

BEFORE THE OHIO ELECTIONS COMMISSION

SCOTT A. PULLINS, ESQ.
ATTORNEY & COUNSELOR AT LAW
110 EAST GAMBIER STREET, 2ND FLOOR
MOUNT VERNON, OHIO 43050

COMPLAINANT,

VS.

THOM COLLIER
607 EAST HIGH STREET
MOUNT VERNON, OHIO 43050

RESPONDENT,

CASE NO. _____

VERIFIED COMPLAINT

Now comes attorney Scott A. Pullins, and after being duly cautioned and sworn, deposes and states the following:

1. I am a Mount Vernon, Ohio attorney and have personal knowledge of the facts contained herein.
2. Thom Collier is a former State Representative and a candidate for the Republican nomination to the 19th Senate District.

COUNT ONE – FALSE STATEMENT UNDER ORC 3517.21(10)

3. On April 3, 2010 Thom Collier was quoted in the Mount Vernon News where he made the following false statements:

But there was never a time when we weren't in a payment process or a resolution process. There were never unpaid or unfiled taxes.

See Attached Exhibit 1.

4. Upon knowledge and belief, the first sentence is a false statement because Thom Collier did not take action to resolve these tax liens until the year 2000, 12 years after the taxes first

came due. **See Attached Exhibits 2, 3, 4, 5, 6, and 7.**

5. Upon knowledge and belief, the first sentence is a false statement because Thom Collier never paid these taxes in full, rather the liens were permitted to expire and be released because they were past the ten year statute of limitations collection date.

6. Upon knowledge and belief, the second sentence is a false statement because there were clearly unpaid taxes, even by Respondent's own admission.

7. In fact, in the previous paragraph in this article Thom Collier is quoted as making the following statement:

Was there ever a time during these liens where there was an outstanding balance? Yes.

8. Upon knowledge and belief, an outstanding balance means that taxes were not paid when they were due.

9. Upon knowledge and belief, Thom Collier owed \$12,448.19 plus interest and penalties to the Internal Revenue Service.

10. Upon knowledge and belief, Thom Collier never paid the \$12,448.19 plus interest and penalties to the Internal Revenue Service.

11. Upon knowledge and belief Thom Collier cannot show either a cancelled check or paid receipt from the Internal Revenue Service to show that he did pay \$12,448.19 plus interest and penalties to the Internal Revenue Service.

12. Upon knowledge and belief, the Internal Revenue Service is required to release a lien after a tax liability becomes fully paid or legally unenforceable. **See attached Exhibit 8.**

13. Upon knowledge and belief, a tax liability becomes legally unenforceable ten years after it is assessed.

14. These statements made by Thom Collier are false statements concerning a candidate that

were knowingly and recklessly made for the purposes of promoting the candidacy of Thom Collier in violation of Ohio Revised Code Sections 3517.21(10).

15. Complainant requests an expedited hearing as permitted under Ohio Revised Code Section 3517.156.

16. Complainant requests that the panel find probable cause for violations and proceed to a full hearing on this matter on an expedited basis.

17. Further Affiant saith naught.

Sa / M -

Scott A. Pullins (0076809)
110 East Gambier Street
Mount Vernon, Ohio 43050-1186
740-392-3505
202-330-4594 FAX
scott@pullinslaw.com
www.pullinslaw.com

Attorney & Complainant

Sworn to before me and subscribed in my presence this 5th day of April, 2010.

[Signature]
Jon C. Wilson, Notary Public



JON C WILSON
NOTARY PUBLIC - OHIO
MY COMMISSION EXPIRES 7-19-14

Race for state senate heats up with election allegations

By **GEORGE BREITHAUPT**
News Staff Reporter

MOUNT VERNON — A complaint has been filed with the Ohio Elections Commission against Kris Jordan and The Friends of Kris Jordan for untruthful attacks against Thom Collier, a Republican candidate in the May 4 primary for state senate. The complaint was filed by The Committee to Elect Thom Collier. Jordan is also a Republican candidate in the May 4 primary for the senate seat.

The complaint was filed

against Jordan; Parker Novak, Jordan's campaign manager; and Randy Turner, treasurer for Jordan's campaign for "violations of Ohio Revised Code §3517.21 Infiltration Of Campaign — False statements in Campaign Materials — Election of Candidate."

A flier sent out by The Friends of Kris Jordan accuses Collier of voting to raise state sales and gasoline taxes, and for creating a new commercial activity tax during the time Collier was state representative for the 90th District. The flier also states,

"But he didn't pay his own taxes." The flier lists three federal tax liens and one state tax lien filed against Collier.

