

5. On April 26, 2021, the Department sent Petitioners a 201(k) letter regarding deficiencies in Petitioners' discovery responses. *See* Exhibit E attached.

6. On June 16, 2021, the parties met in person at the Department's offices to discuss the Department's 201(k) letter and the deficiencies in Petitioners' discovery responses.

7. On July 6, 2021, Petitioners sent a Response to the Department's 201(k) letter. *See* Exhibit F attached.

8. Petitioners sent its supplemental document production response on a rolling basis in four separate batches, on July 6, 2021, August 24, 2021, September 9, 2021 and September 22, 2021.

9. While the parties have discussed the discovery issues pursuant to Illinois Supreme Court Rule 201(k), issues remain regarding Petitioners deficient discovery responses identified and discussed below.

B. Statutory Authority

1. The Department is entitled to full disclosure of discoverable information. Ill. Sup. Ct. R. 201(b)(1) ("Except as provided in these rules, a party may obtain by discovery full disclosure regarding any matter relevant to the subject matter involved in the pending action, whether it relates to the claim or defense of the party seeking disclosure or of any other party, including the existence, description, nature, custody, condition, and location of any documents or tangible things, and the identity and location of persons having knowledge of relevant facts.").

2. The purpose of discovery is the ascertainment of truth and to promote either a fair settlement or a fair trial. *Computer Teaching Corp. v. Courseware Applications, Inc.* (4th Dist. 1990), 199 Ill.App.3d 154, 556 N.E.2d 816, *app. den.* 133 Ill.2d 553, 561 N.E.2d 688. Another purpose is to eliminate surprises so that a judgment will rest upon the merits, and not upon the skillful maneuvering of counsel. *Mistler v. Mancini* (1st Dist. 1982) 111 Ill.App.3d, 443 N.E.2d

1125.

3. "It is well established that discovery is to be 'a mechanism for the ascertainment of truth, for the purpose of promoting either a fair settlement or a fair trial.' To this end, the object of all discovery procedures is disclosure, *** however, that right is limited to disclosure regarding matters relevant to the subject matter of the pending action. Nevertheless, great latitude is allowed in the scope of discovery." *Pemberton v. Tieman*, 117 Ill.App.3d 502, 504 (1st Dist. 1983) (Internal citations omitted). In Illinois, the concept of relevance for purposes of discovery is broader than for purposes of admitting evidence at trial. *Id.*; *Bauter v. Reding*, 68 Ill. App. 3d 171, 175 (3d. Dist. 1979).

4. Relevance for discovery purposes includes not only what is admissible at trial, but also that which leads to admissible trial evidence. *TTX Co. v. Whitley*, 295 Ill. App. 3d 548, 556 (1st Dist. 1998); *Pemberton*, 117 Ill.App.3d at 505; *Crnkovich v. Almeida*, 261 Ill. App. 3d 997, 999 (3rd Dist. 1994); *United Nuclear Corp. v. Energy Conversion Devices, Inc.*, 110 Ill. App. 3d 88, 104 (1st Dist. 1982). Therefore, inquiries made under either Rule 213 or Rule 214 are permissible if they seek information that "may" lead to admissible evidence, as opposed to "must" lead to admissible evidence. *Id.* "Relevancy is determined by reference to the issues, for generally, something is relevant if it tends to prove or disprove something in issue." *Bauter v. Reding*, 68 Ill. App. 3d at 175.

C. Specific Deficiencies

Affidavit Attesting Complete Compliance

The Department requested Petitioners provide an affidavit attesting to the complete compliance ("affidavit") with the Production Request pursuant to Illinois Supreme Court Rule 214(c) and 86 Ill. Adm. Code 200.125(a)(3). The Petitioners have failed to provide an affidavit.

The Department's 201(k) letter reiterated that Petitioners had failed to provide the affidavit. To date, no affidavit has been provided as required by Illinois Supreme Court Rule 214 and the Department's regulations. As the Department efforts are exhausted to obtain the affidavit, the Department now moves the Tribunal to order Petitioners to provide the affidavit.

Production Request No. 9. The Department's 201(k) letter stated:

“Request No. 9 seeks all documents regarding titles, purchase agreements, mortgage documents, HUD-1's, homeowner association or condominium association agreements, bylaws evidencing ownership interest in real property location in Illinois, Florida, Colorado or any other State. The Department acknowledged in its production request the documents it already had in its possession but were not fully executed. Documents the Taxpayer tendered with the production request are still only partially executed documents. For example, the Department sought the addendum to the Florida residential contract which the Department acknowledged in its production request that the Department only had a partially executed copy. The Taxpayer's production request provided the same partially executed copy of the addendum as bates stamped document ROTH 275-276 which was already in the Department possession at DOR 714-715 and was previously tendered to the Taxpayer. As the Department set forth in its July 3, 2019 letter to the Taxpayers, in order to avoid a duplication of discovery, any documents already provided to the Department need not be reproduced a second time but only referenced by the bates number. If some material change was made to the documents already possessed by the Department and that was the reason for the resubmittal and relabeling, please so state.

Please review your records and provide fully executed documents of all documents requested in this request. If no fully executed copies exist, please so state.”

The supplemental documents produced to the Department pursuant to the 201(k) process are not responsive. Most of the documents produced do not pertain to the tax period at issue and are irrelevant. The only document provided that was responsive was a fully executed HUD agreement consisting of two pages.

Accordingly, as efforts to obtain these documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have all failed, the Department now moves the Tribunal to order Petitioners to provide the requested documents. The Department also requests the Tribunal to overrule Petitioners' objections and order Petitioners to provide the requested information.

Production Request No. 16 & 20. The Department's 201(k) letter stated:

“Request No. 16 seeks copies of all titles showing the state of registration of any motor vehicle (including, but not limited to automobiles, motorcycles, boats, scooter, off-road, etc.) owned or driven by the Taxpayers and/or their children during the period. The Department acknowledged in its request that it already had a copy of the title for the 2007 Ferrari and a 56'3 boat. The Taxpayer's production request is non-responsive as it appears the Taxpayers reproduced the same information the Department acknowledged was in its possession and previously tendered to the Taxpayer. As set forth in No. 9 above, the Department is not asking that the same documents be submitted a second time. It did appear that the information on the aircraft was new information however, please clarify your response as to what is new information versus what was already tendered. If no new documents exist, please so state.

Please review your records and respond with the production of the requested records.”

“Request No. 20 seeks bills of sales for any motor vehicles purchased and/or maintained during the period. Taxpayer asserts that this request is duplicative of Request No. 16. However, Request No. 16 sought *titles of registration* and not the bills of sales. Therefore, the request is not duplicative.

Please review your records and respond with the production of the requested records.”

The supplemental documents produced to the Department pursuant to the 201(k) process are not responsive. Many of the documents produced are dated after the audit period and are not responsive and not relevant. The vehicles or watercrafts purchased or sold after the audit period of 2014 and 2015 are not relevant to the issue residency during 2014 and 2015. For example, as part of the supplemental response at ROTH 1430-1431, the documents show a purchase and transfer of title of a LAMO vehicle in 2016 and at ROTH 1562-1563, the documents show a purchase order dated 8/18/2016 and an 8/18/2016 delivery of a Lamborghini vehicle. Both transactions post-date the audit period and are not responsive for the audit period at issue in this matter. Also, at ROTH 1557-1560 is a document showing an Atlantis watercraft named *Carpe Diem* being sold in 2018 and at ROTH 1561 a document dated 11/4/2016 shows a purchase of a

2017 Bombardier motor craft. The Department's production request was specific to the audit period in question, namely 2014-2015, and the supplemental documents provided are non-responsive as they post-date the audit period at issue. Moreover, within the Petitioners' supplemental documents, specifically at ROTH 1510 and ROTH 1493, documentation is provided of Petitioners' vehicle insurance which lists several vehicles which were insured during the audit period. However, the supplemental response does not provide any copies of titles or bills of sale for these vehicles. Those vehicles include a 2008 Ford Expedition, 2010 Lexus GS 350, 2008 Land Rover, 2009 Cadillac Escalade, 2004 Harley Davidson Fat Boy (motorcycle), a 2012 Porsche Cabriolet and a 2014 Aston Martin Vanquish. While Petitioners insured several vehicles during the audit period, there are no corresponding documents provided regarding the vehicle titles or bills of sale for these vehicles. The insurance documents also show that the insurer provided Petitioners vehicle ownership discounts, yet no titles or bills of sale were provided.

Accordingly, as efforts to obtain documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed to produce documents to the Department, and the insurance documents are showing other vehicles insured during the audit period, the Department now moves the Tribunal to order Petitioners to provide the requested documents. The Department also requests the Tribunal to overrule Petitioners' objections and order Petitioners to provide the requested information.

Production Request No. 17: The Department's 201(k) letter stated:

"The production request had a typographical error and "paragraph 19 above" should have read "paragraph 16 above". While the production request itself was specific on what was being sought, now that the typographical error has been corrected, please review your records and respond with the production of the requested records."

The production request sought, for all motor vehicles, copies of any garage or facility or dockage rental agreements, leases, invoices and/or contracts for storage.

The supplemental production from the Petitioner provides no new information and only refers to documents previously tendered which did not provide any storage information. However, the insurance documents provided within the supplemental response disclosed vehicles insured during the audit period and notes that the vehicles are garaged in Cook County, 60611, but yet the Department did not receive any documents as to storage of these vehicles as requested in Production Request 17.

Accordingly, as efforts to obtain documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the Tribunal to order Petitioners to provide the requested documents. The Department also requests the Tribunal to overrule Petitioners' objections and order Petitioners to provide the requested information.

Production Request No. 19: The Department's 201(k) letter stated:

"Request No. 19 requests copies of insurance bills, renewal notices, premium invoices, etc. for home insurance, life insurance, health insurance, automobile insurance, etc. All the requested records in Request No. 19 are relevant to the issue of residency.

Please review your records and respond with the production of the requested records."

While the supplemental response provided insurance coverage information in response to Production Request No. 18, the supplemental documents did not provide copies of insurance bills, renewal notices, premium invoices for any home, life, health, vehicle insurance which is the subject of Production Request No. 19. Petitioners objected to Request No. 19 because they assert that Request No. 19 is duplicative of Request No. 18. The requests are not duplicative as Request No. 18 is seeking the insurance coverage information while Request No. 19 is seeking the bills, renewal notices, premium invoices for that coverage. These documents are relevant as they will

show the address where the bills are being sent and the address for which the coverage is applicable.

Accordingly, as efforts to obtain documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the Tribunal to order Petitioners to provide the requested documents. The Department also requests the Tribunal to overrule Petitioners' objections and order Petitioners to provide the requested information.

Production Request No. 25: The Department's 201(k) letter stated:

"Request No. 25 seeks copies of flight logs, itineraries and manifests or travel expenses incurred by the Taxpayers during the period. Taxpayers state that the terms flight logs, itineraries and manifests are not defined therefore, the request cannot be answered. As the Taxpayers are owners of an aircraft and have already produced some documents related to the said aircraft, the terms flight logs, itineraries and manifest are commonplace, self-evident words with ordinary dictionary meanings and are not "uncertain, ambiguous and unintelligible" to such an extent that the Taxpayer cannot respond.

Please review your records and respond with the production of the requested records."

The supplemental response provided fleet activity for the Petitioners private aircraft. However, the supplemental response did not provide any manifests or logs for these flights which would show the passengers on the flights. Petitioners also objected to this request regarding the meaning of the terms used in the production request. The Petitioners are owners of an aircraft and cannot claim they do not understand the meaning of the words manifest, flight logs and itineraries, especially since they produced fleet activity for their private aircraft in the supplemental response.

Accordingly, as efforts to obtain documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the Tribunal to order Petitioners to provide the requested documents. The Department also

requests the Tribunal to overrule Petitioners' objections and order Petitioners to provide the requested information.

Production Request No. 32: The Department's 201(k) letter stated:

“Request No. 32 requests all credit card statements used during the period whether for business purpose or a personal purpose. The Department acknowledged in its request that the Department had possession of the American Express statements. Taxpayers in its responses reproduced the American Express statements. Please see the Department's explanation in No. 9 above on this issue. If the Taxpayers made material changes to the documents that the Department stated it already possessed and that was the reason for resubmitting and relabeling the American Express statements, please so state. It appears the Taxpayer did produce some new partial credit card statements, please distinguish between new information from information already in the Department's possession.

Please review your records and respond with the production of the requested records.”

The supplemental response provided credit card statements that were not disclosed on the Petitioners Answers to the Department's Interrogatories. The Interrogatories requested the credit cards in use during the audit period and the only credit cards disclosed were American Express, Chase and a BMO credit card for which Petitioners stated they could not obtain records. While the Petitioners produced the Comenity Capital Bank Barney's New York credit card in the supplemental production response and the Department was able to independently obtain through a third party subpoena the Capitol One Bergdorf Goodman credit card, the Amex/DNSB Issuer for Macy's and Bloomingdales credit card is still missing and has not been produced.

Accordingly, as efforts to obtain all documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the Tribunal to order Petitioners to provide the requested documents. The Department also requests the Tribunal to overrule Petitioners' objections and order Petitioners to provide the requested information.

Production Request No. 33: The Department's 201(k) letter stated:

“Request No. 33 requests the Taxpayer’s current credit report. The credit report is relevant to the central issue in this case of residency and the activities of the Taxpayer during the period. The credit report will indicate all credit card accounts and whether the responses to Request No. 32 are complete.

Please review your records and respond with the production of the requested records.”

Petitioners’ supplemental production did not provide any additional documents containing the credit report(s). In addition to Petitioners relevancy objection, the Petitioners seek a “negotiated release” of the credit report(s) in their possession. Due to the discrepancy in the disclosed credit cards in the Petitioners Answers to Interrogatories and the supplemental responses provided to the Department pursuant to the 201(k) letter as described above regarding Production Request No. 32, the Department seeks the credit report(s) to verify the accuracy of the Petitioners’ Answers and responses regarding credit cards used during the audit period. Moreover, at the 201(k) conference, counsel for Petitioners stated that they had possession of a credit report but would not release that report to the Department without certain limiting conditions of use. The Department now seeks the entire credit report without any redactions or limitations on use. The discrepancies in the information being provided by Petitioners which indicate incompleteness in responses, underscores the relevancy and necessity for the Department to review the credit report to determine the accuracy of the credit cards disclosed to the Department.

Accordingly, as efforts to obtain all documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the Tribunal to order Petitioners to provide the requested documents. The Department also requests the Tribunal to overrule Petitioners’ objections and order Petitioner to provide the requested information.

Production Request No. 45: The Department’s 201(k) letter stated:

“Taxpayer’s objection is based on the grounds already stated in its response to the Department’s production request No. 25 and No. 26. Please see the Department’s response to the Taxpayer’s deficiency to Requests No. 25 and No. 26 above.

Please review your records and respond with the production of the requested records.”

Request No. 45 requested documents pertaining to Petitioners’ commercial airline travel and train and rail travel, including any tickets or receipts. The Petitioners did not provide any further documents in its supplemental response to this request. The Petitioners objected that the request was duplicative of other requests regarding airline travel. However, request No. 45 not only asked for airplane travel but also rail and train travel, which was never addressed. Moreover, Request No. 45 specifically asked for *commercial* airline travel. The Petitioners’ prior objections as to duplicity to Request No. 25 relate to the non-commercial and private aircraft travel. Therefore, Request No. 45 is not duplicative of other requests and seeks an entirely different category of documents.

Accordingly, as efforts to obtain all documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the Tribunal to order Petitioners to provide the requested documents. The Department also requests the Tribunal to overrule Petitioners’ objections and order Petitioner to provide the requested information.

Production Request No. 71: The Department’s 201(k) letter stated:

“Request 71, seeks documents evidencing that since the 1990’s Michael Rothman’s mother has been domiciled in and a resident of Florida. Petitioners produced a sales agreement dated in 2016. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 13 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 13 must be stricken or amended.

Please respond appropriately.”

Petitioners did not provide any documents in its supplemental response. Petitioners

asserted these facts to be true in their First Amended Petition. The Petitioners cannot now claim they have no documents as these are the Petitioners own statements asserted to be fact. Accordingly, as efforts to obtain all documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the Tribunal to order Petitioners to provide the requested documents.

Production Request No. 72: The Department's 201(k) letter stated:

“Request 72, seeks documents evidencing Jennifer Rothman renewed and amended a lease agreement of the condominium in Miami, Florida in February 2013. Petitioners produced a partially executed lease agreement. Department requests a fully executed lease agreement. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 15 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 15 must be stricken or amended.

Please respond appropriately.”

Petitioners did not provide any documents in its supplemental response. Petitioners asserted these facts to be true in their First Amended Petition. The Petitioners cannot now claim they have no documents as these are the Petitioners own statements asserted to be fact. Accordingly, as efforts to obtain all documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the Tribunal to order Petitioners to provide the requested documents.

Production Request No. 78: The Department's 201(k) letter stated:

“Request 78 seeks documentation evidencing the dockage space at the Miami Beach Marina for a vessel owned by a limited liability company wholly owned by Michael Rothman as alleged in paragraph 28 of Petitioners First Amended Petition. Petitioners produced the registration for the vessel. Department is asking Petitioners to produce license or lease agreement for the vessel dockage space. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 23 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 23 must be stricken or amended.

Please respond appropriately.”

Petitioners did not provide any documents in its supplemental response. Petitioners asserted these facts to be true in their First Amended Petition. The Petitioners cannot now claim they have no documents as these are the Petitioners own statements asserted to be fact. Accordingly, as efforts to obtain all documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the Tribunal to order Petitioners to provide the requested documents.

Production Request No. 82: The Department's 201(k) letter stated:

“Request 82 asks Petitioners for agreements, invoices, statements with respect to the two passenger jet aircraft being stored/hangered and maintained in Wisconsin as alleged in paragraph 26 of their First Amended Petition. Petitioners produced a flight log. Department did not ask for the flight logs in this request. The Department is simply asking Petitioners to support their allegations. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 26 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 26 must be stricken.

Please produce the requested documentation or Petitioners shall move to strike paragraph 26 of their First Amended Petition.”

Petitioners did not provide any documents in its supplemental response. Petitioners asserted these facts to be true in their First Amended Petition. The Petitioners cannot now claim they have no documents as these are the Petitioners own statements asserted to be fact. Accordingly, as efforts to obtain all documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the Tribunal to order Petitioners to provide the requested documents.

Production Request No. 99: The Department's 201(k) letter stated:

“Request 99 seeks documents that support Petitioners allegations contained in paragraph 32 of their First Amended Petition. Petitioners, in paragraph 32 allege that Petitioner Jennifer Rothman was a non-resident of Illinois in 2013. Petitioners claim this request is duplicative of Requests 5 and 15. Petitioners in response to Amended First Request No. 125 stated that tax year 2013 is outside the period at issue in this case. Accordingly, responses to Requests 5 and 15 cannot documentation related to tax year 2013. Requests 5 and 15 pertain to the tax years at issue, not

2013. Request 100 is not duplicative as it is seeking documentation for tax year. Accordingly, responses to Requests 5 and 15 are not duplicative and are not responsive to this Request. If Petitioners do not have documentation supporting their allegation(s) in paragraph 32 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.”

Petitioners did not provide any documents in its supplemental response. Petitioners asserted these facts to be true in their First Amended Petition. The Petitioners cannot now claim they have no documents as these are the Petitioners own statements asserted to be fact. Accordingly, as efforts to obtain all documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the Tribunal to order Petitioners to provide the requested documents.

Production Request No. 100: The Department's 201(k) letter stated:

“Request 100 seeks documents that support Petitioners allegations contained in paragraph 33 of their First Amended Petition. Petitioners, in paragraph 33 allege that Michael Rothman was a non-resident of Illinois in 2013. Petitioners claim this request is duplicative of Requests 5 and 15. Petitioners in response to Amended First Request No. 125 stated that tax year 2013 is outside the period at issue in this case. Accordingly, responses to Requests 5 and 15 cannot documentation related to tax year 2013. Requests 5 and 15 pertain to the tax years at issue, not 2013. Request 100 is not duplicative as it is seeking documentation for tax year. Accordingly, responses to Requests 5 and 15 are not duplicative and are not responsive to this Request. If Petitioners do not have documentation supporting their allegation(s) in paragraph 33 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.”

Petitioners did not provide any documents in its supplemental response. Petitioners asserted these facts to be true in their First Amended Petition. The Petitioners cannot now claim they have no documents as these are the Petitioners own statements asserted to be fact. Accordingly, as efforts to obtain all documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the Tribunal to order Petitioners to provide the requested documents.

Production Request No. 103: The Department's 201(k) letter stated:

“Request 103 seeks documents that support Petitioners allegations contained in paragraph 49 of their First Amended Petition. Petitioners, in paragraph 49 allege that Petitioners left Illinois for other than a temporary or transitory purpose. Petitioners claim this request is duplicative of Requests 5 and 15. Requests 5 and 15 pertain to the tax years at issue, not 2010. Request 103 is not duplicative. Accordingly, responses to Requests 5 and 15 cannot documentation related to tax year 2010. If Petitioners do not have documentation supporting their allegation(s) in paragraph 50 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.”

Petitioners did not provide any documents in its supplemental response. Petitioners asserted these facts to be true in their First Amended Petition. The Petitioners cannot now claim they have no documents as these are the Petitioners own statements asserted to be fact. Accordingly, as efforts to obtain all documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the Tribunal to order Petitioners to provide the requested documents.

Production Request No. 105: The Department's 201(k) letter stated:

“Request 105 seeks documents that support Petitioners allegations contained in paragraph 51 of their First Amended Petition. Petitioners, in paragraph 51 allege that Petitioner Michael Rothman established domicile in Florida as “of at least 2013.” Petitioners claim this request is duplicative of Requests 5 and 15. Petitioners in response to Amended First Request No. 125 stated that tax year 2013 is outside the period at issue in this case. Accordingly, responses to Requests 5 and 15 cannot documentation related to tax year 2013. If Petitioners do not have documentation supporting their allegation(s) in paragraph 51 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.”

