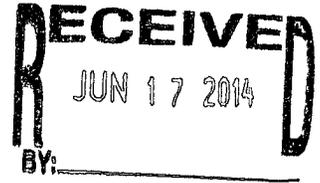


Illinois Independent Tax Tribunal
160 N. LaSalle Street Room N506
Chicago, Illinois 60601
Phone: (312)814-4285
Fax: (312)814-4768
Email: ITT.TaxTribunal@illinois.gov



14TT 28

Michael Demnicki,)
)
Petitioner,)
) Case No.
Illinois Department of Revenue,)
)
Respondent.)

NOW COMES the Petitioner, Michael Demnicki, by and through his attorneys, COLLINS & COLLINS, and as his petition against the Illinois Department of Revenue states as follows:

Count I- NPL ID: 1980073

Barred by *Res Judicata*

1. Michael Demnicki (“Taxpayer”) is a citizen of the State of Illinois. His address is 800 S. Roselle Road, Schaumburg, IL 60193.
2. On or about February 3, 2009 the Department sent NPL ID 1980073 to the Taxpayer, a copy of which is attached hereto as Exhibit A, claiming that Demnicki was the responsible officer for the sales taxes of Panacea Partners, LLC in the amount of \$158,215.55 for the periods May 31, 2008, June 30, 2008, August 31, 2008, September 30, 2008 and October 31, 2008.
3. Michael Demnicki timely protested the proposed assessment and the Department assigned the matter to Administrative Hearings, Case No. 09-ST 0101.

4. On June 2, 2010 the Administrative Law Judge issued her Order Pursuant to the Recommendation of the Department cancelling NPL 1980073. The Order is attached hereto as Exhibit B.
5. Despite the cancellation of NPL 1980073, on May 19, 2014 (nearly 4 years later) the Department initiated a Collection Action and sent the Taxpayer a Notice of Intent to levy on his assets for the taxes which were NPL 1980073.
6. On June 4, 2014 the Taxpayer sent a letter responding to the Department's Notice of Intent with all the documentation showing the he timely and successfully protested NPL 1980073. The Taxpayer's letter is attached hereto as Exhibit C.
7. The Department failed or refused to rescind the Notice of Intent to Levy.
8. Since the Taxpayer successfully defeated NPL 1980073, the Department is barred from initiating collection action against him for the subject taxes.
9. This is now the SECOND time that the Department initiated collection action against the Taxpayer for the subject taxes, despite his timely and successful protest of NPL 1980073.
10. The Taxpayer seeks damages against the Department for its wrongful taking of his property and the damage to his credit.
11. The Taxpayer requests a hearing.

WHEREFORE, the Taxpayer requests that the Tribunal order the Department to terminate its collection action on NPL 1980073; order that the Department is forever barred from initiating any further collection action against the Taxpayer for the subject taxes of NPL 1980073; that the Department be ordered to pay the Taxpayer's damages shown at the hearing,

filing fees, costs and attorneys' fees; and such other and further relief as this tribunal may deem proper.

Count II- NOD 11348011

Barred by *Res Judicata*

1. Michael Demnicki ("Taxpayer") is a citizen of the State of Illinois. His address is 800 S. Roselle Road, Schaumburg, IL 60193.
2. On or about February 3, 2009 the Department sent NOD 11348011 to the Taxpayer, a copy of which is attached hereto as Exhibit D, claiming that Demnicki was the responsible officer for the withholding taxes of Panacea Partners, LLC in the amount of \$6,861.23 for the period March 31, 2008.
3. Michael Demnicki timely protested the proposed assessment and the Department assigned the matter to Administrative Hearings, Case No. 09-ST 0101.
4. On June 2, 2010 the Administrative Law Judge issued her Order Pursuant to the Recommendation of the Department cancelling NOD 11348011. The Order is attached hereto as Exhibit B.
5. Despite the cancellation of NOD 11348011, on May 19, 2014 (nearly 4 years later) the Department initiated a Collection Action and sent the Taxpayer a Notice of Intent to levy on his assets for the subject taxes of NOD 11348011.
6. On June 4, 2014 the Taxpayer sent a letter responding to the Department' Notice of Intent with all the documentation showing the he timely and successfully protested NOD 11348011. The Taxpayer's letter is attached hereto as Exhibit C.
7. The Department failed or refused to withdraw its Notice of Intent.

8. Since the Taxpayer successfully defeated NOD 11348011, the Department is barred from initiating collection action against him for the subject taxes.
9. This is now the SECOND time that the Department initiated collection action against the Taxpayer for the subject taxes despite his timely and successful protest of NOD 11348011.
10. The Taxpayer seeks damages against the Department for its wrongful taking of his property and the damage to his credit.
11. The Taxpayer requests a hearing.

WHEREFORE, the Taxpayer requests that the Tribunal order the Department to terminate its collection action on NOD 11348011; order that the Department is forever barred from initiating any further collection action against the Taxpayer for the subject taxes on NOD 11348011; that the Department be ordered to pay the Taxpayer's damages shown at the hearing, filing fees, costs and attorneys' fees; and such other and further relief as this tribunal may deem proper.

Count III – Letter ID L0448178656

Res Judicata/Collateral Estoppel/Statute of Limitations

1. As and for his Count III, the Taxpayer restates and realleges Count I and Count II in their entirety as if fully set forth herein.
2. On or about April 25, 2014, the Department sent a Collection Action – Notice of Intent to the Taxpayer regarding Panacea Partners's taxes identified only as "Letter ID: L0448178656" (the "Letter"). A copy of the Letter is attached hereto as Exhibit E.

3. The Letter claims that the Department may issue a penalty against the Taxpayer for Panacea Partners' taxes.
4. The Notice claims that the Taxpayer may be liable for sales and withholding taxes that the ALJ already determined that he was not liable for, and cancelled the NPL1980073 and NOD 11348011 .
5. The Department is barred by res judicata and collateral estoppel from assessing or attempting to collect that subject taxes of NPL 1980073 and NOD 11348011 against the Taxpayer.
6. The Department is barred from assessing any of the taxes set forth in the Letter against the Taxpayer by the Statute of Limitations. (See: 35 ILCS 5/905(a)(1)).
7. All of the underlying returns regarding the taxes set forth in the Letter were filed well prior to the 3 year statute of limitations as is demonstrated not only by the Department's Letter, but also by the Department's Proof of Claims that it filed in Panacea Partners' bankruptcy. Copies of the Department's Proof of Claims in Panacea Partners' bankruptcy are attached hereto as Exhibit F.
8. The Taxpayer requests a hearing.

WHEREFORE, the Taxpayer requests that the Tribunal order the Department to terminate its collection action on for the subject taxes in the Letter; order that the Department is forever barred from initiating any further assessment or collection action against the Taxpayer on the subject taxes of the Letter; that the Department be ordered to pay the Taxpayer's damages, filing fees, costs and attorneys' fees; and such other and further relief as this tribunal may deem proper.

Respectfully submitted,

Michael Demnicki, Taxpayer

By: _____

One of his attorneys

Michael R. Collins
COLLINS & COLLINS
8 S. Michigan Ave., Ste. 1414
Chicago, IL 60603
312-201-8700

Exhibit A

Collection Action
Assessment and Notice of Intent



February 3, 2009



Letter ID: L1345424768

MICHAEL DEMNICKI
 800 SOUTH ROSELLE ROAD
 SCHAUMBURG IL 60193

Taxpayer ID: 330-52-5189
 Account ID: 3710-6351
 NPL ID: 1980073



PANACEA PARTNERS LLC
 38W387 CLUBHOUSE DR
 SAINT CHARLES, IL 60175-6178

**We have determined you are personally liable
 for a penalty of \$156,091.26.**

The penalty is equal to the amount of unpaid liability of PANACEA PARTNERS LLC, due to your status as a responsible officer, partner, or individual of PANACEA PARTNERS LLC.

Illinois law (35 ILCS 735/3-7) 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 \$156,091.26. 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 that you are personally responsible for all or any of this liability, you may file a protest and request an administrative hearing within 60 days of the date of this notice. If you do not file a protest within the time allowed, you will give up your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding that is conducted under the rules of evidence. An administrative law judge will preside over this hearing. You may be represented by your attorney. A protest of this notice does not preserve your rights under any other tax notice.

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.

ROBERTA STAPLETON
 100% PENALTY UNIT
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19035
 SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31606
 217 785-2635 fax

- For information about**
- > how to pay
 - > submitting proof
 - > collection actions



Collection Action Assessment and Notice of Intent



MICHAEL DEMNICKI
800 SOUTH ROSELLE ROAD
SCHAUMBURG IL 60193

February 3, 2009



Letter ID: L1345424768

Taxpayer ID: 330-52-5189
Account ID: 3710-6351
NPL ID: 1980073



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.

Sales and Use Taxes

Account ID: 3710-6351

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-May-2008	44,237.00	4,773.70	576.82	-	-	49,587.52
30-Jun-2008	44,204.00	4,520.40	477.14	-	-	49,201.54
31-Aug-2008	34,586.00	3,558.60	253.88	-	-	38,398.48
30-Sep-2008	24,403.00	2,165.36	76.31	-	(11,264.80)	15,379.87
31-Oct-2008	29,851.00	410.10	12.75	-	(26,750.00)	3,523.85

IDOR-5P-NPL (N-03/07)

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: L1345424768
MICHAEL DEMNICKI

Total amount due: \$156,091.26

Write the amount you are paying below.

\$ _____

Write your Taxpayer ID on your check.

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

Exhibit B

Mike3331731 .

From: Stoneking, Vicky
Sent: Wednesday, June 4, 2014 2:12 PM
To: michael.collins@collinsandcollins.com
Subject: 09-ST-0101
Attachments: 09-ST-0101 order.docx

Per your request.

*Thanks,
Vicky*

Vicky Stoneking
Office of Administrative Hearings
Illinois Dept. of Revenue
101 W. Jefferson St., 5-550
Springfield, IL 62702
217.782.6995

**THE STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS**

THE DEPARTMENT OF REVENUE OF THE STATE OF ILLINOIS	) No.:	09-ST-0101
	) Account ID:	3710-6351
	) NPL ID:	1980073
v.	) Account ID:	26-0095917-000
	) 1002D ID:	11348011
)	
MICHAEL DEMNICKI, as Responsible Officer of Panacea Partners, LLC, Taxpayer.	) Julie-April Montgomery	
	) Administrative Law Judge	
)	

ORDER PURSUANT TO RECOMMENDATION OF THE DEPARTMENT

THIS cause coming on to be heard, *sua sponte*, with the Department of Revenue having jurisdiction of the parties and subject matter, and the Administrative Law Judge being fully advised in the premises:

IT IS HEREBY FOUND THAT:

- 1) Pursuant to its statutory grant of authority, the Illinois Department of Revenue ("Department") caused to be issued to Michael Demnicki ("Taxpayer"), as a Responsible Officer of Panacea partners, LLC, a Notice of Penalty Liability, No. 1980073 ("NPL") with respect to Retailers' Occupation and Use Taxes, as well as, a Notice of Deficiency, No. 11348011 ("NOD") for withholding of Illinois Income Tax;
- 2) Taxpayer protested both the NPL and NOD and requested a hearing;
- 3) Prior to the convening of a hearing in this cause, or any review of evidence by the Administrative Law Judge, the Department, through correspondence, recommended that both the NPL and NOD be cancelled; and
- 4) As a result of this recommendation, there are no issues of fact or law which remain to be determined.

