

**STATE OF ILLINOIS
ILLINOIS INDEPENDENT TAX TRIBUNAL
COUNTY OF COOK**

MICHAEL ROTHMAN and JENNIFER)	
ROTHMAN,)	
Petitioners,)	Docket No.: 18-TT-30 and 18-TT-132
)	
vs.)	
)	
ILLINOIS DEPARTMENT OF)	
REVENUE,)	Judge Brian Barov
Respondent.)	Administrative Law Judge

**RESPONDENT'S MOTION FOR LEAVE
TO SERVE IN EXCESS OF 30 INTERROGATORIES**

Now comes the State of Illinois, Department of Revenue, ("Department" or "Respondent) by its duly authorized representatives, Susan Budzileni and Valerie Puccini, and Seth Schriftman, Special Assistants Attorney General, and pursuant to Illinois Supreme Court Rule 213 and 86 Ill. Admin. Code Sec. 5000.325, moves this Tribunal to enter an order granting the Department leave to serve in excess of 30 interrogatories on Michael Rothman and Jennifer Rothman (hereinafter referred to as "Petitioners" collectively or "Petitioner" individually), and in support thereof, states as follows:

1. This case involves Petitioners' protest of the Department's two Notices of Deficiency wherein the Department determined each Petitioner to be Illinois residents for tax years 2014 and 2015.
2. Pursuant to Illinois Supreme Court Rule 213(c) and 86 Ill. Admin. Code Sec. 500.325, a party may be permitted to serve more than 30 interrogatories upon leave of court, granted upon a showing of good cause.
3. While Petitioners are spouses, essentially this matter contains two (2) petitioners contesting the Department's Notices. Sometimes each Petitioner acts

separately or individually and sometimes Petitioners collectively act together as one taxpayer. Accordingly, not each and every discovery request pertains to both Petitioners.

4. When the Department requested this Tribunal to issue third-party subpoenas for the production of information and/or documents, nearly all of the Department's third-party subpoenas had to be separately issue; one for Michael Rothman and a second subpoena for Jennifer Rothman.

5. A residency case and residency litigation contain factually intensive issues requiring an examination of numerous daily activities, transactions, and documents over a two-year audit period.

6. Residency issues are complex involving an examination of facts determining whether an individual(s) is/are in Illinois for other than a temporary or transitory purpose. While an individual only has one domicile, he/she may have other ties to other states through purchases of a second and third home, personal activities, business transactions, etc. In this case, Respondent must examine facts pertaining to, at least, three states (Illinois, Colorado and Florida) as well as other states in which one or both Petitioners transact business and/or partake in personal activities and this requires gathering an extraordinary amount of information/documents involving activities, transactions and documents for all states to which both Petitioners have ties.

7. The interrogatories included in the Department's First Set of Interrogatories could not have anticipated the information it discovered/received through one of the Department's third-party subpoenas. This information requires additional fact-

finding. The Department, informally, requested Petitioners to provide said information, but no response was provided.

8. Based on the fact-intensive nature of the matter, it is necessary to ascertain additional facts that supports the Department's position and refute Petitioners attempt to rebut the prima facie correctness of the Department's Notices. The Department must serve one additional interrogatory on Petitioners.

9. The Department would be prejudiced if it was precluded from obtaining the information requested in its additional interrogatory because it would be unable to thoroughly examine and/or confirm various facts already in the Department's possession.

WHEREFORE, the Department moves the Administrative Law Judge in this matter to enter an Order granting the Department leave to serve the interrogatory contained in the Department's 2nd Request for Interrogatories, attached here to as Exhibit 1.

Date: January 26, 2022

Respectfully submitted,

/Susan Budzileni/

Valerie Puccini, Seth Schriftman, and
Susan Budzileni
Special Assistants Attorney General

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**STATE OF ILLINOIS
ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

**MICHAEL ROTHMAN and
JENNIFER ROTHMAN**

**DOCKET NO. 18-TT-30
18-TT-132**

**TAX YEARS ENDING:
12/31/2014 and 12/31/2015**

DEPARTMENT OF REVENUE

**BRIAN BAROV
ADMINISTRATIVE LAW
JUDGE**

DEPARTMENT'S SECOND SET OF INTERROGATORIES

The Illinois Department of Revenue (“Department”) by and through its authorized representatives Seth Schriftman, , Susan Budzileni and Valerie Puccini, Special Assistants Attorney General, pursuant to Illinois Supreme Court Rules 201 and 213, and 86 Ill. Adm. Code, 5000.325 requests Michael Rothman and Jennifer Rothman (“Petitioners” Taxpayers” or "You") each in their individual capacities to answer the following interrogatories in writing and under oath within twenty-eight (28) days of the date of this request:

