

IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

PEPPERIDGE FARM INCORPORATED)

Petitioner,)

v.)

The ILLINOIS DEPARTMENT)
OF REVENUE,)

Defendants.)

No. 15 TT 71

Chief Judge James M. Conway

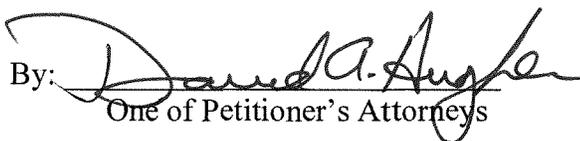
NOTICE OF FILING

To: Illinois Department of Revenue
Office of Legal Services
100 W. Randolph Street, Suite 7-900
Chicago, IL 60601

PLEASE TAKE NOTICE that on the 10th day of July, 2015, we filed with the Illinois Independent Tax Tribunal, 160 N. LaSalle Street, Room N506, Chicago, IL 60601, **Pepperidge Farm Incorporated's Response to Department's Motion to Compel for Tax Years 2007-2008**, a copy of which accompanies this notice and is served on you herewith.

Respectfully submitted,

PEPPERIDGE FARM INCORPORATED
Petitioner

By: 
One of Petitioner's Attorneys

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IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

PEPPERIDGE FARM, INCORPORATED)	
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Petitioner,)	
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v.)	No. 15 TT 71
)	
ILLINOIS DEPARTMENT OF REVENUE,)	Chief Judge James M. Conway
)	
)	
Defendant.)	

**PETITIONER’S RESPONSE TO DEPARTMENT’S MOTION TO COMPEL
FOR TAX YEARS 2007-2008**

Taxpayer, Pepperidge Farm (“Petitioner”), by and through its attorneys Horwood Marcus & Berk Chartered, for its Response to Department’s Motion to Compel (“Motion”) states as follows:

INTRODUCTION

For fiscal years ending 7/31/2007 and 7/31/2008 (“Years in Issue”), the Department moves to compel the Petitioner to answer Interrogatory No. 6, 7, 8 and to produce copies of all documents referred to in Petitioner’s interrogatory responses that were not presented to the Department in response to a specific production request. The Petitioner, however, has fully responded to the interrogatories and request for production for periods 1/1/2008 to 7/31/2008 (after expending substantial internal time and resources). Petitioner stands on its objections in its written responses and objects to the Department’s request to compel additional responses for fiscal year ending 7/31/2007 (“tax year 2007”) and 7/31/2008 (“tax year 2008”) because of the undue and unfair burden on Petitioner to obtain the records for periods from August 1, 2006 to December 31, 2007 (“pre-2008 period”) in combination with the unnecessary nature of the

records. Whereas the travel records for tax periods between 1/1/2008 and 7/31/2008 are accessible and reviewable electronically and were used by Petitioner to provide written discovery responses, pre-2008 period tax records were not kept or maintained electronically and cannot be retrieved or reviewed except by manually reviewing paper files, which are not readily accessible or available to targeted searches. In addition to the Years in Issue, the Petitioner has also protested tax years ending July 31, 2009 and July 31, 2010 (“tax years 2009 and 2010”). While the Department has not served discovery yet for tax years 2009 and 2010, the total burden of producing the documents for these years is also pertinent to the Years in Issue. Also, even though the travel records for tax years 2009 and 2010 (as well as the period from 1/1/08 to 7/31/08 within tax year 2008) are available electronically, the travel records only identify individuals traveling to Illinois and not the purpose of the travel, which may only be ascertained (if at all) through review of the voluminous paper files and/or deposition testimony.

As discussed herein, to respond in full to the Department’s discovery requests for the Years in Issue would require Petitioner (and/or an outside vendor) to review nearly one million pages of documents spread across roughly 350 bankers boxes, take as many as two months to complete and, not least of all, cost as much as \$240,000. Additionally, the projected burden – in terms of time, expense and volume of documents – would nearly double if Petitioner were required to perform this same exercise for tax years 2009 and 2010. Further, the instant matter concerns Campbell Sales Company (“Sales”) and its employees, and does not concern employees of Campbell Soup Supply Company (“Supply”) or CSC, LP (“Brands”). In short, the Department’s requests are unduly burdensome and overreaching and should be disallowed.