Petitioners did not provide any documents in its supplemental response. Petitioners asserted these facts to be true in their First Amended Petition. The Petitioners cannot now claim they have no documents as these are the Petitioners own statements asserted to be fact. Accordingly, as efforts to obtain all documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the

Tribunal to order Petitioners to provide the requested documents.

Production Request No. 106: The Department's 201(k) letter stated:

"Request 106 seeks support for Petitioners allegation contained in paragraph 52 of their First Amended Petition. Specially, Petitioners allegation pertains to a year beginning with 2011 in which Petitioner allege that they have been in Florida of other than temporary or transitory purposes. Petitioners claim this Request is duplicate of Amended First Requests 5 and 15. Requests 5 and 15 pertain to the Tax Years at Issue, not tax year 2011. Therefore, this request is not duplicative of Requests 5 and 15. If Petitioners do not have documentation supporting their allegation(s) in paragraph 52 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond."

Petitioners did not provide any documents in its supplemental response. Petitioners asserted these facts to be true in their First Amended Petition. The Petitioners cannot now claim they have no documents as these are the Petitioners own statements asserted to be fact. Accordingly, as efforts to obtain all documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the Tribunal to order Petitioners to provide the requested documents.

Production Request No. 109: The Department's 201(k) letter stated:

"Request 109 seeks support for Petitioner Jennifer Rothman's allegation in paragraph 57 of Petitioners First Amended Petition. Specifically, the request pertains to tax years 2011 and 2012, not 2014 and 2015. Amended First Requests 5 and 15 pertain to the Tax Years at issue, not 2011 and 2012. Therefore, it is not duplicative of said request. If Petitioners do not have documentation supporting their allegations in paragraph 57 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond."

Petitioners did not provide any documents in its supplemental response. Petitioners asserted these facts to be true in their First Amended Petition. The Petitioners cannot now claim they have no documents as these are the Petitioners own statements asserted to be fact. Accordingly, as efforts to obtain all documents through the production request itself, the 201(k) letter and a subsequent in person 201(k) meeting have failed, the Department now moves the

Tribunal to order Petitioners to provide the requested documents.

Interrogatory No. 20: The Department's Interrogatory No. 20 stated:

“Identify any transportation means by which each of the Taxpayers traveled from Illinois to other states or countries.”

The Petitioners stated in response to the Interrogatory that they traveled via private airplane when traveling outside Illinois. However, upon review of the American Express card statements at bates number ROTH 2095, 2098, 2099 and 2232, credit charges are made for Japan Airlines, a commercial airline, for passenger tickets for Michael and Jennifer Rothman and American Airlines, a commercial airline for passenger tickets for Michael Rothman. The American Express statements contradict the answer given in Interrogatory No. 20. Therefore, due to the inconsistencies in the Interrogatories and the production responses, the Department now moves the Tribunal to order Petitioners to provide a detailed and complete answer to Interrogatory No. 20.

Interrogatory No. 21:

“Identify any airline that was flown by Taxpayers during the Tax Periods at issue and if the Taxpayers' have frequent flyer program memberships with each respective airline, please identify the membership number(s).”

The Petitioners stated in response to the Interrogatory that they did not fly commercial and therefore did not have frequent flyer program memberships. However, upon review of the American Express card statements at bates number ROTH 2098 and 2099, credit charges made for American Airlines, for passenger tickets for Michael Rothman, show the airline purchase was a frequent flyer fee purchase. Therefore, due to the inconsistencies in the Interrogatories and the production responses, the Department now moves the Tribunal to order Petitioners to provide a detailed and complete answer to Interrogatory No. 21.

Interrogatory No. 29: The Department's Interrogatory No. 29 stated:

“Please state the name, address and phone number of Taxpayers’ and the Taxpayers’ children’s medical doctors, dentists, optometrists, orthodontists or any other medical provider that either Taxpayers and/or Taxpayers’ children received services and/or treatment from during the Tax Periods at Issue.”

The Petitioners provided three medical provider names in their Response to the Department's Interrogatories. However, upon reviewing the American Express statements tendered pursuant to the Department's 201(k) letter, there are discrepancies with the medical providers disclosed in the Interrogatories and what appears in the American Express credit card statements provided in the production request. For example, Petitioners' supplemental response at ROTH 2021, an American Express payment is made to the *Few Institute of Chicago, Doctors & Physicians* during the audit period. This medical provider was not disclosed in the Petitioners answers to the Department's Interrogatories. Therefore, due to the inconsistencies in the Interrogatories and the production responses, the Department now moves the Tribunal to order Petitioners to provide a detailed and complete answer to Interrogatory No. 29.

D. Conclusion

WHEREFORE, for all the reasons stated herein, the Department respectfully requests that this Tribunal issue an order compelling Petitioners to respond in full to the Department's First Set of Interrogatories and the Department's Corrected First Amended Production Request and for such other and further relief, legal or equitable, as the Tribunal deems just and appropriate.

Respectfully submitted,

Illinois Department of Revenue,

By:

/s/ Valerie A. Puccini

Department's Motion to Compel

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DATED: February 23, 2022

Exhibit A

**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 FIRST SET OF INTERROGATORIES

The Illinois Department of Revenue ("Department") by and through its authorized representatives 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 ("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. "State the basis" for a claim or contention means to describe chronologically each and every fact, action or occurrence that relates to the particular claim or contention. In describing each such fact, action or occurrence: (a) do so in accordance with the definitions set forth herein; (b) identify each person, as defined herein, having knowledge of the fact, action or occurrence; (c) identify each document and communication, as those terms are defined herein, that refers or relates to the fact, action or occurrence; and (d) identify the source from which the information set forth in your response was obtained including the identity of all persons and documents which you consulted in preparing your response.

2. "Identify each person" or "identify each individual" 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.

3. "Identify each document" shall mean to provide, (a) the identity of each person who wrote, signed, initialed, dictated, authorized or otherwise participated in any way in the creation of the document, (b) the identity of each person who directed preparation of the documents, (c) the identity of each addressee or recipient of the document (e.g.,

memorandum or letter), (d) the date of the document, and (e) the present location of the original.

4. "Identify each communication" means to describe any oral or written exchange of words, thoughts or ideas to another person(s) whether person-to-person, in group, by telephone, telex or any other process, electronic, mechanical otherwise. In describing communications, (a) identify all persons present when the communication was spoken, heard, written or read, (b) identify the form of communication (written, oral, in person, electronic means), (c) state the date of the communication, and (d) identify all documents that refer or relate to the communication.

5. "Document" means all original written, recorded, graphic matters or databases (see Par. 35 *infra*.) whatsoever and all copies thereof, including, but not limited to, papers, books, records, letters, tangible things, correspondence, communications, telegrams, cables, messages (TWX, telex, cablegrams, mailgrams or other types), memoranda, notes, drafts, notations, workpapers, worksheets, transcripts, minutes, meeting schedules, attendance lists, reports, and recordings of telephone or other conversations, or of interviews, conferences, other meetings, affidavits, statements, summaries, opinions, reports, studies, surveys, forecasts, analysis, evaluations, contracts, a agreements, proposals, jottings, agendas, bulletins, notices, announcements, advertisements, instructions, charts, manuals brochures, publications, pamphlets, schedules, journals, statistical records, desk calendars, appointment books, expense reports, time cards, time records, diaries, work assignments, job descriptions, lists, tabulations, recordings (tape, disc, card, belt, fiche, wire, databases, computer program or any other types), computer printouts, data processing program library, data processing input and output, microfilm, books of accounts, records and invoices reflecting business operations, interoffice and/or interdepartmental communications, price lists, ledgers, photographs, photographic negatives, photographic slides and transparencies, pictures, drawings, sketches, graphs, maps, motion pictures, video recordings, models, local and long distance telephone records, all records kept by electronic (e.g., databases), photographic, magnetic or mechanical means, or any other device or instrument from which information can be perceived or which is used to memorialize human though speech or action. Identify and produce copies of the same document only if the original or copies contain some material, handwritten or otherwise, that is to on other copies or the original, or if they contain attachments, enclosures or documents referred to in any document produced pursuant to this Request.

If any tape, disc, card, belt, fiche, wire, thumb drive, digital storage, cloud-based storage, or other electronic, mechanical recording, transcript of computer program is produced, also produce such documents as are necessary for the decoding, playing back, printing out, interpretation of, or any other documents which are necessary to convert such information into a readable, useful and/or useable format.

6. "Refer" or "relate" means, in addition to their customary and usual meaning discuss or discussing, reflect or reflecting assess or assessing, record or recording, mentioning, summarizing and/or touching upon.

7. "Person" means any natural person, corporation, partnership, joint venture, association or other entity.

8. "And/or" shall be construed conjunctively and disjunctively so as to require the broadest response to the particular interrogatory.

9. "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.

10. A "lay witness" is a person giving only fact or lay opinion testimony. S. Ct. Rule 213(f).

11. An "independent expert witness" is a person giving expert testimony who is not the party, the party's current employee or the party's retained expert. S. Ct. Rule 213(f).

12. A "controlled expert witness" is a person giving testimony who is the party, the party's current employee, or the party's retained expert. S. Ct. Rule 213(f).

13. "Describe" means to narrate, express, explain, set forth, relate, recount, depict, delineate, portray. *Black's Law Dictionary*, (6th Ed. 1990).

14. "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.

15. "Office" is a place where a particular kind of business is transacted, or a service is supplied.

16. "Ownership rights" have title to or the rights to possession of any real property.

17. "Lessee" individual who does not hold title to property but has the right to possess or use the property for a specified period of time.

18. "Landlord" maintained ultimate legal ownership (title) but temporarily relinquished rights to immediate possession.

19. "Residence" means a single-family home or dwelling or a multiple-family home or dwelling containing apartments, condominiums, town houses, or dwelling units, used or intended to be used by occupants as a dwelling place.

20. "Office space" means space that provides a physical environment suitable for office operations.

21. An "asset" is defined as property that has an exchange value.

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).

INTERROGATORIES

INTERROGATORY NO. 1. Identify the name(s) and current address(es) of the persons answering these written Interrogatories. If more than one person is answering, identify the specific answers given by each person.

INTERROGATORY NO. 2. State the address you reported to the Internal Revenue Service ("IRS") on every tax return that you filed with the IRS for Tax Periods at Issue.

INTERROGATORY NO. 3. State your mailing address during the Tax Periods at Issue.

INTERROGATORY NO. 4. Identify the jurisdiction(s) (by county and state) in which you were registered to vote for the Tax Periods at Issue.

INTERROGATORY NO. 5. Identify each election in Illinois and/or in Florida in which you voted. In addition, specify if vote was by any other form than in person.

INTERROGATORY NO. 6. Identify each state in which you maintained a drivers' license for the Tax Periods at Issue and currently.

INTERROGATORY NO. 7. If you maintained a drivers' license or identification card in the State of Illinois, did you ever voluntarily surrender it at any time? If the answer is yes, identify the date on which you surrendered your license and/or identification and the reason for the surrender.

INTERROGATORY NO. 8. Did you maintain any other type of license, professional or otherwise issued by the State of Illinois and/or Florida and/or any other state, e.g., CPA, broker's license, hunting license, fishing license, etc.?

INTERROGATORY NO. 9. Did you have an Illinois telephone number or utilize a telephone number in another person or entity's name (cellular and/or residence land line) during the period? If the answer is yes, list all number(s), the name in which the number was listed or unpublished, the address where the number was located (for land lines), whose

name was on the telephone billing account, who paid the telephone bills, and whether that number(s) it is (are) still in use today.

INTERROGATORY NO. 10. Did you have an account with any utility company other than a telephone company, e.g., for electricity or natural gas, cable, Internet, for the period? Identify the name and address on the accounts, who paid those utility bills, the property that the bill was for and the period in which the account was open.

INTERROGATORY NO. 11. Indicate whether Taxpayers did business personally or through a corporate trust or partnership interests or corporation, with any banks or institutions during the period in the State of Illinois and/or in the State of Florida and/or any other state. If your answer is in the affirmative, give the following information:

a) Name and address of each bank or financial institutions; account name(s) and number(s); type of account(s) including, but not limited to, savings, checking, certificate of deposit and/or safe deposit; name(s) of authorized signatories on each account; and number of signatories necessary to negotiate all of the types of accounts held with each institution listed.

INTERROGATORY NO. 12. Pursuant to Illinois Supreme Court Rule 213(f)(1) through (3), provide the name(s) and address(es) of each witness who will testify at trial or evidentiary hearing in this matter and the subject of each witness' testimony.

INTERROGATORY NO. 13. Did you hold and/or do you currently hold any stock, ownership or beneficial interests in any companies headquartered or located in Illinois for the Tax Periods at Issue and/or currently? If so least each such company, the type of interest you hold, e.g., equity, stock, etc., and what percentage ownership you hold.

INTERROGATORY NO. 14. Were you a director, officer or employee, partner, of any Illinois corporation, Illinois partnership, or Illinois Limited Liability Company ("LLC") for the period and currently? If so, identify the name, address and function or operations of the corporation, partnership or LLC and whether Taxpayer is an employee, independent contractor or consultant of each entity.

INTERROGATORY NO. 15. Did you have ownership rights or hold title to or in any real property in the any U.S. state during the Tax Periods at Issue and currently? If so, identify (by street number, city and state and zip code) each real property.

INTERROGATORY NO. 16. Identify (by name, location and period of membership) each club or organization (social or professional) located in Illinois and Florida in which you were a member during the period.

INTERROGATORY NO. 17. Identify each case (by name, docket number, court and address of the court) in which you were a plaintiff or a defendant in any state court of Illinois or Florida or any other state that was being litigated during the Tax Periods at Issue.

INTERROGATORY NO. 18. During the audit period did you purchase and/or sell any real property in the state of Illinois and/or Florida and/or any other state? If the answer is yes, identify each property purchased and/or sold by address, the date of transaction, and the dollar amount of the transaction.

INTERROGATORY NO. 19. During the Tax Periods at Issue, how long were the Taxpayers in Illinois? Please state the approximate dates of arrivals and departures (if any) for each year of the Tax Periods at Issue, the reasons for the arrivals and departures, and who was traveling.

INTERROGATORY NO. 20. Identify any transportation means by which each of the Taxpayers traveled from Illinois to other states or countries.

INTERROGATORY NO. 21. Identify any airline that was flown by Taxpayers during the Tax Periods at Issue and if the Taxpayers' have frequent flyer program memberships with each respective airline, please identify the membership number(s).

INTERROGATORY NO. 22. Identify all credit cards, including ones with which each of the Taxpayers are able to use and identify whether through a program or otherwise, to redeem points towards the purchase of airline tickets during the period.

INTERROGATORY NO. 23. Did you provide authorization to someone other than yourself to use any of your credit card(s)? If so, identify the individuals, the credit card(s) these individuals were authorized to use, and whether their name was on the credit card(s)?

INTERROGATORY NO. 24. Identify any and all credit cards and/or charge cards in Taxpayers' name.

INTERROGATORY NO. 25. Identify every state in which you filed any type of tax return by state, indicating what type of tax return you filed, the address you reported on the return and whether you paid tax in that state for the Tax Periods at Issue.

INTERROGATORY NO. 26. Did you receive a residential property tax exemption and/or credit in the State of Illinois and/or the State of Florida and/or any other state during the Tax Periods at Issue?

INTERROGATORY NO. 27. Did you hold any insurance policies covering the Taxpayers' health, profession, as well as, any real, personal or any other type of property during the Tax Periods at Issue? If so, identify the issuer, state of origin, the type of

coverage, the period of the coverage, the name of the insured, and the mailing address to which the bills were mailed.

INTERROGATORY NO. 28. Please state the names, ages, and state of residency for the Taxpayers' children and grandchildren for the Tax Periods at Issue.

INTERROGATORY NO. 29. Please state the name, address and phone number of Taxpayers' and the Taxpayers' children's medical doctors, dentists, optometrists, orthodontists or any other medical provider that either Taxpayers and/or Taxpayers' children received services and/or treatment from during the Tax Periods at Issue.

INTERROGATORY NO. 30. Please identify any and all entities (profit or not-for-profit, charitable, educational, religious, governmental, political, professional associations, social service, social personal, etc.) that Taxpayer participated in with by donating time and/or monetary funds and/or tangible personal property.

Respectfully submitted,
Kwamie Raoul,
ILLINOIS ATTORNEY GENERAL
by:

Susan Budzileni
Special Assistant Attorney General

Dated: May 2, 2019
Rebecca Kulekowskis
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Certificate of Service

I do hereby certify that a copy of the foregoing Respondent's First Set of Interrogatories Production Request to Petitioner for the production of documents has been duly served by electronic mail this 2nd day of May 2019, on the following individuals.

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Exhibit B

**STATES 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**

**PETITIONERS' RESPONSE TO DEPARTMENT'S FIRST SET OF
INTERROGATORIES**

Petitioners Michael Rothman and Jennifer Rothman, by and through their attorneys Jones Day, serves the following responses to the Department's First Set of Interrogatories pursuant to Illinois Supreme Court Rule 213 and 35 ILCS 1010/1-60.

GENERAL OBJECTIONS AND RESERVATIONS OF RIGHTS

Petitioners' responses to the Interrogatories are based upon information presently known to Petitioners. Petitioners' investigation is ongoing and Petitioners reserve the right to supplement its responses as necessary or appropriate to incorporate information that comes into Petitioners' possession subsequent to the date of these responses.

Petitioners' responses to the Interrogatories, and Petitioners' provision of any information or documents in connection with such responses, are made solely for purposes of discovery in this action. No response or provision of information or documents by Petitioners shall be deemed to constitute an admission or waiver of any kind (including, without limitation, an admission of the

relevance or admissibility of any issue or fact). Petitioners reserves their right to object at trial on all appropriate grounds to the admission of any evidence based in whole or in part on the provision of information or documents in connection herewith.

Petitioners object to the Interrogatories to the extent they seek disclosure of information or documents protected from disclosure by the attorney-client privilege, the work product doctrine, or any other applicable doctrine or privilege. Any inadvertent production of privileged or otherwise protected information or documents shall not constitute a waiver of Petitioners' right to assert any and all applicable privileges with respect to such information or documents or with respect to any other information of document.

Petitioners object to the Interrogatories to the extent they seek information or documents that are unrelated to the issues in this litigation and are therefore not reasonably calculated to lead to discovery of admissible evidence.

Petitioners object to the Interrogatories to the extent they seek information or documents that are not in Petitioners' possession, custody, or control.

Petitioners object to the Interrogatories to the extent they seek to impose on Petitioners burdens that are greater than, or inconsistent with, Petitioners' burdens under the Illinois Supreme Court Rules.

Petitioners object to the Interrogatories to the extent they seek information or documents that date from a time period beyond the time period relevant to the claims or issues in this litigation.

Petitioners object to the Interrogatories to the extent they are vague, ambiguous, imprecise, or do not identify the information sought with sufficient particularity.

Petitioners object to the Interrogatories to the extent they purport to seek responses in the form of legal conclusions.

Petitioners object to the Definitions and Instructions sections of the Interrogatories to the extent they are overly broad or unduly burdensome, or purport to require compliance with any requirement that is inconsistent with Petitioners' obligations under applicable Illinois Supreme Court Rules.

Petitioners object to the Interrogatories to the extent they seek information or documents that contain trade secret, business confidential, or proprietary information.

RESPONSES TO INTERROGATORIES

INTERROGATORY NO. 1:

Identify the name(s) and current address(es) of the persons answering these written Interrogatories. If more than one person is answering, identify the specific answers given by each person.

RESPONSE TO INTERROGATORY NO. 1:

Michael Rothman, 1425 Brickell Avenue, Apt. PH3C, Miami, FL 33131.

Jennifer Rothman, 1425 Brickell Avenue, Apt. PH3C, Miami, FL 33131.

INTERROGATORY NO. 2:

State the address you reported to the Internal Revenue Service ("IRS") on every tax return that you filed with the IRS for Tax Periods at Issue.

RESPONSE TO INTERROGATORY NO. 2:

1425 Brickell Avenue, Apt. PH3C, Miami, FL 33131 (both years).

INTERROGATORY NO. 3:

State your mailing address during the Tax Periods at Issue.

RESPONSE TO INTERROGATORY NO. 3:

Petitioners received mail at several addresses during the 2014-2015 tax period.

Petitioners' mailing address was 1425 Brickell Avenue, Apt. PH3C, Miami, FL 33131.

Certain correspondents continued to use, and Petitioners continued to receive mail at, 875 North Michigan Avenue, Suite 2800, Chicago, IL 60611-1819.

Some correspondents unilaterally commenced using, and Petitioners have received some mail at 1162 Tiehack Road, Aspen, CO 81611

INTERROGATORY NO. 4:

Identify the jurisdiction(s) (by county and state) in which you were registered to vote for the Tax Periods at Issue.

RESPONSE TO INTERROGATORY NO. 4:

Taxpayers were registered to vote in Dade County, Florida for the tax periods at issue.

INTERROGATORY NO. 5:

Identify each election in Illinois and/or in Florida in which you voted. In addition, specify if vote was by any other form than in person.

RESPONSE TO INTERROGATORY NO. 5:

Taxpayers voted in Florida elections in 2014 and 2015.

INTERROGATORY NO. 6:

Identify each state in which you maintained a drivers' license for the Tax Periods at Issue and currently.

RESPONSE TO INTERROGATORY NO. 6:

Taxpayers maintained drivers licenses in Florida for the tax period at issue through current.

INTERROGATORY NO. 7:

If you maintained a drivers' license or identification card in the State of Illinois, did you ever voluntarily surrender it at any time? If the answer is yes, identify the date on which you surrendered your license and/or identification and the reason for the surrender.

