

PROTEST OF DEMAND FOR PAYMENT / INTENT TO LEVY

September 2, 2014

Illinois Department of Revenue
P.O. Box 19044
Springfield, Illinois 62794-9044

Re: Pinnacle HR Services, LLC
Philip A Grisafi
Taxpayer ID: XXX-XX-9477
1002D Penalty ID: 2260562

This is a formal protest and demand for hearing of the above referenced Collection Action / Notice of Intent dated August 22, 2014, a copy of which is attached as Exhibit 1.

The primary obligator, employer Pinnacle HR Services, LLC, was a subsidiary of Apex Administrative Services, LLC, owned and operated by Dino Rotondo and, upon information and belief, James Akouri, whose respective relevant contact information is attached on Exhibit 2. At no time during the periods where there is alleged Illinois State Income Withholding Tax and/or failure to file a return, was the undersigned associated with this employer in any capacity. Mr. Rotondo, as owner / operator certainly had financial responsibility for the company and Mr. Akouri, based on my information, had financial control as well and/or had taken distributions from the company.

A settlement agreement which confirms the ownership and financial responsibility and my disassociation with this employer is attached as Exhibit 3. Under the settlement agreement, the parties confirm Mr. Rotondo's ownership of the parent company, Apex Administrative Services, LLC (See, Sections 4-6). Mr. Rotondo was supposed to substitute his name as the responsible individual which he obviously failed to do. However, in any event, the undersigned had no association with the company or any involvement or control of its finances.

For these reasons, the undersigned is requesting that the Department of Revenue withdraw its demand or set an administrative hearing on this matter as permitted by statute.

Regards,



Philip Grisafi

EXHIBIT 1

Collection Action
Notice of Intent



August 22, 2014



Letter ID: L0580968464

PHILIP A GRIFASI
38 HAWTHORNE DR
BEDFORD NH 03110-6895

Taxpayer ID: XXX-XX-9477
1002D Penalty ID: 2260562



PINNACLE HR SERVICE LLC
4301 ORCHARD LAKE RD
180
WEST BLOOMFIELD MI 48323-1684

Demand for Payment

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

You must pay us \$39,193.58 by September 12, 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.

LEO MALISIA
ILLINOIS DEPARTMENT OF REVENUE
15 EXECUTIVE DR
FAIRVIEW HEIGHTS IL 62208-1346

618 624-8119
618 624-7076 fax

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



Collection Action

Notice of Intent



August 22, 2014



Letter ID: L0580968464

PHILIP A GRIFASI
 38 HAWTHORNE DR
 BEDFORD NH 03110-6895

Taxpayer ID: XXX-XX-9477
 1002D Penalty ID: 2260562



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: 27-4370333-000
Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2011	7,246.91	79.24	1.01	0.00	(7,246.91)	80.25
31-Mar-2012	5,585.00	1,020.20	219.89	0.00	0.00	6,825.09
30-Jun-2012	5,585.00	1,020.20	177.66	0.00	0.00	6,782.86
30-Sep-2012	4,582.45	649.90	111.13	0.00	0.00	5,343.48
31-Dec-2012	5,585.00	1,020.20	107.43	0.00	0.00	6,712.63
31-Mar-2013	5,585.00	1,020.20	107.43	0.00	0.00	6,712.63
30-Jun-2013	5,585.00	1,044.20	107.44	0.00	0.00	6,736.64
Total Balance:						39,193.58

Collection Action

Assessment and Notice of Intent



July 23, 2014



Letter ID: L1945223904

PHILIP A GRIFASI
38 HAWTHORNE DR
BEDFORD NH 03110-6895

Taxpayer ID: XXX-XX-9477
1002D Penalty ID: 2260562



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: 27-4370333-000

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Sep-2011	7,246.91	79.24	1.01	-	(7,246.91)	80.25
31-Mar-2012	5,585.00	1,020.20	206.12	-	-	6,811.32
30-Jun-2012	5,585.00	1,020.20	163.89	-	-	6,769.09
30-Sep-2012	4,582.45	649.90	99.83	-	-	5,332.18
31-Dec-2012	5,585.00	1,020.20	93.66	-	-	6,698.86
31-Mar-2013	5,585.00	1,020.20	93.66	-	-	6,698.86
30-Jun-2013	5,585.00	1,020.20	93.66	-	-	6,698.86

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: L1945223904
PHILIP A GRIFASI

Total amount due: \$39,089.42

Write the amount you are paying below.