ARGUMENT

I. The Department's Interrogatory No. 6 is unduly burdensome and repetitive.

a. The Petitioner objects to the Motion because the Department compelled information not requested within its Interrogatories.

The Department requests information in its Motion which was not requested in its Interrogatory No. 6. Specifically, the Department's Motion misrepresents the scope of information it originally requested, by stating:

“Interrogatory No. 6 seeks to establish who those employees were, and what precisely those employees did in Illinois (i.e., did their activities exceed P.L. 86-272).” See, Department's Motion, ¶ 35.

In fact, the Department did not inquire into what activities the employees engaged in within any interrogatory. Rather, Interrogatory No. 6 merely asked Petitioner “[f]or each Tax Year at Issue, identify any non-Illinois Campbell Sales Company employees who entered Illinois for the purpose of conducting business on behalf of Campbell Sales Company or Campbell Soup Company and any of its affiliates.” The Department never asked Petitioner to describe what those employees did in Illinois. The Motion is intentionally misleading as the Department is aware that it cannot compel the Petitioner to provide information that was not requested in an interrogatory. The term “identify” is not defined within the Department's First Set of Interrogatories. Instead, the term “Identify each person” means to “state the full name of each person, his/her present or last known home, business address and telephone number(s), current employer and job title or responsibilities.” Nevertheless, even though the Petitioner had no obligation to investigate or provide travel purpose, Petitioner determined through its investigation the general purposes for which Sales employees traveled to Illinois during the 1/1/08 to 7/31/08 period and furnished that information to the Department in its interrogatory

response. Therefore, as defined by the Department, the Petitioner has already more than fully complied with the request to “identify” each person, for the period of 1/1/2008 to 7/31/2008, by providing not only the job title of all employees entering Illinois on behalf of Sales, but also information regarding the general purposes of such trips even though the Department failed to ask for it.

b. Interrogatory No. 6 is unduly burdensome for the pre-2008 period because the information requested is not available electronically and would require substantial time and expense to produce.

Additionally, because of the difference in the manner that travel information was stored for the pre-2008 period and 1/1/2008 to 7/31/2008, Petitioner stands on its objections to Interrogatory No. 6 for the pre-2008 period. First, compelling Petitioner to provide employee data for the pre-2008 period would be unduly burdensome and oppressive to the Petitioner. For the pre-2008 period, travel information for Sales employees is not available electronically. Instead, the information can only be retrieved, if at all, by obtaining from off-site storage and manually reviewing no less than 347 banker’s boxes of paper files which may include up to 2,500 pages per box, or 867,500 total pages. Although the 347 boxes are separated by fiscal year, both fiscal years 2007 and 2008 will need to be reviewed, since tax year 2007 begins 7/31/2006 and tax year 2008 begins 7/31/2007. Additionally, if fiscal years 2009 and 2010 are included, there are 660 total banker’s boxes, which would result in 1,650,000 total pages for review.

Further, the boxes are not readily accessible and do not allow for targeted searches. The boxes are only organized by general alphabetizing of employee name, are not segregated by any one of Campbell’s several business entities (only one of which is Sales), travel destination, or type of expense. Therefore, the Petitioner will need to review each individual expense report in

all boxes, which, as discussed above, may require reviewing up to 867,500 pages (or 1,650,000 total pages if tax years 2009 and 2010 are added). Additionally, expense reports are submitted by time period, rather than trip; as a result, one report may include multiple trips and types of expenses. Therefore, as demonstrated by an example expense report attached as Exhibit A¹, review of the expense reports could require a virtual line-by-line analysis of all 867,500 pages to determine the nature of the expense and location, with the distinct possibility that the vast majority of the reports reflect no travel to Illinois.