IT IS HEREBY ORDERED THAT for the reasons stated above and upon recommendation of the Department, Notice of Penalty Liability, No. 1980073 and Notice of Deficiency, No. 11348011 are cancelled, all further proceedings in this matter are cancelled, and the matter is closed.

ENTER:

Date: June 2, 2010

Julie-April Montgomery
Administrative Law Judge

Exhibit C

LAW OFFICES
COLLINS & COLLINS
8 SOUTH MICHIGAN AVENUE
SUITE 1414
CHICAGO, ILLINOIS 60603

(312) 201-8700
Fax (312) 606-0234

FILE COPY

June 4, 2014

VIA FACSIMILE 815-987-7474 and
First Class U.S. Mail

Jennifer Thomas
Illinois Department of Revenue
200 South Wyman Street, Suite 306
Rockford, IL 61101-1237

RE: Michael Demnicki
Letter ID: L0364718560
NPL Penalty ID: 1980073
Case No. 09 ST 01001
Our File No.: DEM08042

Dear Ms. Thomas:

Please explain to me why the Illinois Department of Revenue is attempting to collect Panacea Partners LLC's sales and withholding taxes against Michael Demnicki as a responsible officer pursuant to your enclosed Collection Action Notices of Intent (2) dated May 19, 2014 in face of the fact that he timely and successfully protested the subject taxes back in 2009 in Administrative Hearing No. 09-ST-0101.

Enclosed please find the Order of the Administrative Law Judge Julie April-Montgomery of June 2, 2010 cancelling the NPL 1980073 and terminating NOD No. 11348011. This order is contained in the Docket for Administrative Hearing No. 09-ST-0101.

This is now the 2nd time that the Illinois Department of Revenue has wrongfully issued Collection Actions against Mr. Demnicki for these taxes that he does not owe.

Further enclosed are my correspondences each dated October 23, 2009 fighting back against the Department's wrongful collection action against him in 2009. Mr. Foster, the Department's attorney, told the Department in 2009 to back off and stop the collection actions while Mr. Demnicki proceeded on his timely request for Administrative Review.

Please explain to my why, then, after Mr. Demnicki successfully resolved the proposed assessments against him, that the Department is once again wrongfully trying to

levy on Mr. Demnicki's property for taxes that he proved, and the Department agreed back in 2010, that he does not owe.

I believe that the Department's actions violate Mr. Demnicki's constitutional right to due process of law.

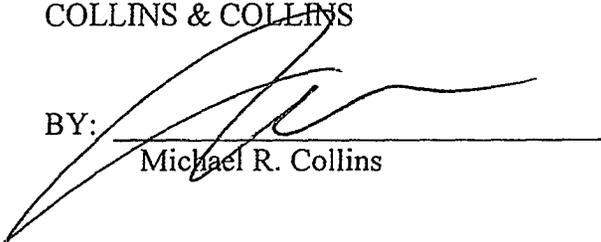
Please confirm that the Collection Notices you issued are rescinded and that the Department will not take any further action against Mr. Demnicki to collect these taxes against Mr. Demnicki.

In all fairness, the Department should pay damages to Mr. Demnicki for damage to his credit and for the time and expenses that he incurred responding to the Department's most recent wrongful collection efforts.

Accordingly, Mr. Demnicki demands that the Department immediately cease all action against him with respect to the subject taxes that he does not owe.

Very truly yours,

COLLINS & COLLINS

BY: 

Michael R. Collins

MRC/mrc

Encls

CC: Michael Demnicki
George Foster

Collection Action Notice of Intent



May 19, 2014



Letter ID: L0364718560

MICHAEL DEMNICKI
800 S ROSELLE RD
SCHAUMBURG IL 60193-3965

Taxpayer ID: XXX-XX-5189
NPL Penalty ID: 1980073



PANACEA PARTNERS LLC
325 N. LA SALLE DR
625
CHICAGO, IL 60654-6465

We intend to issue a levy against your assets unless you pay us.

You must pay us \$158,423.65 by June 9, 2014. If you do not, we intend to issue a levy for this amount against your assets without further notice to you.

A levy means we can, by legal authority, take your assets held by someone else. Examples of assets we may levy include your wages, contractual payments, bank accounts, and accounts receivables.

The following pages detail the items that need your immediate attention.

If you have any questions about this notice, please contact us immediately at the address and phone number listed below.

JENNIFER THOMAS
ILLINOIS DEPARTMENT OF REVENUE
200 SOUTH WYMAN STREET SUITE 306
ROCKFORD, IL 61101-1237

For information about
> how to pay
> what you owe
> collection actions



815 987-7494
815 987-7474 fax

Collection Action Notice of Intent



May 19, 2014



Letter ID: L0364718560

MICHAEL DEMNICKI
800 S ROSELLE RD
SCHAUMBURG IL 60193-3965

Taxpayer ID: XXX-XX-5189
NPL Penalty ID: 1980073



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed.

Sales/Use Tax & E911. Surcharge						Account ID: 3710-6351
Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-May-2008	44,237.00	4,773.70	8,340.78	0.00	0.00	57,351.48
30-Jun-2008	44,204.00	4,520.40	8,122.65	0.00	0.00	56,847.05
31-Aug-2008	34,586.00	3,558.60	6,056.76	0.00	0.00	44,201.36
30-Sep-2008	24,403.00	2,165.36	940.25	0.00	(27,484.85)	23.76
					Total Balance:	158,423.65

Collection Action Notice of Intent



May 19, 2014



Letter ID: L0901589472

MICHAEL DEMNICKI
800 S ROSELLE RD
SCHAUMBURG IL 60193-3965

Taxpayer ID: XXX-XX-5189
1002D Penalty ID: 11348011



PANACEA PARTNERS LLC
325 N LA SALLE DR
625
CHICAGO, IL 60654-6465

We intend to issue a levy against your assets unless you pay us.

You must pay us \$7,928.32 by June 9, 2014. If you do not, we intend to issue a levy for this amount against your assets without further notice to you.

A levy means we can, by legal authority, take your assets held by someone else. Examples of assets we may levy include your wages, contractual payments, bank accounts, and accounts receivables.

The following pages detail the items that need your immediate attention.

If you have any questions about this notice, please contact us immediately at the address and phone number listed below.

JENNIFER THOMAS
ILLINOIS DEPARTMENT OF REVENUE
200 SOUTH WYMAN STREET SUITE 306
ROCKFORD, IL 61101-1237

- For information about
- > how to pay
- > what you owe
- > collection actions



815 987-7494
815 987-7474 fax

Collection Action

Notice of Intent



May 19, 2014



Letter ID: L0901589472

MICHAEL DEMNICKI
800 S ROSELLE RD
SCHAUMBURG IL 60193-3965

Taxpayer ID: XXX-XX-5189
1002D Penalty ID: 11348011



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed.

IL Withholding Income Tax						Account ID: 26-0095917-000
Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Mar-2008	11,525.53	812.56	1,177.73	0.00	(5,587.50)	7,928.32
					Total Balance:	7,928.32

Mike3331731 .

From: Stoneking, Vicky
Sent: Wednesday, June 4, 2014 2:12 PM
To: michael.collins@collinsandcollins.com
Subject: 09-ST-0101
Attachments: 09-ST-0101 order.docx

Per your request.

*Thanks,
Vicky*

Vicky Stoneking
Office of Administrative Hearings
Illinois Dept. of Revenue
101 W. Jefferson St., 5-550
Springfield, IL 62702
217.782.6995

**THE STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS**

THE DEPARTMENT OF REVENUE OF THE STATE OF ILLINOIS	) No.:	09-ST-0101
	) Account ID:	3710-6351
	) NPL ID:	1980073
v.	) Account ID:	26-0095917-000
	) 1002D ID:	11348011
)	
MICHAEL DEMNICKI, as Responsible Officer of Panacea Partners, LLC, Taxpayer.	) Julie-April Montgomery	
	) Administrative Law Judge	
)	

ORDER PURSUANT TO RECOMMENDATION OF THE DEPARTMENT

THIS cause coming on to be heard, *sua sponte*, with the Department of Revenue having jurisdiction of the parties and subject matter, and the Administrative Law Judge being fully advised in the premises:

IT IS HEREBY FOUND THAT:

- 1) Pursuant to its statutory grant of authority, the Illinois Department of Revenue ("Department") caused to be issued to Michael Demnicki ("Taxpayer"), as a Responsible Officer of Panacea partners, LLC, a Notice of Penalty Liability, No. 1980073 ("NPL") with respect to Retailers' Occupation and Use Taxes, as well as, a Notice of Deficiency, No. 11348011 ("NOD") for withholding of Illinois Income Tax;
- 2) Taxpayer protested both the NPL and NOD and requested a hearing;
- 3) Prior to the convening of a hearing in this cause, or any review of evidence by the Administrative Law Judge, the Department, through correspondence, recommended that both the NPL and NOD be cancelled; and
- 4) As a result of this recommendation, there are no issues of fact or law which remain to be determined.

IT IS HEREBY ORDERED THAT for the reasons stated above and upon recommendation of the Department, Notice of Penalty Liability, No. 1980073 and Notice of Deficiency, No. 11348011 are cancelled, all further proceedings in this matter are cancelled, and the matter is closed.

ENTER:

Date: June 2, 2010

Julie-April Montgomery
Administrative Law Judge

FILE COPY

LAW OFFICES
COLLINS & COLLINS
8 SOUTH MICHIGAN AVENUE
SUITE 1414
CHICAGO, ILLINOIS 60603

(312) 201-8700
Fax (312) 606-0234

October 23, 2009

VIA FACSIMILE 217-785-2635

Joni Frank
100% Penalty Unit
Illinois Department of Revenue
P.O. Box 19035
Springfield, IL 62794-9035

RE: Michael Demnicki
Case No. 09 ST 01001
Our File No.: DEM08042

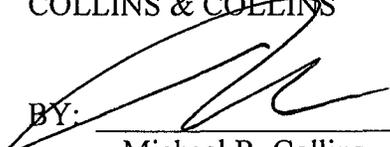
Dear Ms. Frank:

The collection notice CNXXXX599X718X84 is in error. The tax you are proposing to collect against Michael Demnicki was timely protested on March 12, 2009 and received by the Department on March 19, 2009. See the enclosed protest and copy of the return receipt. Furthermore, the matter is now pending before the Office of Administrative Hearings. See the enclosed notice of Initial Status Conference.

Please remove this matter from collections immediately. Thank you.

Very truly yours,

COLLINS & COLLINS

BY: 

Michael R. Collins

MRC/mrc

Encls

CC: Michael Demnicki
George Foster

Collection Action
Assessment and Notice of Intent



October 19, 2009



Letter ID: CNXXX599X718X84

#BWNKMGV
#CNXX:XX59 9X71 8X84#
MICHAEL DEMNICKI
800 SOUTH ROSELLE ROAD
SCHAUMBURG IL 60193

Taxpayer ID: 330-52-5189
Account ID: 26-0095917-000
1002D ID: 11348011



PANACEA PARTNERS LLC
38W387 CLUBHOUSE DR
SAINT CHARLES, IL 60175-6178

You now owe a personal liability penalty.