DEFINITIONS

1. “Identify each person” or “identify each individual” means to state the full name of each person, any aliases, his/her present or last known home, business address and telephone number(s), current employer and job title or responsibilities.
2. “Person” means any natural person, corporation, partnership, joint venture, association or other entity.
- 3.. “And/or” shall be construed conjunctively and disjunctively so as to require the broadest response to the particular interrogatory.
4. “Tax Periods at Issue” is **January 1, 2014** through and including **December 31, 2015**. If no time period is specified in a particular interrogatory you are to assume that the afore-referenced period applies.
5. "Taxpayer" or "Taxpayers" refers to **Michael Rothman and Jennifer Rothman** each in their individual capacities for the Tax Periods at Issue applicable to each individual.

INSTRUCTIONS

1. Unless otherwise specified, these interrogatories cover the time period from **January 1, 2014, through and including December 31, 2015**. These interrogatories request all information in the possession, custody or control of Taxpayer (as defined above), and their agents or directors, representatives, consultants, adjusters, inspectors, and unless privileged, attorneys.

2. **In answering each interrogatory refer to the definitions that apply to the particular interrogatory prior to responding to ensure that all the requested information is included in the response.**

3. If objection is taken to any of the following requests, or if a request is otherwise not responded to in full, state the specific grounds therefor and respond to the request to the extent to which there is no objection. Any objection to the request or refusal to respond shall be heard by the Administrative Law Judge upon prompt notice and motion of the party submitting the request in accordance with Section 12 of the Illinois Administrative Procedure Act (5 ILCS 100/1-1 *et. seq.*). If any requested documents are withheld under a claim of privilege or the work product doctrine, furnish a copy thereof which does not contain the information you claim to be privileged and fully describe or identify: (a) author(s); (b) all persons to whom the document was sent or has been shown; (c) date; (d) the identify of any person having possession, custody or control of copies of the document; (e) a description of the type of document (e.g., letter, memoranda, notes, report); (f) the subject matter; and (g) state in detail the grounds upon which it is withheld.

4. If documents are produced in response to these interrogatories in accordance with Illinois Supreme Court Rule 213(d), segregate such documents so as to identify specific interrogatories to which particular documents relate. You are also requested to serve upon the Department a written certification signed by an officer duly authorized to bind the Taxpayer, that a full and complete answer can be derived from the documents produced and the burden of deriving answers therefrom is substantially the same for the Department as it would be for Taxpayer.

5. Each interrogatory shall be deemed continuing in nature. By timely and appropriate amendment supply such additional answers as are necessary to insure the truthfulness, fullness and completeness of your answers.

6. The Department hereby requests an affidavit attesting to the truthfulness of your answers under penalties of perjury pursuant to Illinois Code of Civil Procedure Sec. 1-109 (735 ILCS 5/1-109). Sample affidavits are set forth in the comments to Illinois Supreme Court Rule 213(j).

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INTERROGATORIES

INTERROGATORY NO. 31. Identify each Person who perform(s) any and/or all of the following jobs/duties/tasks for or on behalf of Petitioner Jennifer Rothman:

1. Housekeeping and/or cleaning (any type including light duty or deep cleaning);
2. Shopping (any type including department store, discount store, high-end store, electronic/computer/phone store, home/appliance store, clothes store, grocery store, pharmaceutical store;
3. Preparing any meals consumed by either Petitioner;
4. Preparing any type of beverages including but not limited to alcohol, non-alcoholic, fruit, vegetable, powder, vitamin, dietary supplements, juices, smoothies, coffee, tea, etc.;
5. Scheduling any appointments, whether medical, personal and/or social/entertainment, and;
6. Conducting any banking transactions, including but not limited to cashing checks, making deposits, paying credit card and/or utility bills (gas, electric, cable, water, etc.), collecting/retrieving, mailing or posting letter(s)/packages with or from the U.S Post Office, UPS or FedEx locations, etc.

Respectfully submitted,
Kwamie Raoul,
ILLINOIS ATTORNEY GENERAL
by:

Susan Budzileni
Special Assistant Attorney General

Dated: January 26, 2022
Seth Schriftman
Susan Budzileni
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CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Department's Motion for Leave to Serve in Excess of 30 Interrogatories has been duly served by electronic mail this 26th day of January 2022, on the following individuals.

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