In *Leeson v. State Farm Mut. Auto. Ins. Co.*, the Illinois Appellate Court held that a discovery request was oppressive when compliance would require the defendant to create a computer program to find the records, 500 hours for an insurance analyst to examine the files, and 40 hours to photocopy the pages. 190 Ill. App. 3d 359, 368 (1st Dist. 1989). The time requirement to review employee records for the pre-2008 period is comparable, as they are only available in paper form and are not organized to allow for an efficient, targeted search. As discussed above, although the 347 boxes are separated by fiscal year, both fiscal years will need to be reviewed, since tax year 2007 begins 7/31/2006 and tax year 2008 begins 7/31/2007. Here, using a computer program to find the requested information is not a possibility, so a manual review will need to be conducted.

Based on information provided by a third party vendor, Petitioner has prepared two estimates of the potential time and expense Petitioner would incur to (1) scan the entire set of documents, index, review, and produce the relevant documents; or (2) hard copy review of the documents, scan of only the relevant documents, index, and produce only the relevant documents. Under the estimates, it would take Petitioner as many as 2 months to complete this

¹ Petitioner recalled a box of expense reports from off-site storage to obtain an actual expense report example to include as support for this opposition.

process under scenario (1) and 1 ½ months under scenario (2). Additionally, the projected cost under scenario (1) would be upwards of \$235,000 and \$55,000 under scenario (2). If tax years 2009 and 2010 are included, the time and cost estimates would nearly double to complete the total review. Further, even before this truly exorbitant exercise could even begin, there is an additional time requirement and expense for retrieving the boxes from the off-site location, Iron Mountain, where they are stored. For obvious logistical reasons, it is recommended that the boxes only be retrieved and refiled in increments of 50. The estimated cost to retrieve, handle, deliver and refile the approximately 347 boxes from Iron Mountain is an additional \$4,000 (or nearly \$8,000 if tax years 2009 and 2010 are also included). Both the total estimated labor and expense that would be required to respond to the Department's requests far surpasses the figures presented in *Leeson*. Therefore, as determined in *Leeson*, the request to produce the records and information for the pre-2008 period is unduly burdensome and oppressive and should not be compelled. See also *People ex rel. General Motors Corp. v. Bua*, 37 Ill. 2d 180, 193 (Ill. 1967) (compelling burdensome discovery is an "abuse of discretion").

While the substantial time and expense involved in collecting and reviewing the documents at issue is alone grounds to deny the Department's motion, it is also important to emphasize that this burdensome process may not even uncover the information which the Department seeks. Specifically, Petitioner's understanding is that the travel "purpose" listed in the paper records is very generic, typically consisting of only a 1-2 word description. See Exhibit A. Contrary to the Department's suggestion, it is not "remarkable in that Petitioner's records relating to its employees' business travel habits apparently [may] not indicate the purpose for such travel." See, Department's Motion, ¶ 31. Petitioner's expense reporting system is in accordance with federal income tax requirements for substantiation of business travel expenses,

which do not require a list of employees' activities while traveling. In short, even if the records are produced after an extremely time-consuming and labor-intensive retrieval and review process, the reports will likely not contain sufficient information from which to identify the specific activities of the employees while in Illinois.

Finally, the Department's motion also fails because there is a far less burdensome alternative available for it to seek more information regarding the purpose of business travel by Sales' employees to Illinois – witness depositions. Indeed, Petitioner has already provided the Department with the names of employees who traveled to Illinois at least during a portion of the time period at issue in this lawsuit (and potentially during other relevant portions as well). Depositions are the most practical and efficient next step to address the Department's requests, not an unwieldy document search for needles in a haystack.

c. Interrogatory No. 6 requests unnecessary information, because the Petitioner produced the information requested for the period 1/1/2008 to 7/31/2008, and the activities of the Sales employees prior to this period are substantially similar.

Further, the names of the employees for the pre-2008 period are unnecessary, as it is the actions of the employees that are at issue. Petitioner has already responded fully to Interrogatory No. 6 for 1/1/2008 to 7/31/2008 by providing an extensive list of employees who entered Illinois for solicitation purposes. The activities of the Sales employees for the pre-2008 period will be substantially similar, if not identical, to the activities of the employees identified for periods 1/1/2008 to 7/31/2008. Sales had a titled employee performing the same job descriptions in the pre-2008 period and 1/1/2008 to 7/31/2008. Further, Petitioner's business did not change and of the 86 employees identified by Sales for 1/1/2008 to 7/31/2008, 80 were also employees of the

Petitioner during the pre-2008 period. Accordingly, Petitioner should not be compelled to produce further documentation with respect to the pre-2008 period.