By November 2, 2009, pay us \$7,011.06, which is unpaid liability of PANACEA PARTNERS LLC. We have determined that you are personally liable for this amount due to your status as a responsible officer, partner, or individual of PANACEA PARTNERS LLC.

The enclosed statement details the items you owe.

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.

If we do not receive this payment, we intend to take collection 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.

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.

JONI FRANK
100% PENALTY UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31612
217 785-2635 fax

For information about
> payments
> bankruptcy
> collection actions



Collection Action
Assessment and Notice of Intent



October 19, 2009



Letter ID: CNXXXX599X718X84

#BWNKMGV
#CNXX XX59 9X71 8X84#
MICHAEL DEMNICKI
800 SOUTH ROSELLE ROAD
SCHAUMBURG IL 60193

Taxpayer ID: 330-52-5189
Account ID: 26-0095917-000
1002D ID: 11348011



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed.

IL Withholding Income Tax

Account ID: 26-0095917-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Mar-2008	11,525.53	812.56	260.47	0.00	(5,587.50)	7,011.06

• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.

Total Balance: 7,011.06

U.S. Postal Service
CERTIFIED MAIL RECEIPT
 (Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

7008 2810 0000 5724 3874

Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$

Postmark
Here

Sent To **STOP**
 Street, Apt. No.,
 or PO Box No. **Office of Admin Hearings**
 City, State, ZIP+4 **Springfield, IL**

PS Form 3800, August 2006 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
 Illinois Dept. of Revenue
 Office of Admin Hearings
 MC-5-500
 701 W. Jefferson St.
 PO Box 19014
 Springfield, IL 62794-9014

2. Article Number
 (Transfer from service label)

COMPLETE THIS SECTION ON DELIVERY

A. Signature **X** **MAR 19 2009** Agent Addressee

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from return address? Yes
 If YES, enter delivery address below: No
ILLINOIS DEPT. OF REVENUE
BY
Howard Wellman

3. Service Type
 Certified Mail Express Mail
 Registered Return Receipt for Merchandise
 Insured Mail C.O.D.

4. Restricted Delivery? (Extra Fee) Yes

7008 2810 0000 5724 3874

FILE COPY

LAW OFFICES
COLLINS & COLLINS
8 SOUTH MICHIGAN AVENUE
SUITE 1414
CHICAGO, ILLINOIS 60603

(312) 201-8700
Fax (312) 606-0234

March 12, 2009

Via Certified Mail

Illinois Department of Revenue
Office of Administrative Hearings MC 5-500
101 W. Jefferson Street
P.O. Box 19014
Springfield, IL 62794-9014

Re: IDOR v. Michael Demnicki
Panacea Partners, LLC
Taxpayer ID: 330-52-5189
Account ID: 26-0095917-0000
1002D ID: 11348011
Letter ID: L0455839104
Our File No.: DEM.08042 (Withholding Tax)

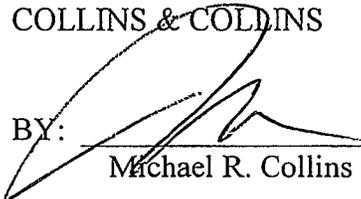
Dear Sir or Madam:

Enclosed is a Protest and Request for Administrative Hearing and a Power of Attorney in connection with Michael Demnicki's protest of the above referenced assessment.

Please acknowledge receipt of this protest.

Very truly yours,

COLLINS & COLLINS

BY: 

Michael R. Collins

MRC/mrc
Encls.



IL-2848-AH Power of Attorney For Administrative Hearing Proceedings

Read this information first

If you do not have a Form IL-2848, Power of Attorney, on file, you must file this original form, in person or by mail, with the Office of Administrative Hearings. This form allows you to become the official representative of record for the identified protested tax matter and to establish your authority to act on behalf of this taxpayer, receive notices, and file documents for the identified proceeding. You must be an attorney to represent a taxpayer at an administrative hearing or other preliminary proceedings, including status calls and pretrial conferences. Please type or print when completing this form and mail to one of our offices below.

OFFICE OF ADMINISTRATIVE HEARINGS (7-900)
ILLINOIS DEPARTMENT OF REVENUE
100 W RANDOLPH ST
CHICAGO IL 60601-3274

OFFICE OF ADMINISTRATIVE HEARINGS (5-500)
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON ST
SPRINGFIELD IL 62794-9044

Step 1: Complete the following taxpayer information

- 1 Michael Demnicki
Taxpayer's name
- 2 800 South Roselle Road
Mailing address
- 3 Schaumburg IL 60193
City State ZIP
- 4 Write all applicable taxpayer identification numbers.
IBT number 3710 - 6351
FEIN 26 - 0095917
SSN _____
Account number _____
License number _____

Step 2: Complete the following representative information

- 5 Michael R. Collins
Representative's name
- 6 Collins & Collins
Firm name, if applicable
- 7 8 S. Michigan Ave., Ste 1414
Mailing address
- 8 Chicago, Illinois 60603
City State ZIP
- 9 (312) 201-8700 (312) 606-0234
Phone number Fax number
- 10 Identify the type of proceeding. (Check all that apply.)
_____ Informal review Hearing
- 11 Identify the type of protested item. (Check all that apply.)
 Assessment _____ Deficiency
_____ Revocation Penalty _____ Claim
_____ Other _____
Type of protested item
- a Issue date of protested items 02 / 03 / 2009
____ / ____ / ____
- b Periods covered March 2008
- c Assessment or notice numbers, if any L0455839104
(If needed, attach additional sheets to identify items a, b, and c.)

Step 3: Taxpayer's signature

I, the undersigned taxpayer, authorize the party identified in Step 2 to represent me with full power and authority at the identified proceeding. I authorize all further notices and written documents, including confidential information, pertinent to this proceeding to be sent to the representative's address listed in Step 2. If signing as a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer identified in Step 1.

Taxpayer's signature

Title, if applicable

MARCH 10, 2009
Date

Step 4: Representative's signature

I, the undersigned, affirm that the taxpayer identified in Step 1 has authorized me as representative for the identified proceeding and that I am an attorney, either

- in good standing of the Illinois Bar; or
- admitted (or am seeking admission) *pro hac vice* for this Illinois proceeding.

Michael R. Collins, J.C.
Printed name of representative Jurisdiction or states

Representative's signature

3/10/09
Date





Illinois Department of Revenue

AH-4 Protest and Request For Administrative Hearing Form

(Applies to all sales, use, excise, and related taxes)

General Information

In order to protect your legal rights and make the process easier, you may use this form if you wish to file an official protest and request an administrative hearing in regard to any Notice of Tax Liability or denial of a claim for credit or refund issued against you by the department.

Note: An administrative hearing is a formal proceeding conducted under the rules of evidence and before an administrative law judge. An attorney representing the department will be present.

Step 1 - Where do I send this protest and request for an administrative hearing?

You must mail or otherwise deliver this protest on or before the date specified on the notice you are protesting to the address below.

To: Illinois Department of Revenue
Office of Administrative Hearings MC 5-500
101 W. Jefferson Street
P.O. Box 19014
Springfield, Illinois 62794-9014

Please include a copy of the notice you are protesting.

Step 2 - What information must I provide?

Provide the following information so that we can act on your protest in a timely manner and docket the matter for hearing.

1 Michael Demnicki
Taxpayer(s) name(s)
2 800 South Roselle Road
Current address
3 PO Box, if applicable
4 Schaumburg IL 60193
City State ZIP
5 E-mail address (if any)
6 (312) 201-8700
Phone #

7 26-0095917-000
Illinois Business Tax (IBT) number
or
Account number, whichever is applicable
8 Notice of Tax Liability number
9 Liability period
10 \$ Amount issued
11 Date issued

If you have included a copy of the notice you are protesting, you may skip Lines 8 through 11. If not, please provide the following:

If you are protesting a denial of a claim:

If you are protesting the denial of a claim for credit or refund, please provide the following information:

Table with 4 columns: Date claim was filed, Liability period, Date claim was denied, Amount of claim denied. Includes handwritten entries for dates and amounts.

Step 3 - Signature Verification

Protests must be signed. I (we) hereby protest the notices as indicated above and specifically request an administrative hearing to show the Department is wrong.

Taxpayer(s) signature

MARCH 10, 2009
Date

Signature of taxpayer's representative(s)

3/10/09
Date

Note: If a taxpayer representative signs this form, a Form IL-2848AH, Power of Attorney, must accompany the filing of this protest.

Collection Action

Assessment and Notice of Intent



February 3, 2009



Letter ID: L0455839104

MICHAEL DEMNICKI
800 SOUTH ROSELLE ROAD
SCHAUMBURG IL 60193

Taxpayer ID: 330-52-5189
Account ID: 26-0095917-000
1002D ID: 11348011



PANACEA PARTNERS LLC
38W387 CLUBHOUSE DR
SAINT CHARLES, IL 60175-6178

We have determined you are personally liable for a penalty of \$6,861.23.

The penalty is equal to the amount of unpaid liability of PANACEA PARTNERS LLC, due to your status as a responsible officer, partner, or individual of PANACEA PARTNERS LLC.

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 \$6,861.23. 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 that you are personally responsible for all or any of this liability, you may file a protest and request an administrative hearing within 60 days of the date of this notice. If you do not file a protest within the time allowed, you will give up your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding that is conducted under the rules of evidence. An administrative law judge will preside over this hearing. You may be represented by your attorney. A protest of this notice does not preserve your rights under any other tax notice.

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.

ROBERTA STAPLETON
100% PENALTY UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31606
217 785-2635 fax

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



Collection Action

Assessment and Notice of Intent



February 3, 2009



Letter ID: L0455839104

MICHAEL DEMNICKI
800 SOUTH ROSELLE ROAD
SCHAUMBURG IL 60193

Taxpayer ID: 330-52-5189
Account ID: 26-0095917-000
1002D ID: 11348011



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: 26-0095917-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Mar-2008	11,525.53	812.56	110.64	-	(5,587.50)	6,861.23

IDOR-5P-NPL (N-03/07)

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: L0455839104
MICHAEL DEMNICKI

Total amount due: \$6,861.23

Write the amount you are paying below.

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

\$ _____

Write your Taxpayer ID on your check.

To avoid this collection action

Pay

Your payment must be guaranteed (*i.e.* cashier's check, money order) and made payable to the Illinois Department of Revenue.

If you believe you are not personally responsible, send us proof

Send us written proof, documents, or testimony for review. You may provide one or all of the following:

- copies of notarized resignation papers.
- corporate minutes where your resignation was accepted.
- copy of signed agreement to transfer stocks and bonds to another party.
- a notarized affidavit from someone whom we recognize as knowledgeable of the business' operation stating that you were not responsible for filing returns and paying taxes.
- the name of the person who was responsible for filing returns and paying taxes.

Federal Bankruptcy Court

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 relieve your obligations to file tax returns.

Correct our records

If our records are not correct, send us proof of your prior payment, a copy of the return you filed, or other documentations so that we can correct our records.

