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THE HONORABLE JULIA GARRATT
Hearing: December 13, 2013 at 9:00 AM
KING COUNTY
SUPERIOR COURT CLERK
With Oral Argument
E-FILED

CASE NUMBER: 12-2-21829-3 SEA

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR THE COUNTY OF KING

GEOFF TATE and SUSAN TATE, a married couple,

Plaintiffs,

v.

EDDIE JACKSON and TERESA GOLDEN-JACKSON, a married couple; SCOTT ROCKENFIELD and MISTY ROCKENFIELD, a married couple; MICHAEL WILTON and KERRIE LYNN WILTON, a married couple; TRI-RYCHE, CORPORATION, a Washington corporation; QUEENSRYCHE MERCHANDISING, INC., a Washington corporation; and MELODISC LTD., a Washington corporation,

Defendants.

No. 12-2-21829-3 SEA

DECLARATION OF GEOFF TATE IN FURTHER SUPPORT OF PLAINTIFFS' MOTION FOR PARTIAL SUMMARY JUDGMENT

Geoff Tate declares as follows:

1. I am the plaintiff in this lawsuit. I am over 18, competent to give testimony, and base this declaration on personal knowledge.

2. On December 3, 2013, I received an email from Neil Sussman regarding a penalty the Washington State Department of Revenue ("DOR") imposed on Queensryche Merchandising, Inc., for the failing to file an excise tax return. Attached as **Exhibit 1** is a true

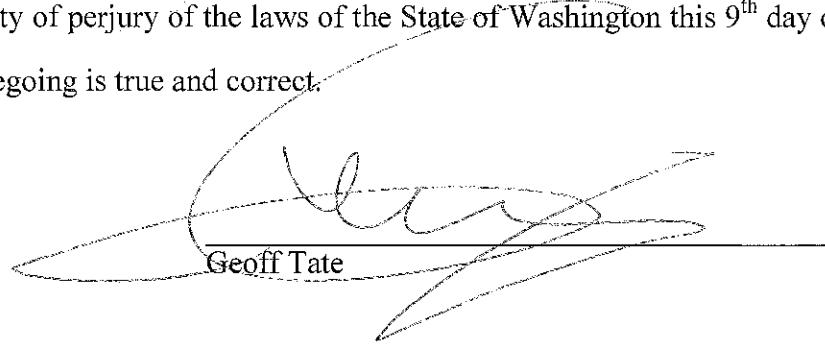
DECLARATION OF GEOFF TATE IN FURTHER SUPPORT OF PLAINTIFFS' MOTION FOR PARTIAL SUMMARY JUDGMENT

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and correct copy of the email, dated December 3, 2013, from Neil Sussman to Eddie Jackson, Scott Rockenfield, Michael Wilton, and myself.

3. Attached as **Exhibit 2** is a true and correct copy of the DOR's Delinquent Tax Collection Process information from the DOR's website.

I declare under penalty of perjury of the laws of the State of Washington this 9th day of December, 2013 that the foregoing is true and correct.



Geoff Tate

4833-0311-9383, v. 1

Exhibit 1

Denver Gant

From: Denver Gant
Sent: Friday, December 06, 2013 10:46 AM
To: Denver Gant
Subject: Delinquent QR Merchandising state return

----- Forwarded message -----

From: <neilsussman@comcast.net>
Date: Dec 3, 2013 8:51 AM
Subject: Delinquent QR Merchandising state return
To: "Eddie Jackson" <emale156@hotmail.com>, "Scott Rockenfield" <glassbendr@aol.com>, "Geoff Tate" <vulcan@geofftate.com>, "Michael Wilton" <kissporky@gmail.com>
Cc:

Dear Gentlemen,

I received a phone call from the Washington State Department of Revenue this morning. The state representative indicated that the Washington State Excise Tax Return for Queensryche Merchandising Inc., for the 3rd quarter of 2013 had not been filed and was therefore delinquent. The Return was due by October 31. The Department did have Meline McWhirter's Seattle office listed as the correct mailing address. I requested that they change the phone number to her office number in Seattle and they will do that. The state representative said that she would also send a delinquency notice to Meline's office in Seattle.

When returns are not filed on time, penalties are automatically added. That costs all of you money. Please ensure that the person in charge of this task takes care of it immediately. The longer the delay in filing this return and paying any taxes due, the greater the penalty that will be incurred.

Sincerely, Neil Sussman

Exhibit 2

Home

FILE & PAY TAXES | LATE FILING | DELINQUENT TAX COLLECTION PROCESS

File & pay taxes

Before I file

Filing frequencies & due dates

File or amend my return

Report no business activity

Late filing

Appeals

Apply for a tax refund

Doing business

Find taxes & rates

Workshops & education

Get a form or publication

Find a law or rule

Delinquent tax collection process

What is a delinquent account?

An account becomes delinquent when the due date for a tax return or other established liability has passed and the amount due remains unpaid.

What happens if your account becomes delinquent?

1. Penalties and interest begin to accrue on the unpaid tax until the entire balance is paid in full.
2. If you don't respond to letters or notices and your account continues to be delinquent, it is assigned to a Revenue Agent for collection.
3. The Revenue Agent will attempt to contact you by telephone, letter or in person to resolve the delinquency.

What happens if you do not respond or make satisfactory payment arrangements during the collection process?

The Department may issue an assessment and then a tax warrant covering all unpaid tax, penalty and interest.

If a tax warrant is not paid ten days after the issue date, it is filed with the county Superior Court.

A filed tax warrant establishes a lien against real and personal property and enables the Department to seize property (bank accounts, wages, personal property) to pay the debt.

If a filed tax warrant remains unpaid after 30 days, a hearing to revoke the business's tax registration endorsement may be held. (A business must have a tax registration endorsement to legally operate in Washington)

What can you do to avoid becoming delinquent?

Know your [tax responsibilities](#) and plan for them.

[File electronically](#). Electronic filing reduces errors, allows you to warehouse your payment and saves you time and money.

Pay careful attention to the due date on your tax return.

Respond promptly to any Notice of Balance Due or Delinquency Notice sent to you.

Open and read Department of Revenue correspondence sent to you; it may contain reporting instructions, due dates, changes in laws or tax rates or other important information that may affect your tax responsibilities.

Set up a separate bank account and regularly deposit collected retail sales tax or other taxes you may owe. Withdraw the funds only when you pay the taxes.

Promptly notify the Department of Revenue if your address and/or phone number changes.

I'm unable to pay my tax liability. Can I make payments?

If you contact the revenue agent prior to the due date of the assessment, you may negotiate a 90 day partial payment agreement, provided the tax assessment is not for collected and not remitted sales tax. Some of the requirements necessary to enter into a 90 day Partial Payment Agreement are:

A tax warrant (lien) may be issued.

You will be asked to complete a financial statement. This statement will be used to determine if you qualify for a payment agreement and, if you do, what an acceptable monthly payment amount will be.

You must stay current on your tax responsibilities during a payment agreement.

All partial payment agreements must be electronic (E-File, debit, etc.).

When can I appeal?

You have the right to an appeal if:

You believe you do not owe any tax, penalty, or interest assessed by the Department.

Your refund request was denied.

You received an adverse letter ruling from the Taxpayer Information and Education section of the Department.

See [Appeals](#) for more information.

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Voter registration assistance (SECRETARY OF STATE)