II. The Department's Interrogatory No. 7 is beyond the scope of the relevant inquiry because the instant matter only concerns Sales.

Petitioner objects to Interrogatory No. 7 on the basis that non-Sales employees are beyond the scope of relevant inquiry to the instant matter, which involves only employees of Sales. As a matter of corporate policy, each legal entity within the Petitioner's consolidated group employs and maintains its own employees, separate from each of the other legal entities. Affidavit, ¶ 12. None of Petitioner's employees work for more than one of the entities. Affidavit, ¶ 13. While Supply operates as the exclusive manufacturer of soup products, Brands' employees exclusively perform brand management, product development, and marketing activities. Affidavit, ¶ 14, 15. Sales employees are exclusively responsible for all customer solicitation and customer service functions. Affidavit, ¶ 16. Supply and Brands employees do not work for Sales or perform duties on its behalf. Affidavit, ¶ 17. As a result, the employees of Petitioner's other affiliates are wholly unrelated to the instant matter. Therefore, Petitioner stands on its objections to Interrogatory No. 7 on the basis that non-Sales employees are beyond the scope of relevant inquiry to the instant matter.

III. The Department's Interrogatory No. 8 is beyond the scope of the relevant inquiry because the instant matter only concerns Sales.

As discussed above, the Petitioner should not be compelled to answer Interrogatory No. 7. For the same reasons, Petitioner is not required to answer Interrogatory No. 8.

IV. The Department's Document Production Request references documents which are beyond the scope of the relevant inquiry.

The "paper records" were referenced in regard to an objection made by Petitioner and were not part of Petitioner's substantive response to Interrogatory No. 7 or No. 8. Further, because Petitioner should not be compelled to answer Interrogatory No. 7 or No. 8, it should also not be compelled to produce the related documents.

WHEREFORE, Petitioner, Pepperidge Farm, respectfully requests that this Tribunal deny the Department's Motion to Compel and enter such further relief that this Tribunal deems just and appropriate.

Dated: July 10, 2015

By: 
One of Its Attorneys

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David S. Ruskin
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Exhibit A

AUG 8 0 2007

AP DEPT

CAMPBELL SOUP COMPANY

Employee: [REDACTED]
 Cost Center: 1229-USSL-000554-800929
 Submitted By: [REDACTED]
 Created By: [REDACTED]
 Report Title: July '07
 Report Purpose: July '07
 User Name: [REDACTED]

Report Number: 30
 Confirmation Number: 436718816
 Submit Date: Jul 19, 2007
 Period End Date: Jul 20, 2007
 Account Number: 60470
 Print Date: Jul 19, 2007

Daily Summary - Confirmation Number: 436718816

	Sun 7/1/07	Mon 7/2/07	Tue 7/3/07	Wed 7/4/07	Thu 7/5/07	Fri 7/6/07	Sat 7/7/07	Totals
Breakfast/Self	-	-	-	-	-	-	-	\$0.00
Cell Phone	-	-	\$121.52	-	-	-	-	\$121.52
Dinner/Group	-	-	-	-	-	-	-	\$0.00
Dinner/Self	-	-	-	-	-	-	-	\$0.00
Hotel	-	-	-	-	-	-	-	\$0.00
Int. Access Fee	-	-	-	-	-	-	-	\$0.00
Lunch/Group	-	-	-	-	-	-	-	\$0.00
Lunch/Self	-	-	-	-	-	-	-	\$0.00
Offsupply	-	-	-	-	-	-	-	\$0.00
Parking/Tolls	-	-	-	-	-	-	-	\$0.00
Postage	-	-	-	-	-	-	-	\$0.00
Prod Res Suppl	-	-	\$27.31	-	-	-	-	\$27.31
Taxi	-	-	-	-	-	-	\$40.50	\$40.50
Totals	\$0.00	\$0.00	\$148.83	\$0.00	\$0.00	\$0.00	\$40.50	\$189.33