\$ _____

Write your Account ID on your check.

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

000 006 001621516967 731 123199 9 0000003908942

Your Rights When a Liability Is Owed

Your protest rights

In certain instances, you have the right to file a written protest if you disagree with us. The written protest must be filed within certain time frames and you may request a hearing. You must specifically state that you are filing a protest and requesting a hearing. Your protest rights will be explained on any protestable notice that we send you.

- **If you do not agree with an audit or notice**, you generally have 60 days from the date a notice of tax liability or a notice of deficiency is served to file a written protest with us. Interest will continue to accrue on the deficiency while a protest is pending. If you do not file a protest to a department notice in the specified time frame, you will not be allowed a hearing, the assessment will become final, and we will begin collection activity.
- **If we deny a claim for credit or refund**, you must file a written protest within 60 days or the denial becomes final. In the case of income taxes, if six months have expired since the claim was filed without a notice of denial being issued, you may file a written protest and request a hearing. Interest will accrue on the overpayment while a protest is pending. If you do not protest the denial of a claim on time, you will not be allowed a hearing. Except for income tax accounts, you may not file a claim for credit or refund if the amount claimed was assessed by a notice of tax liability that became or was allowed to become a final assessment.

Administrative hearing

An administrative hearing is a *quasi-judicial* proceeding. In other words, all phases of hearing and preliminary activities will be presided over by an administrative law judge and handled like matters in circuit court.

The administrative rules that govern department administrative hearings are located in 86 Ill. Adm. Code, Part 200. A summary of the administrative hearing rules is provided below. Please consult the formal rules for complete details so that you are fully aware of your rights and responsibilities concerning a hearing. To receive a copy of the complete rules, contact the administrative clerk at the hearing location identified on the notice we send you.

- 1 Taxpayers may represent themselves or be represented by attorneys who are licensed to practice in Illinois. All attorneys must file a power of attorney prior to the hearing.
- 2 All notices will be personally served or sent by registered or certified mail prior to a scheduled hearing.
- 3 If the taxpayer does not appear for any set matter, the taxpayer will be found in default.
- 4 The evidence and conduct of hearings shall be similar to that in court proceedings. Rules of evidence, as used in the civil courts of this state, will be observed.
- 5 Requests for continuance of any set matter must be in writing and filed no later than 48 hours prior to the date set for the proceeding. Any request or motion that does not meet these requirements will not be considered unless of an emergency nature.
- 6 Any party may engage in motion practice before the Administrative Hearings Division and employ any motion normally brought in a circuit court proceeding.
- 7 Once a power of attorney has been filed, taxpayer representatives cannot withdraw from representation without the presiding administrative law judge's approval.
- 8 To become part of the official record, all papers, documents, and other matters that are not otherwise admitted into evidence in a hearing proceeding, must be appropriately captioned and filed with the administrative clerk.
- 9 Taxpayers or their representatives may move to disqualify the administrative law judge assigned to the case for reasons of demonstrable conflict or bias.

After the hearing, a recommendation will be submitted to the director. Upon the director's acceptance, you or your

EXHIBIT 2

DINO ROTONDO

Home: 5800 Belgrave, West Bloomfield, MI 48232

Work: The Sussman Agency – 29200 Northwestern Highway, Suite 130, Southfield, MI 48034

Cell Phone: (917) 399-9392

Work Phone: (248) 353-5300

JAMES AKOURI

Home: 6442 Nadine Lane, West Bloomfield, MI 48322

Cell Phone: (248) 320-3400

EXHIBIT 3

