A-1

Exhibit
A-Z

**PAY TO THE ORDER OF
FIFTH THIRD BANK
FOR DEPOSIT ONLY.
<7236230244>
IL STATE TREASURER
2370530402**

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

GUARANTEED ENDORSEMENT

1416821033005331003

- See features and industry standards and include
- Microprint on the front and back
 - Padlock icon visible on front and back
- Do not cash if
- Any of the features listed above are missing or appear altered
 - Fugitive ink on back looks pink or has disappeared
 - Brown stains and colored spots appear on both front and back
 - The word VOID appears clearly to the right of this message

Notice of Tax Liability
for Form EDA-105-R, ROT Audit Report

Exhibit A-3



#BWNKMGV
#CNXX XX29 3X64 4163#
RGGD INC
2474 THACHER RD
RIVER GROVE IL 60171

May 19, 2014



Letter ID: CNXXXX293X644163

Account ID: 3428-4729

We have audited your account for the reporting periods January 01, 2010, through June 30, 2012. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	190,725.00	(19,604.40)	171,120.60
Late Payment Penalty Increase	34,224.00	0.00	34,224.00
Negligence Penalty	34,224.00	0.00	34,224.00
Interest	11,225.06	0.00	11,225.06
Assessment Total	\$270,398.06	(\$19,604.40)	\$250,793.66

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

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

- If the amount of this tax liability, exclusive of penalty and interest, is more than \$15,000, or if no tax liability 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 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 July 18, 2014. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at tax.illinois.gov). Mail form AH-4 along with a copy of this notice to the address on the form. 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 you do not protest this notice or pay the assessment total 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 to satisfy your liability.

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

STATE OF ILLINOIS
INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS

RDDG, Inc. Petitioner)	Docket No. 14 TT 95
)	
v.)	
)	
Illinois Department of Revenue Respondent)	

RECEIVED
JUL 17 2014
BY: _____

NOTICE OF MOTION

PLEASE TAKE NOTICE THAT on this 17th day of July 2014, Michael R. Lacy, counsel for Petitioner, RGGD, Inc., personally served for filing and presentation the accompanying Petitioner's motion to treat its petition as a protest of a denial of claim for refund with the Illinois Independent Tax Tribunal 160 N. LaSalle St. Room N506, Chicago, Illinois 60601, a copy of which is hereby served upon you.

This is not an agreed motion. No oral argument is requested by Petitioner.

Michael Lacy-ARDC #3124551
Two Mid America Plaza, Suite 800
Oakbrook Terrace, Illinois 60181
Phone: 630- 873-3484

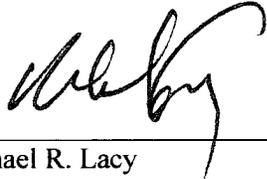


One its attorneys

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Michael R. Lacy ARDC #3124551
Two Mid America Plaza
Route 83 & 22nd Street, Suite 800
Oakbrook Terrace, Illinois 60181
Phone: 630- 873-3484



Michael R. Lacy

SERVICE LIST

Illinois Department of Revenue
Office of Legal Services
Attn. Ashley Hayes Forte
Special Assistant Attorney General
100 W. Randolph St., 7-900 (7th floor of the Thompson Center)
Chicago, IL 60601
Forte, Ashley [Ashley.Forte@illinois.gov]