RESPONSE TO INTERROGATORY NO. 7:

The Rothmans both surrendered their Illinois drivers' licenses prior to the period at issue on December 23, 2013.

INTERROGATORY NO. 8:

Did you maintain any other type of license, professional or otherwise issued by the State of Illinois and/or Florida and/or any other state, e.g., CPA, broker's license, hunting license, fishing license, etc.?

RESPONSE TO INTERROGATORY NO. 8:

No, Taxpayers did not maintain professional licenses issued by the State of Illinois or other states.

INTERROGATORY NO. 9:

Did you have an Illinois telephone number or utilize a telephone number in another person or entity's name (cellular and/or residence land line) during the period? If the answer is yes, list all number(s), the name in which the number was listed or unpublished, the address where the number was located (for land lines), whose name was on the telephone billing account, who paid the telephone bills, and whether that number(s) it is (are) still in use today.

RESPONSE TO INTERROGATORY NO. 9:

The Taxpayers maintained the following numbers for the period at issue through to current; Michael, AT&T, (██████████); and Jennifer, AT&T, (██████████).

INTERROGATORY NO. 10:

Did you have an account with any utility company other than a telephone company, e.g., for electricity or natural gas, cable, Internet, for the period? Identify the name and address on the accounts, who paid those utility bills, the property that the bill was for and the period in which the account was open.

RESPONSE TO INTERROGATORY NO. 10:

Utility services are in place for the Rothman's properties in Colorado, Florida and Illinois, as follows:

Electric Service:

Florida Power & Light, Miami, Florida

ComEd, Chicago, Illinois

Holy Cross Energy, City of Aspen, Colorado

Gas Service:

Millennium Tower Residences Condominium Association – Miami, Florida

Reach Condominium Association – Miami, Florida (68 S.E 6th Street property)

840 Lake Shore Drive Condominium Association – Chicago, Illinois

Black Hills Energy, City of Aspen, Colorado

Water Service:

Miami-Dade, Miami, Florida

City of Chicago, Chicago, Illinois

City of Aspen, Colorado

INTERROGATORY NO. 11:

Indicate whether Taxpayers did business personally or through a corporate trust or partnership interests or corporation, with any banks or institutions during the period in the State of Illinois and/or in the State of Florida and/or any other state. If your answer is in the affirmative, give the following information:

a) Name and address of each bank or financial institutions; account name(s) and number(s); type of account(s) including, but not limited to, savings, checking, certificate of deposit and/or safe deposit; name(s) of authorized signatories on each account; and number of signatories necessary to negotiate all of the types of accounts held with each institution listed.

RESPONSE TO INTERROGATORY NO. 11:

Taxpayers object to Interrogatory No. 11 as uncertain, ambiguous, and unintelligible because the term “did business” is vague and undefined. Notwithstanding this objection, Taxpayers have already produced the tax return and K-1s disclosing their personal accounts, see documents produced in discovery with Bates number DOR 767-845; DOR 944 – 1063; ROTH 1 – 226).

INTERROGATORY NO. 12:

Pursuant to Illinois Supreme Court Rule 213(f)(1) through (3), provide the name(s) and address(es) of each witness who will testify at trial or evidentiary hearing in this matter and the subject of each witness’ testimony.

RESPONSE TO INTERROGATORY NO. 12:

Gregory Nelson, IDOR Revenue Auditor, as an adverse witness.

Laurie Riva, IDOR Audit Bureau, Division Manager, as an adverse witness,

Michael Rothman, 1425 Brickell Avenue, Apt. PH3C, Miami, FL 33131

Jennifer Rothman, 1425 Brickell Avenue, Apt. PH3C, Miami, FL 33131

J.B. Pritzker, in his capacity as Founder of Pritzker Venture Capital Group, if amenable to process or by voluntary appearance.

One or more executives of SMS Assist during the tax years at issue, identified by SMS Assist, if amenable to process or by voluntary appearance.

At this time, these are the only witnesses Petitioners *may* call the above listed individuals as witnesses should the Department establish its prima facie case. Petitioners reserve the right, with due notice, to supplement this response to add or subtract intended witnesses.

INTERROGATORY NO. 13:

Did you hold and/or do you currently hold any stock, ownership or beneficial interests in any companies headquartered or located in Illinois for the Tax Periods at Issue and/or currently? If so least each such company, the type of interest you hold, e.g., equity, stock, etc., and what percentage ownership you hold.

RESPONSE TO INTERROGATORY NO. 13:

Petitioners object to Interrogatory No. 13 as uncertain, ambiguous, and unintelligible because the terms "headquartered" or "located in Illinois" are vague and undefined. Notwithstanding this objection, Petitioners refer the Department to their production of documents responsive to Requests to Produce No. 1, and related documents ROTH 1-226.

INTERROGATORY NO. 14:

Were you a director, officer or employee, partner, of any Illinois corporation, Illinois partnership, or Illinois Limited Liability Company ("LLC") for the period and currently? If so, identify the name, address and function or operations of the corporation, partnership or LLC and whether Taxpayer is an employee, independent contractor or consultant of each entity.

RESPONSE TO INTERROGATORY NO. 14:

Petitioners object to Interrogatory No. 14 as uncertain, ambiguous, and unintelligible because it vaguely and without definition refers to entities as "Illinois" entities. Notwithstanding this objection, Petitioners refer the Department to their production of entity formation and organization documents responsive to Requests to Produce No. 1, and see ROTH 1 – 226 (K-1s).

INTERROGATORY NO. 15:

Did you have ownership rights or hold title to or in any real property in the any U.S. state during the Tax Periods at Issue and currently? If so, identify (by street number, city and state and zip code) each real property.

RESPONSE TO INTERROGATORY NO. 15:

Petitioners object to Interrogatory No. 15 uncertain, ambiguous, and unintelligible because it vaguely and without definition refers to "ownership rights" to real property. Notwithstanding this objection, Petitioners refer the Department to their production of documents responsive to Requests to Produce Nos. 9, see also DOR 671-81, DOR 687-718, DOR 1178-1218, ROTH 248-76. During the tax periods at issue, Petitioners had rights to occupy and use residences at:

1425 Brickell Avenue, Apt. PH3C, Miami, FL 3313;

1162 Tiehack Road, Aspen, CO 81611; and,

840 N. Lake Shore Drive, Apt. 101, Chicago, IL

INTERROGATORY NO. 16:

Identify (by name, location and period of membership) each club or organization (social or professional) located in Illinois and Florida in which you were a member during the period.

RESPONSE TO INTERROGATORY NO. 16:

Ocean Reef Club, Florida.

Maroon Creek Club, Colorado.

The Standard Club, Illinois.

East Bank Club, Illinois (used by the Rothman children)

INTERROGATORY NO. 17:

Identify each case (by name, docket number, court and address of the court) in which you were a plaintiff or a defendant in any state court of Illinois or Florida or any other state that was being litigated during the Tax Periods at Issue.

RESPONSE TO INTERROGATORY NO. 17:

Please see previously produced DOR 1165 – 1177.

INTERROGATORY NO. 18:

During the audit period did you purchase and/or sell any real property in the state of Illinois and/or Florida and/or any other state? If the answer is yes, identify each property purchased and/or sold by address, the date of transaction, and the dollar amount of the transaction.

RESPONSE TO INTERROGATORY NO. 18:

No, taxpayers did not.

INTERROGATORY NO. 19:

During the Tax Periods at Issue, how long were the Taxpayers in Illinois? Please state the approximate dates of arrivals and departures (if any) for each year of the Tax Periods at Issue, the reasons for the arrivals and departures, and who was traveling.

RESPONSE TO INTERROGATORY NO. 19:

This information has already been provided in discovery; see documents with Bates numbers ROTH 612 – 614.

INTERROGATORY NO. 20:

Identify any transportation means by which each of the Taxpayers traveled from Illinois to other states or countries.

RESPONSE TO INTERROGATORY NO. 20:

Taxpayers traveled via private airplane when traveling outside Illinois.

INTERROGATORY NO. 21:

Identify any airline that was flown by Taxpayers during the Tax Periods at Issue and if the Taxpayers' have frequent flyer program memberships with each respective airline, please identify the membership number(s).

RESPONSE TO INTERROGATORY NO. 21:

Taxpayers did not fly commercially, therefore they did not have frequent flyer program memberships.

INTERROGATORY NO. 22:

Identify all credit cards, including ones with which each of the Taxpayers are able to use and identify whether through a program or otherwise, to redeem points towards the purchase of airline tickets during the period.

RESPONSE TO INTERROGATORY NO. 22:

Petitioners did not use frequent flier miles, points, etc. during the Audit Period.

INTERROGATORY NO. 23:

Did you provide authorization to someone other than yourself to use any of your credit card(s)? If so, identify the individuals, the credit card(s) these individuals were authorized to use, and whether their name was on the credit card(s)?

RESPONSE TO INTERROGATORY NO. 23:

Yes, the Taxpayers' children had access to the AMEX; the pilots and captains of boats had access to the Chase credit card.

INTERROGATORY NO. 24:

Identify any and all credit cards and/or charge cards in Taxpayers' name.

RESPONSE TO INTERROGATORY NO. 24:

Chase (ROTH 465 – 479)

AMEX (ROTH 668-DOR – 1368-DOR)

For 2014, there was a BMO credit card, but taxpayers are no longer able to access the related records as the third-party record retention period has passed.

INTERROGATORY NO. 25:

Identify every state in which you filed any type of tax return by state, indicating what type of tax return you filed, the address you reported on the return and whether you paid tax in that state for the Tax Periods at Issue.

RESPONSE TO INTERROGATORY NO. 25:

This information has already been provided in discovery documentation; see the following bates stamped pages submitted in discovery: ROTH 615 – 663; DOR 890 – 939; DOR 1034 – 1100.

INTERROGATORY NO. 26:

Did you receive a residential property tax exemption and/or credit in the State of Illinois and/or the State of Florida and/or any other state during the Tax Periods at Issue?

RESPONSE TO INTERROGATORY NO. 26:

Taxpayers did not receive a residential property tax exemption in Illinois. Taxpayer filed for and received a residential property tax exemption in Florida. Taxpayers did not receive a residential property tax exemption for any other states.

INTERROGATORY NO. 27:

Did you hold any insurance policies covering the Taxpayers' health, profession, as well as, any real, personal or any other type of property during the Tax Periods at Issue? If so, identify the issuer, state of origin, the type of coverage, the period of the coverage, the name of the insured, and the mailing address to which the bills were mailed.

RESPONSE TO INTERROGATORY NO. 27:

Taxpayers participated in group medical insurance through BlueCross BlueShield of Illinois, Group [REDACTED], effective 1/1/2008. All automobile and property insurance documentation are produced separately in Petitioners' response to the Department's Request for Production.

INTERROGATORY NO. 28:

Please state the names, ages, and state of residency for the Taxpayers' children and grandchildren for the Tax Periods at Issue.

RESPONSE TO INTERROGATORY NO. 28:

Alex Rothman, aged 27 in 2014, and resident in Illinois in 2014-2015.

Nicole Rothman, aged 24 in 2014, and resident in Illinois in 2014-2015.

INTERROGATORY NO. 29:

Please state the name, address and phone number of Taxpayers' and the Taxpayers' children's medical doctors, dentists, optometrists, orthodontists or any other medical provider that either Taxpayers and/or Taxpayers' children received services and/or treatment from during the Tax Periods at Issue.

RESPONSE TO INTERROGATORY NO. 29:

Petitioners' object to the scope of Interrogatory No. 29 as overbroad and not capable of leading to the discovery of relevant information to the extent it demands information regarding the Taxpayers' adult children.

Jennifer Rothman was a patient of the following medical professionals in Illinois:

Dr. Mark Chien; and Diverde Dental Studio.

Michael Rothman was a patient of the following medical professionals in Illinois:

Dr. Greg Ewert.

INTERROGATORY NO. 30:

Please identify any and all entities (profit or not-for-profit, charitable, educational, religious, governmental, political, professional associations, social service, social personal, etc.) that Taxpayer participated in with by donating time and/or monetary funds and/or tangible personal property.

RESPONSE TO INTERROGATORY NO. 30:

Chicago Light

Raised money for the March of Dimes

Dated: ~~June 1, 2021~~
July 8, 2021

Respectfully submitted,

s/ Michael J. Wynne

Michael J. Wynne

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Douglas A. Wick

dwick@jonesday.com

Jennifer C. Waryjas

jwaryjas@jonesday.com

JONES DAY

77 West Wacker Drive, Suite 3500

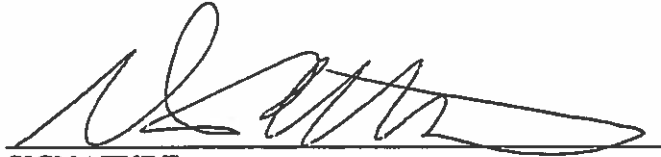
Chicago, IL 60601-1692

Telephone: +1.312.269-1515

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ATTESTATION

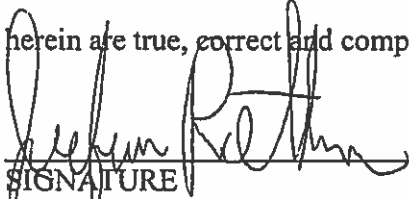
I, Michael Rothman, being first duly sworn on oath, deposes and states that I am a petitioner in the above-captioned matter, that I have read the foregoing document, and the answers made herein are true, correct and complete to the best of my knowledge and belief.

A handwritten signature in black ink, appearing to read 'Michael Rothman', written over a horizontal line.

SIGNATURE
SUBSCRIBED and SWORN this
7th day of July, 2021.

ATTESTATION

I, Jennifer Rothman, being first duly sworn on oath, depose and states that I am a petitioner in the above-captioned matter, that I have read the foregoing document, and the answers made herein are true, correct and complete to the best of my knowledge and belief.



SIGNATURE

SUBSCRIBED and SWORN this

7th day of July, 2021.

Exhibit C

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

**MICHAEL ROTHMAN and
JENNIFER ROTHMAN,
Taxpayers,**

DOCKET NO. 18-TT-30

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

DEPARTMENT OF REVENUE

**BRIAN BAROV
ADMINISTRATIVE LAW
JUDGE**

DEPARTMENT'S CORRECTED FIRST AMENDED PRODUCTION REQUEST

The Illinois Department of Revenue (“Department”), by and through its authorized representatives, Rebecca L. Kulekowskis, Valerie Puccini, and Susan Budzileni, Special Assistants Attorney General, pursuant to Illinois Supreme Court Rules 201 and 214, and pursuant to 86 Ill. Admin. Code Sec. 200.125(c) and **requests Michael Rothman and Jennifer Rothman** each in their individual capacity (“Taxpayer” or “You”), to respond to the following request for production of documents in writing, under oath, within twenty-eight (28) days from the date of this request.

DEFINITIONS

1. “Document” means all original written, recorded or graphic matters or databases (see definition in Par. 28 below) whatsoever and all copies thereof, including, but not limited to, papers, books, records, letters, tangible things, correspondence, communications, telegrams, cables, messages (TWX, telex, cablegrams, mailgrams, electronic mail known as 'email' or other types), memoranda, notes, drafts, notations, workpapers, worksheets, transcripts, minutes, meeting schedules, attendance lists, reports, and recordings of telephone or other conversations, or of interviews, conferences, other meetings, affidavits, statements, summaries, opinions, reports, studies, surveys, forecasts, analysis, evaluations, contracts, a agreements, proposals, jottings, agendas, bulletins, notices, announcements, advertisements, instructions, charts, manuals brochures, publications, pamphlets, schedules, journals, statistical records, desk calendars, appointment books, expense reports, time cards, time records, diaries, work assignments, job descriptions, lists, tabulations, recordings (tape, disc, card, belt, fiche, wire, computer program, databases, or any other types), computer printouts, data processing program library, databases, data processing input and output, microfilm, books of accounts, records and invoices reflecting business operations, interoffice and/or interdepartmental communications, price lists,

ledgers, photographs, photographic negatives, photographic slides and transparencies, pictures, drawings, sketches, graphs, maps, motion pictures, video recordings, models, local and long distance telephone records, all records kept by electronic, photographic, magnetic or mechanical means, or any other device or instrument from which information can be perceived or which is used to memorialize human thought speech or action. Identify and produce copies of the same document only if the original or copies contain some material, handwritten or otherwise, that is to on other copies or the original, or if they contain attachments, enclosures or documents referred to in any document produced pursuant to this Request.

2. If any tape, disc, card, belt, fiche, wire or other electronic, cloud-based, electronically stored, mechanical recording, transcript of computer program is produced, also produce such documents as are necessary for the decoding, playing back, printing out, interpretation of, or any other documents which are necessary to convert such information into a readable, useful and/or useable format.
3. This request for documents calls for production of all documents, as defined herein, in the possession, custody or control of Taxpayer including documents in the possession, custody or control of their present and former agents or directors, employees, attorneys, representatives and entities which they own or control, wherever located, including all individual or company premises and all individual residences as well as the residence of any company director, officers, employees, agents or representatives.
4. "Refer," "Relate" or "Concern" means, in addition to their customary and usual meaning, discuss or discussing, reflect or reflecting, assess or assessing, record or recording, mentioning, summarizing and/or touching upon.
5. "Person" means any natural person, corporation, partnership, joint venture, association or other entity.
6. "And/or" shall be construed conjunctively and disjunctively so as to require the broadest response to the particular request.
7. "Communication" means any oral or written exchange or words, thoughts or ideas to another person(s) whether person-to-person, in group, by telephone telex or by any other process, electronic, mechanical or otherwise. All such communication in writing shall include, without limitations, all such items defined as "Documents" above.
8. "Taxpayer" as used herein refers to **Michael Rothman and Jennifer Rothman** each of whom in their individual capacities must separately respond to this Production Request.
9. "The period" 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.

10. A "lay witness" is a person giving only fact or lay opinion testimony. S. Ct. Rule 213(f).
11. An "independent expert witness" is a person giving expert testimony who is not the party, the party's current employee or the party's retained expert. S. Ct. Rule 213(f).
12. A "controlled expert witness" is a person giving testimony who is the party, the party's current employee, or the party's retained expert. S. Ct. Rule 213(f).
13. "Describe" means to narrate, express, explain, set forth, relate, recount, depict, delineate, portray. *Black's Law Dictionary*, (6th Ed. 1990).
14. "Taxpayer" or "Taxpayers" refers to **Michael Rothman and Jennifer Rothman** each in their individual capacities for years applicable to each individual.
15. "Office" is a place where a particular kind of business is transacted or a service is supplied.
16. "Ownership rights" have title to or the rights to possession of any real property.
17. "Lessee" individual who does not hold title to property but has the right to possess or use the property for a specified period of time.
18. "Landlord" maintained ultimate legal ownership (title) but temporarily relinquished rights to immediate possession.
19. "Residence" means a single-family home or dwelling or a multiple-family home or dwelling containing apartments, condominiums, town houses, or dwelling units, used or intended to be used by occupants as a dwelling place.
20. "Office space" means space that provides a physical environment suitable for office operations.
21. "SMS Assist, LLC" means the entity with FEIN 36-4296411 and/or Illinois Secretary of State File Number 00299588. SMS Assist, LLC also means SMS Assist, LLC operating under its assumed name "FIXT Home Maintenance" or SMSA, LLC, an old LLC name.
22. An asset is defined as property that has an exchange value.

INSTRUCTIONS

1. Unless a specific request indicates to the contrary, this request calls for the production of documents dated, prepared or received during, or received related to, the time period from **January 1, 2014 through and including December 31, 2015.**

2. Read each definition set forth above prior to answering each request to ensure that you include all the information requested.
3. This request for documents calls for the production of all documents, as defined herein, in the possession, custody or control of the Taxpayer, including documents in the possession, custody or control of the Taxpayers' related partnerships, subsidiaries or other controlled entities, present and former agents, present and former partners, employees, attorneys, representatives and entities which they own or control, wherever located, including all individual or company premises and all individual residences as well as the residence of any partnership, partner, company director, officer, employees, agents or representatives.
4. This request calls for production of each requested document in its entirety. You shall produce the original copy of each document requested herein, as well as any drafts, revisions, or copies of the same which bear any mark or notation not present on the original, or which otherwise differ from the original.
5. You shall segregate documents produced in response hereto according to the paragraph or subparagraph to which they are responsive. You shall also identify in writing paragraphs or subparagraphs of this request for which no responsive documents are produced.
6. If you believe that any given document is responsive to more than one paragraph or subparagraph of this request, you shall produce the document only in response to the first such paragraph or subparagraph. You shall also identify in writing paragraphs or subparagraphs of this request for which you believe that responsive documents have been produced in response to any other paragraphs or subparagraphs of this request.
7. 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 86 Ill. Adm. Code, Ch I, Sec. 200.125 and the Illinois Administrative Procedure Act, 5 ILCS 100/10-40. 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 identity of any person having possession, custody or control of copies of the document; (d) 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.
8. Whenever you are asked to produce a document and such document has ceased to exist, specify for each document: (a) the type of document; (b) the information contained therein; (c) the date of the document; (d) the circumstances under which such document ceased to exist; and (e) identify each person having knowledge of the circumstances under which the document ceased to exist and each person having knowledge of the document's contents.

