

Request for Payment of Department of Revenue Taxes

R. 01/07

(Bankruptcy Code Cases - Administrative Claims)
DEPARTMENT OF REVENUE/STATE OF FLORIDA

United States District Court for the WILMINGTON - ECF
District of DELAWARE

Bankruptcy No.	11-13861-MFW
Type of Bankruptcy Proceeding	11
Date of Petition	12/08/2011
Tax Number	0002690906
Social Security Number	
Employer Identification Number	26-1416440

ALC OF FLORIDA LLC
24555 HALLWOOD COURT
FARMINGTON HILLS MI 48335

1. The undersigned, whose business address is Post Office Box 6668, Tallahassee, Florida 32314-6668, is the agent of the Department of Revenue, and is authorized to make this claim on behalf of the State of Florida.
2. Request is made for payment of taxes and any interest and penalty due the Department of Revenue, State of Florida, as shown below.
3. The grounds for the liability is for taxes, interest and penalty due under the Revenue Laws of the State of Florida.

ADMINISTRATIVE CLAIMS - CODE s. 503

Kind of Tax SALES AND USE TAX

Tax Due	Accrued Interest To Date	Accrued Penalty To Date	Balance Due
11,773.95	97.04	0.00	11,870.99

	RECEIVED		
Court Cost / Sheriff Fee		\$	0.00
Returned Item Check Fee	APR 10 2012	\$	0.00
Administration Fee		\$	0.00
Total amount due as of date of this request	BMC GROUP	\$	11,870.99

Claimants reserve the right to amend if claim is based on estimated amounts of tax due or is otherwise subject to more accurate determination.

Penalty for Presenting Fraudulent Claim - Fine of not more than \$5000 or imprisonment for not more than 5 years or both - Title 18, U.S.C., Sec. 152	Signature	Date
	<i>Michelle Kennedy</i>	04/05/2012
	Title MICHELLE KENNEDY REVENUE SPECIALIST	Phone (850)717-6998

Claim Comment Text
Audit 200120024 covers period 12/09/11 thru 03/31/12.
Amounts based on estimates, pending review of books and records.



CLAIMANTS ATTORNEY
FREDERICK F. RUDZIK
P.O. BOX 6668
TALLAHASSEE FL 32314-6668

See Attached Summary Sheet



Notice of Intent to Make Audit Changes
Audit Authority: section 213.34, Florida Statutes.

DR-1215
R. 09/10

Date: 04/21/2012

post-petition

Tax: Sales and Use Tax		Reply to – Audit Office: Chicago Service Center	
Name of Taxpayer: ALC OF FLORIDA LLC		Address: 4415 Harrison St Ste 448	
		Hillside IL 60162-1906	
Address: 24555 HALLWOOD CT		[Service Center Phone #] 708/449-8282	[Service Center Fax #] 708/449-8292
FARMINGTON HILLS MI 48335-1667		Auditor: ROSE KAWAGUCHI	
FEIN/SSN: 26-1416440	BPN: 0002690906	Audit Number: 200120024	Date of First Notice 04/21/2012

The Notice of Intent to Make Audit Changes shows audit changes for the period (or date for Documentary Stamp Tax): 12/09/2011 through 03/31/2012. Unless otherwise indicated, the proposed changes do not include "Notices of Tax Action", delinquency notices or other billings previously issued by the Department.

Tax:	<u>11,773.95</u>
Penalty:	<u>0.00</u>
Penalty – Fraud:	<u>0.00</u>
Penalty – Other:	<u>0.00</u>
Interest Through: <u>04/21/2012</u>	<u>97.04</u>
Total Deficiency:	<u>11,870.99</u>
Payment(s)/Credits Applied:	<u>0.00</u>
Balance Due Through: <u>04/21/2012</u>	<u>11,870.99</u>

Plus additional interest of \$ 2.25 per day, from 04/22/2012 through the payment postmark or hand delivery date.