Collection action information

Applicable Illinois law

Illinois law (35 ILCS 735/3-7 of the Retailers' Occupation Tax Act) 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. The penalty is equal to the amount of tax due including penalty and interest.

More information is on our website at tax.illinois.gov.

What other collection actions may we take?

Additional collection action includes, but is not limited to:

- levy of wages and bank accounts.
- withholding of your state payments, tax refunds, lottery winnings, contractual service vouchers, etc.
- seizure and sale of your assets.
- referral to a collection agency.
- civil judgments.
- referral for non-renewal or revocation of your
 - Professional license,
 - Certificate of Registration,
 - Liquor license,
 - Corporate Charter with the Secretary of State, or
 - Lottery license.
- prosecution for bad checks and deceptive practice.
- filing a tax lien against your property (the filing of a lien may damage your credit rating for up to seven years, even after the lien is released). If we file a lien against your property, you are responsible for paying the lien filing and release fees and charges.

To avoid this collection action

Pay

Your payment must be guaranteed (i.e. cashier's check, money order) and made payable to the Illinois Department of Revenue.

If you believe you are not personally responsible, send us proof

Send us written proof, documents, or testimony for review. You may provide one or all of the following:

- copies of notarized resignation papers.
- corporate minutes where your resignation was accepted.
- copy of signed agreement to transfer stocks and bonds to another party.
- a notarized affidavit from someone whom we recognize as knowledgeable of the business' operation stating that you were not responsible for filing returns and paying taxes.
- the name of the person who was responsible for filing returns and paying taxes.

Federal Bankruptcy Court

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 relieve your obligations to file tax returns.

Correct our records

If our records are not correct, send us proof of your prior payment, a copy of the return you filed, or other documentations so that we can correct our records.

Collection action information

Applicable Illinois law

Illinois law (35 ILCS 5/1002(d) of the Withholding Income Tax Act) 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. The penalty is equal to the amount of tax due including penalty and interest.

More information is on our website at tax.illinois.gov.

What other collection actions may we take?

Additional collection action includes, but is not limited to:

- levy of wages and bank accounts.
- withholding of your state payments, tax refunds, lottery winnings, contractual service vouchers, etc.
- seizure and sale of your assets.
- referral to a collection agency.
- civil judgments.
- referral for non-renewal or revocation of your
 - Professional license,
 - Certificate of Registration,
 - Liquor license,
 - Corporate Charter with the Secretary of State, or
 - Lottery license.
- prosecution for bad checks and deceptive practice.
- filing a tax lien against your property (the filing of a lien may damage your credit rating for up to seven years, even after the lien is released). If we file a lien against your property, you are responsible for paying the lien filing and release fees and charges.

Send Result Report



MFP
KM-3050

Firmware Version 2GR_2000.027.018 2009.04.02

Job No. : 023307 Total Time : 0°03'25" Page : 012

Completed

Document : doc20091023132104

LAW OFFICES
COLLINS & COLLINS
8 SOUTH MICHIGAN AVENUE
SUITE 1414
CHICAGO, ILLINOIS 60603

(312) 201-8700
Fax (312) 606-0234

October 23, 2009

VIA FACSIMILE 217-785-2635

Joni Frank
100% Penalty Unit
Illinois Department of Revenue
P.O. Box 19035
Springfield, IL 62794-9035

RE: Michael Demnicki
Case No. 09 ST 01001
Our File No.: DEM08042

No.	Date and Time	Destination	Times	Type	Result	Resolution / ECM
001	10/23/2009 13:21	12177852635	0°03'25"	FAX	OK	200x200 Fine / On

FILE COPY

LAW OFFICES
COLLINS & COLLINS
8 SOUTH MICHIGAN AVENUE
SUITE 1414
CHICAGO, ILLINOIS 60603

(312) 201-8700
Fax (312) 606-0234

October 23, 2009

VIA FACSIMILE 217-785-2635

Joni Frank
100% Penalty Unit
Illinois Department of Revenue
P.O. Box 19035
Springfield, IL 62794-9035

RE: Michael Demnicki
Case No. 09 ST 01001
Our File No.: DEM08042

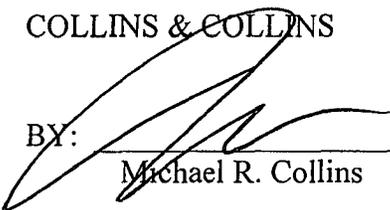
Dear Ms. Frank:

The collection notice CNXXX157215X3362 is in error. The tax you are proposing to collect against Michael Demnicki was timely protested on March 12, 2009 and received by the Department on March 19, 2009. See the enclosed protest and copy of the return receipt. Furthermore, the matter is now pending before the Office of Administrative Hearings. See the enclosed notice of Initial Status Conference.

Please remove this matter from collections immediately. Thank you.

Very truly yours,

COLLINS & COLLINS

BY: 

Michael R. Collins

MRC/mrc

Encls

CC: Michael Demnicki
George Foster

U.S. Postal Service
CERTIFIED MAIL RECEIPT
(Domestic Mail Only, No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

7008 2810 0000 5724 3867

Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$

Postmark
Here

Sent To *DOA*

Street, Apt. No.;
or PO Box No. *Office of Admin*

City, State, ZIP+4 *Heard*

PS Form 3800, August 2005 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
IL Dept. of Revenue
Office of Admin Hearings
MCS-500
101 W. Jefferson St.
PO Box 19014
Springfield, IL 62794
2014

2. Article Number
(Transfer from service label)

COMPLETE THIS SECTION ON DELIVERY

A. Signature *MAR 19 2009* Agent
 Addressee

B. Received by (*Printed Name*) C. Date of Delivery

D. Is delivery address different from item 1? Yes
 No
DEPT. OF REVENUE
BY
Howard Welby

3. Service Type
 Certified Mail Express Mail
 Registered Return Receipt for Merchandise
 Insured Mail C.O.D.

4. Restricted Delivery? (*Extra Fee*) Yes

7008 2810 0000 5724 3867

LAW OFFICES
COLLINS & COLLINS
8 SOUTH MICHIGAN AVENUE
SUITE 1414
CHICAGO, ILLINOIS 60603

(312) 201-8700
Fax (312) 606-0234

March 12, 2009

FILE COPY

Via Certified Mail

Illinois Department of Revenue
Office of Administrative Hearings MC 5-500
101 W. Jefferson Street
P.O. Box 19014
Springfield, IL 62794-9014

Re: IDOR v. Michael Demnicki
Panacea Partners, LLC
Taxpayer ID: 330-52-5189
Account ID: 3710-6351
NPL ID: 1980073
Letter ID: L1345424768
Our File No.: DEM.08042

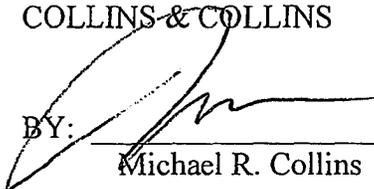
Dear Sir or Madam:

Enclosed is a Protest and Request for Administrative Hearing and a Power of Attorney in connection with Michael Demnicki's protest of the above referenced assessment.

Please acknowledge receipt of this protest.

Very truly yours,

COLLINS & COLLINS

BY: 

Michael R. Collins

MRC/mrc
Encls.



IL-2848-AH Power of Attorney For Administrative Hearing Proceedings

Read this information first

If you do not have a Form IL-2848, Power of Attorney, on file, you must file this original form, in person or by mail, with the Office of Administrative Hearings. This form allows you to become the official representative of record for the identified protested tax matter and to establish your authority to act on behalf of this taxpayer, receive notices, and file documents for the identified proceeding. You must be an attorney to represent a taxpayer at an administrative hearing or other preliminary proceedings, including status calls and pretrial conferences. Please type or print when completing this form and mail to one of our offices below.

OFFICE OF ADMINISTRATIVE HEARINGS (7-900)
ILLINOIS DEPARTMENT OF REVENUE
100 W RANDOLPH ST
CHICAGO IL 60601-3274

OFFICE OF ADMINISTRATIVE HEARINGS (5-500)
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON ST
SPRINGFIELD IL 62794-9044

Step 1: Complete the following taxpayer information

1 Michael Demnicki
Taxpayer's name
2 800 South Roselle Road
Mailing address
3 Schaumburg IL 60193
City State ZIP

4 Write all applicable taxpayer identification numbers.
IBT number 3710 - 6351
FEIN _____
SSN _____
Account number _____
License number _____

Step 2: Complete the following representative information

5 Michael R. Collins
Representative's name
6 Collins & Collins
Firm name, if applicable
7 8 S. Michigan Ave., Ste 1414
Mailing address
8 Chicago, Illinois 60603
City State ZIP
9 (312) 201-8700 (312) 606-0234
Phone number Fax number

11 Identify the type of protested item. (Check all that apply.)
 Assessment Deficiency
 Revocation Penalty Claim
 Other _____
Type of protested item

10 Identify the type of proceeding. (Check all that apply.)
 Informal review Hearing

a Issue date of protested items 02 / 03 / 2009
____ / ____ / ____
b Periods covered May -2008 through Oct 2008
c Assessment or notice numbers, if any L1345424768
(If needed, attach additional sheets to identify items a, b, and c.)

Step 3: Taxpayer's signature

I, the undersigned taxpayer, authorize the party identified in Step 2 to represent me with full power and authority at the identified proceeding. I authorize all further notices and written documents, including confidential information, pertinent to this proceeding to be sent to the representative's address listed in Step 2. If signing as a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer identified in Step 1.

[Signature] Taxpayer's signature Title, if applicable March 10, 2009 Date

Step 4: Representative's signature

I, the undersigned, affirm that the taxpayer identified in Step 1 has authorized me as representative for the identified proceeding and that I am an attorney, either

- in good standing of the Illinois Bar; or
- admitted (or am seeking admission) *pro hac vice* for this Illinois proceeding.

Michael R. Collins IL Printed name of representative Jurisdiction or states [Signature] Representative's signature 3/10/09 Date





Illinois Department of Revenue

AH-4 Protest and Request For Administrative Hearing Form

(Applies to all sales, use, excise, and related taxes)

General Information

In order to protect your legal rights and make the process easier, you may use this form if you wish to file an official protest and request an administrative hearing in regard to any Notice of Tax Liability or denial of a claim for credit or refund issued against you by the department. This applies to any sales, use, excise and related taxes. **Do not** use this form to protest a Notice of Deficiency or denial of claim for Income taxes, either business or personal.

Note: An administrative hearing is a formal proceeding conducted under the rules of evidence and before an administrative law judge. An attorney representing the department will be present. You may represent yourself or have your own attorney there to represent you.

Step 1 – Where do I send this protest and request for an administrative hearing?

You must mail or otherwise deliver this protest on or before the date specified on the notice you are protesting to the address below. If you do not act within this period, you will lose your right to be heard.

To: Illinois Department of Revenue
 Office of Administrative Hearings MC 5-500
 101 W. Jefferson Street
 P.O. Box 19014
 Springfield, Illinois 62794-9014

Please include a copy of the notice you are protesting.

Step 2 – What information must I provide?

Provide the following information so that we can act on your protest in a timely manner and docket the matter for hearing.