Confirmation Number: 436718816

	Sun 7/8/07	Mon 7/9/07	Tue 7/10/07	Wed 7/11/07	Thu 7/12/07	Fri 7/13/07	Sat 7/14/07	Totals
Breakfast/Self	-	-	-	-	\$4.21	\$11.66	-	\$15.87
Cell Phone	-	-	-	-	-	-	-	\$0.00
Dinner/Group	-	-	-	\$51.65	-	\$70.63	-	\$122.28
Dinner/Self	-	-	-	-	\$18.00	-	-	\$18.00
Hotel	-	-	\$178.02	\$178.02	\$178.02	\$0.00	-	\$534.06
Int. Access Fee	-	-	-	-	-	-	\$50.29	\$50.29
Lunch/Group	-	-	-	-	-	-	-	\$0.00
Lunch/Self	-	-	-	-	\$2.00	-	-	\$2.00
Offsupply	-	-	-	-	-	-	-	\$0.00
Parking/Tolls	-	-	-	-	-	-	\$70.00	\$70.00
Postage	-	-	-	-	-	-	-	\$0.00
Prod Res Suppl	-	-	-	-	\$30.62	-	\$136.54	\$167.16
Taxi	-	-	-	-	-	\$42.00	-	\$42.00
Totals	\$0.00	\$0.00	\$178.02	\$229.67	\$232.85	\$124.29	\$256.83	\$1,021.66

Confirmation Number: 436718816

	Sun 7/15/07	Mon 7/16/07	Tue 7/17/07	Wed 7/18/07	Thu 7/19/07	Fri 7/20/07	Sat 7/21/07	Totals
Breakfast/Self	-	-	-	-	-	-	-	\$0.00
Cell Phone	-	-	-	-	-	-	-	\$0.00
Dinner/Group	-	-	-	-	-	-	-	\$0.00
Dinner/Self	-	-	-	-	-	-	-	\$0.00
Hotel	-	-	-	-	-	-	-	\$0.00

Int. Access Fee	-	-	-	-	-	-	-	\$0.00
Lunch/Group	-	-	-	-	\$77.35	-	-	\$77.35
Lunch/Self	-	-	-	-	-	-	-	\$0.00
Offsupply	-	\$117.14	-	-	-	-	-	\$117.14
Parking/Tolls	-	-	-	-	-	-	-	\$0.00
Postage	-	-	-	\$19.32	-	-	-	\$19.32
Prod Res Suppl	-	-	-	-	-	-	-	\$0.00
Taxi	-	-	-	-	-	-	-	\$0.00
Totals	\$0.00	\$117.14	\$0.00	\$19.32	\$77.35	\$0.00	\$0.00	\$213.81

Cost Center Summary - Confirmation Number: 436718816

	1229-USSL-000554-800929	Totals
Breakfast/Self	\$15.87	\$15.87
Cell Phone	\$121.52	\$121.52
Dinner/Group	\$122.28	\$122.28
Dinner/Self	\$18.00	\$18.00
Hotel	\$534.06	\$534.06
Int. Access Fee	\$50.29	\$50.29
Lunch/Group	\$77.35	\$77.35
Lunch/Self	\$2.00	\$2.00
Offsupply	\$117.14	\$117.14
Parking/Tolls	\$70.00	\$70.00
Postage	\$19.32	\$19.32
Prod Res Suppl	\$194.47	\$194.47
Taxi	\$82.50	\$82.50
Totals	\$1,424.80	\$1,424.80

Project Summary - Confirmation Number: 436718816

	None selected	Totals
Breakfast/Self	\$15.87	\$15.87
Cell Phone	\$121.52	\$121.52
Dinner/Group	\$122.28	\$122.28
Dinner/Self	\$18.00	\$18.00
Hotel	\$534.06	\$534.06
Int. Access Fee	\$50.29	\$50.29
Lunch/Group	\$77.35	\$77.35
Lunch/Self	\$2.00	\$2.00
Offsupply	\$117.14	\$117.14
Parking/Tolls	\$70.00	\$70.00
Postage	\$19.32	\$19.32
Prod Res Suppl	\$194.47	\$194.47
Taxi	\$82.50	\$82.50
Totals	\$1,424.80	\$1,424.80