The complaint contends the sentence "But he didn't pay his own taxes!" is not true. The complaint further asks for expedited relief and a determination that Jordan, Novak and Turner be found to have violated Ohio Revised Code in this matter and for all appropriate penalties under law.

A statement released by

See RACE on Page 3A



Race

Continued from Page 1A

Collier's campaign states these same allegations were made in 2000 when Collier was a candidate for the Ohio House of Representatives; the release further states Collier "was completely vetted by the media and the house Republican Caucus regarding these same allegations." The accusations regarding the federal tax liens were originally brought by Mount Vernon attorney Scott Pullins.

"The facts laid out in my campaign's mail piece are 100 percent true. Thom Collier did vote to raise taxes and had tax liens filed against him for not paying his own taxes. It will be up to the voters to decide between a candidate who voted to raise their taxes, or a candidate who has a 100 percent voting record against tax increases," said Jordan. "Voters need to know the entire set of facts, not just the ones [Collier] presents.

"These are public records that I heard about from multiple sources. I made sure these public records were talking about the right Thom Collier."

Jordan had no other official comment.

The federal liens go back to tax year ending Dec. 31, 1988, and include tax years ending March 31, 1988, June 30, 1988, Dec. 31, 1989, Dec. 31, 1990, and Dec. 31, 1996. Each of the liens has a certificate releasing the lien. The releases were signed Aug. 31, 2000, Sept. 7, 2000, and Aug. 24, 2000.

Regarding the federal liens, Collier said, "I was 25 years old and had a growing business. I will admit I did not keep the best records. And I did not have an accountant. I had someone who did my taxes and the paperwork who was a kind of friend of the family. I learned the hard way that a good accountant is worth their weight in gold."

Collier hired an accountant and had her go over his records.

"Once I took those things and laid them before the accountant, she said, 'There's a lot of things we have to redo,'" said Collier. "So we began the process of reforming some

things and refiling some of the tax forms. I have a letter from back in 2000 from Sally Nelson telling me that my constant work with them and being open and being consistent is the reason we worked through all of this."

That letter informed Collier of the lien releases for the Internal Revenue Services obligations from 1988 and 1989.

According to the IRS Web site, liens give the IRS a legal claim to property as security or payment for a tax debt. A Notice of Federal Tax Lien may be filed only after:

- The IRS assesses the liability.

- The IRS sends a Notice and Demand for Payment, which is a bill that tells how much is owed in taxes; and

- The taxpayer neglects or refuses to fully pay the debt within 10 days after being notified.

A spokesperson for Sally Nelson of Nelson & Nelson CPAs, said federal tax liens are released "Within 30 days after you satisfy the tax due, including interest and other additions, by paying a debt, by having it adjusted, or within 30 days after we accept a bond guaranteeing payment of a debt."

Collier also has refund checks from the Treasury Department for the years 2000, 1996 and 1999. Nelson's spokesperson said those checks would not have been issued if Collier owed money to the IRS or if any amount was under dispute.

On Friday afternoon, Pullins filed a complaint with the Ohio Elections Commission claiming Collier made false statements in a press release issued Thursday.

One statement he contends is false referred to Pullins' accusations against Collier as "sour grapes." The other statement called Pullins' accusations "attacks."

Pullins contends his statements issued in 2000 were true and accurate. Pullins also stated in the complaint Collier did not pay any money to the

IRS and received the releases from federal tax liens because of a 10-year statute of limitations.

The refund checks from the IRS for 1988 and 1989 fall within the 10-year statute of limitations and, as Nelson suggested, indicate Collier did not owe money at that time because refunds would have been applied to a balance due.

"They [IRS] don't send you checks if you owe them money," Collier explained. "This was an issue of accounting on my end and the IRS' end. Was there ever a time during those liens where there was an outstanding balance? Yes. But there was never a time where we weren't in a payment process or a resolution process. There were never unpaid or unfiled taxes. Keep in mind that my complaint at the elections commission is against one line — 'He didn't pay his own taxes.' That's not a true statement. There was no avoidance. It was a process we went through and resolved."

Jordan's flier also refers to a state tax lien from 2008 for unpaid sales taxes of \$155.15. The lien was filed Nov. 15, 2008, in the Court of Common Pleas in Knox County. Collier said this resulted from his selling his storage unit business, TC&A Storage, and paying his taxes for 2008 on a quarterly basis instead of a semi-annual basis, which he had done for the business. According to Collier, this resulted in the state misapplying his taxes.