<p>1 <u>Michael Demnicki</u> Taxpayer(s) name(s)</p> <p>2 <u>800 South Roselle Road</u> Current address</p> <p>3 _____ PO Box, if applicable</p> <p>4 <u>Schaumburg</u> <u>IL</u> <u>60193</u> City State ZIP</p> <p>5 _____ E-mail address (if any)</p> <p>6 <u>(312) 201-8700</u> Phone #</p>	<p>7 <u>3710-6351</u> Illinois Business Tax (IBT) number or Account number, whichever is applicable</p> <p>If you have included a copy of the notice you are protesting, you may skip Lines 8 through 11. If not, please provide the following:</p> <p>8 _____ Notice of Tax Liability number</p> <p>9 _____ Liability period</p> <p>10 \$ _____ Amount issued</p> <p>11 _____ Date issued</p>
---	---

If you are protesting a denial of a claim:

If you are protesting the denial of a claim for credit or refund, please provide the following information:

Date claim was filed	Liability period	Date claim was denied	Amount of claim denied
____/____/____	_____	____/____/____	\$ _____
____/____/____	_____	____/____/____	\$ _____

Step 3 – Signature Verification Protests must be signed.

I (we) hereby protest the notices as indicated above and specifically request an administrative hearing to show the Department is wrong. I fully understand the nature of this proceeding and the legal responsibilities required.

<p><u><i>[Signature]</i></u> Taxpayer(s) signature</p> <p><u><i>[Signature]</i></u> Signature of taxpayer's representative(s)</p>	<p><u>MARCH 10, 2009</u> Date</p> <p><u>3/10/09</u> Date</p>
---	--

Note: If a taxpayer representative signs this form, a Form IL-2848AH, Power of Attorney, must accompany the filing of this protest. Form IL-2848AH is available through the Department's website at tax.illinois.gov.

Collection Action

Assessment and Notice of Intent



February 3, 2009



Letter ID: L1345424768

MICHAEL DEMNICKI
800 SOUTH ROSELLE ROAD
SCHAUMBURG IL 60193

Taxpayer ID: 330-52-5189
Account ID: 3710-6351
NPL ID: 1980073



PANACEA PARTNERS LLC
38W387 CLUBHOUSE DR
SAINT CHARLES, IL 60175-6178

We have determined you are personally liable for a penalty of \$156,091.26.

The penalty is equal to the amount of unpaid liability of PANACEA PARTNERS LLC, due to your status as a responsible officer, partner, or individual of PANACEA PARTNERS LLC.

Illinois law (35 ILCS 735/3-7) 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 \$156,091.26. 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 that you are personally responsible for all or any of this liability, you may file a protest and request an administrative hearing within 60 days of the date of this notice. If you do not file a protest within the time allowed, you will give up your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding that is conducted under the rules of evidence. An administrative law judge will preside over this hearing. You may be represented by your attorney. A protest of this notice does not preserve your rights under any other tax notice.

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.

ROBERTA STAPLETON
100% PENALTY UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31606
217 785-2635 fax

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



Collection Action Assessment and Notice of Intent



February 3, 2009



Letter ID: L1345424768

MICHAEL DEMNICKI
800 SOUTH ROSELLE ROAD
SCHAUMBURG IL 60193

Taxpayer ID: 330-52-5189
Account ID: 3710-6351
NPL ID: 1980073



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.

Sales and Use Taxes

Account ID: 3710-6351

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-May-2008	44,237.00	4,773.70	576.82	-	-	49,587.52
30-Jun-2008	44,204.00	4,520.40	477.14	-	-	49,201.54
31-Aug-2008	34,586.00	3,558.60	253.88	-	-	38,398.48
30-Sep-2008	24,403.00	2,165.36	76.31	-	(11,264.80)	15,379.87
31-Oct-2008	29,851.00	410.10	12.75	-	(26,750.00)	3,523.85

IDOR-5P-NPL (N-03/07)

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: L1345424768
MICHAEL DEMNICKI

Total amount due: \$156,091.26

Write the amount you are paying below.

\$ _____

Write your Taxpayer ID on your check.

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

Collection Action
Assessment and Notice of Intent



October 19, 2009



Letter ID: CNXXX157215X3362

#BWNKMGV
#CNXX X157 215X 3362#
MICHAEL DEMNICKI
800 SOUTH ROSELLE ROAD
SCHAUMBURG IL 60193

Taxpayer ID: 330-52-5189
Account ID: 3710-6351
NPL ID: 1980073



PANACEA PARTNERS LLC
38W387 CLUBHOUSE DR
SAINT CHARLES, IL 60175-6178

You now owe a personal liability penalty.

By November 2, 2009, pay us \$158,215.55, which is unpaid liability of PANACEA PARTNERS LLC. We have determined that you are personally liable for this amount due to your status as a responsible officer, partner, or individual of PANACEA PARTNERS LLC.

The enclosed statement details the items you owe.

Illinois law (35 ILCS 735/3-7) 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.

If we do not receive this payment, we intend to take collection 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.

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.

JONI FRANK
100% PENALTY UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31612
217 785-2635 fax

For information about

- > payments
- > bankruptcy
- > collection actions



Collection Action
Assessment and Notice of Intent



October 19, 2009



Letter ID: CNXXX157215X3362

#BWNKMGV
 #CNXX X157 215X 3362#
 MICHAEL DEMNICKI
 800 SOUTH ROSELLE ROAD
 SCHAUMBURG IL 60193

Taxpayer ID: 330-52-5189
 Account ID: 3710-6351
 NPL ID: 1980073



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed.

ST-1 Sales Tax						Account ID: 3710-6351
Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-May-2008	44,237.00	4,773.70	1,415.48	0.00	0.00	50,426.18
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						
30-Jun-2008	44,204.00	4,520.40	1,202.55	0.00	0.00	49,926.95
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						
31-Aug-2008	34,586.00	3,558.60	642.35	0.00	0.00	38,786.95
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						
30-Sep-2008	24,403.00	2,165.36	215.27	0.00	(11,264.80)	15,518.83
• This period is under the protection of the Federal Bankruptcy Court. The "automatic stay" does not relieve you of your obligation to file tax returns.						
31-Oct-2008	29,851.00	410.10	45.54	0.00	(26,750.00)	3,556.64
Total Balance:						158,215.55



**Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS**
James R. Thompson Center
100 West Randolph Street, Level 7-900
Chicago, Illinois 60601
(312) 814-6114

DOCKETED

**THE DEPARTMENT OF REVENUE
OF THE STATE OF ILLINOIS**

v.

No. 09-ST-0101

MICHAEL DEMNICKI,

Taxpayer

NOTICE OF INITIAL STATUS CONFERENCE

To: Collins & Collins
Michael R. Collins
8 S Michigan Ave Ste 1414
Chicago, IL 60603

Illinois Department of Revenue
James R. Thompson Center, Level 7-900
100 W Randolph St
Chicago, IL 60601

Michael Demnicki
800 S Roselle Rd
Schaumburg, IL 60193

YOU ARE HEREBY NOTIFIED, pursuant to 86 Ill. Admin. Code, Ch. I, Section 200.140, that a **MANDATORY** status conference in regard to the protest you have filed in the above entitled matter will be held on Wednesday, April 29, 2009 at 2:30 p.m. at the offices of the Illinois Department of Revenue, 100 W. Randolph Street, Level 7-900, Chicago, Illinois. **All parties are required to be present or to otherwise participate by telephone** to ascertain the status of this case and determine the course of action, if any, to be taken to expedite resolution. **Legal representatives (other than State's Attorneys) are required to file a Power of Attorney (IDR Form 2848-AH) before they may participate in these proceedings or acquire the right to obtain information in regard to the above named taxpayer.** Should you have any questions or concerns with respect to this Notice, please call the number listed below to speak with the Department's representative as designated on the bottom left side of this notice.

PLEASE TAKE NOTE THAT YOUR FAILURE TO APPEAR OR PARTICIPATE PURSUANT TO THIS NOTICE WILL RESULT IN AN IMMEDIATE TERMINATION OF THE PROCEEDINGS AND A FINALIZATION OF THE LIABILITIES AND/OR CLAIMS AT ISSUE.

Date: 03/24/2009
Litigator, Shepard Smith
312-814-6697

Issued by the Administrative Clerk
Office of Administrative Hearings

Please Note: Applicable hearing regulations (Sec. 200.140a) do not permit any continuance of this conference



Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS
James R. Thompson Center
100 West Randolph Street, Level 7-900
Chicago, Illinois 60601
(312) 814-6114

NOTICE TO TAXPAYERS AND PRACTITIONERS

Under the terms of 86 Ill. Admin. Code, Ch. I, Sec. 200.200, all pleadings, motions and other documents of record submitted during the course of the administrative hearing process before this agency are required to be filed with the Administrative Clerk. Despite popular practice and habit, filing is not accomplished by mailing or delivery of any document to the Department's legal representative nor to the administrative law judge assigned to the case. To this end, we ask your cooperation in adhering to the requirements of this regulation during the pendency of any case in the Office of Administrative Hearings. This will ensure that whatever is filed is properly recorded and maintained as part of the official record of the case and it will enable us to get the appropriate documents to the necessary parties in a more efficient manner. It is also easier and less costly for you because you only need to direct any filing to one entity at all times.

WHAT IS TO BE FILED WITH THE ADMINISTRATIVE CLERK?

Protests (including any and all amended protests), motions, notices, memoranda, briefs, powers of attorney, withdrawals, etc. – any and all documents that are intended to be part of the official administrative record of the case that are not otherwise submitted as evidence during a hearing. Filing of these matters is exclusive. In other words you need *only* file with the Administrative Clerk. Service of additional copies on the litigator or ALJ in addition to filing is **NOT** necessary. This will be taken care of by the Administrative Clerk.

WHAT SHOULD NOT BE FILED WITH THE ADMINISTRATIVE CLERK?

1. Any form of discovery propounded (and/or responses thereto), including, but not limited to, notices of deposition, interrogatories, requests to produce, etc. Discovery and its concomitant responses are not "filed" and do not become part of the administrative record unless and until they become the basis of a motion to compel or other form of sanction that is part of the record. All discovery and responses to discovery should simply be served upon the litigator assigned to the case. Copies of discovery requests and/or responses thereto should never be sent to the ALJ presiding on the case.

2. Correspondence or other informal matters directed between the parties and/or their representatives do not have to nor should they be filed with the Administrative Clerk.

3. Settlement offers and negotiations of any kind should not be filed with the Administrative Clerk nor communicated to the presiding administrative law judge.

4. Documents submitted pursuant to informal review. Any documents given to the department's informal reviewer as part of that process should not be filed with the Administrative Clerk and are not matters of record (unless they are subsequently offered into evidence during a hearing).

HOW MANY COPIES OF ANY DOCUMENT HAVE TO BE INCLUDED WITH THE FILING?

All matters filed "of record" should consist of the original and one copy. Extra courtesy copies do not have to be and should not be sent to either the litigator or the administrative law judge assigned to the case in addition to what you have filed. The documents will be provided to them through the clerk's office. If the filing party wishes a stamped "filed" copy returned for their own records, they must include an additional copy along with a self-addressed envelope with proper postage affixed.

MAY FILING BE DONE VIA FACSIMILE?