9. Whenever you are asked to produce a document and you do not possess or control such document, specify for each such document: (a) the type of document; (b) the contents of the document; and (c) identify each person and/or entity having possession or control of the document, and each person having knowledge of document's contents.
10. Taxpayer has a duty to seasonably supplement its responses to the Request for Production of Documents as soon as such documents come into Taxpayers' possession or become known to him. Ill. Sup. Ct. Rule 214.
11. The Department hereby requests an affidavit attesting to the complete compliance with this First Request for Production of Documents pursuant to Illinois Supreme Court Rule 214 and 86 Ill. Admin. Code Sec. 200.125(a)(3)

DOCUMENTS TO BE PRODUCED

1. Copies of all Schedule K-1s Taxpayers received for tax years 2014 and 2015. The Department acknowledges it has Taxpayers 2014 and 2015 US 1040, but the K-1s were not attached to said returns.
2. Each document that Taxpayers intend to introduce into evidence at hearing.
3. Each document that Taxpayers intend to use or rely upon in any way (e.g., as demonstrative evidence or to refresh a witness' recollection, etc.) at hearing.
4. Each report prepared by a controlled or lay expert upon whom Taxpayers plan to rely or use at hearing.
5. Each document that supports or relates to the Taxpayers' protest filed in this matter.
6. Each document that shows where the Taxpayers were registered to vote and in what form the Taxpayers voted during the period.
7. Taxpayers' voter registration card(s) for the period.
8. Copy of any and all property tax vouchers/bills Taxpayers paid for or during the period.
9. All documents [e.g., title(s), purchase agreements, mortgage documents, HUD-1s, home owner association or condominium agreements, bylaws, etc.] showing, evidencing, proving or relating to Taxpayers' ownership interest in any real property located in Illinois and/or Florida and/or Colorado and/or any other state during the period. Please note that the Department acknowledges that Taxpayers tendered some documents to the Department's auditor during the audit, but some documents are partially executed. For example, for the Colorado property, the named borrower is an LLC not Taxpayers. A

purchase contract for the Colorado property was not tendered. The counteroffer proposal is not fully executed. Taxpayers tendered a partially residential contract for the 1425 Brickell, Unit PH3C, Miami, Florida property. The corresponding US HUD-1 is partially executed. There's an addendum to the contract that is only partially executed.

10. Copies of all Taxpayers' professional licenses of any type issued by any state of the United States.
11. Copies of any other types of Taxpayers' licenses and/or permits (ex. Fishing, hunting, firearm, fireworks, etc.) issued by any regulatory state or federal governmental agency/bureau, city or other local municipality, county, and/or state of the United States.
12. Copies of all invoices/bills for any utilities, security, refuse, water, gas, cable, telephone (landline and/or cell phone) services, Internet, video streaming or on-demand services (i.e. Netflix, Amazon Prime, Hulu, Sling TV, Tivo, etc.), for any and all real property(ies) in which Taxpayers maintain an ownership interest in whether in Illinois, Florida, Colorado and any other state during the period.
13. Copies of all bank account statements (including certificates of deposit) for any bank, credit union or other financial institution (including a brokerage firm/company) in which either and/or both Taxpayers used or were authorized to use whether in Taxpayers' individual name or corporate, partnership or business name during the period.
14. Copies of all "change of address" form(s) provided to any bank, financial institution, creditor, Internal Revenue Service, any city, county and/or state governmental agency, utility company ((including electricity, cable, Internet, security/burglar alarm companies, etc.) and/or US Post Office during the year beginning January 1, 2012, through December 31, 2017.
15. All documents that evidence, demonstrate, prove or relate to Taxpayers' contention that they were not Illinois residents for tax years beginning with 2013 to current.
16. All titles showing the state of registration of any motor vehicle (including, but not limited to automobiles, motorcycles, boats, scooters, off-road, etc.) owned or driven by Taxpayers and/or their children during the period. Please note that Taxpayers tendered a copy of title for the 2007 Ferrari and a 56'3" boat with hull number IT-COB8C012A212.
17. With respect to paragraph 19 above, for all motor vehicles, produce copies of any garage or facility or dockage rental agreements, leases, invoices and/or contracts for storage. While Taxpayers produced an invoice for Carpe Diem Seize the Day, LLC's boat, it did not produce any storage agreements for any vehicles.
18. Copies of Certificates of Insurance (including any riders and/or addenda attached thereto), copies of any other types of documents evidencing, relating to or referencing insurance

- policies that covered your health, as well as, any real, personal and/or any other type of property for the period.
19. Copies of insurance bills, renewal notices, premium invoices for the period, including but not limited to business/professional insurance, homeowner's insurance, life insurance, health insurance, automobile insurance, real property insurance, personal tangible property insurance, etc., and any riders and/or addenda attached thereto.
 20. Any bills of sale for any motor vehicles (including, but not limited to automobiles, motorcycles, boats and aircraft) purchased and/or maintained during the period.
 21. Copies of any form showing receipt of income, whether it is a Form 1099, W-2, K-1 or statement or any other form showing the receipt of income from any source for the period.
 22. Documents of any type that show, report, reflect all source and types of income either received or earned by the Taxpayers during the period.
 23. Copies of any landlord – tenant rental agreements Taxpayers' executed or in effective during the period.
 24. Copies of residential real estate assessment appeal(s) filed by or on behalf of the Taxpayers.
 25. Copies of any travel or flight logs/itineraries/manifests or travel expenses incurred by Michael Rothman and Jennifer Rothman during the period. While Taxpayers produced, what appears to be flights logs for a non-commercial/private aircraft, Taxpayers did not tender any manifests for the non-commercial/private aircraft.
 26. Copy of any daily planners or calendars or work schedules or time sheets or apparatus of similar type maintained by or on behalf of Michael Rothman and Jennifer Rothman.
 27. Copy of any veterinary bill/invoice for any pet(s) belonging to Michael Rothman and/or Jennifer Rothman.
 28. Copy of any pet license for any pet belonging to Michael Rothman and/or Jennifer Rothman.
 29. The federal backup (source documentation) for all amounts claims as gifts to charity on Taxpayers' U.S. 1040s for the period.
 30. Documents of any type relating to Taxpayers burial plots and/or funeral and/or crematory arrangements.
 31. Documents of any type relating to Taxpayers employment status (independent contractor or employee), duration of employment and work hours.

32. Copy of all credit card statements used during the period whether for a business purpose or for a personal purpose. While the Department received subpoenaed documents from American Express, Taxpayers did not tender credit/charge card statements for any other credit/charge cards.
33. Copy of Michael Rothman and Jennifer Rothman's current credit report.
34. Copy of all athletic or social or business/professional memberships and corresponding billing statements, membership agreements executed, received or in effect during the period. While Taxpayer's tendered invoices from three clubs, they did not tender a copy of the membership agreements.
35. Copy of all invoices for all Internet/on-line purchases that Michael Rothman and/or Jennifer Rothman made during the period.
36. Documents of any type relating to the dates of medical treatments (including dentistry, vision, chiropractor, homeopathic, physical therapy, substance abuse) during the period. While Taxpayers advised the Department's auditor that their medical doctors were in Chicago, no other documents were provided.
37. Copies of any and all annual compliance report(s)/filing(s) for any and all businesses in Illinois, Florida, Colorado and any other state for which Michael Rothman and/or Jennifer Rothman is/was an officer, manager, partner, owner, sole proprietor, and/or major shareholder during the period.
38. Copies of any recognition awards awarded to or articles (newspaper, magazine, Internet) featuring and/or quoting Michael Rothman and/or Jennifer Rothman regarding any activity including, but not limited to business, charitable/philanthropic, educational, professional organization, political group, governmental, social, etc.
39. Copy of any document Jennifer Rothman submitted to Chicago Lights, a community outreach organization at Fourth Presbyterian Church located at 126 E. Chestnut Street, Chicago, IL to serve as a volunteer. If no document was required, please state so.
40. Copy of any document evidencing Jennifer Rothman's contribution of time donated or time spent at Chicago Lights, a community outreach organization at Fourth Presbyterian Church located at 126 E. Chestnut Street, Chicago, IL or any other organization.
41. Copy of all documents evidencing any and all donations (monetary or tangible or intangible) (charitable or not) Michael Rothman and/or Jennifer Rothman made to any charity, non-profit, business, social and/or professional organization, educational institution or individual.

42. Copies of any lawsuit(s) or ongoing litigation (including bankruptcy(ies)) filed in Illinois, Florida or any other state to which Michael Rothman and/or Jennifer Rothman and/or SMS Assist, LLC and/or Kenny Industrial Services, LLC is/was a party/litigant/creditor/debtor. While Taxpayers tendered a copy of a petition in *Herrick v. Industrial Degrassing Services, LLC et al*, filed in Harris County, Texas (2015-58370), no other documents were tendered or lawsuits/litigation identified.
43. Copies of any termination documents (letters, notices, emails, etc.) that Michael Rothman and/or Jennifer Rothman submitted to any entity/company (private or public), charitable/philanthropic organization, professional organization, political group, educational organization/school, religious organizations, social group, etc., ending his/her relationship with said entity because they were relocating to Florida.
44. Copy of phone logs for business and personal phones used by Michael Rothman and/or Jennifer Rothman.
45. Copy of all commercial airline and/or train/rail itineraries, tickets, receipts belonging to Michael Rothman and/or Jennifer Rothman.
46. Copy of any calendars, itineraries, tickets, receipts, invoices, statements, etc., documenting Michael Rothman and/or Jennifer Rothman attendance to any entertainment and/or charitable and/or business and/or educational and/or religious, etc., event during the period.
47. Copy of any and all source documents pertaining to any capital gains Jennifer Rothman and/or Michael Rothman reported on their federal individual income tax returns for the tax period. This information should include how the stock value was determine when originally acquired and disposed of.
48. Copy of all documents (lease agreement, monthly assessment, insurance contract, utility etc.) that was executed between SMS Assist, LLC and the John Hancock Building or it duly authorized agent.
49. Copy of all trip or travel documents corresponding to any Uber or Lift or other ride share service that Michael Rothman and/or Jennifer Rothman utilized during the period.
50. Copy of all cleaning or maintenance contracts and/or invoices paid by Michael Rothman and/or Jennifer Rothman for any real property utilized by said individuals during the period.
51. Copy of any agreement and/or invoice for any automobile services including maintenance, repair, emergency service, navigational service, internet service.
52. Copy of any agreement and/or invoice for any computer maintenance service that Michael Rothman and/or Jennifer Rothman utilized and/or paid.

53. Copy of any magazine, on-line subscriptions, entertainment or communication subscriptions that Michael Rothman and/or Jennifer Rothman utilized during the period.
54. Copy of all documents related to either the purchase or lease of SMS Assist LLC's business location(s).
55. Copy of any documents for leased and/or rented cars used by Michael Rothman and/or Jennifer Rothman for business, personal or charitable use.
56. Copy of all invoices for any hotel/motel/Air BNB/lodge/cabin/camping or overnight sleeping accommodation that Michael Rothman and/or Jennifer Rothman utilized during the period whether paid by Taxpayers or by another individual or entity.
57. Copy of any and all documents Michael Rothman or Jennifer Rothman or SMS Assist LLC or any other affiliated company executed with any private aviation company for the purchase or lease of a private airplane or private jet.
58. Copy of any credit application Michael Rothman and/or Jennifer Rothman submitted to any bank or financial institution or other entity during the period and currently.
59. Copy of purchase history made through Amazon, Ebay, Etsy or any other on-line merchants that Michael Rothman and/or Jennifer Rothman used during the tax period.
60. Copy of Michael Rothman and/or Jennifer Rothman "Paypal" transaction history for the period.
61. Copy of any construction contract and/or agreement and/or invoice (for new construction or rehab or remodel or repair or decoration) that Michael Rothman and Jennifer Rothman executed pertaining to one year before the period, during the period, in effect during the tax period, and currently.
62. Copy of any record or contract for season tickets for any professional or semi-professional sporting events or theatrical company that Michael Rothman and/or Jennifer Rothman held during the period or currently.
63. Copy of all moving contracts and/or invoices Michael Rothman and/or Jennifer Rothman entered into and/or received with respect to their claim that they relocated to Florida, without regard to the tax periods at issue.
64. Copy of all purchase invoices, bills, receipts or statements that Michael Rothman and Jennifer Rothman received for purchases including furniture, appliances, art work, jewelry, tools, recreational equipment, etc. with a cost of more than \$500.

65. Copy of all tuition invoices/statements/bills that Michael Rothman and/or Jennifer Rothman received from day care, elementary schools, high schools, colleges, universities, trade school, professional or other higher educational institutions in Illinois or any other state that one or more of their children and/or grandchildren attended in the year before, during the tax period and after the tax period.
66. Copy of any condominium agreement and assessment invoice/bill/statement and/or condominium special assessment invoice/bill/statement that Michael Rothman and/or Jennifer Rothman received and a copy of the corresponding payment(s) during the tax period and currently.
67. Copy of the mortgage application and mortgage statements for the condominium(s) Michael Rothman and/or Jennifer Rothman's owned or maintained an ownership interest in during the tax period.
68. Copy of all documents supporting/evidencing the fair market value of any real estate Michael Rothman and/or Jennifer Rothman owned or maintained an ownership interest in in Illinois during the tax periods.
69. Copy of all documents supporting/evidencing that the Family have neither owned nor leased any vehicles in their name in Illinois, with the exception of one 1970 General Motors vehicle with "Antique" license plates..
70. Copy of all documents supporting/evidencing Michael Rothman's allegation that he traveled to Florida every year since he was 16 years of age, as alleged in paragraph 12 of the First Amended Petition.
71. Copy of all documents supporting/evidencing that since the 1990's Michael Rothman's mother has been domiciled in and a resident of Florida, as alleged in paragraph 13 of the First Amended Petition.
72. Copy of the residential leases Michael Rothman and Jennifer Rothman referred to and alleged in paragraphs 14 and 15 of their First Amended Petition.
73. Copy of the purchase agreement and financing statement for the purchase of real property Michael Rothman and Jennifer Rothman alleged to in paragraph 16 of their First Amended Petition.
74. Copy of any and all documents evidencing that Michael Rothman and Jennifer Rothman purchased a condominium for investment purposes as alleged in paragraph 17 of their First Amended Petition.
75. Copy of all documents supporting/evidencing that the Family, during the tax years at issue, claimed a homestead exemption on their residence in Miami, Florida, as alleged in paragraph 18 of the First Amended Petition.

76. Copy of all documents supporting/evidencing the multiple vehicles Michael Rothman and Jennifer Rothman purchased are valued at several hundred dollars as alleged in paragraph 21 of their First Amended Petition.
77. Copy of all documents supporting/evidencing the value of Michael Rothman and Jennifer Rothman's boats and registration documents of said boats as alleged in paragraph 22 of their First Amended Petition.
78. Copy of any agreement for the license for Dockage Space at the Miami Beach Marina for a vessel owned by a limited liability company wholly owned by Michael Rothman as alleged in paragraph 23 of their First Amended Petition.
79. Copy of all documents including, but not limited to purchase agreements/contracts, financing statements for the real property that Michael Rothman and Jennifer Rothman purchased in Aspen, Colorado as alleged in paragraph 24 of Taxpayers' First Amended Petition.
80. Copy of all documents evidencing the value of all multiple vehicles registered in Michael Rothman and Jennifer Rothman's names as alleged in paragraph 25 of their First Amended Petition.
81. Copy of all documents evidencing the Family's ownership, through a wholly owned limited liability company, of two passenger jet aircraft, hangered and maintained in Wisconsin as alleged in paragraph 26 of the First Amended Petition.
82. Copy of any and all documents including but not limited to agreements, invoices, statements with respect to the two passenger jet aircraft being stored/hangered and maintained in Wisconsin as alleged in paragraph 27 of the First Amended Petition.
83. Copy of all documents including employment or independent contractor agreements, contracts, memorandums of understanding, invoices, statements supporting Michael Rothman and Jennifer Rothman statements that through a wholly owned limited liability company, they employed pilots to operate the passenger jet aircrafts as alleged in paragraph 27 of their First Amended Petition.
84. Copy of all documents supporting/evidencing that the Family, since 2012, have incurred and paid Wisconsin Use Tax on each personal use of their aircraft, including on any flights to and from Florida, as alleged in paragraph 28 of the First Amended Petition.
85. Copy of all documents supporting/evidencing the estimated value of the Family's real estate and tangible personal property assets outside Illinois was approximately 9 (nine) times greater than their Illinois income tax liability, whether as residents or non-residents of Illinois.

86. Copy of all documents supporting/evidencing the estimated cost of the Family's travel outside Illinois was three (3) times greater than their Illinois income tax liability, whether as residents or non-residents of Illinois .
87. Copy of all documents supporting/evidencing that in 1980 Michael Rothman and Jennifer Rothman started with a net worth of zero and Michael Rothman and Jennifer Rothman have been entrepreneurs who founded, owned, co-owned and sold a series of businesses based in Illinois, Indiana, and Florida, providing employment to support thousands of households, in Illinois and across the country.
88. Copy of all documents supporting/evidencing that during the tax years at issue, these businesses have required Michael to travel throughout the country, regularly keeping him outside of Illinois in excess of 180 days a year. .
89. Copy of all documents supporting/evidencing that Michael Rothman founded the business principally relevant to the tax years at issue in 2003, when Michael was 48 years of age, with six employees in Illinois .
90. Copy of all documents supporting/evidencing the principal business, still based in Illinois, now has over 700 employees in Chicago, has leased 100,000 square feet of space in the Chicago Loop district, and has generated Illinois income tax withholding revenue of approximately \$1.8 million per year. Copy of all documents documenting/evidencing the business now has a nationwide Fortune 500 customer base in retail and industrial, providing services at more than 200,000 locations.
91. Copy of all documents supporting/evidencing the steady and strong growth of the principal business earned accolades in the press, attracted more opportunities for growth, and investors whom over time, positioned the business to accelerate its already impressive growth trajectory. Copy of all documents supporting/evidencing the time Michael traveled outside of Illinois increased as well, to approximately 220 days per year in recent years.
92. Copy of all documents supporting/evidencing Michael's and Jennifer's intent and plan, since 2010, was to diminish their ownership in, and as necessary their rights to control of, the principle business. .
93. Copy of all documents supporting/evidencing the Family, since 2010, have executed their plan to diminish their ownership and control through transactions in 2011, 2013, 2016, and others that have yet to occur.
94. Copy of all documents supporting/evidencing that, in October of 2016 Michael caused the business to retain the services of a professional executive search firm to find a candidate suitable to replace him as Chief Executive Officer ("CEO") of the business..

95. Copy of all documents supporting/evidencing that in 2017 Michael Rothman was able to surrender his post and duties as CEO to a newly installed CEO, and to transition himself to a stewardship and advisory role. .
96. Copy of all documents supporting/evidencing that the Family have reduced their interest in the principal business from a level of 60% in 2010 to a current level of approximately 10%, and Michael Rothman's involvement in the principal business has correspondingly decreased..
97. Copy of all documents supporting/evidencing that since approximately 2004 and at all times relevant hereto, among other businesses, Michael and Jennifer also purchased a chemical distribution business, based in West Palm Beach, Florida as alleged in paragraph 30 of the First Amended Petition. Copy of all documents documenting/evidencing that Michael has been the manager of the business, and as with his other businesses, extensively traveled for his Florida business as alleged in paragraph 30 of the First Amended Petition.
98. Copy of all documents supporting/evidencing that Michael and Jennifer, currently, indirectly, have founded a newly formed operating business, with offices in Tampa, Florida as alleged in paragraph 31 of the First Amended Petition.
99. Copy of all documents supporting/evidencing supporting Jennifer Rothman's position that she was not a resident of Illinois for tax year 2013, that Jennifer Rothman did not received an income from Illinois sources for tax year 2013 as alleged in paragraph 32 of the First Amended Petition.
100. Copy of all documents supporting/evidencing that, for the 2013 tax year, Michael Rothman was a non-resident of Illinois as alleged in paragraph 33 of the First Amended Petition.
101. Copy of all documents supporting/evidencing that, for the 2014 tax year, Michael Rothman and Jennifer Rothman were nonresidents of Illinois as alleged in paragraph 34 of the First Amended Petition.
102. Copy of all documents supporting/evidencing that for the 2015 tax year, Michael Rothman and Jennifer Rothman were nonresidents on Illinois as alleged in paragraph 35 of their First Amended Petition.
103. Copy of all documents supporting/evidencing that as of at least 2010, Michael Rothman and Jennifer Rothman left Illinois for other than temporary or transitory purposes...
104. Copy of all documents supporting/evidencing that Jennifer Rothman established domicile in Florida as of at least 2011, as alleged in paragraph 50 of the First Amended Petition.

105. Copy of all documents supporting/evidencing that Michael Rothman established domicile in Florida as of at least 2013, as alleged in paragraph 51 of the First Amended Petition.
106. Copy of all documents supporting/evidencing that Michael Rothman and Jennifer Rothman have been in Florida for other than temporary or transitory purposes and have been non-residents of Illinois for purposes of the IITA, since at least 2011, as alleged in paragraph 52 of the First Amended Petition.
107. Copy of all documents supporting/evidencing that Michael Rothman and Jennifer Rothman have a preponderance of evidence and at a minimum, more than “satisfactory evidence,” to overcome the regulatory presumption for taking Illinois non-resident positions for 2013, 2014, 2015, and 2016 tax years as alleged in paragraph 55 of the First Amended Petition.
108. Copy of all documents supporting/evidencing that Michael Rothman and Jennifer Rothman did not claim an Illinois homestead exemption on any Illinois property in the 2013, 2014, 2015, and 2016 tax years as alleged in paragraph 56 of their First Amended Petition. While Taxpayers tendered a computer printout from, what appears to be the Cook County Assessor’s website, the printout does not contain a permanent index number (PIN) or street address for the real property that Taxpayers alleged not to have taken a homeowner’s exemption.
109. Copy of all documents supporting/evidencing Jennifer Rothman’s statements as alleged in paragraph 57 of the First Amended Petition.
110. Copy of Michael Rothman and Jennifer Rothman’s passport and passport application in effect during the years 2013, 2014, 2015, and 2016.
111. Copy of Michael Rothman and/or Jennifer Rothman’s Social Security records/statements for the years 2013, 2014, 2015 and 2016.
112. Copy of any certificate of deposits opened/established and/or in effect during the years 2013, 2014, 2015 and, 2016.
113. Copy of any safety deposit leases/agreements maintained by Michael Rothman and/or Jennifer Rothman and/or any entity to which Michael Rothman and/or Jennifer Rothman is a partner, officer, member, manager, etc.
114. Copy of any stockbroker account agreements executed by Michael Rothman and/or Jennifer Rothman during the years 2013, 2014, 2015 and 2016.
115. Copy of any judgments entered against Michael Rothman and/or Jennifer Rothman and/or any entity to which Michael Rothman and/or Jennifer Rothman is/was an officer, partner, member, manager, etc.