Although this could not be confirmed by press time, state records show the state tax lien was released September 2009; the release states "the aforementioned tax judgment having been settled, canceled and/or satisfied, the same is hereby discharged upon payment of court costs by the defendant [Collier] to the Clerk of Courts. The court is hereby authorized to enter satisfaction of said judgment on the records."

Staff reporter Kenesha Beheler and Managing Editor Samantha Scoles contributed to this story.

Form 668 (Y)

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

Notice of Federal Tax Lien Under Internal Revenue Laws

District

Cincinnati, OH

Serial Number

319108075

For Optional Use by Recording Office

109843

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer THOMAS F COLLIER
DBA BIG T CLEANERS

Residence PO BOX 767
MT VERNON, OH 43050-0767

RECORDED
VOL PAGE
GERALD LAYTON RECORDER
1991 MAY 20 AM 10:15
KNOX COUNTY, OHIO
FILED

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/89	31-1195798	01/01/90	01/31/00	623.46
941	06/30/89	31-1195798	09/18/89	10/18/99	578.78
941	12/31/90	31-1195798	03/04/91	04/03/01	376.89
940	12/31/89	31-1195798	02/04/91	03/06/01	54.96

Place of Filing

COUNTY RECORDER
KNOX COUNTY
MT. VERNON, OH 43050

Total \$ 1834.62

This notice was prepared and signed at Cincinnati, OH on this

the 12th day of May 19 91

Signature

for JOHN R. SMITH

Title

BRANCH CHIEF
31-01-0000

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-486, 1971 - 2 C.B. 409)

Form 668

Blanket No. 508

EXHIBIT

2

109782

Form 668 (Y)

Department of the Treasury - Internal Revenue Service

(Rev. 7-88)

Notice of Federal Tax Lien Under Internal Revenue Laws

District

Serial Number

For Optional Use by Recording Office

Cincinnati, OH

319106319

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

KNOX COUNTY OFFICE
Filed at 10:15 o'clock A m.

APR 29 1991

RECORDED.
VOL. _____ PAGE _____
GERALD LAYMON, RECORDER
3.03

Name of Taxpayer

THOMAS F COLLIER
102 COTTAGE ST

Residence

PO. BOX 767
MT VERNON, OH 43050-0767

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/88	302-68-2037	07/17/89	08/16/99	1714.93
1040	12/31/89	302-68-2037	05/28/90	06/27/00	7946.61
Total					\$ 9661.54

Place of Filing

COUNTY RECORDER
KNOX COUNTY
MT. VERNON, OH 43050

This notice was prepared and signed at Cincinnati, OH on this,

the 15th day of April, 19 91

Signature

Title

for JOHN R. SMITH ACS

BRANCH CHIEF
31-01-0000

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (R)

EXHIBIT
3

Part 1 - Sent By Recording Office

116072

5⁰⁰

Form 668 (Y) (c)
(Rev. August 1997)

369

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

District

OHIO

Serial Number

319865075

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer THOMAS F & DIANNE COLLIER

Residence PO BOX 306
GAMBIER, OH 43022-0306

RECORDED
VOL. 12345
JUL 22 1998
RECORDER

98 JUL 22 PM 2:09
KNOX COUNTY, OHIO
FILED

116072

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1996	302-68-2037	12/08/1997	01/07/2008	952.03

Place of Filing

COUNTY RECORDER
KNOX COUNTY
MT. VERNON, OH 43050

Total

\$

952.03

This notice was prepared and signed at Cincinnati, OH, on this,

the 30th day of June, 1998

Signature

for RICHARD SPRIGG, ACS

Title

BRANCH CHIEF 31-01-0000

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 CB 182.)

PART 1 - KERT BY RECORDING OFFICE

Form 668 (Y) (c)
CAT. NO 60025X

Number 508

EXHIBIT

4

Department of the Treasury - Internal Revenue Service
Certificate of Release of Federal Tax Lien

District OHIO Serial Number 319108075 For Use by Recording Office

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 20 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer THOMAS F COLLIER
DBA BIG T CLEANERS

Residence PO BOX 767
MT VERNON, OH 43050-0767

117606 3

RECORDED
VOL PAGE
JOHN E. LYBARGER
RECORDER
00 SEP 18 PM 2:28
KNOX COUNTY, OHIO
FILED

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.
n/a n/a n/a n/a

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
940	12/31/1989	31-1195798	02/04/1991	03/06/2001	54.99
941	03/31/1989	31-1195798	01/01/1990	01/31/2000	823.46
941	06/30/1989	31-1195798	07/18/1989	10/18/1999	579.78
941	12/31/1990	31-1195798	03/04/1991	04/03/2001	376.39

Place of Filing COUNTY RECORDER KNOX COUNTY MT. VERNON, OH 43050	Total	\$	1834.62
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This notice was prepared and signed at Cincinnati, OH, on this, the 07th day of September, 2000.