Disbursement Summary

Confirmation Number: 436718816

	Expenses Added	Reimbursement Amount	Balance Carry Forward
Cash-Out of Pocket 820	\$1,424.80	\$1,424.80	\$0.00
BMO Paid 810	\$0.00	\$0.00	\$0.00
Total	\$1,424.80	\$1,424.80	

7/3/07 Cell Phone Cash-Out of Pocket \$121.52 †
Additional Details
Vendor: Verizon
Location: Cleveland
Purpose: sales

Confirmation Number: 436718816

7/7/07 Taxi Cash-Out of Pocket \$40.50 †
Additional Details
Vendor: Orange Taxi
Location: Seattle
Purpose: NACUFS

7/11/07 Dinner/Group Cash-Out of Pocket \$51.65 †
Additional Details
Vendor: Wild Ginger
Location: Seattle
Purpose: NACUFS
Names of Attendees: Ann Moore
Restaurant Name: Wild Ginger
Purpose: NACUFS

Confirmation Number: 436718816

7/12/07 Breakfast/Self Cash-Out of Pocket \$4.21 †
Additional Details
Vendor: Starbuck's
Location: Seattle
Purpose: NACUFS

7/12/07 Prod Res Suppl Cash-Out of Pocket \$6.77 †
Additional Details
Vendor: Pike Place Grocery & Deli
Location: Seattle
Purpose: NACUFS

Confirmation Number: 436718816

7/12/07 Prod Res Suppl Cash-Out of Pocket \$16.50 †
Additional Details
Vendor: Manzo Brothers
Location: Seattle
Purpose: NACUFS

7/12/07 Prod Res Suppl Cash-Out of Pocket \$7.35 †
Additional Details
Vendor: Pure Food Fish Market
Location: Seattle
Purpose: NACUFS

Confirmation Number: 436718816

7/12/07 Dinner/Self Cash-Out of Pocket \$18.00 †
Additional Details
 Vendor: Safeco Field
 Location: Seattle
 Purpose: NACUFS

7/13/07 Taxi Cash-Out of Pocket \$42.00 †
Additional Details
 Vendor: Ace Transportation
 Location: Seattle
 Purpose: NACUFS

Confirmation Number: 436718816

7/13/07 Breakfast/Self Cash-Out of Pocket \$4.21 †
Additional Details
 Vendor: Starbucks
 Location: Seattle
 Purpose: NACUFS

7/13/07 Breakfast/Self Cash-Out of Pocket \$7.45 †
Additional Details
 Vendor: Specialty's Cafe & Bakery
 Location: Seattle
 Purpose: NACUFS

Confirmation Number: 436718816

7/13/07 Hotel Cash-Out of Pocket \$536.06 †

Itemization Details

Date	Category	Amount
7/13/07	Hotel	\$0.00
	<u>Additional Details</u>	
	Vendor: Red Lion Hotel	
	Location: Seattle	
	Purpose: NACUFS	
7/10/07	Hotel	\$178.02
	<u>Additional Details</u>	
	Vendor: Red Lion Hotel	
	Location: Seattle	
	Purpose: NACUFS	
Confirmation Number: 436718816		
7/11/07	Hotel	\$178.02
	<u>Additional Details</u>	
	Vendor: Red Lion Hotel	
	Location: Seattle	
	Purpose: NACUFS	
7/12/07	Hotel	\$178.02

Additional Details

Vendor: Red Lion Hotel
 Location: Seattle
 Purpose: NACUFS

Confirmation Number: 436718816

7/12/07 Lunch/Self \$2.00

Additional Details

Vendor: Red Lion Hotel
 Location: Seattle
 Purpose: NACUFS

7/13/07 Dinner/Group Cash-Out of Pocket \$70.63 †

Additional Details

Vendor: Steelhead Diner
 Location: Seattle
 Purpose: NACUFS
 Names of Attendees: Martha Murray
 Restaurant Name: Steelhead Diner
 Purpose: NACUFS