116. Copy of any and all homeowner's association agreement(s) (including amendments) (Ex. For Maroon Creek Club, please produce the Constituent Documents as referenced in the Planned Unit Development Rider attached to the Security Instrument for the real property located at 1162 Tiehack Road, Aspen, CO 61611) that were in effect during 2013, 2014, 2015 and 2016 that Michael Rothman and/or Jennifer Rothman received individually or through any entity to which Michael Rothman and/or Jennifer Rothman is/was an officer, partner, member, manager, etc.
117. Copy of any and all health/exercise club agreements and/or recreational permits (i.e. golf, hunting, watercraft, snowmobiling, off-road vehicle/motorcycle, fishing, etc.) executed or obtained/purchased by Michael Rothman and/or Jennifer Rothman.
118. Copy of any garage entry and exit logs for any and/all real estate locations owned and/or used by Michael Rothman and/or Jennifer Rothman or any residence and/or office location in Illinois and/or any other state during 2013, 2014, 2015 and 2016.
119. Copy of all documents supporting/evidencing Jennifer Rothman's statement alleged in paragraph 61 of the First Amended Petition.
120. Copy of any auto rental records or any motor vehicle rented by or on behalf of Michael Rothman and/or Jennifer Rothman.
121. Copy of all automobile registration documents for all automobiles owned by or used by Michael Rothman and/or Jennifer Rothman in effect during the tax period.
122. Copy of all tollway/toll road pass registration(s) and usage history(ies) for any motorized vehicle that Michael Rothman and/or Jennifer Rothman operated on a public road or highway. Examples of tollway passes are the I-Pass, Sun Pass, E-Z Pass, National Pass.
123. Copy of any and all parking violations received by Michael Rothman and/or Jennifer Rothman during 2013, 2014, 2015 and 2016.
124. Copy of any and all newspaper (including newsletters) and magazine subscriptions received by Michael Rothman and/or Jennifer Rothman, whether or not said subscriptions are paid for by Michael Rothman and/or Jennifer Rothman, individually or paid for by another individua(s) or entity.
125. Copy of any library card(s) issued in effect belonging to Michael Rothman and Jennifer Rothman during 2013, 2014, 2015, and 2016, whether in Illinois or in any other state.
126. Copy of all documents supporting/evidencing Michael Rothman's statements as alleged in paragraph 58 of the First Amended Petition.

127. Copy of all documents supporting/evidencing that Michael Rothman was not presumed under the regulation to be a resident of Illinois in 2013, without regard to the number of days that he was present in Illinois relative to any other state as alleged in paragraph 58 of the First Amended Petition..
128. Copy of all documents supporting/evidencing Jennifer Rothman was a nonresident of Illinois for 2012 and 2013 and she was therefore not presumed under the regulation to be a resident of Illinois in 2014, without regard to the number of days that she was present in Illinois relative to any other state as alleged in paragraph 61 of the First Amended Petition.
129. Copy of all documents supporting/evidencing Michael was a nonresident of Illinois for 2012 and 2013 and he was therefore not presumed under the regulation to be a resident of Illinois in 2014, without regard to the number of days that he was present in Illinois relative to any other state as alleged in paragraph 62 of the First Amended Petition.
130. Copy of all documents supporting/evidencing that Michael Rothman and Jennifer Rothman in their individual capacities owned real property in Illinois for tax years 2013, 2014, 2015 and 2016.
131. Copy of SMS Assist LLC's organizational chart for the tax years 2013, 2014, 2015, 2016 and 2017.
132. Copy of any document evidencing Jennifer Rothman's involvement and/or participating in SMS Assist LLC in any business transaction or investment transactions.
133. Copy of any and all documents SMS Assist, LLC filed with the Illinois Secretary of State and/or the Delaware Secretary of State during the years 2012, 2013, 2014, 2015, and 2016.
134. Copy of any venture capital or financial agreement(s) or other agreement seeking financial assistance signed by Michael Rothman and/or Jennifer Rothman for any entity/company/limited liability company/corporation in 2012, 2013, 2014, 2015 and 2016.
135. Copy of any agreement (i.e. purchase agreement, employment agreement termination agreement, member agreement, etc.) executed between Michael Rothman and Kenny Industrial Services, LLC and/or its reincorporated name of K2 Industrial Services, Inc., in effect during the tax period.
136. Copy of any agreement (including amendments) and/or invoice and/or statement executed between or transmitted between/among Michael Rothman and/or Jennifer Rothman and/or Tiehack Partners, LLC and registered agent Arthur C. Daily located at 600 East Main Street, Suite 104, Aspen, Colorado 81611.
137. Copy of any agreement (including amendments) and/or invoice and/or statement executed between and/or transmitted between/among Michael Rothman and/or Jennifer Rothman

and/or Tiehack Partners, LLC and Aspen Resort Luxury Rentals or any other rental agency that Tiehack Partners, LLC employed/contracted with to rent the real property located at 1162 Tiehack Road, Aspen, Colorado 81611.

138. For the enumerated entities below, a copy of any and all documents filed with the appropriate state authority/office seeking authority to transact business in said state and in Illinois as a foreign entity for the years 2013, 2014, 2015, and 2016.

1. Kryptonite Holdings, LLC
2. Brickell Estates, LLC
3. Waterforce Leasing, LLC
4. SMS Smart Facility Services, LLC
5. Niles Industrial Services, LLC
6. SMS Self Perform, LLC
7. NILES LLC (Niles Industrial Services, LLC)
8. Granite Creek Flexcap I, LP
9. Tiehack partners, LLC
10. Carpe Diem Seize The Day, LLC

Respectfully submitted,
KWAMIE RAOUL,
ILLINOIS ATTORNEY GENERAL
by:

/s/*Susan Budzileni*
Susan Budzileni
Special Assistant Attorney General

Dated: July 7, 2020

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July 7, 2020
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Valerie.a.puccini@illinois.gov

CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Department's Corrected Amended First Request for Production of Documents has been duly served by electronic mail this 7th day of July 2020, on the following individuals.

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Exhibit D

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

**MICHAEL ROTHMAN and
JENNIFER ROTHMAN,**

Petitioners,

**ILLINOIS DEPARTMENT OF
REVENUE,**

Respondent.

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

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

BRIAN BAROV
ADMINISTRATIVE LAW
JUDGE

**PETITIONER'S RESPONSES TO THE DEPARTMENT'S
AMENDED FIRST REQUEST FOR PRODUCTION OF DOCUMENTS**

Petitioners, Michael and Jennifer Rothman ("Taxpayers"), by and through their attorneys JONES DAY, serve the following responses to Respondent, the Illinois Department of Revenue's ("Department") Amended First Request for Production of Documents ("Requests").

General Objections

Each of Petitioners' responses incorporates the following General Objections and conditions as if they were entirely expressed in each response:

1. Petitioners' specific objections to the Requests below are supplemental to the General Objections provided here. These General Objections constitute a part of the response to each of the Requests. The absence of a reference to a General Objection in a response to a Request shall not be construed as a waiver of any General Objection to that Request. For purposes of emphasis, certain General Objections are specifically repeated in responding to certain Requests, and a specific objection to a Request shall not imply that the specific objection does not apply to another Request or that the General Objections do not apply to that Request.

2. Petitioners object to the Definitions and Instructions used in connection with the Requests as a whole to the extent they purport to impose duties and obligations on Petitioners that are in addition to, different from, and/or inconsistent with those imposed by Illinois law, the Illinois Independent Tax Tribunal Act of 2012, or the Illinois Supreme Court Rules.

3. Petitioners object to each Request to the extent that it is not sufficiently specific and therefore overly broad. *See People ex rel. Gen. Motors v. Bua*, 37 Ill. 2d 180 (1967) (a “catch-all demand for the production of documents without the slightest degree of specificity” is improper).

4. Petitioners object to the Requests to the extent that they presume facts. Petitioners submit these responses and objections without waiver of any right to object to any requested discovery, and without affirming any conclusory or argumentative statements made by Plaintiffs in these Requests. By responding to a Request, Petitioners do not concede the relevance or materiality of any material or the subject to which it refers. Petitioners’ production of materials is made subject to and without waiving any objections as to the competency, relevancy, materiality, privilege or admissibility, as well as any and all other objections and grounds that require the exclusion of evidence, of any of the documents or materials, or of the subject matter to which they concern, in any proceeding in the above-captioned action filed in the Court, styled *Rothmans v. Illinois Department of Revenue*, Ill. Tax Trib. No. 18 TT 30 & 18 TT 132, (the “Action”) or in any other subsequent proceeding. Petitioners’ production of materials in response to a particular Request shall not be deemed an admission or acknowledgement that such Request calls for information that is relevant to the subject matter of this Action.

5. Petitioners object to each Request to the extent that it seeks material protected by attorney-client privilege, work-product doctrine, or any other applicable privilege or immunity.

Inadvertent production of material shall not be deemed a waiver of any applicable privilege, protection, or immunity.

6. Petitioners object to each Request to the extent it seeks material that is not reasonably available to them and therefore disproportionate in terms of burden or expense.

7. Petitioners object to each Request that seeks material that is irrelevant to the subject matter in this litigation and not reasonably calculated to lead to the discovery of admissible evidence. Requests for production are limited to documents that are “relevant to the subject matter of the action.” *See* Ill. Sup. Ct. R. 214(a). The term “relevant” under the discovery rules means material or information that may be admissible at trial or that may lead to admissible evidence. A fact is “relevant” and therefore admissible evidence when it tends to prove or disprove a material fact in the lawsuit. *See* Ill. Evid. Rule 401. In order to protect against abuses and unfairness, a court should deny discovery requests when there is insufficient reason to believe that the requested discovery is relevant or will lead to such evidence. *Leeson v. State Farm Mutual Auto. Ins. Co.*, 190 Ill. App. 3d 359, 366 (1st. Dist. 1989).

8. Petitioners object to the Requests to the extent they are duplicative of each other.

9. Petitioners object to each Request to the extent it is disproportionate in relation to the terms of burden or expense under Illinois Supreme Court Rule 201(a).

10. Petitioners object to each Request to the extent it is not narrowly tailored to the underlying litigation. *See In re All Asbestos Litigation*, 385 Ill. App. 3d 386, 391 (1st Dist. 2008) (“[W]ide, sweeping discovery requests are considered an abuse of discretion.”); *Leeson v. State Farm Mut. Auto. Ins. Co.*, 190 Ill. App. 3d 359, 366 (1st Dist. 1989) (“[T]he right to discovery is limited to disclosure of matters that will be relevant to the case at hand in order to protect against

abuses and unfairness, and a court should deny a discovery request where there is insufficient evidence that the requested discovery is relevant or will lead to such evidence.”).

11. Petitioners object to these Requests as duplicative and disproportionate in terms of burden or expense insofar as they overlap with prior Department Information Document Requests made during the audit. Taxpayers produced over 1,600 pages of documents in response to the Department’s auditor’s requests. *See* Ill. Sup. Ct. R. 201(a) (“Duplication of discovery methods to obtain the same information and discovery requests that are disproportionate in terms of burden or expense should be avoided.”).

REQUESTS FOR PRODUCTION

1. Copies of all Schedule K-1s Taxpayers received for tax years 2014 and 2015. The Department acknowledges it has Taxpayers 2014 and 2015 US 1040, but the K-1s were not attached to said returns.

RESPONSE: See ROTH 1 – 226.

2. Each document that Taxpayers intend to introduce into evidence at hearing.

RESPONSE: Taxpayers object to Request for Production No. 2 as untimely because discovery is still open and no date for a hearing is set. Taxpayers are not presently aware of each and every document they intend to introduce into evidence at hearing. Notwithstanding this objection, Taxpayers have produced ROTH 1 – ROTH 1368-DOR, and will supplement this response with additional documents if necessary.

3. Each document that Taxpayers intend to use or rely upon in any way (e.g., as demonstrative evidence or to refresh a witness’ recollection, etc.) at hearing.

RESPONSE: Taxpayers object to Request for Production No. 3 on the grounds that the discovery sought as untimely because discovery is still open and no date for a hearing is set, and also that it is duplicative of Request No. 2. Taxpayers are not presently aware of each and every documents they intend to rely upon at hearing. Notwithstanding this objection, Taxpayers have produced ROTH 1 – ROTH 1368-DOR , and will supplement this response with additional documents if necessary.

4. Each report prepared by a controlled or lay expert upon whom Taxpayers plan to rely or use at hearing.

RESPONSE: No such documents exist at this time.

5. Each document that supports or relates to the Taxpayers’ protest filed in this matter.

RESPONSE: Taxpayers object to Request for Production No. 5 on the grounds that the discovery sought is overly broad and duplicative of Request for Production Nos. 2, 3, and 4. Notwithstanding this objection, see ROTH 1 – ROTH 1368-DOR and DOR 1 – DOR 1635.

6. Each document that shows where the Taxpayers were registered to vote and in what form the Taxpayers voted during the period.

RESPONSE: Taxpayers object to Request for Production No. 6 on the grounds that the discovery sought is overly broad and disproportionate and unduly burdensome. Notwithstanding this objection, see DOR 725- DOR 728; ROTH 664 – ROTH 665.

7. Taxpayers’ voter registration card(s) for the period.

RESPONSE: Taxpayers object to Request for Production No. 7 on the ground that the discovery sought is duplicative of Request for Production No. 6. Notwithstanding this objection, see DOR 725- DOR 728; ROTH 666 – ROTH 667.

8. Copy of any and all property tax vouchers/bills Taxpayers paid for or during the period.

RESPONSE: See ROTH 227 – ROTH 248.

9. All documents [e.g., title(s), purchase agreements, mortgage documents, HUD-1s, home owner association or condominium agreements, bylaws, etc.] showing, evidencing, proving or relating to Taxpayers’ ownership interest in any real property located in Illinois and/or Florida and/or Colorado and/or any other state during the period. Please note that the Department acknowledges that Taxpayers tendered some documents to the Department’s auditor during the audit, but some documents are partially executed. For example, for the Colorado property, the named borrower is an LLC not Taxpayers. A purchase contract for the Colorado property was not tendered. The counteroffer proposal is not fully executed. Taxpayers tendered a partially residential contract for the 1425 Brickell, Unit PH3C, Miami, Florida property. The corresponding US HUD-1 is partially executed. There’s an addendum to the contract that is only partially executed.

RESPONSE: Taxpayers object to Request for Production No. 9 on the grounds that the discovery sought is overly broad and disproportionate and unduly burdensome. Notwithstanding this objection, see DOR 671-684; DOR 687-718; DOR 1178-1218; ROTH 249 – ROTH 276.

10. Copies of all Taxpayers’ professional licenses of any type issued by any state of the United States.

RESPONSE: Taxpayers do not have such documents.

11. Copies of any other types of Taxpayers’ licenses and/or permits (ex. Fishing, hunting, firearm, fireworks, etc.) issued by any regulatory state or federal governmental agency/bureau, city or other local municipality, county, and/or state of the United States.

RESPONSE: Taxpayers do not have such documents.

12. Copies of all invoices/bills for any utilities, security, refuse, water, gas, cable, telephone (landline and/or cell phone) services, Internet, video streaming or on-demand services (i.e. Netflix, Amazon Prime, Hulu, Sling TV, Tivo, etc.), for any and all real property(ies) in which Taxpayers maintain an ownership interest in whether in Illinois, Florida, Colorado and any other state during the period.

RESPONSE: Taxpayers object to Request for Production No. 12 on the grounds that the discovery sought is disproportionate and unduly burdensome. Notwithstanding this objection, see ROTH 668-DOR – ROTH 1368-DOR.

13. Copies of all bank account statements (including certificates of deposit) for any bank, credit union or other financial institution (including a brokerage firm/company) in which either and/or both Taxpayers used or were authorized to use whether in Taxpayers' individual name or corporate, partnership or business name during the period.

RESPONSE: Taxpayers object to Request for Production No. 13 on the grounds that the discovery sought is overly broad and irrelevant to the subject matter of this controversy insofar as it relates to accounts that are not in the name of the Taxpayers. Notwithstanding this objection, see DOR 56-66, DOR 87-89, DOR 1617-1618, and DOR 1620; ROTH 277 – ROTH 392.

14. Copies of all “change of address” form(s) provided to any bank, financial institution, creditor, Internal Revenue Service, any city, county and/or state governmental agency, utility company (including electricity, cable, Internet, security/burglar alarm companies, etc.) and/or US Post Office during the year beginning January 1, 2012, through December 31, 2017.

RESPONSE: Taxpayers object to Request for Production No. 14 on the grounds that the discovery sought is overly broad and irrelevant insofar as it pertains to periods outside the period at issue in this case (*i.e.*, Jan. 1, 2014 – Dec. 31, 2015). Notwithstanding this objection, Taxpayers do not have such documents.

15. All documents that evidence, demonstrate, prove or relate to Taxpayers' contention that they were not Illinois residents for tax years beginning with 2013 to current.

RESPONSE: Taxpayers object to Request for Production No. 14 on the grounds that the discovery sought is duplicative of Request for Production Nos. 2, 3, 4, and 5. Notwithstanding this objection, see ROTH 1 – ROTH 1368-DOR and DOR 1 – DOR 1635.

16. All titles showing the state of registration of any motor vehicle (including, but not limited to automobiles, motorcycles, boats, scooters, off-road, etc.) owned or driven by Taxpayers and/or their children during the period. Please note that Taxpayers tendered a copy of title for the 2007 Ferrari and a 56'3" boat with hull number IT-COB8C012A212.

RESPONSE: Taxpayers object to Request for Production No. 14 on the grounds that the discovery sought is disproportionate and unduly burdensome, an overly broad and irrelevant insofar as it pertains to Taxpayers' adult children who are not parties to this litigation. Notwithstanding this objection, see DOR 685-686, DOR 733-753; ROTH 393 – ROTH 412; ROTH 529 – ROTH 581.

17. With respect to paragraph 19 above, for all motor vehicles, produce copies of any garage or facility or dockage rental agreements, leases, invoices and/or contracts for storage. While Taxpayers produced an invoice for Carpe Diem Seize the Day, LLC's boat, it did not produce any storage agreements for any vehicles.

RESPONSE: Taxpayers object to Request for Production No. 17 on the grounds that Request is uncertain, ambiguous, and unintelligible because the request refers to "paragraph 19 above" but that paragraph does not exist.

18. Copies of Certificates of Insurance (including any riders and/or addenda attached thereto), copies of any other types of documents evidencing, relating to or referencing insurance policies that covered your health, as well as, any real, personal and/or any other type of property for the period.

RESPONSE: Taxpayers object to Request for Production No. 18 on the grounds that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and overly broad. Notwithstanding this objection, see ROTH 413 – ROTH 450.

19. Copies of insurance bills, renewal notices, premium invoices for the period, including but not limited to business/professional insurance, homeowner's insurance, life insurance, health insurance, automobile insurance, real property insurance, personal tangible property insurance, etc., and any riders and/or addenda attached thereto.

RESPONSE: Taxpayers object to Request for Production No. 19 on the grounds that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and duplicative of Request for Production No. 18. Please refer to Taxpayers' response to Request No. 18.

20. Any bills of sale for any motor vehicles (including, but not limited to automobiles, motorcycles, boats and aircraft) purchased and/or maintained during the period.

RESPONSE: Taxpayers object to Request for Production No. 19 on the ground that the discovery sought is duplicative of Request for Production No. 16. Please refer to Taxpayers' response to Request No. 16.

21. Copies of any form showing receipt of income, whether it is a Form 1099, W-2, K-1 or statement or any other form showing the receipt of income from any source for the period.

RESPONSE: Taxpayers object to Request for Production No. 21 on the grounds that the discovery sought is disproportionate and unduly burdensome, duplicative of Request for Production No. 1, and uncertain, ambiguous, and unintelligible because the term "income" is undefined. Please refer to Taxpayers' response to Request No. 1. Notwithstanding this objection, see DOR 764 – DOR 1100.

22. Documents of any type that show, report, reflect all source and types of income either received or earned by the Taxpayers during the period.

RESPONSE: Taxpayers object to Request for Production No. 22 on the grounds that the discovery sought is disproportionate and unduly burdensome, and duplicative of Request for Production Nos. 1 & 21. Please refer to Taxpayers' response to Request Nos. 1 & 21.

23. Copies of any landlord — tenant rental agreements Taxpayers' executed or in effective during the period.

RESPONSE: See ROTH 451 – ROTH 464 .

24. Copies of residential real estate assessment appeal(s) filed by or on behalf of the Taxpayers.

RESPONSE: Taxpayers object to Request for Production No. 24 on the ground that the discovery sought is irrelevant to the subject matter of this controversy. Notwithstanding this objection, Petitioners state that they have no such documents.

25. Copies of any travel or flight logs/itineraries/manifests or travel expenses incurred by Michael Rothman and Jennifer Rothman during the period. While Taxpayers produced, what appears to be flights logs for a non-commercial/private aircraft, Taxpayers did not tender any manifests for the non-commercial/private aircraft.

RESPONSE: Taxpayers object to Request for Production No. 25 on the ground that the discovery sought is disproportionate and unduly burdensome, and uncertain, ambiguous, and unintelligible because the terms “flight logs/itineraries/manifests” are undefined. Notwithstanding this objection, see DOR 1248-1295; DOR 18TT 132 000004; ROTH 481 – ROTH 528.

26. Copy of any daily planners or calendars or work schedules or time sheets or apparatus of similar type maintained by or on behalf of Michael Rothman and Jennifer Rothman.