If you agree with all the adjustments:

- Sign and date with Taxpayer Agreement below;
- Pay the amount due including any additional daily interest. Payment instructions are on the attached *Explanation of Items – Notice of Taxpayer Rights*.

If you agree with a portion of the adjustments:

- Pay the agreed portion of the liability. Interest will accrue on unpaid tax, until you pay it. Payment instructions are on the attached *Explanation of Items – Notice of Taxpayer Rights*.
- Take advantage of your right to an audit conference. You have until 05/21/2012 to request a conference or submit a written request for an extension.

If you do not agree with the adjustments:

- Take advantage of your right to an audit conference. You have until 05/21/2012 to request a conference or submit a written request for extension.

When the conference period expires, the Department will send a *Notice of Proposed Assessment (NOPA)*. The NOPA provides you with official notice of the amount due and instructions for filing an informal or formal protest.

Taxpayer Agreement

At this time, I agree with the adjustments and want to waive my right to an audit conference.

Under section 213.21, Florida Statutes, this notice does not constitute a closing agreement for the audit period. If we later find that an additional amount is due, we may issue an additional assessment in the manner provided by law. This notice does not extend the time available for assessment, refund or collection of any tax, interest or penalty for the audit period.

Signature of Taxpayer or Representative

Title

Date

FLORIDA DEPARTMENT OF REVENUE
EXPLANATION OF ITEMS

R.09/10

NOTICE OF TAXPAYER RIGHTS

Please review the *Notice of Intent to Make Audit Changes*, the *Explanation of Items* for each exhibit, and all supporting schedules and workpapers. Make sure that you understand the adjustments and ask for an explanation of unclear issues.

If you overpaid tax, penalty or interest and want to request a refund:

For taxes other than corporate income tax, please complete and submit an *Application for Refund*.

If you overpaid corporate income tax, please sign and return the *Notice of Intent to Make Audit Changes*.

If you agree with the changes and owe additional tax, penalty or interest:

We encourage you to sign the notice, and pay the amount due. If you cannot pay the amount in full, contact the auditor to discuss possible payment options. Additional daily interest accrues on unpaid tax through the date paid. The additional daily interest amount appears on the *Notice of Intent to Make Audit Changes*.

If you pay all or a portion of the liability:

Make your check or money order payable to the Florida Department of Revenue;

Include any additional daily interest that may be due;

Attach your check or money order to a copy of this notice and mail both to the office address on the notice.

If you do not agree with the changes:

You have 30 days from the date of the *Notice of Intent to Make Audit Changes*, to request a conference with the auditor or auditor's supervisor. Mail or fax your written request for a conference, to the office that issued the Notice.

Protest Opportunities

When the informal conference period expires, you will receive a *Notice of Proposed Assessment (NOPA)* which provides you with official notice of the amount due and instructions for filing an informal or formal protest.

If you do not agree with the amounts reflected on the NOPA, you may request a review through one of the following:

Informal protest;
Administrative hearing;
Judicial proceeding

You have 60 days from the NOPA date, to file an informal protest. If you cannot file your protest timely, you may request an extension no later than 60 days from the NOPA date. Mail your written informal protest or request for extension to:

Compliance Support Process
P.O. Box 5139
Tallahassee, FL 32314-5139.

Or you can fax your protest letter or request for extension to 850-488-0325. If you fail to request an extension or file an informal written protest timely, the proposed assessment will become a *Final Assessment*.

If you choose to request either an administrative hearing or judicial proceeding, you must file the request no later than 60 days from the date the assessment becomes a *Final Assessment*. You must file the petition for an administrative hearing with the Department of Revenue. For judicial proceedings, you must file a complaint with the appropriate Clerk of the Court.

