

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

TCRG SN4057 LLC,)	
)	
Petitioner,)	
)	
)	
v.)	22 TT 04
)	Judge Brian F. Barov
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
)	
Respondent.)	

ORDER

The parties appeared on the Department’s continued motion to serve supplemental written discovery on the Petitioner. After hearing additional argument and reviewing the proposed second set of interrogatories, it is ORDERED that:

Interrogatory 1: seeks to “Identify all flights listed on the Flight Log that were operated as charter or on-demand flights in accordance with Part 135 of Federal Aviation Administration regulations.”

The Petitioner’s relevancy objection is denied, and it is required to respond to this interrogatory.

Interrogatory 2: seeks to “Identify all flights listed on the Flight Log that were operated under Part 91 of Federal Aviation Administration regulations.”

The Petitioner’s relevancy objection is denied, and it is required to respond to this interrogatory.

Interrogatory 3: seeks to “Identify the name and title of the passenger listed as “Gugg #1” on the Flight Log.”

The Petitioner's objections are granted in part and denied in part. On further review of the ruling on Interrogatories 10 and 11 of the discovery order of July 5, 2012, the Petitioner will provide information on the passenger Gugg #1's title if the information is available to it.

Interrogatory 4: seeks to "Identify the state in which the passenger identified as "Gugg #1" on the Flight Log spent the majority of their time for the period of March 13, 2016 through May 17, 2016. For the purposes of this paragraph, majority means the state in which the individual in question spent more time during the relevant time period than any other state."

The Petitioner's objection is granted on relevancy grounds and on the ground that this is not information available to it. The Petitioner is not required to respond to this interrogatory.

Interrogatory 5: seeks to "Identify the state where the passenger identified as "Gugg #1" on the Flight Log spent the majority of their time for the period of March 13, 2016 through May 17, 2016 for business concerning Guggenheim Capital, LLC. For the purposes of this paragraph, majority means the state in which more time was spent for business during the relevant time period than any other state."

The Petitioner's objection is granted on relevancy grounds and on the ground that this is not information available to it. The Petitioner is not required to respond to this interrogatory.

Interrogatory 6: seeks to "Identify any other persons from the Flight Log listed as passengers on "Guggenheim Capital, LLC" flights for the period of March 13, 2016 through May 17, 2016 that were employees, officers, directors, or agents of Guggenheim Capital, and who at the time were based in Illinois."

The Petitioner's objection is granted on relevancy grounds and on the ground that this is not information available to it. The Petitioner is not required to respond to this interrogatory.

Interrogatory 7: seeks to “Identify the basis of the April 27, 2016, training flight listed on the Flight Log, including the organization or business that conducted the training and the purpose of the training.”

The Petitioner will provide further information available to it on who conducted the April 27, 2016 training flight listed on the Flight Log and the flight’s purpose.

The Petitioner will serve its responses on the Department on or before October 24, 2022.

It is further ORDERED that on or before November 7, 2022, the Petitioner will provide a draft stipulation of facts to the Department, and the matter is reset for a status conference on November 15, 2022, at 10:15 a.m., by telephone.

s/ Brian Barov
BRIAN F. BAROV
Administrative Law Judge

Date: October 18, 2022