RESPONSE: Taxpayers object to Request for Production No. 26 on the ground that the discovery sought is disproportionate and unduly burdensome, and uncertain, ambiguous, and unintelligible because the terms “apparatus” is undefined. Notwithstanding this objection, see ROTH 612 – ROTH 614.

27. Copy of any veterinary bill/invoice for any pet(s) belonging to Michael Rothman and/or Jennifer Rothman.

RESPONSE: Taxpayers do not have such documents.

28. Copy of any pet license for any pet belonging to Michael Rothman and/or Jennifer Rothman.

RESPONSE: Taxpayers do not have such documents.

29. The federal backup (source documentation) for all amounts claims as gifts to charity on Taxpayers' U.S. 1040s for the period.

RESPONSE: Taxpayers object to Request for Production No. 29 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy.

30. Documents of any type relating to Taxpayers burial plots and/or funeral and/or crematory arrangements.

RESPONSE: Taxpayers object to Request for Production No. 30 on the ground that the discovery sought is overly broad and disproportionate and unduly burdensome. Notwithstanding this objection, Taxpayers do not have such documents.

31. Documents of any type relating to Taxpayers employment status (independent contractor or employee), duration of employment and work hours.

RESPONSE: Taxpayers object to Request for Production No. 31 on the grounds that the discovery sought is overly broad and disproportionate and unduly burdensome. Notwithstanding this objection, Taxpayers do not have such documents.

32. Copy of all credit card statements used during the period whether for a business purpose or for a personal purpose. While the Department received subpoenaed documents from American Express, Taxpayers did not tender credit/charge card statements for any other credit/charge cards.

RESPONSE: Taxpayers object to Request for Production No. 32 on the grounds that the discovery sought is overly broad and disproportionate and unduly burdensome. Notwithstanding this objection, see ROTH 465 – ROTH 480; ROTH 668-DOR – ROTH 1368-DOR.

33. Copy of Michael Rothman and Jennifer Rothman’s current credit report.

RESPONSE: Taxpayers object to Request for Production No. 33 on the ground that the discovery sought is irrelevant to the subject matter of this controversy.

34. Copy of all athletic or social or business/professional memberships and corresponding billing statements, membership agreements executed, received or in effect during the period. While Taxpayers’ tendered invoices from three clubs, they did not tender a copy of the membership agreements.

RESPONSE: Taxpayers object to Request for Production No. 34 on the grounds that the discovery sought is overly broad, disproportionate and unduly burdensome, and irrelevant to the subject matter for this controversy. Notwithstanding this objection, see DOR 1101 – DOR 1163; ROTH 582 – ROTH 611.

35. Copy of all invoices for all Internet/on-line purchases that Michael Rothman and/or Jennifer Rothman made during the period.

RESPONSE: Taxpayers object to Request for Production No. 35 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding this objection, see ROTH 668-DOR – ROTH 1368-DOR.

36. Documents of any type relating to the dates of medical treatments (including dentistry, vision, chiropractor, homeopathic, physical therapy, substance abuse) during the period. While Taxpayers advised the Department's auditor that their medical doctors were in Chicago, no other documents were provided.

RESPONSE: Taxpayers object to Request for Production No. 36 on the grounds that the discovery sought is overly broad, disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy.

37. Copies of any and all annual compliance report(s)/filing(s) for any and all businesses in Illinois, Florida, Colorado and any other state for which Michael Rothman and/or Jennifer Rothman is/was an officer, manager, partner, owner, sole proprietor, and/or major shareholder during the period.

RESPONSE: Taxpayers object to Request for Production No. 37 on the grounds that the discovery sought is uncertain, ambiguous, and unintelligible since the terms "annual compliance report(s)/filings(s)" and "major shareholder" are not defined or self-evident, and irrelevant to the subject matter of this controversy, and irrelevant to the subject matter of this controversy insofar as it relates to parties other than the Taxpayers.

38. Copies of any recognition awards awarded to or articles (newspaper, magazine, Internet) featuring and/or quoting Michael Rothman and/or Jennifer Rothman regarding any activity including, but not limited to business, charitable/philanthropic, educational, professional organization, political group, governmental, social, etc.

RESPONSE: Taxpayers object to Request for Production No. 38 on the grounds that the discovery sought is equally available to both parties with respect to articles, and uncertain, ambiguous, and unintelligible with respect to "copies of any recognition awards awarded," which is undefined.

39. Copy of any document Jennifer Rothman submitted to Chicago Lights, a community outreach organization at Fourth Presbyterian Church located at 126 E. Chestnut Street, Chicago, IL to serve as a volunteer. If no document was required, please state so.

RESPONSE: Taxpayers object to Request for Production No. 39 on the grounds that the discovery sought is overly broad, disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding this objection, Taxpayers do not have such documents.

40. Any document evidencing Jennifer Rothman's contribution of time donated or time spent at Chicago Lights, a community outreach organization at Fourth Presbyterian Church located at 126 E. Chestnut Street, Chicago, IL or any other organization.

RESPONSE: Taxpayers object to Request for Production No. 40 on the grounds that the discovery sought is overly broad and disproportionate and unduly burdensome. Notwithstanding this objection, Taxpayers do not have such documents.

41. Copy of all documents evidencing any and all donations (monetary or tangible or intangible) (charitable or not) Michael Rothman and/or Jennifer Rothman made to any charity, non-profit, business, social and/or professional organization, educational institution or individual.

RESPONSE: Taxpayers object to Request for Production No. 41 on the grounds that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and duplicative of Request No. 29

42. Copies of any lawsuit(s) or ongoing litigation (including bankruptcy(ies)) filed in Illinois, Florida or any other state to which Michael Rothman and/or Jennifer Rothman and/or SMS Assist, LLC and/or Kenny Industrial Services, LLC is/was a party/litigant/creditor debtor. While Taxpayers tendered a copy of a petition in *Herrick v. Industrial Degassing Services, LLC et al*, filed in Harris County, Texas (2015-58370), no other documents were tendered or lawsuits/litigation identified.

RESPONSE: Taxpayers do not have such documents with respect to Taxpayers themselves. Taxpayers object to Request for Production No. 42 on the grounds that the discovery sought is irrelevant to the subject matter of this controversy insofar as it refers to non-parties to this personal income tax proceeding.

43. Copies of any termination documents (letters, notices, emails, etc.) that Michael Rothman and/or Jennifer Rothman submitted to any entity/company (private or public), charitable/philanthropic organization, professional organization, political group, educational organization/school, religious organizations, social group, etc., ending his/her relationship with said entity because they were relocating to Florida.

RESPONSE: Taxpayers do not have such documents.

44. Copy of phone logs for business and personal phones used by Michael Rothman and/or Jennifer Rothman.

RESPONSE: Taxpayers object to Request for Production No. 44 on the grounds that the discovery sought is disproportionate and unduly burdensome. Notwithstanding this objection, Taxpayers state there are no such documents.

45. Copy of all commercial airline and/or train/rail itineraries, tickets, receipts belonging to Michael Rothman and/or Jennifer Rothman.

RESPONSE: Taxpayers object to Request for Production No. 45 on the grounds that the discovery sought is duplicative of Request for Production Nos. 25 & 26 with respect to airline travel. Please refer to Taxpayers' response to Request Nos. 25 & 26.

46. Copy of any calendars, itineraries, tickets, receipts, invoices, statements, etc., documenting Michael Rothman and/or Jennifer Rothman attendance to any entertainment and/or charitable and/or business and/or educational and/or religious, etc., event during the period.

RESPONSE: Taxpayers object to Request for Production No. 46 on the grounds that the discovery sought is overly broad, disproportionate and unduly burdensome, and duplicative of

Request for Production Nos. 25, 26, & 45. Notwithstanding this objection, Taxpayers do not have such documents.

47. Copy of any and all source documents pertaining to any capital gains Jennifer Rothman and/or Michael Rothman reported on their federal individual income tax returns for the tax period. This information should include how the stock value was determine when originally acquired and disposed of.

RESPONSE: Taxpayers object to Request for Production No. 47 on the grounds that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and duplicative of Request No. 21. Please refer to Taxpayers' response to Request Nos. 21.

48. Copy of all documents (lease agreement, monthly assessment, insurance contract, utility etc.) that was executed between SMS Assist, LLC and the John Hancock Building or it duly authorized agent.

RESPONSE: Taxpayers object to Request for Production No. 48 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. SMS Assist, LLC is not the taxpayer and not a party to this lawsuit.

49. Copy of all trip or travel documents corresponding to any Uber or Lift or other ride share service that Michael Rothman and/or Jennifer Rothman utilized during the period.

RESPONSE: Taxpayers object to Request for Production No. 49 on the grounds that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and uncertain, ambiguous, and unintelligible with respect to "Lift." Notwithstanding this objection, see ROTH 668-DOR – ROTH 1368-DOR.

50. Copy of all cleaning or maintenance contracts and/or invoices paid by Michael Rothman and/or Jennifer Rothman for any real property utilized by said individuals during the period.

RESPONSE: Taxpayers object to Request for Production No. 50 on the grounds that the discovery sought is disproportionate and unduly burdensome and irrelevant to the subject matter of this controversy.

51. Copy of any agreement and/or invoice for any automobile services including maintenance, repair, emergency service, navigational service, internet service.

RESPONSE: Taxpayers object to Request for Production No. 50 on the grounds that the discovery sought is overly broad, disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy.

52. Copy of any agreement and/or invoice for any computer maintenance service that Michael Rothman and/or Jennifer Rothman utilized and/or paid.

RESPONSE: Taxpayers object to Request for Production No. 52 on the ground that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding this objection, Taxpayers state they have no such documents.

53. Copy of any magazine, on-line subscriptions, entertainment or communication subscriptions that Michael Rothman and/or Jennifer Rothman utilized during the period.

RESPONSE: Taxpayers object to Request for Production No. 53 on the ground that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and uncertain, ambiguous, and unintelligible.

54. Copy of all documents related to either the purchase or lease of SMS Assist LLC's business location(s).

RESPONSE: Taxpayers object to Request for Production No. 48 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. SMS Assist, LLC is not the taxpayer and not a party to this lawsuit.

55. Copy of any documents for leased and/or rented cars used by Michael Rothman and/or Jennifer Rothman for business, personal or charitable use.

RESPONSE: Taxpayers object to Request for Production No. 55 on the grounds that the discovery sought is overly broad, disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding this objection, Taxpayers do not have such documents.

56. Copy of all invoices for any hotel motel/Air BNB lodge/cabin/camping or overnight sleeping accommodation that Michael Rothman and/or Jennifer Rothman utilized during the period whether paid by Taxpayers or by another individual or entity.

RESPONSE: Taxpayers object to Request for Production No. 56 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding this objection, Taxpayers state they have no such documents.

57. Copy of any and all documents Michael Rothman or Jennifer Rothman or SMS Assist LLC or any other affiliated company executed with any private aviation company for the purchase or lease of a private airplane or private jet.

RESPONSE: Taxpayers object to Request for Production No. 57 on the grounds that the discovery sought is overly broad, disproportionate and unduly burdensome, and duplicative of Request for Production Nos. 16, 20, & 25. Notwithstanding this objection, see ROTH 529 - ROTH 581.

58. Copy of any credit application Michael Rothman and/or Jennifer Rothman submitted to any bank or financial institution or other entity during the period and currently.

RESPONSE: Taxpayers object to Request for Production No. 58 on the ground that the discovery sought is disproportionate and unduly burdensome, and irrelevant as it pertains to periods outside

the period at issue in this case (*i.e.*, Jan. 1, 2014 – Dec. 31, 2015). Notwithstanding this objection, Taxpayers state they have no such documents.

59. Copy of purchase history made through Amazon, Ebay, Etsy or any other on-line merchants that Michael Rothman and/or Jennifer Rothman used during the tax period.

RESPONSE: Taxpayers object to Request for Production No. 59 on the ground that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and duplicative of Request for Production No. 35. Please refer to Taxpayers' response to Request No. 35.

60. Copy of Michael Rothman and/or Jennifer Rothman "Paypal" transaction history for the period.

RESPONSE: Taxpayers object to Request for Production No. 60 on the grounds that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and duplicative of Request Nos. 35 & 59. Please refer to Taxpayers' response to Request Nos. 35 & 59.

61. Copy of any construction contract and/or agreement and/or invoice (for new construction or rehab or remodel or repair or decoration) that Michael Rothman and Jennifer Rothman executed pertaining to one year before the period, during the period, in effect during the tax period, and currently.

RESPONSE: Taxpayers object to Request for Production No. 61 on the ground that the discovery sought is disproportionate and unduly burdensome. Notwithstanding this objection, Taxpayers do not have such documents.

62. Copy of any record or contract for season tickets for any professional or semi-professional sporting events or theatrical company that Michael Rothman and/or Jennifer Rothman held during the period or currently.

RESPONSE: Taxpayers object to Request for Production No. 62 on the ground that the discovery sought is overly broad and disproportionate and unduly burdensome. Notwithstanding this objection, Taxpayers do not have such documents.

63. Copy of all moving contracts and/or invoices Michael Rothman and/or Jennifer Rothman entered into and/or received with respect to their claim that they relocated to Florida, without regard to the tax periods at issue.

RESPONSE: Taxpayers object to Request for Production No. 63 on the ground that the discovery sought is overly broad and disproportionate and unduly burdensome, and uncertain, ambiguous, and unintelligible with respect to "relocated." Notwithstanding this objection, Taxpayers do not have such documents.

64. Copy of all purchase invoices, bills, receipts or statements that Michael Rothman and Jennifer Rothman received for purchases including furniture, appliances, art work, jewelry, tools, recreational equipment, etc. with a cost of more than \$500.

RESPONSE: Taxpayers object to Request for Production No. 64 on the ground that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and duplicative of Request Nos. 20, 30, 35, 59, 60, & 62. Please refer to Taxpayers' responses to those Requests. Notwithstanding this objection, Taxpayers state they have no such documents.

65. Copy of all tuition invoices/statements/bills that Michael Rothman and/or Jennifer Rothman received from day care, elementary schools, high schools, colleges, universities, trade school, professional or other higher educational institutions in Illinois or any other state that one or more of their children and/or grandchildren attended in the year before, during the tax period and after the tax period.

RESPONSE: Taxpayers object to Request for Production No. 65 on the grounds that the discovery sought is overly broad insofar as it pertains to periods outside the period at issue in this case (*i.e.*, Jan. 1, 2014 – Dec. 31, 2015), and irrelevant to the subject matter of this controversy because all of Taxpayers' children were adults during the tax period, and neither Taxpayers' children or grandchildren are parties to this lawsuit.

66. Copy of any condominium agreement and assessment invoice/bill/statement and/or condominium special assessment invoice/bill/statement that Michael Rothman and/or Jennifer Rothman received and a copy of the corresponding payment(s) during the tax period and currently.

RESPONSE: Taxpayers object to Request for Production No. 66 on the ground that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding this objection, have no such documents Taxpayers state they.

67. Copy of the mortgage application and mortgage statements for the condominium(s) Michael Rothman and/or Jennifer Rothman's owned or maintained an ownership interest in during the tax period.

RESPONSE: Taxpayers object to Request for Production No. 67 on the ground that discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding this objection, see ROTH 254 – ROTH 276.

68. Copy of all documents supporting/evidencing the fair market value of any real estate Michael Rothman and/or Jennifer Rothman owned or maintained an ownership interest in in Illinois during the tax periods.

RESPONSE: Please see response to Request No. 9.

69. Copy of all documents supporting/evidencing that the Family have neither owned nor leased any vehicles in their name in Illinois, with the exception of one 1970 General Motors vehicle with "Antique" license plates.

RESPONSE: Please see response to Request for Production No. 16.

70. Copy of all documents supporting/evidencing Michael Rothman's allegation that he traveled to Florida every year since he was 16 years of age, as alleged in paragraph 12 of the First Amended Petition.

RESPONSE: Taxpayers do not have such documents.

71. Copy of all documents supporting/evidencing that since the 1990's Michael Rothman's mother has been domiciled in and a resident of Florida, as alleged in paragraph 13 of the First Amended Petition.

RESPONSE: Please see ROTH 1369 – 1372.

72. Copy of the residential leases Michael Rothman and Jennifer Rothman referred to and alleged in paragraphs 14 and 15 of their First Amended Petition.

RESPONSE: Please see response to Request No. 9.

73. Copy of the purchase agreement and financing statement for the purchase of real property Michael Rothman and Jennifer Rothman alleged to in paragraph 16 of their First Amended Petition.

RESPONSE: Please see response to Request No. 9.

74. Copy of any and all documents evidencing that Michael Rothman and Jennifer Rothman purchased a condominium for investment purposes as alleged in paragraph 17 of their First Amended Petition.

RESPONSE: Please see response to Request No. 9.

75. Copy of all documents supporting/evidencing that the Family, during the tax years at issue, claimed a homestead exemption on their residence in Miami, Florida, as alleged in paragraph 18 of the First Amended Petition.

RESPONSE: Please see DOR 108 – 110; DOR 1633 – 1634; ROTH 231 – ROTH 235.

76. Copy of all documents supporting/evidencing the multiple vehicles Michael Rothman and Jennifer Rothman purchased are valued at several hundred dollars as alleged in paragraph 21 of their First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 76 on the ground that the discovery sought is uncertain, ambiguous, and unintelligible because paragraph 21 of the Petition asserts that the automobiles are valued "in dollars at several hundred thousand," not "several hundred dollars" as asserted in Request No. 76. Furthermore, Taxpayers object to Request for Production No. 76 on the grounds that the discovery sought is duplicative of Request for Production Nos. 16, 19, and 20. Notwithstanding these objections, see DOR 1469 – DOR 1471; DOR 1489 – DOR 1491; DOR 1519 – DOR 1521; DOR 1605 – DOR 1613.

77. Copy of all documents supporting/evidencing the value of Michael Rothman and Jennifer Rothman's boats and registration documents of said boats as alleged in paragraph 22 of their First Amended Petition.

RESPONSE: Please see response to Request No. 16.

78. Copy of any agreement for the license for Dockage Space at the Miami Beach Marina for a vessel owned by a limited liability company wholly owned by Michael Rothman as alleged in paragraph 23 of their First Amended Petition.

RESPONSE: Please see response to Request No. 16.

79. Copy of all documents including, but not limited to purchase agreements/contracts, financing statements for the real property that Michael Rothman and Jennifer Rothman purchased in Aspen, Colorado as alleged in paragraph 24 of Taxpayers' First Amended Petition.

RESPONSE: Please see response to Request No. 9.

80. Copy of all documents evidencing the value of all multiple vehicles registered in Michael Rothman and Jennifer Rothman's names as alleged in paragraph 25 of their First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 80 on the grounds that the discovery sought is duplicative of Request for Production Nos. 16, 19, 20, 69, and 76. Notwithstanding these objections, see DOR 1469 – DOR 1471; DOR 1489 – DOR 1491; DOR 1519 – DOR 1521; DOR 1605 – DOR 1613.

81. Copy of all documents evidencing the Family's ownership, through a wholly owned limited liability company, of two passenger jet aircraft, hangered and maintained in Wisconsin as alleged in paragraph 26 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 81 on the grounds that the discovery sought is duplicative of Request for Production Nos. 20 and 57. Please also see response to Request No. 57, and Taxpayers levy the same objections therein to Request No. 81.

82. Copy of any and all documents including but not limited to agreements, invoices, statements with respect to the two passenger jet aircraft being stored/hangered and maintained in Wisconsin as alleged in paragraph 27 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 82 on the grounds that the discovery sought is duplicative of Request for Production Nos. 57 and 81. Please also see response to Request No. 57, and Taxpayers levy the same objections therein to Request No. 82.

83. Copy of all documents including employment or independent contractor agreements, contracts, memorandums of understanding, invoices, statements supporting Michael Rothman and Jennifer Rothman statements that through a wholly owned limited liability company, they employed pilots to operate the passenger jet aircrafts as alleged in paragraph 27 of their First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 83 on the grounds that the discovery sought is duplicative of Request for Production Nos. 31, 57, 81, and 82. Please also see response to Request Nos. 31 and 57, and Taxpayers levy the same objections therein to Request No. 83.

84. Copy of all documents supporting/evidencing that the Family, since 2012, have incurred and paid Wisconsin Use Tax on each personal use of their aircraft, including on any flights to and from Florida, as alleged in paragraph 28 of the First Amended Petition.

RESPONSE: Please see ROTH 615 – ROTH 663.

85. Copy of all documents supporting/evidencing the estimated value of the Family's real estate and tangible personal property assets outside Illinois was approximately 9 (nine) times greater than their Illinois income tax liability, whether as residents or non-residents of Illinois.

RESPONSE: Please see DOR 1469 – DOR 1483; DOR 1489 – DOR 1491; DOR 1519 –DOR 1534; DOR 1605 – DOR 1613.

86. Copy of all documents supporting/evidencing the estimated cost of the Family's travel outside Illinois was three (3) times greater than their Illinois income tax liability, whether as residents or non-residents of Illinois.

RESPONSE: Taxpayers have no such documents.

87. Copy of all documents supporting/evidencing that in 1980 Michael Rothman and Jennifer Rothman started with a net worth of zero and Michael Rothman and Jennifer Rothman have been entrepreneurs who founded, owned, co-owned and sold a series of businesses based in Illinois, Indiana, and Florida, providing employment to support thousands of households, in Illinois and across the country.

RESPONSE: Taxpayers object to Request for Production No. 87 on the grounds that the discovery sought is overly broad and disproportionate and unduly burdensome, and duplicative.

88. Copy of all documents supporting/evidencing that during the tax years at issue, these businesses have required Michael to travel throughout the country, regularly keeping him outside of Illinois in excess of 180 days a year.

RESPONSE: Please see response to Request No. 25, and Taxpayers levy the same objections therein to Request No. 88.

89. Copy of all documents supporting/evidencing that Michael Rothman founded the business principally relevant to the tax years at issue in 2003, when Michael was 48 years of age, with six employees in Illinois.