The protest procedures also appear on the DOR web page. The address is: http://dor.myflorida.com/dor/taxes/how_to_pay.html



Executive Director
Lisa Vickers

STATE OF FLORIDA
DEPARTMENT OF REVENUE

Bankruptcy Section – General Tax Administration
P.O. Box 6668
Tallahassee, Florida 32399-6668
(850) 717-6998

General Tax Administration
Child Support Enforcement
Property Tax Administration
Administrative Services
Information Services

April 5, 2011

BMC Group Inc
18750 Lake Drive East
Chanhassen, MN 55317

RE: **CLA of Florida LLC**
Case #11-13861-MFW

Claims Agent:

PLEASE ACKNOWLEDGE RECEIPT OF THE ATTACHED CLAIM, FILED IN THE AMOUNT OF \$11,870.99 DATED 04/0512 FOR FLORIDA DEPARTMENT OF REVENUE TAXES BY STAMPING A COPY OF CLAIMS AND RETURNING IN POSTAGE PAID SELF-ADDRESSED ENVELOPE PROVIDED.

PLEASE INCLUDE CLAIM NUMBERS FOR OUR REFERENCE.

THANK YOU,

MICHELLE KENNEDY, REVENUE SPECIALIST III
STATE OF FLORIDA, DEPARTMENT OF REVENUE
BANKRUPTCY SECTION
POST OFFICE BOX 6668
TALLAHASSEE, FLORIDA 32314-6668

FedEx Express

FedEx Tracking Number

8729 2663 3346

Form ID No. 0215

SPH12

RECIPIENT: PEEL HERE

1 From The origin address for this shipment is:
 Date 4/11/98 FedEx Tracking Number 872926633346

Sender's Name Michelle Kennedy / Rain Sunner Phone 850 677-8835

Company FL DOR SCOC BLDG 3 FL 2-460

Address 2460 SHUMARD OAK BLVD

City TALLAHASSEE **State** FL **ZIP** 32307-1001

2 Your Internal Billing Reference

3 To

Recipient's Name Claims Agent **Phone** 888 408-BMC

Company BMC Group Inc.

Address 18750 Lake Drive East

Address We cannot deliver to PO boxes or PO ZIP codes

City Chanhausen **State** MN **ZIP** 55317

0421793573

Use this line for the HOLD location address or for continuation of your shipping address.



8729 2663 3346

Order/Receipt/Invoice
 RECEIVED
 APR 10 10:41 AM '98

- 4a Express Package Service** *Packages up to 150 lbs.*
- FedEx Priority Overnight** Next business morning, Friday before next business day unless SAT/UNDAY Delivery is selected.
 - FedEx Standard Overnight** Next business afternoon, Secondary Delivery NOT available.
 - FedEx 2Day** Second business day, Thursday unless SAT/UNDAY Delivery is selected.
 - FedEx Express Saver** Third business day, NOT available.
- 4b Express Freight Service** *Packages over 150 lbs.*
- FedEx 1Day Freight** Next business day, Friday shipments will be delivered Monday unless SAT/UNDAY Delivery is selected.
 - FedEx 1Day Freight Economy** Next business day, Friday shipments will be delivered Monday unless SAT/UNDAY Delivery is selected.
 - FedEx 3Day Freight** Third business day, Secondary Delivery NOT available.

- 5 Packaging** *Declared value limit \$50K.
- FedEx Pak*** Includes FedEx Small Pak and FedEx Large Pak.
 - FedEx Box**
 - FedEx Tube**
 - Other**

Special Handling and Delivery Signature Options

SAT/UNDAY Delivery NOT available for FedEx Standard Overnight, FedEx Express Saver, or FedEx 2Day Freight.

- No Signature Required** Obtain a signature for delivery.
 - Direct Signature** Direct Signature address may sign for delivery. Few applies.
 - Indirect Signature** If no one is available at recipient's address, FedEx will attempt to deliver to residential addresses only. Few applies.
- Does this shipment contain dangerous goods?**
- No** *Do not mark as hazardous.*
 - Yes** As per attached Shipper's Declaration and placard in FedEx Express Drop Box.
- 7 Payment Bill to:**
- Sender** Enter FedEx Acct. No. or Credit Card No. below.
 - Recipient**
 - Third Party**
 - Credit Card**
 - Cash/Check**
- Total Packages** **Total Weight** **Credit Card Acct. No.**

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