YES. We will now accept faxed filings addressed to the Administrative Clerk and sent to the dedicated fax number indicated below. Items faxed to any other number within the Department will not be considered as filed. Any document filed by fax will be stamped (as of the date of transmission) and the first page bearing the stamp will be retransmitted to the sender as verification of the filing. Note: Items filed in this manner do not have to be sent in duplicate.

TO WHOM ARE FILINGS TO BE DIRECTED?

Documents to be filed (depending on where the case is being heard) should be directed to:

Administrative Clerk
Office of Administrative Hearings
Illinois Department of Revenue
James R. Thompson Center
100 W. Randolph Street, 7-900
Chicago, Illinois 60601
Fax Number: (312) 814-3109

Administrative Clerk
Office of Administrative Hearings
Illinois Department of Revenue
Willard Ice Building
101 W. Jefferson Street, 5-500
Springfield, Illinois 62702
Fax Number: (217) 524-5341

IS THERE A PERSON I CAN SPEAK TO IF I DO NOT UNDERSTAND OR THERE ARE ANY QUESTIONS WITH RESPECT TO THE PROPER PROCEDURE?

Vicki Jones (Springfield) 217-782-6995
Pam Ball (312) 814-6114

Send Result Report



MFP
KM-3050

Firmware Version 2GR_2000.027.018 2009.04.02

Job No. : 023297 Total Time : 0'03'26" Page : 013

Completed

Document : doc20091023125043

LAW OFFICES
COLLINS & COLLINS
8 SOUTH MICHIGAN AVENUE
SUITE 1414
CHICAGO, ILLINOIS 60603

(312) 201-8700
Fax (312) 606-0234

October 23, 2009

VIA FACSIMILE 217-785-2635

Joni Frank
100% Penalty Unit
Illinois Department of Revenue
P.O. Box 19035
Springfield, IL 62794-9035

RE: Michael Demnicki
Case No. 09 ST 01001
Our File No.: DEM08042

Dear Ms. Frank:

No.	Date and Time	Destination	Times	Type	Result	Resolution / ECM
001	10/23/2009 12:53	12177852635	0'03'26"	FAX	OK	200x200 Fine / On

Send Result Report



MFP

TASKalfa 4500i

Firmware Version 2LH_2F00.004.023 2012.09.07

06/04/2014 14:36
[2LF_1000.004.006] [2K9_1100.002.001] [2LC_7000.004.019]

Job No.: 018326

Total Time: 0°04'43"

Page: 039

Complete

Document: doc01832620140604142634

LAW OFFICES
COLLINS & COLLINS
8 SOUTH MICHIGAN AVENUE
SUITE 1414
CHICAGO, ILLINOIS 60603

(312) 201-8700
Fax (312) 606-0234

June 4, 2014

VIA FACSIMILE 815-987-7474 and
First Class U.S. Mail

Jennifer Thomas
Illinois Department of Revenue
200 South Wyman Street, Suite 306
Rockford, IL 61101-1237

RE: Michael Dennicki
Letter ID: L0364718560
NPL Penalty ID: 1980073

No.	Date and Time	Destination	Times	Type	Result	Resolution/ECM
001	06/04/14 14:31	18159877474	0°04'43"	FAX	OK	200x100 Normal/On
002	06/04/14 14:31	ERIC	-°-'-'-'	Folder	OK	300x300/-

Exhibit D

Collection Action

Assessment and Notice of Intent



February 3, 2009



Letter ID: L0455839104

MICHAEL DEMNICKI
800 SOUTH ROSELLE ROAD
SCHAUMBURG IL 60193

Taxpayer ID: 330-52-5189
Account ID: 26-0095917-000
1002D ID: 11348011



PANACEA PARTNERS LLC
38W387 CLUBHOUSE DR
SAINT CHARLES, IL 60175-6178

We have determined you are personally liable for a penalty of \$6,861.23.

The penalty is equal to the amount of unpaid liability of PANACEA PARTNERS LLC, due to your status as a responsible officer, partner, or individual of PANACEA PARTNERS LLC.

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 \$6,861.23. 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 that you are personally responsible for all or any of this liability, you may file a protest and request an administrative hearing within 60 days of the date of this notice. If you do not file a protest within the time allowed, you will give up your right to a hearing and this liability will become final. An administrative hearing is a formal legal proceeding that is conducted under the rules of evidence. An administrative law judge will preside over this hearing. You may be represented by your attorney. A protest of this notice does not preserve your rights under any other tax notice.

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.

ROBERTA STAPLETON
100% PENALTY UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31606
217 785-2635 fax

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



Collection Action
Assessment and Notice of Intent



February 3, 2009



Letter ID: L0455839104

MICHAEL DEMNICKI
800 SOUTH ROSELLE ROAD
SCHAUMBURG IL 60193

Taxpayer ID: 330-52-5189
Account ID: 26-0095917-000
1002D ID: 11348011



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: 26-0095917-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Mar-2008	11,525.53	812.56	110.64	-	(5,587.50)	6,861.23

FOR-5P-NPL (N-03/07)

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: L0455839104
MICHAEL DEMNICKI

Total amount due: \$6,861.23

Write the amount you are paying below.

\$ _____

Write your Taxpayer ID on your check.

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

Exhibit E

Collection Action Notice of Intent



April 25, 2014



Letter ID: L0448178656

Taxpayer ID: 26-0095917

MICHAEL DEMNICKI
800 S ROSELLE RD
SCHAUMBURG IL 60193-3965



PANACEA PARTNERS LLC
325 N LA SALLE DR
625
CHICAGO, IL 60654-6465

You have been identified as a responsible officer, partner, or individual of PANACEA PARTNERS LLC .

Illinois law provides that we may hold you personally liable for a penalty equal to the total tax, penalty, and interest due from PANACEA PARTNERS LLC .

The following pages detail the current amount of debt we are pursuing against PANACEA PARTNERS LLC . This debt must be paid immediately. 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 this debt is not paid, we intend to issue a penalty against you for the full amount of the debt. Once the penalty becomes final, we can take further collection action against you personally which may include the seizure and sale of your assets and levy of your wages and bank accounts.

If you believe you are not personally responsible for this debt, send us written proof within 10 days. If the information you submit is insufficient, we may continue to issue the penalty.

If you have any questions, please write or call our office weekdays from 8:30 a.m. to 4:30 p.m.

JENNIFER THOMAS
ILLINOIS DEPARTMENT OF REVENUE
200 SOUTH WYMAN STREET SUITE 306
ROCKFORD, IL 61101-1237

815 987-7494
815 987-7474 fax

- For information about
- > how to pay
 - > submitting proof
 - > what you owe
 - > collection actions



Taxpayer Statement



April 25, 2014



Letter ID: L1086371040

MICHAEL DEMNICKI
800 S ROSELLE RD
SCHAUMBURG IL 60193-3965

Taxpayer ID: 26-0095917

Total amount due: \$731,689.66



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.

Sales/Use Tax & E911 Surcharge

Account ID: 3710-6351

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
28-Feb-2007	33,348.00	3,685.00	7,810.91	-	(7,810.95)	37,032.98
31-Mar-2007	45,308.00	4,881.00	12,476.78	-	-	62,665.78
30-Apr-2007	47,038.00	5,054.00	12,633.64	-	-	64,725.64
31-May-2007	46,558.00	5,006.00	12,198.14	-	-	63,762.14
30-Jun-2007	48,984.00	5,248.00	402.87	-	(48,984.00)	5,650.87
31-Jul-2007	41,113.00	1,172.00	163.00	-	(41,113.00)	1,335.00
31-Dec-2007	41,607.00	4,285.70	8,956.45	-	-	54,849.15
31-Jan-2008	24,621.00	2,052.02	167.23	-	(24,190.00)	2,650.25
29-Feb-2008	28,557.00	2,074.02	106.71	-	(28,556.00)	2,181.73
31-Mar-2008	32,950.00	2,627.56	49.92	-	(32,950.00)	2,677.48
30-Apr-2008	37,826.00	1,478.00	-	-	(37,826.00)	1,478.00
31-May-2008	44,237.00	4,773.70	8,253.52	-	-	57,264.22
30-Jun-2008	44,204.00	4,520.40	8,035.45	-	-	56,759.85
31-Jul-2008	34,750.00	3,825.00	4,755.33	-	(8,000.00)	35,330.33
31-Aug-2008	34,586.00	3,558.60	5,988.54	-	-	44,133.14

SOC

Statement continues on the following page(s).

Retain this portion for your records.

P-000456

Fold and detach on perforation. Return bottom portion with your payment.

Taxpayer Statement (R-12/08) (136)



Letter ID: L1086371040
MICHAEL DEMNICKI

Total amount due: \$731,689.66

Write the amount you are paying below.

\$ _____
Write your Taxpayer ID on your check.

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

Taxpayer Statement

April 25, 2014

Sales/Use Tax & E911 Surcharge**Account ID: 3710-6351**

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2008	24,403.00	2,165.36	940.25	-	(27,484.85)	23.76
30-Nov-2008	38,383.00	4,955.96	6,157.66	-	(101.66)	49,395.06
31-Dec-2008	38,383.00	4,955.96	6,015.09	-	-	49,354.05
31-Jan-2009	38,383.00	4,955.96	5,852.10	-	-	49,191.06
31-Jul-2009	-	-	-	-	-	Not Included*

* File and pay this return.

ST-4 MPEA Food & Beverage Tax**Account ID: 3710-6351**

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Mar-2007	4,984.00	698.00	208.50	-	(4,819.89)	1,070.61
30-Apr-2007	5,175.00	722.00	1,390.34	-	-	7,287.34
31-May-2007	5,122.00	714.00	1,342.30	-	-	7,178.30
30-Jun-2007	5,389.00	677.00	35.00	-	(5,389.00)	712.00
31-Jul-2007	4,523.00	120.00	11.00	-	(4,523.00)	131.00
30-Sep-2007	4,334.00	34.92	11.41	-	(4,285.00)	95.33
31-Jan-2008	2,709.00	425.00	567.88	-	-	3,701.88
29-Feb-2008	3,142.00	344.36	12.69	-	(3,141.00)	358.05
31-May-2008	4,735.00	669.00	883.73	-	-	6,287.73
30-Jun-2008	4,731.00	573.00	859.92	-	-	6,163.92
31-Jul-2008	4,168.00	581.60	146.87	-	(3,357.00)	1,539.47
31-Aug-2008	3,372.00	436.76	583.73	-	-	4,392.49
30-Sep-2008	2,857.88	227.88	214.83	-	(1,000.00)	1,710.00
31-Oct-2008	2,929.00	393.32	483.74	-	-	3,806.06

SOC

Taxpayer Statement

April 25, 2014

ST-4 MPEA Food & Beverage Tax**Account ID: 3710-6351**

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Nov-2008	4,168.00	850.16	669.72	-	-	5,687.88
31-Dec-2008	4,168.00	850.16	653.16	-	-	5,671.32
31-Jan-2009	4,168.00	850.16	635.47	-	-	5,653.63
31-Jul-2010	3,357.00	502.84	299.04	-	-	4,158.88

