

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

---

---

|                              |   |                             |
|------------------------------|---|-----------------------------|
| PEPSICO INC. AND AFFILIATES, | ) |                             |
| Petitioner,                  | ) |                             |
|                              | ) |                             |
| v.                           | ) | 16 TT 82 and 17 TT16        |
|                              | ) | Chief Judge James M. Conway |
| ILLINOIS DEPARTMENT          | ) |                             |
| OF REVENUE,                  | ) |                             |
| Respondent.                  | ) |                             |

---

---

**ORDER**

1. PepsiCo is to respond to the Department’s Motion to Strike the Certification of Charles Mueller by May 26, 2022;

2. In Mueller’s certification, and in particular paragraphs 73 and 74, he states he determined PGM LLC had business purpose and economic substance. In addition to addressing the Department’s arguments in it Motion to Strike, the Court specifically orders PepsiCo to provide all documentary evidence, if any, in PepsiCo’s possession that was relied on or was available to Charles Mueller in making those determinations that addressed the particular issues of whether or not PGM LLC could be viewed as lacking economic substance or as a sham transaction, as this Court decided in its order of May 4, 2021, including any documentation that addressed the issues or risks that PGM LLC was potentially subject to a substance over form, lack of business purpose, and/or sham transaction arguments/disputes with state taxation agency/departments or state courts. This should not include any “Best Global Mobility Practices” documentation or any documentation relating to structurally or mechanically setting up PGM LLC unless that documentation addresses the particular issues outlined above;

3. Because the pending summary judgment motions cannot be further addressed until the Motion to Strike is ruled upon, the previously scheduled date for filing Replies by May 5, 2022 is stricken and will be rescheduled following a ruling on the Motion to Strike; and

4. The next status conference will be held on June 6, 2022 at 9:00 a.m. (CST) by telephone.

/s/ James Conway  
JAMES M. CONWAY  
Chief Administrative  
Law Judge

Date: April 22, 2022