RESPONSE: Taxpayer does not have such documents from 2003.

90. Copy of all documents supporting/evidencing the principal business, still based in Illinois, now has over 700 employees in Chicago, has leased 100,000 square feet of space in the

Chicago Loop district, and has generated Illinois income tax withholding revenue of approximately \$1.8 million per year. Copy of all documents documenting/evidencing the business now has a nationwide Fortune 500 customer base in retail and industrial, providing services at more than 200,000 locations.

RESPONSE: Taxpayers object to Request for Production No. 90 on the grounds that the discovery sought is compound. Nonetheless, Taxpayers do not have such documents.

91. Copy of all documents supporting/evidencing the steady and strong growth of the principal business earned accolades in the press, attracted more opportunities for growth, and investors whom over time, positioned the business to accelerate its already impressive growth trajectory. Copy of all documents supporting/evidencing the time Michael traveled outside of Illinois increased as well, to approximately 220 days per year in recent years.

RESPONSE: Taxpayers object to Request for Production No. 91 on the grounds that the discovery sought is compound. Furthermore, Taxpayers object to Request for Production No. 91 on the grounds that the discovery sought is duplicative of Request Nos. 25, 45, 49, and 88. Notwithstanding these objections, see DOR 1431 – DOR 1439 with respect to the first question. With respect to the second question, please see response to Request No. 25, and Taxpayers levy the same objections therein to Request No. 91.

92. Copy of all documents supporting/evidencing Michael’s and Jennifer’s intent and plan, since 2010, was to diminish their ownership in, and as necessary their rights to control of, the principle business.

RESPONSE: Taxpayers do not have such documents.

93. Copy of all documents supporting/evidencing the Family, since 2010, have executed their plan to diminish their ownership and control through transactions in 2011, 2013, 2016, and others that have yet to occur.

RESPONSE: Taxpayers do not have such documents.

94. Copy of all documents supporting/evidencing that in October of 2016 Michael caused the business to retain the services of a professional executive search to find a candidate suitable to replace him as Chief Executive Officer (“CEO”) of the business.

RESPONSE: Taxpayers have not such documents.

95. Copy of all documents supporting/evidencing that in 2017 Michael Rothman was able to surrender his post and duties as CEO to a newly installed CEO, and to transition himself to a stewardship and advisory role.

RESPONSE: Please see DOR 1458 – DOR 1461.

96. Copy of all documents supporting/evidencing that the Family have reduced their interest in the principal business from a level of 60% in 2010 to a current level of approximately

10%, and Michael Rothman's involvement in the principal business has correspondingly decreased.

RESPONSE: Taxpayers object to Request for Production No. 966 on the grounds that the discovery sought is irrelevant to the subject matter of this controversy because SMS Assist is not a party to this lawsuit. Notwithstanding that objections, Taxpayers have no such documents.

97. Copy of all documents supporting/evidencing that since approximately 2004 and at all times relevant hereto, among other businesses, Michael and Jennifer also purchased a chemical distribution business, based in West Palm Beach, Florida as alleged in paragraph 30 of the First Amended Petition. Copy of all documents documenting/evidencing that Michael has been the manager of the business, and as with his other businesses, extensively traveled for his Florida business as alleged in paragraph 30 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 97 on the grounds that the discovery sought is overly broad and disproportionate and unduly burdensome, and duplicative.

98. Copy of all documents supporting/evidencing that Michael and Jennifer, currently, indirectly, have founded a newly formed operating business, with offices in Tampa, Florida as alleged in paragraph 31 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 98 on the grounds that the discovery sought is overly broad and disproportionate and unduly burdensome, and duplicative.

99. Copy of all documents supporting/evidencing supporting Jennifer Rothman's position that she was not a resident of Illinois for tax year 2013, that Jennifer Rothman did not receive an income from Illinois sources for tax year 2013 as alleged in paragraph 32 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 99 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 99.

100. Copy of all documents supporting/evidencing that, for the 2013 tax year, Michael Rothman was a non-resident of Illinois as alleged in paragraph 33 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 100 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 100.

101. Copy of all documents supporting/evidencing that, for the 2014 tax year, Michael Rothman and Jennifer Rothman were nonresidents of Illinois as alleged in paragraph 34 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 101 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this

objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 101.

102. Copy of all documents supporting/evidencing that for the 2015 tax year, Michael Rothman and Jennifer Rothman were nonresidents on Illinois as alleged in paragraph 35 of their First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 102 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 102.

103. Copy of all documents supporting/evidencing that as of at least 2010, Michael Rothman and Jennifer Rothman left Illinois for other than temporary or transitory purposes.

RESPONSE: Taxpayers object to Request for Production No. 103 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 103.

104. Copy of all documents supporting/evidencing that Jennifer Rothman established domicile in Florida as of at least 2011, as alleged in paragraph 50 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 104 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 104.

105. Copy of all documents supporting/evidencing that Michael Rothman established domicile in Florida as of at least 2013, as alleged in paragraph 51 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 105 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 105.

106. Copy of all documents supporting/evidencing that Michael Rothman and Jennifer Rothman have been in Florida for other than temporary or transitory purposes and have been nonresidents of Illinois for purposes of the IITA, since at least 2011, as alleged in paragraph 52 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 106 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 106.

107. Copy of all documents supporting/evidencing that Michael Rothman and Jennifer Rothman have a preponderance of evidence and at a minimum, more than “satisfactory evidence,”

to overcome the regulatory presumption for taking Illinois non-resident positions for 2013, 2014, 2015, and 2016 tax years as alleged in paragraph 55 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 107 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 107.

108. Copy of all documents supporting/evidencing that Michael Rothman and Jennifer Rothman did not claim an Illinois homestead exemption on any Illinois property in the 2013, 2014, 2015, and 2016 tax years as alleged in paragraph 56 of their First Amended Petition. While Taxpayers tendered a computer printout from, what appears to be the Cook County Assessor's website, the printout does not contain a permanent index number (PIN) or street address for the real property that Taxpayers alleged not to have taken a homeowner's exemption.

RESPONSE: Taxpayers object to Request for Production No. 108 on the grounds that the discovery sought is duplicative of Request for Production No. 8. Notwithstanding this objection, please see Taxpayers' response to Request No. 8.

109. Copy of all documents supporting/evidencing Jennifer Rothman's statements as alleged in paragraph 57 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 109 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 109.

110. Copy of Michael Rothman and Jennifer Rothman's passport and passport application in effect during the years 2013, 2014, 2015, and 2016.

RESPONSE: Taxpayers object to Request for Production No. 110 on the ground that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy.

111. Copy of Michael Rothman and/or Jennifer Rothman's Social Security records/statements for the years 2013, 2014, 2015 and 2016.

RESPONSE: Taxpayers object to Request for Production No. 111 on the ground that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy.

112. Copy of any certificate of deposits opened/established and/or in effect during the years 2013, 2014, 2015 and, 2016.

RESPONSE: Taxpayers object to Request for Production No. 112 on the ground that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding this objection, Taxpayers do not have such documents.

113. Copy of any safety deposit leases/agreements maintained by Michael Rothman and/or Jennifer Rothman and/or any entity to which Michael Rothman and/or Jennifer Rothman is a partner, officer, member, manager, etc.

RESPONSE: Taxpayers object to Request for Production No. 113 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding this objection, Taxpayers do not have such documents.

114. Copy of any stockbroker account agreements executed by Michael Rothman and/or Jennifer Rothman during the years 2013, 2014, 2015 and 2016.

RESPONSE: Taxpayers object to Request for Production No. 114 on the grounds that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and overly broad insofar as it pertains to periods outside the period at issue in this case (*i.e.*, Jan. 1, 2014 – Dec. 31, 2015). Notwithstanding this objection, Taxpayers do not have such documents.

115. Copy of any judgments entered against Michael Rothman and/or Jennifer Rothman and/or any entity to which Michael Rothman and/or Jennifer Rothman is/was an officer, partner, member, manager, etc.

RESPONSE: Taxpayers object to Request for Production No. 115 on the ground that the discovery sought is irrelevant to the subject matter of this controversy insofar as it relates to parties other than Taxpayers. Notwithstanding this objection, Taxpayers do not have such documents.

116. Copy of any and all homeowner's association agreement(s) (including amendments) (Ex. For Maroon Creek Club, please produce the Constituent Documents as referenced in the Planned Unit Development Rider attached to the Security Instrument for the real property located at 1162 Tiehack Road, Aspen, CO 61611) that were in effect during 2013, 2014, 2015 and 2016 that Michael Rothman and/or Jennifer Rothman received individually or through any entity to which Michael Rothman and/or Jennifer Rothman is/was an officer, partner, member, manager, etc.

RESPONSE: Taxpayers object to Request for Production No. 116 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding this objection, see DOR 588-630.

117. Copy of any and all health/exercise club agreements and/or recreational permits (*i.e.* golf, hunting, watercraft, snowmobiling, off-road vehicle/motorcycle, fishing, etc.) executed or obtained/purchased by Michael Rothman and/or Jennifer Rothman.

RESPONSE: Taxpayers object to Request for Production No. 116 on the grounds that the discovery sought is duplicative of Request for Production No. 11. Notwithstanding this objection, Taxpayers do not have such documents.

118. Copy of any garage entry and exit logs for any and all real estate locations owned and/or used by Michael Rothman and/or Jennifer Rothman or any residence and/or office location in Illinois and/or any other state during 2013, 2014, 2015 and 2016.

RESPONSE: Taxpayers object to Request for Production No. 118 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding these objections, Taxpayers state they have no such information for any stand-alone residence, and that regarding other locations, none of the building owners or managers or businesses having office locations are parties to this lawsuit.

119. Copy of all documents supporting/evidencing Jennifer Rothman's statement alleged in paragraph 61 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 119 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 119.

120. Copy of any auto rental records or any motor vehicle rented by or on behalf of Michael Rothman and/or Jennifer Rothman.

RESPONSE: Taxpayers object to Request for Production No. 116 on the grounds that the discovery sought is duplicative of Request for Production No. 55. Please see Taxpayers' response to Request No. 55.

121. Copy of all automobile registration documents for all automobiles owned by or used by Michael Rothman and/or Jennifer Rothman in effect during the tax period.

RESPONSE: Taxpayers object to Request for Production No. 121 on the grounds that the discovery sought is duplicative of Request for Production No. 16. Please see Taxpayers' response to Request No. 16.

122. Copy of all tollway/toll road pass registration(s) and usage history(ies) for any motorized vehicle that Michael Rothman and/or Jennifer Rothman operated on a public road or highway. Examples of tollway passes are the I-Pass, Sun Pass, EZ Pass, National Pass.

RESPONSE: Taxpayers object to Request for Production No. 122 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding that objections, Taxpayers have no such documents.

123. Copy of any and all parking violations received by Michael Rothman and/or Jennifer Rothman during 2013, 2014, 2015 and 2016.

RESPONSE: Taxpayers object to Request for Production No. 123 on the ground that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy.

124. Copy of any and all newspaper (including newsletters) and magazine subscriptions received by Michael Rothman and/or Jennifer Rothman, whether or not said subscriptions are paid for by Michael Rothman and/or Jennifer Rothman, individually or paid for by another individual(s) or entity.

RESPONSE: Taxpayers object to Request for Production No. 124 on the ground that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy, is uncertain, ambiguous, and unintelligible, and duplicative of Request for Production No. 53.

125. Copy of any library card(s) issued in effect belonging to Michael Rothman and Jennifer Rothman during 2013, 2014, 2015, and 2016, whether in Illinois or in any other state.

RESPONSE: Taxpayers object to Request for Production No. 125 on the ground that the discovery sought is overly broad insofar as it pertains to periods outside the period at issue in this case (*i.e.*, Jan. 1, 2014 – Dec. 31, 2015). Notwithstanding this objection, Taxpayers do not have such documents.

126. Copy of all documents supporting/evidencing Michael Rothman's statements as alleged in paragraph 58 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 126 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 126.

127. Copy of all documents supporting/evidencing that Michael Rothman was not presumed under the regulation to be a resident of Illinois in 2013, without regard to the number of days that he was present in Illinois relative to any other state as alleged in paragraph 58 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 127 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5, 15, and 126. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 127.

128. Copy of all documents supporting/evidencing Jennifer Rothman was a nonresident of Illinois for 2012 and 2013 and she was therefore not presumed under the regulation to be a resident of Illinois in 2014, without regard to the number of days that she was present in Illinois relative to any other state as alleged in paragraph 61 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 128 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5, 15, and 106. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 128..

129. Copy of all documents supporting/evidencing Michael was a nonresident of Illinois for 2012 and 2013 and he was therefore not presumed under the regulation to be a resident of Illinois in 2014, without regard to the number of days that he was present in Illinois relative to any other state as alleged in paragraph 62 of the First Amended Petition.

RESPONSE: Taxpayers object to Request for Production No. 129 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5, 15, and 106. Notwithstanding

this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 129.

130. Copy of all documents supporting/evidencing that Michael Rothman and Jennifer Rothman in their individual capacities owned real property in Illinois for tax years 2013, 2014, 2015 and 2016.

RESPONSE: Taxpayers object to Request for Production No. 130 on the grounds that the discovery sought is overly broad insofar as it pertains to periods outside the period at issue in this case (*i.e.*, Jan. 1, 2014 – Dec. 31, 2015), disproportionate and unduly burdensome, and is duplicative of Request for Production No. 9. Please see Taxpayers' Response to Request No. 9.

131. Copy of SMS Assist LLC's organizational chart for the tax years 2013, 2014, 2015, 2016 and 2017.

RESPONSE: Taxpayers object to Request for Production No. 131 on the ground that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding these objections, Taxpayers do not have such documents.

132. Copy of any document evidencing Jennifer Rothman's involvement and/or participating in SMS Assist LLC in any business transaction or investment transactions.

RESPONSE: Taxpayers object to Request for Production No. 132 on the grounds that the discovery sought is overly broad and disproportionate and unduly burdensome. Notwithstanding this objection, Taxpayers do not have such documents.

133. Copy of any and all documents SMS Assist, LLC filed with the Illinois Secretary of State and/or the Delaware Secretary of State during the years 2012, 2013, 2014, 2015, and 2016.

RESPONSE: Taxpayers object to Request for Production No. 133 on the ground that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and equally available to the Department. SMS Assist, LLC is not the taxpayer and not a party to this lawsuit.

134. Copy of any venture capital or financial agreement(s) or other agreement seeking financial assistance signed by Michael Rothman and/or Jennifer Rothman for any entity/company/limited liability company/corporation in 2012, 2013, 2014, 2015 and 2016.

RESPONSE: Taxpayers object to Request for Production No. 134 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy, uncertain, ambiguous, and unintelligible, and overly broad insofar as it pertains to periods outside the period at issue in this case (*i.e.*, Jan. 1, 2014 – Dec. 31, 2015).

135. Copy of any agreement (*i.e.* purchase agreement, employment agreement termination agreement, member agreement, etc.) executed between Michael Rothman and Kenny Industrial Services, LLC and/or its reincorporated name of K2 Industrial Services, Inc., in effect during the tax period .

RESPONSE: Taxpayers object to Request for Production No. 135 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy.

136. Copy of any agreement (including amendments) and/or invoice and/or statement executed between or transmitted between/among Michael Rothman and/or Jennifer Rothman and/or Tiehack Partners, LLC and registered agent Arthur C. Daily located at 600 East Main Street, Suite 104, Aspen, Colorado 81611.

RESPONSE: Taxpayers object to Request for Production No. 136 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy.

137. Copy of any agreement (including amendments) and/or invoice and/or statement executed between and/or transmitted between/among Michael Rothman and or Jennifer Rothman and/or Tiehack Partners, LLC and Aspen Resort Luxury Rentals or any other rental agency that Tiehack Partners, LLC employed, contracted with to rent the real property located at 1162 Tiehack Road, Aspen, Colorado 81611.

RESPONSE: Taxpayers object to Request for Production No. 137 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy.

138. For the enumerated entities below, a copy of any and all documents filed with the appropriate state authority office seeking authority to transact business in said state and in Illinois as a foreign entity for the years 2013, 2014, 2015, and 2016.

1. Kryptonite Holdings, LLC
2. Brickell Estates, LLC
3. Waterforce Leasing, LLC
4. SMS Smart Facility Services, LLC
5. Niles Industrial Services, LLC
6. SMS Self Perform, LLC
7. NILES LLC (Niles Industrial Services, LLC)
8. Granite Creek Flexcap I, LP
9. Tiehack partners, LLC
10. Carpe Diem Seize The Day, LLC

RESPONSE: Taxpayers object to Request for Production No. 138 on the grounds that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and equally available.

Dated: October 8, 2020

Respectfully submitted,

s/Michael J. Wynne

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Exhibit E



Illinois Department of Revenue
Office of Legal Services
100 W. Randolph St., Mail Code 7-900
Chicago, IL 60601

April 26, 2021

Michael Wynne
Doug Wick
Jones Day
71 West Wacker Drive, Suite 3500
Chicago, Illinois 60601

Re: *Rothman v. Illinois Department of Revenue*
18 TT 30

Dear Messrs. Wynne and Wick:

Pursuant to Illinois Supreme Court Rule 201(k) and after reviewing the Petitioner's Responses to the Department's Corrected First Amended Production Request ("Request"), the Department has identified where the Petitioner's responses to the Department's Request are deficient. One common deficiency relates to all 138 production requests which is the failure to provide an affidavit attesting to the complete compliance with the Department's Request.

Moreover, to the extent you find an obvious typographical error regarding a numbered paragraph or a misspelled term within the content of this document, we would ask that you please confer with us immediately by email so that we may review said error and clarify the request or concern for you so that you can respond accordingly. The State is still working remotely, so email is the most efficient way to reach Department staff during the pandemic.

Finally, the Department has attempted to summarize each of the Department's requests and the Taxpayer's objections as succinctly as possible, but they are not verbatim. The specific deficiencies are as follows:

Corrected First Amended Production Request No. 9. Request No. 9 seeks all documents regarding titles, purchase agreements, mortgage documents, HUD-1's, home owner association or condominium association agreements, bylaws evidencing ownership interest in real property location in Illinois, Florida, Colorado or any other State. The Department acknowledged in its production request the documents it already had in its possession but were not fully executed. Documents the Taxpayer tendered with the production request are still only partially executed documents. For example, the Department sought the addendum to the Florida residential contract which the Department acknowledged in its production request that the Department only had a partially executed copy. The Taxpayer's production request provided the same partially executed

copy of the addendum as bates stamped document ROTH 275-276 which was already in the Department possession at DOR 714-715 and was previously tendered to the Taxpayer. As the Department set forth in its July 3, 2019 letter to the Taxpayers, in order to avoid a duplication of discovery, any documents already provided to the Department need not be reproduced a second time but only referenced by the bates number. If some material change was made to the documents already possessed by the Department and that was the reason for the resubmittal and relabeling, please so state.

Please review your records and provide fully executed documents of all documents requested in this request. If no fully executed copies exist, please so state.

Corrected First Amended Production Request No. 12. Request No. 12 seeks copies of invoices and bills for utilities, security, refuse, etc. in which the Taxpayers maintain an ownership interest. The documents provided to this request are non-responsive. The request did not ask for records of payment, but copies of the invoices and bills themselves which would show the address of where the services are being provided which is relevant to the issue of this case which is the residency of the Taxpayers.

Please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 16. Request No. 16 seeks copies of all titles showing the state of registration of any motor vehicle (including, but not limited to automobiles, motorcycles, boats, scooter, off-road, etc.) owned or driven by the Taxpayers and/or their children during the period. The Department acknowledged in its request that it already had a copy of the title for the 2007 Ferrari and a 56'3 boat. The Taxpayer's production request is non-responsive as it appears the Taxpayers reproduced the same information the Department acknowledged was in its possession and previously tendered to the Taxpayer. As set forth in No. 9 above, the Department is not asking that the same documents be submitted a second time. It did appear that the information on the aircraft was new information however, please clarify your response as to what is new information versus what was already tendered. If no new documents exist, please so state.

Please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 17. The production request had a typographical error and "paragraph 19 above" should have read "paragraph 16 above". While the production request itself was specific on what was being sought, now that the typographical error has been corrected, please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 18. Request No. 18 seeks copies of insurance coverage for health, real, personal and/or any other type of property for the period. The Taxpayer produced ROTH 413-450 in response which only shows insurance coverage for a boat, Carpe Diem Sieze (sic) The Day. As the Ferrari and an aircraft have already been identified by the Taxpayer as property owned during the period, please review your records for insurance coverage. All the requested items are relevant to the issue of residency and the location of the requested items. If the Taxpayers had no insurance for their individual health, real property, motor vehicles, aircrafts or any other type of property other than the boat during the period, please so state.

Corrected First Amended Production Request No. 19. Request No. 19 requests copies of insurance bills, renewal notices, premium invoices, etc. for home insurance, life insurance, health insurance, automobile insurance, etc. All the requested records in Request No. 19 are relevant to the issue of residency.

Please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 20. Request No. 20 seeks bills of sales for any motor vehicles purchased and/or maintained during the period. Taxpayer asserts that this request is duplicative of Request No. 16. However, Request No. 16 sought *titles of registration* and not the bills of sales. Therefore, the request is not duplicative.

Please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 25. Request No. 25 seeks copies of flight logs, itineraries and manifests or travel expenses incurred by the Taxpayers during the period. Taxpayers state that the terms flight logs, itineraries and manifests are not defined therefore, the request cannot be answered. As the Taxpayers are owners of an aircraft and have already produced some documents related to the said aircraft, the terms flight logs, itineraries and manifest are commonplace, self-evident words with ordinary dictionary meanings and are not “uncertain, ambiguous and unintelligible” to such an extent that the Taxpayer cannot respond.