IL Withholding Income Tax**Account ID: 26-0095917-000**

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Jun-2007	12,928.65	1,093.06	1,410.33	-	(7,844.03)	7,588.01
31-Mar-2008	11,525.53	812.56	1,166.02	-	(5,587.50)	7,916.61
30-Jun-2008	10,948.00	283.22	4.83	-	(10,921.25)	314.80

ST-14 Chicago Soft Drink Tax**Account ID: 3710-6351**

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Nov-2006	62.00	287.44	18.71	-	-	368.15
31-Dec-2006	62.00	287.44	18.26	-	-	367.70
31-Jan-2007	62.00	287.44	17.86	-	-	367.30
28-Feb-2007	62.00	287.44	17.48	-	-	366.92
31-Mar-2007	62.00	287.44	17.06	-	-	366.50
30-Apr-2007	62.00	287.44	16.64	-	-	366.08
31-May-2007	62.00	287.44	16.23	-	-	365.67
30-Jun-2007	62.00	287.44	15.82	-	-	365.26
31-Jul-2007	62.00	287.44	15.40	-	-	364.84
31-Aug-2007	62.00	287.44	14.98	-	-	364.42
30-Sep-2007	62.00	287.44	14.55	-	-	363.99
31-Oct-2007	62.00	287.44	14.15	-	-	363.59
30-Nov-2007	62.00	287.44	13.74	-	-	363.18
31-Dec-2007	62.00	287.44	13.33	-	-	362.77
31-Jan-2008	62.00	287.44	12.99	-	-	362.43
29-Feb-2008	62.00	287.44	12.65	-	-	362.09
31-Mar-2008	62.00	287.44	12.27	-	-	361.71
30-Apr-2008	62.00	287.44	11.92	-	-	361.36
31-May-2008	62.00	287.44	11.55	-	-	360.99
30-Jun-2008	62.00	287.44	11.25	-	-	360.69
31-Jul-2008	62.00	287.44	11.00	-	-	360.44
31-Aug-2008	62.00	287.44	10.72	-	-	360.18
30-Sep-2008	62.00	287.44	10.48	-	-	359.92
31-Oct-2008	62.00	287.44	10.22	-	-	359.66
30-Nov-2008	62.00	287.44	9.95	-	-	359.39

SOC

Taxpayer Statement

April 25, 2014

ST-14 Chicago Soft Drink Tax**Account ID: 3710-6351**

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Dec-2008	62.00	287.44	9.70	-	-	359.14
31-Jan-2009	62.00	287.44	9.44	-	-	358.88

Exhibit F



Illinois Department of Revenue
Attachment to Proof of Claim
Bankruptcy 08-17391 filed 07/07/08 by
PANACEA PARTNERS LLC

Period	Assessed*	Tax Type	Tax ID	Calculated To Bankruptcy Petition Date			Lien	
				Tax	Penalty	Interest	Date	County
2nd qtr 07		Withholding	26-0095917	\$5,090.92	\$1,093.06	\$210.89		
1st qtr 08		Withholding	26-0095917	\$5,938.03	\$812.56	\$41.97		
2nd qtr 08	estimated	Withholding	26-0095917	\$14,347.00	\$0.00	\$0.00		
12/06		ROT/UT	3710-6351	\$0.00	\$25.00	\$75.00		
2/07		ROT/UT	3710-6351	\$26,079.68	\$3,685.00	\$1,787.74		
3/07		ROT/UT	3710-6351	\$45,308.00	\$4,881.00	\$2,797.97		
4/07		ROT/UT	3710-6351	\$47,038.00	\$5,054.00	\$2,595.52		
5/07		ROT/UT	3710-6351	\$46,558.00	\$5,006.00	\$2,252.68		
6/07		ROT/UT	3710-6351	\$0.00	\$5,248.00	\$402.87		
7/07		ROT/UT	3710-6351	\$0.00	\$1,172.00	\$163.00		
12/07		ROT/UT	3710-6351	\$41,607.00	\$4,285.70	\$750.07		
1/08		ROT/UT	3710-6351	\$431.00	\$2,052.02	\$83.11		
2/08		ROT/UT	3710-6351	\$1.00	\$2,074.02	\$2,181.44		
3/08		ROT/UT	3710-6351	\$0.00	\$2,527.56	\$49.92		
4/08		ROT/UT	3710-6351	\$0.00	\$1,456.00	\$0.00		
5/08		ROT/UT	3710-6351	\$44,237.00	\$4,673.70	\$65.45		
6/08		ROT/UT	3710-6351	\$44,204.00	\$0.00	\$0.00		

*If "Assessed" = "Priority" then equitable tolling applies.

End Report

United States Bankruptcy Court <u>Northern</u> District of <u>Illinois</u>		PROOF OF CLAIM
Name of Debtor PANACEA PARTNERS LLC	Case Number 08-17391	THIS SPACE FOR COURT USE ONLY
<small>Note: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Illinois Department of Revenue	<input type="checkbox"/> Check box if you are aware that the debtor's attorney filed a claim on behalf of the Illinois Department of Revenue. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and address where notices should be sent: Illinois Department of Revenue, Bankruptcy Unit 100 W. Randolph St., #7-400 Chicago, IL 60601 Telephone number: 312-814-3058	Account or other number by which creditor identifies debtor: see attachment	Check here if this claim <input type="checkbox"/> replaces <input checked="" type="checkbox"/> amends a previously filed claim, dated: 10/23/08
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: see attachment	3. If court judgment, date obtained:	
4. Total Amount of Claim at Time Case Filed: \$ <u>48,449.90</u> (unsecured) <u>0.00</u> (secured) <u>360,490.95</u> (priority) <u>408,940.85*</u> (Total)		
* Amount of debt cannot be determined in whole or in part as debtor failed to file one or more tax returns. If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. A copy of the itemized statement of all interest or additional charges must be provided to debtor's attorney and trustee.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a of setoff). Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ <u>0.00</u>	7. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim. Amount entitled to priority \$ <u>360,490.95</u> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,925)* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). * Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with cases commenced on or after the date of adjustment.	
6. Unsecured Nonpriority Claim \$ <u>48,449.90</u> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.	THIS SPACE FOR COURT USE ONLY	
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE FOR COURT USE ONLY
9. Supporting Documents: A Summary of Exhibits shall be prepared that enumerates and briefly describes each exhibit germane to the matter under consideration. The proof of claim and Summary of Exhibits shall be filed together electronically as a single document. A copy of the claim and exhibits (documentation of your lien), in paper format, must still be provided to debtor's attorney and trustee.		
Date 10/24/08	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): /s/ Richard Vein, Revenue Tax Specialist	



**Illinois Department of Revenue
Attachment to Proof of Claim
Bankruptcy 08-17391 filed 07/07/08 by
PANACEA PARTNERS LLC**

Period	Assessed*	Tax Type	Tax ID	Calculated To Bankruptcy Petition Date			Lien	
				Tax	Penalty	Interest	Date	County
2nd qtr 07		Withholding	26-0095917	\$5,090.92	\$1,093.06	\$210.89		
1st qtr 08		Withholding	26-0095917	\$5,938.03	\$812.56	\$41.97		
2nd qtr 08	estimated	Withholding	26-0095917	\$14,347.00	\$0.00	\$0.00		
12/06		ROT/UT	3710-6351	\$0.00	\$25.00	\$0.00		
2/07		ROT/UT	3710-6351	\$26,079.68	\$3,685.00	\$1,787.74		
3/07		ROT/UT	3710-6351	\$45,308.00	\$4,881.00	\$2,797.97		
4/07		ROT/UT	3710-6351	\$47,038.00	\$5,054.00	\$2,595.52		
5/07		ROT/UT	3710-6351	\$46,558.00	\$5,006.00	\$2,252.68		
6/07		ROT/UT	3710-6351	\$0.00	\$5,248.00	\$402.87		
7/07		ROT/UT	3710-6351	\$0.00	\$1,172.00	\$163.00		
12/07		ROT/UT	3710-6351	\$41,607.00	\$4,285.70	\$750.07		
1/08		ROT/UT	3710-6351	\$431.00	\$2,052.02	\$83.11		
2/08		ROT/UT	3710-6351	\$1.00	\$2,074.02	\$2,181.44		
3/08		ROT/UT	3710-6351	\$0.00	\$2,527.56	\$49.92		
4/08		ROT/UT	3710-6351	\$0.00	\$1,456.00	\$0.00		
5/08		ROT/UT	3710-6351	\$44,237.00	\$4,673.70	\$66.45		
6/08		ROT/UT	3710-6351	\$44,204.00	\$0.00	\$0.00		
7/07		ROT/UT/MPEA	3710-6351	\$0.00	\$120.00	\$11.00		
6/07		ROT/UT/MPEA	3710-6351	\$0.00	\$677.00	\$35.00		
5/07		ROT/UT/MPEA	3710-6351	\$5,122.00	\$714.00	\$247.67		
4/07		ROT/UT/MPEA	3710-6351	\$5,175.00	\$722.00	\$284.43		
3/07		ROT/UT/MPEA	3710-6351	\$2,873.11	\$698.00	\$220.95		
9/07		ROT/UT/MPEA	3710-6351	\$49.00	\$34.92	\$1.37		
2/08		ROT/UT/MPEA	3710-6351	\$1.00	\$344.36	\$12.42		
1/08		ROT/UT/MPEA	3710-6351	\$2,709.00	\$425.00	\$39.74		
5/08		ROT/UT/MPEA	3710-6351	\$4,735.00	\$669.00	\$20.00		
6/08		ROT/UT/MPEA	3710-6351	\$4,731.00	\$0.00	\$0.00		

*If "Assessed" = "Priority" then equitable tolling applies.

End Report

United States Bankruptcy Court <u>Northern</u> District of <u>Illinois</u>		PROOF OF CLAIM								
Name of Debtor Panacea Partners LLC	Case Number 08-17391	THIS SPACE FOR COURT USE ONLY								
Note: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.										
Name of Creditor (The person or other entity to whom the debtor owes money or property): Illinois Department of Revenue	<input type="checkbox"/> Check box if you are aware that the debtor's attorney filed a claim on behalf of the Illinois Department of Revenue. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.									
Name and address where notices should be sent: Illinois Department of Revenue, Bankruptcy Unit 100 W. Randolph St., #7-400 Chicago, IL 60601										
Telephone number: 312-814-3058										
Account or other number by which creditor identifies debtor: see attachment		Check here if this claim <input type="checkbox"/> replaces <input checked="" type="checkbox"/> amends a previously filed claim, dated: 10/24/08								
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other _____										
<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)										
2. Date debt was incurred: see attachment		3. If court judgment, date obtained:								
4. Total Amount of Claim at Time Case Filed: \$ <table style="display: inline-table; border: none; margin-left: 20px;"> <tr> <td style="text-align: right; padding-right: 20px;"><u>48,486.30</u></td> <td style="text-align: right; padding-right: 20px;"><u>0.00</u></td> <td style="text-align: right; padding-right: 20px;"><u>347,578.01</u></td> <td style="text-align: right;"><u>396,064.31</u></td> </tr> <tr> <td style="text-align: center; font-size: small;">(unsecured)</td> <td style="text-align: center; font-size: small;">(secured)</td> <td style="text-align: center; font-size: small;">(priority)</td> <td style="text-align: center; font-size: small;">(Total)</td> </tr> </table>			<u>48,486.30</u>	<u>0.00</u>	<u>347,578.01</u>	<u>396,064.31</u>	(unsecured)	(secured)	(priority)	(Total)
<u>48,486.30</u>	<u>0.00</u>	<u>347,578.01</u>	<u>396,064.31</u>							
(unsecured)	(secured)	(priority)	(Total)							
If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. A copy of the itemized statement of all interest or additional charges must be provided to debtor's attorney and trustee.										
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a of setoff). Amount of arrearage and other charges <u>at time case filed</u> included in secured claim, if any: \$ <u>0.00</u>		7. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim. Amount entitled to priority \$ <u>347,578.01</u> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,925)* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <i>* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with cases commenced on or after the date of adjustment.</i>								
6. Unsecured Nonpriority Claim \$ <u>48,486.30</u> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.										
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE FOR COURT USE ONLY								
9. Supporting Documents: A Summary of Exhibits shall be prepared that enumerates and briefly describes each exhibit germane to the matter under consideration. The proof of claim and Summary of Exhibits shall be filed together electronically as a single document. A copy of the claim and exhibits (documentation of your lien), in paper format, must still be provided to debtor's attorney and trustee.										
Date	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):									
10/13/10	/s/ Richard Vein, Revenue Tax Specialist									



