

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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

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**ORDER**

1. PepsiCo's Motion for Correction dated April 16, 2021 is granted, in part, and denied, in part.

2. Because there are remaining issues to resolve in both cases, the court's decision dated April 13, 2021 is withdrawn and will be replaced with a decision dated May 4, 2021. The new decision incorporates the earlier decision but strikes the last two lines of the second paragraph on page one and strikes the last paragraph on the last page to reflect it is not a final decision.

3. This court's decision(s) relied on the facts in the record as agreed to by PepsiCo and the Department. PepsiCo's request to reopen the case for further factual development on the 80/20 issue is without merit and denied.

4. The Department's Response to PepsiCo's Motion dated April 30, 2021 is granted, in part, and denied, in part, beyond its agreement that there are remaining issues in the cases which is resolved as stated in paragraph 2, above.

5. The Court does deem the Department's Reply brief to be a cross-motion for summary judgment as the Court ordered the Department to submit a summary judgment motion. Its Reply brief, 83 pages in length, clearly meant to fully address

the 80/20 issue and for the parties to receive a final decision on that issue from the court. To acknowledge the court's conclusion, the May 4, 2021 decision by the court will be titled "Decision on Motions for Summary Judgment," footnote one will acknowledge this court's conclusion, and the second and last page will include that the Department's summary judgment motion is granted.

6. The Department requests additional clarifying language in any new or modified order, but that request is denied as being unnecessary.

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

Date: May 4, 2021