Signature [Signature] Title Chief, SPf

EXHIBIT
5
Form 668(Z) CAT NO 600261

(NOTE): Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 79-401, 1979-2 CB 308.

Form 668(Z) 308
(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service
Certificate of Release of Federal Tax Lien

District OHIO Serial Number 319106319

For Use by Recording Office

117562

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 29, 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer THOMAS F COLLIER
102 COTTAGE ST

Residence PO BOX 767
MT VERNON, OH 43050-0767

KNOX COUNTY OHIO
Filed at 3:42 o'clock P.m.
AUG 24 2000
RECORDED.
VOL. _____ PAGE _____
JOHN B. LYBARGER, RECORDER

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.
n/a n/a n/a n/a

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1988	302-68-2037	07/17/1989	08/16/1999	1714.93
1040	12/31/1989	302-68-2037	05/28/1990	06/27/2000	7946.61

Place of Filing COUNTY RECORDER
KNOX COUNTY
MT. VERNON, OH 43050

Total \$ **9661.54**

This notice was prepared and signed at Cincinnati, OH, on this,

the 24th day of August, 2000

Signature _____ Title Chief, SPf

EXHIBIT
6

(NOTE): Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax Lien Rev.

117589 308

Form 668(Z)
(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service
Certificate of Release of Federal Tax Lien

District
OHIO

Serial Number
319865075

For Use by Recording Office

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on _____, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer THOMAS F & DIANNE COLLIER

Residence PO BOX 306
GAMBIER, OH 43022-0306

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.
n/a n/a n/a 116072

RECORDED PAGE
VOL. 12 YEAGER
JOHN B. YEAGER
RECORDER
KNOX COUNTY, OHIO
FILED
00 SEP - 7 PM 1:34

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1996	302-68-2037	12/08/1997	01/07/2008	952.03

Place of Filing	COUNTY RECORDER KNOX COUNTY MT. VERNON, OH 43050	Total	\$ 952.03
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Cincinnati, OH

This notice was prepared and signed at _____, on this, 30th day of August 2000

Signature _____ Title Chief, SPF

(NOTE): Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 80-101
PART 1 - RECORDING OFFICE

EXHIBIT
I

Instructions on How to Request a

Certificate of Release of Federal Tax Lien

Section 6325(a) of the Internal Revenue Code directs us to release a Federal Tax Lien after a tax liability becomes fully paid or legally unenforceable. We also must release a lien when we accept a bond for payment of the tax.

If we haven't released the lien within 30 days, you can ask for a Certificate of Release of Federal Tax Lien.

Requesting a Copy of the Certificate

If you have paid the tax you owed and have not received a copy of the Certificate of Release of Federal Tax Lien, you may call 1-800-913-6050. If you prefer to write, see page 2 for the address to which your request should be mailed or faxed.

The certificate you receive will not show the official recording information. For a copy of the recorded certificate, you must contact the recording office where the Certificate of Release of Federal Tax Lien was filed.

Other Requests

Requests for certificates of release for any other reason should be mailed to IRS, Attn: Technical Services Advisory Group Manager. Use Publication 4235, Technical Services Advisory Group Addresses, to determine where to mail your request.

Send your written request with any required documents to the appropriate address.

Your request must contain the following information:

1. The date of your request,
2. The name and address of the taxpayer,
3. One copy of each Notice of Federal Tax Lien you want released, and
4. Why you want us to release the lien.

If you've paid the tax, enclose a copy of either of the following:

1. An Internal Revenue receipt,
2. A canceled check, or
3. Any other acceptable proof.

Please include a telephone number with the best time for us to call you should we need additional information.

We may need to research your account to confirm you no longer have a liability. We will provide a release once we have done so.

If you have an immediate or urgent need for a Certificate of Release of Federal Tax Lien, visit or telephone your local IRS office. Be prepared to show proof of payment.

You can pay any unpaid tax with a certified check, cashier's check, or postal or bank money order to receive the certificate of release.



IRS

Department of the Treasury Publication 1450 (Rev. 12-2005)
Internal Revenue Service Catalog Number 10665H
www.irs.gov

Bloomberg No. 5208

EXHIBIT
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