Confirmation Number: 436718816

7/14/07 Parking/Tolls Cash-Out of Pocket \$70.00 †

Additional Details

Vendor: Hopkins airport
 Location: Cleveland
 Purpose: NACUFS

7/14/07 Prod Res Suppl Cash-Out of Pocket \$136.54 †

Additional Details

Vendor: Sur La Table
 Location: Seattle
 Purpose: NACUFS

Confirmation Number: 436718816

7/14/07 Int. Access Fee Cash-Out of Pocket \$50.29 †

Additional Details

Vendor: Time Warner
 Location: Cleveland
 Purpose: high speed

7/16/07 Offsupply Cash-Out of Pocket \$26.88 †

Additional Details

Vendor: FedEx Kinkos
 Location: Cleveland
 Purpose: mounting

Confirmation Number: 436718816

7/16/07 Offsupply Cash-Out of Pocket \$90.26 †

Additional Details

Vendor: OfficeMax
 Location: Cleveland
 Purpose: office supplies

7/18/07 Postage Cash-Out of Pocket \$19.32 †
Additional Details
 Vendor: The UPS Store
 Location: Cleveland
 Purpose: sales materials

Confirmation Number: 436718816

7/19/07 Lunch/Group Cash-Out of Pocket \$77.35 †
Additional Details
 Vendor: Stir Crazy
 Location: Cleveland
 Purpose: sales call
 Names of Attendees: Cheryl Krothe, Leesa Barnes, Sue Merlino
 Restaurant Name: Stir Crazy
 Purpose: sales call

† = Receipt included Total Expenses: \$1,424.80

Company Vehicle Usage Detail

Employee: [REDACTED] Report Number: 30
 Account Number: 60470 Confirmation Number: 436718816
 Submitted By: [REDACTED] User Name: [REDACTED]

Company Car Vehicle Unit Number: 110MG Begin Odometer: 21951 End Odometer: 22504
 Total Miles: 553 Business Miles: 553 Personal Miles: 0 Rate: \$0.00/unit (miles) Chargeback Amount: \$0.00

Usage Date	From	To	Purpose	Miles
7/19/07	Cleveland	Cleveland	sales calls	553
Total Business Miles:				553

Payment Type Breakdown			
Confirmation Number: 436718816			
Cash-Out of Pocket		BMO Paid	
Business Expenses Added	\$1,424.80	Business Expenses Added	\$0.00
		Personal Expenses Added	\$0.00
Offsetting Amounts		Offsetting Amounts	
Personal Expense	\$0.00		
	\$0.00		
Z-Due Company	\$0.00		
Reimbursement Amount	\$1,424.80	Reimbursement Amount	\$0.00
Due Next Report	\$0.00	Pending Credit	\$0.00

Signatures	
Employee: 	Date: 7/19/07
Approving Manager:	Date:
Print Name	Sign Name
Auditor:	Date:

Expense Report Detail

Employee:  Report Number: 30
 Account Number: 60470 Confirmation Number: 436718816
 Submitted By:  User Name: 

Date	Category	Payment Type	Amount
7/3/07	Prod Res Suppl	Cash-Out of Pocket	\$27.31 +
Additional Details			
Vendor: Party Place			
Location: Cleveland			
Purpose: presentations			

Payment Type Breakdown			
Confirmation Number: 436718816			
Cash-Out of Pocket		SMO Paid	
Business Expenses Added	\$1,424.80	Business Expenses Added	\$0.00
		Personal Expenses Added	\$0.00
Offsetting Amounts		Offsetting Amounts	
Personal Expense	\$0.00		
	\$0.00		
Z-Due Company	\$0.00		
Reimbursement Amount	\$1,424.80	Reimbursement Amount	\$0.00
Due Next Report	\$0.00	Pending Credit	\$0.00

Signatures	
Employee: 	Date: 7/19/07
Approving Manager:	Date: 8/15/07
<i>Dele BURSEFIELD</i> Print Name	<i>Cal. Burtch</i> Sign Name
Auditor:	Date:

Expense Report Detail

Employee:  Report Number: 30
 Account Number: 60470 Confirmation Number: 436718816
 Submitted By:  User Name: 

Date	Category	Payment Type	Amount
7/13/07	Prod Res Suppl	Cash-Out of Pocket	\$2,311.11
Additional Details:			
Vendor: Party Place			
Location: Cleveland			
Purpose: presentations			