Illinois Department of Revenue
Attachment to Proof of Claim
Bankruptcy 08-17391 filed 07/07/08 by
Panacea Partners LLC

Period	Assessed*	Tax Type	Tax ID	Calculated To Bankruptcy Petition Date			Lien	
				Tax	Penalty	Interest	Date	County
2nd qtr 07		Withholding	26-0095917	\$5,090.92	\$1,093.06	\$333.04		
1st qtr 08		Withholding	26-0095917	\$5,938.03	\$712.56	\$41.97		
2nd qtr 08		Withholding	26-0095917	\$26.75	\$0.00	\$0.00		
12/06		ROT/UT	3710-6351	\$0.00	\$25.00	\$0.00		
2/07		ROT/UT	3710-6351	\$26,079.68	\$3,685.00	\$1,787.74		
3/07		ROT/UT	3710-6351	\$45,308.00	\$4,881.00	\$2,797.97		
4/07		ROT/UT	3710-6351	\$47,038.00	\$5,054.00	\$2,595.52		
5/07		ROT/UT	3710-6351	\$46,558.00	\$5,006.00	\$2,252.68		
6/07		ROT/UT	3710-6351	\$0.00	\$5,248.00	\$402.87		
7/07		ROT/UT	3710-6351	\$0.00	\$1,172.00	\$163.00		
12/07		ROT/UT	3710-6351	\$41,607.00	\$4,285.70	\$750.07		
1/08		ROT/UT	3710-6351	\$431.00	\$2,052.02	\$83.11		
2/08		ROT/UT	3710-6351	\$1.00	\$2,074.02	\$2,181.44		
3/08		ROT/UT	3710-6351	\$0.00	\$2,527.56	\$49.92		
4/08		ROT/UT	3710-6351	\$0.00	\$1,456.00	\$0.00		
5/08		ROT/UT	3710-6351	\$44,237.00	\$4,673.70	\$66.45		
6/08		ROT/UT	3710-6351	\$44,204.00	\$0.00	\$0.00		
3/07		ROT/UT/MPEA	3710-6351	\$2,873.11	\$698.00	\$220.95		
4/07		ROT/UT/MPEA	3710-6351	\$5,175.00	\$722.00	\$284.43		
5/07		ROT/UT/MPEA	3710-6351	\$5,122.00	\$714.00	\$247.63		
6/07		ROT/UT/MPEA	3710-6351	\$0.00	\$677.00	\$11.00		
7/07		ROT/UT/MPEA	3710-6351	\$0.00	\$120.00	\$35.00		
9/07		ROT/UT/MPEA	3710-6351	\$49.00	\$34.92	\$1.37		
1/08		ROT/UT/MPEA	3710-6351	\$2,709.00	\$425.00	\$39.74		
2/08		ROT/UT/MPEA	3710-6351	\$1.00	\$344.36	\$12.42		
5/08		ROT/UT/MPEA	3710-6351	\$4,735.00	\$669.00	\$20.00		
6/08		ROT/UT/MPEA	3710-6351	\$4,731.00	\$0.00	\$0.00		
11/06		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$5.47		
12/06		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$5.02		
1/07		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$4.63		
2/07		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$4.24		
3/07		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$3.82		
4/07		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$3.41		
5/07		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$3.00		
6/07		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$2.65		
7/07		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$2.39		
8/07		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$2.13		
9/07		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$1.85		
10/07		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$1.61		

11/07		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$1.35		
12/07		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$1.11		
1/08		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$0.91		
2/08		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$0.72		
3/08		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$0.50		
4/08		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$0.30		
5/08		ROT/UT/CGSD	3710-6351	\$62.00	\$2.48	\$0.09		
6/08		ROT/UT/CGSD	3710-6351	\$62.00	\$0.00	\$0.00		

**If "Assessed" = "Priority" then equitable tolling applies.*

End Report

United States Bankruptcy Court Northern District of Illinois		ADMINISTRATIVE EXPENSE CLAIM
Name of Debtor PANACEA PARTNERS LLC	Case Number 08-17391	
Note: This form should only be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Illinois Department of Revenue	<input type="checkbox"/> Check box if you are aware that the debtor's attorney filed a claim on behalf of the Illinois Department of Revenue. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	THIS SPACE FOR COURT USE ONLY
Name and address where notices should be sent: Illinois Department of Revenue, Bankruptcy Unit 100 W. Randolph St., #7-400 Chicago, IL 60601	Telephone number: 312-814-3058	
Account or other number by which creditor identifies debtor: see attachment	Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____	
1. Basis for Administrative Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: see attachment	3. If court judgment, date obtained:	
4. Total Amount of Administrative Claim: _____ \$ 74,161.32* (Total)		
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. A copy of the itemized statement of all interest or additional charges must be provided to debtor's attorney and trustee.		
5. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE FOR COURT USE ONLY
6. Supporting Documents: A Summary of Exhibits shall be prepared that enumerates and briefly describes each exhibit germane to the matter under consideration. The proof of claim and Summary of Exhibits shall be filed together electronically as a single document. A copy of the claim and exhibits (documentation of your lien), in paper format, must still be provided to debtor's attorney and trustee.		
Date	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):	
11/20/08	/s/ Richard Vein, Revenue Tax Specialist	

Penalty for presenting fraudulent claim is a fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.



**Illinois Department of Revenue
 Attachment to Administrative Expense Claim
 Bankruptcy 08-17391 filed 07/07/08 by
 PANACEA PARTNERS LLC**

Period	Assessed	Tax Type	Tax ID	Calculated To Bankruptcy Petition Date			Lien	
				Tax	Penalty	Interest	Date	County
3rd qtr 08	estimated	Withholding	26-0095917	\$15,758.00	\$565.16	\$43.17		
8/08		ROT/UT	3710-6351	\$34,586.00	\$3,558.60	\$111.79		
9/08		ROT/UT	3710-6351	\$13,138.20	\$1,165.60	\$17.28		
8/08		ROT/UT/MPEA	3710-6351	\$3,372.00	\$436.76	\$10.76		
9/08		ROT/UT/MPEA	3710-6351	\$1,269.00	\$127.00	\$2.00		

End Report

United States Bankruptcy Court Northern District of Illinois		ADMINISTRATIVE EXPENSE CLAIM
Name of Debtor Panacea Partners LLC	Case Number 08-17391	
Note: This form should only be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Illinois Department of Revenue	<input type="checkbox"/> Check box if you are aware that the debtor's attorney filed a claim on behalf of the Illinois Department of Revenue. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	THIS SPACE FOR COURT USE ONLY
Name and address where notices should be sent: Illinois Department of Revenue, Bankruptcy Unit 100 W. Randolph St., #7-400 Chicago, IL 60601		
Telephone number: 312-814-3058		
Account or other number by which creditor identifies debtor: see attachment	Check here if this claim <input type="checkbox"/> replaces <input checked="" type="checkbox"/> amends a previously filed claim, dated: 11/20/08	
1. Basis for Administrative Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other _____		
<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: see attachment		3. If court judgment, date obtained: _____
4. Total Amount of Administrative Claim: _____ \$ 241,118.14 (Total)		
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. A copy of the itemized statement of all interest or additional charges must be provided to debtor's attorney and trustee.		
5. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE FOR COURT USE ONLY
6. Supporting Documents: A Summary of Exhibits shall be prepared that enumerates and briefly describes each exhibit germane to the matter under consideration. The proof of claim and Summary of Exhibits shall be filed together electronically as a single document. A copy of the claim and exhibits (documentation of your lien), in paper format, must still be provided to debtor's attorney and trustee.		
Date	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):	
10/14/10	/s/ Richard Vein, Revenue Tax Specialist	

Penalty for presenting fraudulent claim is a fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.



Illinois Department of Revenue
Attachment to Administrative Expense Claim
Bankruptcy 08-17391 filed 07/07/08 by
Panacea Partners LLC

Period	Assessed	Tax Type	Tax ID	Calculated To Bankruptcy Petition Date			Lien	
				Tax	Penalty	Interest	Date	County
4th qtr 08		Withholding	26-0095917	\$10,948.00	\$0.00	\$0.00		
7/08		ROT/UT	3710-6351	\$30,308.00	\$3,448.30	\$247.34		
8/08		ROT/UT	3710-6351	\$34,586.00	\$3,558.60	\$215.98		
9/08		ROT/UT	3710-6351	\$13,138.20	\$2,165.36	\$61.91		
10/08		ROT/UT	3710-6351	\$3,101.00	\$108.02	\$4.76		
11/08		ROT/UT	3710-6351	\$38,383.00	\$1,017.66	\$48.37		
12/08		ROT/UT	3710-6351	\$38,383.00	\$0.00	\$0.00		
1/09		ROT/UT	3710-6351	\$38,383.00	\$0.00	\$0.00		
7/08		ROT/UT/MPEA	3710-6351	\$811.00	\$231.60	\$9.29		
8/08		ROT/UT/MPEA	3710-6351	\$3,372.00	\$436.76	\$127.90		
9/08		ROT/UT/MPEA	3710-6351	\$1,269.00	\$227.00	\$43.16		
10/08		ROT/UT/MPEA	3710-6351	\$2,929.00	\$393.32	\$87.89		
11/08		ROT/UT/MPEA	3710-6351	\$4,168.00	\$166.72	\$5.25		
12/08		ROT/UT/MPEA	3710-6351	\$4,168.00	\$0.00	\$0.00		
1/09		ROT/UT/MPEA	3710-6351	\$4,168.00	\$0.00	\$0.00		
8/08		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$0.39		
9/08		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$0.29		
10/08		ROT/UT/CGSD	3710-6351	\$62.00	\$7.44	\$0.19		
11/08		ROT/UT/CGSD	3710-6351	\$62.00	\$2.48	\$0.08		
12/08		ROT/UT/CGSD	3710-6351	\$62.00	\$0.00	\$0.00		
1/09		ROT/UT/CGSD	3710-6351	\$62.00	\$0.00	\$0.00		

End Report

