IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

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

FINAL ORDER

Pursuant to the parties' agreed motion to dismiss this matter, it is hereby ORDERED:

1. On May 4, 2021, the Illinois Independent Tax Tribunal granted summary judgment in favor of the Illinois Department of Revenue on Count I of Petitioner, PepsiCo, Inc. & Affiliates', petition in Case No. 16 TT 82, on the 80/20 "Substantive Tax Issue," leaving for resolution Counts III, V, and IX of the petition.

2. On May 4, 2021, the Illinois Independent Tax Tribunal granted summary judgment in favor of the Illinois Department of Revenue on Count I of Petitioner, PepsiCo, Inc. & Affiliates', petition in Case No. 17 TT 16, on the 80/20 "Substantive Tax Issue", leaving for resolution Counts III and V-XIV of the petition.

3. On September 12, 2022, the Illinois Independent Tax Tribunal ruled in favor of the Illinois Department of Revenue on Count X of Petitioner, PepsiCo, Inc. & Affiliates', petition in Case No. 16 TT 82 and Count XV in Case No. 17 TT 16 on the "80/20 Penalty Issue."

4. The parties resolved by settlement agreement Counts III, V, and IX in Case No. 16 TT 82, and Counts III and V-XIV in Case No. 17 TT 16.

5. No further claims in either Case No. 16 TT 82 or Case No. 17 TT 16 remain pending before the Tribunal.

6. Any direct administrative review action sought by the petitioner is limited to the Tribunal's Orders of May 4, 2021, or September 12, 2022.

7. The parties' agreed motion to dismiss this matter is granted.

8. This is a final order subject to appeal under section 3-113 of the Administrative Review Law, and service by email is service under section 3-113(a). *See* 35 ILCS 1010/1-90; 86

Ill. Admin. Code § 5000.330. The Tribunal is a necessary party to any direct administrative review action.

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

Date: April 28, 2023