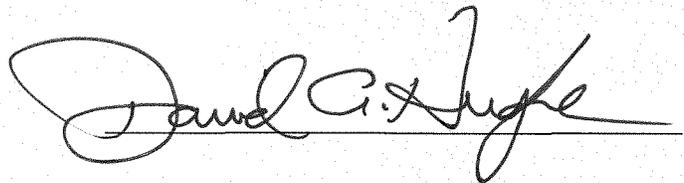
CERTIFICATE OF SERVICE

The undersigned attorney hereby certifies that he caused a copy of the foregoing **PETITIONER'S RESPONSE TO DEPARTMENT'S MOTION TO COMPEL FOR THE 2007-2008 TAX YEARS** to be served on the other counsel of record by electronic mail before the hour of 5:00 p.m. this 10th day of July, 2015 addressed as follows:

Ronald Forman
ronald.forman@illinois.gov
Illinois Department of Revenue
100 W Randolph Street
Level 7-900
Chicago, IL 60601

Rebecca L. Kulekowskis
rebecca.kulekowskis@illinois.gov
Illinois Department of Revenue
100 W Randolph Street
Level 7-900
Chicago, IL 60601

Jonathan M. Pope
Illinois Department of Revenue
100 W Randolph Street
Level 7-900
Chicago, IL 60601

A handwritten signature in black ink, reading "David C. Jaffe", is written over a horizontal line. The signature is cursive and stylized.

IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

PEPPERIDGE FARM, INCORPORATED)	
)	
Petitioner,)	
)	
v.)	No. 15 TT 71
)	
ILLINOIS DEPARTMENT OF REVENUE,)	Chief Judge James M. Conway
)	
)	
Defendant.)	

AFFIDAVIT OF RICHARD LANDERS

I, Richard Landers, being first duly sworn on oath, depose and state the following:

1. I am over the age of 18, a resident of Chester County, Pennsylvania, and have personal knowledge of the facts herein and, if called as a witness, can competently testify hereto.
2. I am the Vice President of Tax and Real Estate for Campbell Soup Company.
3. I have been in this position since 2000.
4. I am responsible for all federal, state and international tax reporting and compliance for Campbell Soup Company and its affiliates.
5. I have personal knowledge of the business operations of each Campbell Soup Company affiliate, including Campbell Sales Company (“Sales”), Campbell Soup Supply Company (“Supply”), and CSC Brands, LP (“Brands”).
6. Pepperidge Farm, Incorporated (“Petitioner”) is a Connecticut corporation whose principal business address is 595 Westport Ave., Norwalk, CT 06851.
7. Petitioner’s FEIN is 06-0613103.
8. Petitioner is an indirect, wholly-owned subsidiary of Campbell Soup Company.

9. Petitioner is engaged in the manufacture and wholesale distribution of a wide variety of bakery goods, biscuits, and frozen food products on a nationwide basis.
10. At issue is the Department's Motion to Compel the Petitioner to answer Interrogatory No. 6, 7, 8 and to produce copies of all documents referred to in Petitioner's interrogatory responses that were not presented to the Department in response to a specific production request.
11. Petitioner's unitary business group, as defined by Illinois Regulation Section 100.9700, includes the entities Sales, Supply, and Brands.
12. Each legal entity within the Petitioner's group employs and maintains its own employees, separate from each of the other legal entities.
13. None of Petitioner's employees work for more than one of the entities.
14. Supply independently operates as the manufacturer of soup products.
15. Brands independently performs brand management, product development, and marketing activities.
16. Sales employees are exclusively responsible for all customer solicitation and customer service functions.
17. Supply and Brands employees do not work for Sales or perform duties on its behalf.



Name: Richard Landers
VP – Tax and Real Estate
Campbell Soup Company

SUBSCRIBED and SWORN to
before me this 10th day
of July, 2015.


Notary Public

ELIZABETH ANN ASHENBRENER
NOTARY PUBLIC
STATE OF NEW JERSEY
County of Burlington
Commission #2388055
My Commission Expires July 31, 2019