Please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 26. Request No. 26 seeks copies of daily planners, calendars or work schedules or time sheets or apparatus of similar type maintained by the Taxpayers. Taxpayers state that the term “apparatus” is undefined and that the request is uncertain, ambiguous and unintelligible. The terms daily planners, calendars, work schedules, time sheets and apparatus are commonplace, self-evident words and phrases with ordinary dictionary meanings and are not “uncertain, ambiguous and unintelligible” to such an extent that the Taxpayer cannot respond. If no such records exist, please so state.

Please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 32. Request No. 32 requests all credit card statements used during the period whether for business purpose or a personal purpose. The Department acknowledged in its request that the Department had possession of the American Express statements. Taxpayers in its responses reproduced the American Express statements. Please see the Department’s explanation in No. 9 above on this issue. If the Taxpayers made material changes to the documents that the Department stated it already possessed and that was the reason for resubmitting and relabeling the American Express statements, please so state. It appears the Taxpayer did produce some new partial credit card statements, please distinguish between new information from information already in the Department’s possession.

Please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 33. Request No. 33 requests the Taxpayer’s current credit report. The credit report is relevant to the central issue in this case of residency and the activities of the Taxpayer during the period. The credit report will indicate all credit card accounts and whether the responses to Request No. 32 are complete.

Please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 34: Request No. 34 seeks information regarding various membership agreements. The membership agreements could lead to relevant information as to the central issue of Taxpayers' residency.

Please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 35: Please see No. 32 above for the explanation of the deficient response and the Department's request for supplemental records.

Please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 36: Request No. 36 seeks information regarding medical treatments. Where an individual seeks medical treatment is a factor and indicator of residency and is relevant to the central issue in this case.

Please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 38. Request No. 38 seeks copies of any recognition awards, articles (newspaper, magazine, Internet) featuring and/or quoting the Taxpayers. Taxpayers state in part that the phrase "copies of any recognition awards awarded" is undefined, ambiguous, unintelligible and therefore the entire request cannot be answered. The phrase "copies of any recognition awards awarded" is commonplace and a self-evident phrase with ordinary dictionary meanings and is not "uncertain, ambiguous and unintelligible" to such an extent that the Taxpayer cannot respond. Moreover, as the documents sought involve the subject of the Taxpayer, the Taxpayer is uniquely situated to know of their existence and in what medium they exist in order to obtain the documents and produce accordingly.

Please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 41: Request No. 41 seeks information regarding donations, including charitable donations. To whom and where an individual donates is relevant to the issue of residency.

Please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 45: Taxpayer's objection is based on the grounds already stated in its response to the Department's production request No. 25 and No. 26. Please see the Department's response to the Taxpayer's deficiency to Requests No. 25 and No. 26 above.

Please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 46: Taxpayer's state that Request No. 46 is duplicative of Department requests No. 25, 26 and 45. Please see the Department's response to No. 25 and 26 above.

Please review your records and respond with the production of the requested records and clarify your inconsistent response.

Corrected First Amended Production Request No. 47: Request No. 47 seeks information pertaining to the capital gains the Taxpayer reported for the companies sold during the period. The Department is seeking the sale agreement for the sale of SMS Assist, LLC. This information could lead to admissible evidence as to the issue of residency.

Please review your records and respond with the production of the requested records.

Corrected First Amended Production Request No. 49. The production request had a typographical error and “Lift” should have read “Lyft”. While the production request itself was specific on what was being sought, now that the typographical error has been corrected, please review your records and respond with the production of the requested records. These records are relevant to the central issue of residency and the activities of the Taxpayers during the period.

Corrected First Amended Production Request No. 67. Request 67 seeks a copy of the mortgage application for the condominium(s) Petitioners owned or maintained during the tax period. Petitioners produced one HUD-1 statement but did not produce a mortgage application. Department requests a copy of the HUD-1 statement for the condominium Petitioners purchased as an investment and the mortgage applications for both condominiums.

Please respond appropriately.

Corrected First Amended Production Request No. 71. Request 71, seeks documents evidencing that since the 1990’s Michael Rothman’s mother has been domiciled in and a resident of Florida. Petitioners produced a sales agreement dated in 2016. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 13 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 13 must be stricken or amended.

Please respond appropriately.

Corrected First Amended Production Request No. 72. Request 72, seeks documents evidencing Jennifer Rothman renewed and amended a lease agreement of the condominium in Miami, Florida in February 2013. Petitioners produced a partially executed lease agreement. Department requests a fully executed lease agreement. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 15 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 15 must be stricken or amended.

Please respond appropriately.

Corrected First Amended Production Request No. 73. Request 73, seeks documents evidencing Petitioners purchased a penthouse in Miami, Florida. While Petitioners produced some documents, the documents are not fully executed. Department request Petitioners to prove the purchase was for investment purposes. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 16 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 16 must be stricken or amended.

Please respond appropriately.

Corrected First Amended Production Request No. 74. Request 74, seeks documents evidencing Petitioners, through a wholly owned limited liability company purchased “another” condominium for investment purpose. Department request Petitioners to prove the purchase was for investment purposes. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 17 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 17 must be stricken or amended.

Please respond appropriately.

Corrected First Amended Production Request No. 76. Request 76, seeks documents evidencing the value of Petitioners vehicles as alleged by Petitioners in paragraph 21 of their First Amended Petition. Petitioners produced the registration for the 2007 Ferrari, only. Department is asking Petitioners to produce documentation for both boats. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 21 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 21 must be stricken or amended.

Please respond appropriately.

Corrected First Amended Production Request No. 77. Request 77 seeks registration documents for the two (2) boats referred to in paragraph 22 of Petitioners First Amended Petition. Petitioners produced documentation for one boat, not two. Department is asking Petitioners to produce documentation for both boats. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 22 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 22 must be stricken or amended.

Please respond appropriately.

Corrected First Amended Production Request No. 78. Request 78 seeks documentation evidencing the dockage space at the Miami Beach Marina for a vessel owned by a limited liability company wholly owned by Michael Rothman as alleged in paragraph 28 of Petitioners First Amended Petition. Petitioners produced the registration for the vessel. Department is asking Petitioners to produce license or lease agreement for the vessel dockage space. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 23 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 23 must be stricken or amended.

Please respond appropriately.

Corrected First Amended Production Request No. 79. Request 79 request Petitioners to produce documents supporting their allegations contained in paragraph 24 of their First Amended Petition. Petitioners allege that they purchased “a large home in Aspen, Colorado”. Department is asking Petitioners to produce documents to support their position, i.e. their ownership of said real property. Petitioners produced documents that are not fully executed. Department requests

Petitioners to produce all fully executed documents evidencing they purchased a “large” home in Aspen, Colorado. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 24 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 24 must be stricken or amended.

Please respond appropriately.

Corrected First Amended Production Request No. 81. Request 81 asks Petitioners for documents evidencing the ownership of the limited liability company that owns the jet aircrafts. Petitioners, once again, produced flight logs. Department did not ask for flight logs for this request. Paragraphs 26 and 27 of Petitioner’s First Amended Petition alleges that the jet aircraft is owned by a limited liability company. The Department is simply asking Petitioners to support their allegations. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraphs 26 and 27 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegations 26 and 27 must be stricken or amended.

Please respond appropriately.

Corrected First Amended Production Request No. 82. Request 82 asks Petitioners for agreements, invoices, statements with respect to the two passenger jet aircraft being stored/hangered and maintained in Wisconsin as alleged in paragraph 26 of their First Amended Petition. Petitioners produced a flight log. Department did not ask for the flight logs in this request. The Department is simply asking Petitioners to support their allegations. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 26 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 26 must be stricken.

Please produce the requested documentation or Petitioners shall move to strike paragraph 26 of their First Amended Petition.

Corrected First Amended Production Request No. 83. Request 83 asks Petitioners to employment or independent contractor agreements, contract, memorandums of understanding, invoice, statements supporting Petitioners’ statements that through a wholly owned limited liability company employed pilots to operate the passenger jet aircraft as alleged in paragraph 27 of Petitioners First Amended Petition. Petitioners in their response refer to other production requests propounded by the Department, but none of those responses produced the documents requested. Petitioners, in their First Amended Petitioner, alleged that they employed pilots to operate the aircraft they used to support their position that they are not Illinois residents during the tax years at issue. The Department is simply asking Petitioners to support their allegations. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 27 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 27 must be stricken.

Please produce the requested documentation or Petitioners shall move to strike paragraph 27 of their First Amended Petition.

Corrected First Amended Production Amended First Request No. 91. Request 91 seeks copies of documents that support Petitioners allegation(s) contained in paragraph 29 of their First

Amended Petition. Petitioners, in paragraph 29 allege that during the tax years at issue Michael spent approximately 220 outside of Illinois. Instead of providing documentation to support paragraph 29, Petitioners simply complain that the request is compound and duplicative. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 29 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 29 must be stricken.

Department requests Petitioners to appropriately respond.

Corrected First Amended Production Amended First Request No. 97. Request 97 seeks documents that support Petitioners allegation(s) contained in paragraph 30 of their First Amended Petition. Petitioners, in paragraph 30 allege that Petitioners purchased a chemical distribution business among other businesses in West Palm Beach, Florida but did not provide any supporting documentation to support this allegation. Instead of providing documentation to support paragraph 30, Petitioners simply complain that this request is overly broad, disproportionate, unduly burdensome and duplicate. It is Petitioners own allegation that they must prove. If Petitioners do not have the supporting documentation for allegation 30 must be stricken.

Department requests Petitioners to appropriately respond.

Corrected First Amended Production Amended First Request No. 98. Request 98 seeks documents that support Petitioners allegation(s) contained in paragraph 31 of their First Amended Petition. Petitioners, in paragraph 31 allege that Petitioners founded a new business in Tampa, Florida but did not provide any supporting documentation to support this allegation. Instead of providing documentation to support paragraph 31, Petitioners simply complain that this request is overly broad, disproportionate, unduly burdensome and duplicate. It is Petitioners own allegation that they must prove. If Petitioners do not have the supporting documentation for allegation 31 must be stricken.

Department requests Petitioners to appropriately respond.

Corrected First Amended Production Amended First Request No. 99. Request 99 seeks documents that support Petitioners allegations contained in paragraph 32 of their First Amended Petition. Petitioners, in paragraph 32 allege that Petitioner Jennifer Rothman was a non-resident of Illinois in 2013. Petitioners claim this request is duplicative of Requests 5 and 15. Petitioners in response to Amended First Request No. 125 stated that tax year 2013 is outside the period at issue in this case. Accordingly, responses to Requests 5 and 15 cannot documentation related to tax year 2013. Requests 5 and 15 pertain to the tax years at issue, not 2013. Request 100 is not duplicative as it is seeking documentation for tax year. Accordingly, responses to Requests 5 and 15 are not duplicative and are not responsive to this Request. If Petitioners do not have documentation supporting their allegation(s) in paragraph 32 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.

Corrected First Amended Production Amended First Request No. 100. Request 100 seeks documents that support Petitioners allegations contained in paragraph 33 of their First Amended Petition. Petitioners, in paragraph 33 allege that Michael Rothman was a non-resident of Illinois in 2013. Petitioners claim this request is duplicative of Requests 5 and 15. Petitioners in response to Amended First Request No. 125 stated that tax year 2013 is outside the period at issue in this

case. Accordingly, responses to Requests 5 and 15 cannot documentation related to tax year 2013. Requests 5 and 15 pertain to the tax years at issue, not 2013. Request 100 is not duplicative as it is seeking documentation for tax year. Accordingly, responses to Requests 5 and 15 are not duplicative and are not responsive to this Request. If Petitioners do not have documentation supporting their allegation(s) in paragraph 33 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.

Corrected First Amended Production Amended First Request No. 103. Request 103 seeks documents that support Petitioners allegations contained in paragraph 49 of their First Amended Petition. Petitioners, in paragraph 49 allege that Petitioners left Illinois for other than a temporary or transitory purpose. Petitioners claim this request is duplicative of Requests 5 and 15. Requests 5 and 15 pertain to the tax years at issue, not 2010. Request 103 is not duplicative. Accordingly, responses to Requests 5 and 15 cannot documentation related to tax year 2010. If Petitioners do not have documentation supporting their allegation(s) in paragraph 50 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.

Corrected First Amended Production Amended First Request No. 104. Request 104 seeks documents that support Petitioners allegations contained in paragraph 50 of their First Amended Petition. Petitioners, in paragraph 50 allege that Petitioner Jennifer Rothman established domicile in Florida as “of at least 2011.” Petitioners claim this request is duplicative of Requests 5 and 15. Petitioners in response to Amended First Request No. 125 stated that tax year 2013 is outside the period at issue in this case. Accordingly, responses to Requests 5 and 15 cannot documentation related to tax year 2011. If Petitioners do not have documentation supporting their allegation(s) in paragraph 50 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.

Corrected First Amended Production Amended First Request No. 105. Request 105 seeks documents that support Petitioners allegations contained in paragraph 51 of their First Amended Petition. Petitioners, in paragraph 51 allege that Petitioner Michael Rothman established domicile in Florida as “of at least 2013.” Petitioners claim this request is duplicative of Requests 5 and 15. Petitioners in response to Amended First Request No. 125 stated that tax year 2013 is outside the period at issue in this case. Accordingly, responses to Requests 5 and 15 cannot documentation related to tax year 2013. If Petitioners do not have documentation supporting their allegation(s) in paragraph 51 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.

Corrected First Amended Production Amended First Request No. 106. Request 106 seeks support for Petitioners allegation contained in paragraph 52 of their First Amended Petition. Specially, Petitioners allegation pertains to a year beginning with 2011 in which Petitioner allege that they have been in Florida of other than temporary or transitory purposes. Petitioners claim this Request is duplicate of Amended First Requests 5 and 15. Requests 5 and 15 pertain to the Tax Years at Issue, not tax year 2011. Therefore, this request is not duplicative of Requests 5 and 15. If Petitioners do not have documentation supporting their allegation(s) in paragraph 52 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.

Corrected First Amended Production Amended First Request No. 109. Request 109 seeks support for Petitioner Jennifer Rothman's allegation in paragraph 57 of Petitioners First Amended Petition. Specifically, the request pertains to tax years 2011 and 2012, not 2014 and 2015. Amended First Requests 5 and 15 pertain to the Tax Years at issue, not 2011 and 2012. Therefore, it is not duplicative of said request. If Petitioners do not have documentation supporting their allegations in paragraph 57 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.

Corrected First Amended Production Amended First Request No. 110. Request 110 seeks copies of the Taxpayers passport and passport application for years 2013, 2014, 2015 and 2016. Request 110 is not unduly burdensome as it contains relevant information regarding Petitioners' residency.

Department requests Petitioners produce the requested documentation.

Corrected First Amended Production Amended First Request No. 111. Request 111 seeks a copy of Petitioners' social security statement for the tax years 2013, 2014, 2015, and 2016. The request is not unduly burdensome and is relevant because it contains income information for Petitioners.

Department requests Petitioners produce the requested documentation.

Corrected First Amended Production Amended First Request No. 116. Request 116 requests a copy of any and all homeowner association agreements. Petitioners failed to produce a copy of the homeowner's agreement for their real property owned at 840 N. Lake Shore Drive, Chicago, IL.

Department requests Petitioners to produce the homeowner association document for 840 N. Lake Shore Drive, Chicago, IL.

Corrected First Amended Production Amended First Request No. 123. Request 123 asks Petitioner to produce any and all parking violations received by Petitioners. Petitioners state this request is unduly burdensome and irrelevant.

Department states that parking tickets may lead to admissible evidence to the residency controversy. Department requests Petitioners to produce the requested documents.

Corrected First Amended Production Amended First Request No. 132. Request 132 seeks documents evidencing Petitioner Jennifer Rothman' business and/or investment involvement or participation in SMS Assist, LLC. Petitioners state that this request is overly broad and unduly burdensome and also that Petitioners do not have such documents.

Department states that Petitioner Jennifer Rothman reported the gain on the sale of her interest in SMS Assist, LLC as an investment. Department request Petitioners produce the documents supporting this position.

Corrected First Amended Production Amended First Request No. 134. Request 134 seeks the production of various financial documents for entities to which Petitioners provided financial assistance. Petitioners state that these documents are unduly burdensome, unintelligible and irrelevant.

Department states that Petitioners, in paragraph 30 of their First Amended Petition, alleged that Petitioners, among “other businesses,” purchased a chemical distribution. Petitioners failed to identify the chemical distribution business as well as the “other businesses” they alleged in paragraph 30 of their First Amended Petition. Therefore, Department is requesting various financial documents that relate to chemical distribution business as well as any or their unidentified “other” businesses. Department requests Petitioner to produce the requested documents

Corrected First Amended Production Amended First Request No. 135. Request 135 seeks various documents executed between Petitioner Michael Rothman and K2 Industrial Services, Inc. formerly known as Kenny Industrial Services, LLC. Petitioners state that these documents are unduly burdensome and irrelevant.

Department states that Petitioner Michael Rothman’s business relationship with K2 Industrial Services, Inc. is relevant or may lead to relevant information regarding Petitioners state of residency. Department states that Petitioners, in paragraph 30 of their First Amended Petition, alleged that Petitioner Michael Rothman is the manager of “other businesses” and extensively travels for these businesses. Petitioners failed to identify the “other businesses” they alleged and therefore, Department is requesting documents that relate to an “other” business. Department requests Petitioner to produce the requested documents

Corrected First Amended Production Amended First Request No. 136. Request 136 seeks various documents pertaining to Petitioners “large home in Aspen, Colorado” as alleged in paragraph 24 of their First Amended Petition and the registered agent for an entity known as Tiehack Partners, LLC, which is the owner of Petitioners “large” home in Aspen, Colorado.

Department states that Petitioners allegation in paragraph 24 of their First Amended Petition seems to infer that the purchase of a home in Aspen, Colorado supports their state of residency. Based on this, the Department’s request for documents regarding Petitioners Aspen, Colorado use of said home are relevant. Department requests Petitioner to produce the requested documents.

Corrected First Amended Production Amended First Request No. 137. Request 137 seeks documents related to Petitioners use of “a large home in Aspen, Colorado” that they purchased as alleged in paragraph 24 of their First Amended Petition. Petitioners refused to produce the documents requested and claimed it is unduly burdensome and irrelevant.

Department states that Petitioners allegation in paragraph 24 of their First Amended Petition seems to infer that the purchase of a home in Aspen, Colorado supports their state of residency. Based on this, the Department’s request for documents regarding Petitioners Aspen, Colorado use of said home are relevant. Department requests Petitioner to produce the requested documents.

Corrected First Amended Production Amended First Request No. 138. Request 138 requests the documents that were filed by enumerated entities that sought authority to transact business in the incorporating State and in the State of Illinois as a foreign entity for tax years 2013, 2014, 2015 and 2016.

Petitioner claims that these documents are unduly burdensome and irrelevant.

Department states that Petitioners business relationship with said enumerated entities is relevant and may lead to information that is admissible at trial. Department states that Petitioners, in paragraph 30 of their First Amended Petition, allege that Petitioner Michael Rothman is the manager of “other businesses” and extensively travels for these businesses. Petitioners failed to identify the “other businesses” they alleged. Therefore, Department is requesting documents that relate to these “other businesses.” Department requests Petitioner to produce the requested documents.

Please let us know if you agree with the above or wish to schedule a conference to discuss these issues.

Sincerely,

/s/ Susan Budzileni

/s/ Valerie Puccini

Exhibit F

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

Michael Rothman and Jennifer Rothman,)	
)	
Petitioners,)	
)	
v.)	Nos. 18 TT 30 & 18 TT 132
)	
Illinois Department of Revenue,)	Judge Brian F. Barov
)	
Respondent.)	

**PETITIONER’S RESPONSES TO THE DEPARTMENT’S 201K LETTER WITH
CORRECTED FIRST AMENDED PRODUCTION REQUESTS**

Petitioners, Michael and Jennifer Rothman (“Taxpayers”), by and through their attorneys JONES DAY, serve the following responses to Respondent, the Illinois Department of Revenue’s (“Department”) 201(k) Letter with Corrected First Amended Production Requests (“Requests”). All general objections set forth in Petitioner’s Responses to the Department’s Amended First Request for Production of Documents dated October 8, 2020, are incorporated as if they were entirely expressed in each response herein.

Corrected First Amended Production Request No. 9. Request No. 9 seeks all documents regarding titles, purchase agreements, mortgage documents, HUD-1’s, home owner association or condominium association agreements, bylaws evidencing ownership interest in real property location in Illinois, Florida, Colorado or any other State. The Department acknowledged in its production request the documents it already had in its possession but were not fully executed. Documents the Taxpayer tendered with the production request are still only partially executed documents. For example, the Department sought the addendum to the Florida residential contract which the Department acknowledged in its production request that the Department only had a partially executed copy. The Taxpayer’s production request provided the same partially executed copy of the addendum as bates stamped document ROTH 275-276 which was already in the Department possession at DOR 714-715 and was previously tendered to the Taxpayer. As the Department set forth in its July 3, 2019 letter to the Taxpayers, in order to avoid a duplication of discovery, any documents already provided to the Department need not be reproduced a second time but only referenced by the bates number. If some material change was made to the documents already possessed by the Department and that was the reason for the resubmittal and relabeling, please so state.

Please review your records and provide fully executed documents of all documents requested in this request. If no fully executed copies exist, please so state.

RESPONSE: Taxpayers restate their objection to Request for Production No. 9 on the grounds that the discovery sought is overly broad and disproportionate and unduly burdensome. Notwithstanding this objection, see the documents previously produced by Taxpayers and ROTH 1373-1429. ROTH 1426-1429 is a fully executed copy of ROTH 254-255.

Corrected First Amended Production Request No. 12. Request No. 12 seeks copies of invoices and bills for utilities, security, refuse, etc. in which the Taxpayers maintain an ownership interest. The documents provided to this request are non-responsive. The request did not ask for records of payment, but copies of the invoices and bills themselves which would show the address of where the services are being provided which is relevant to the issue of this case which is the residency of the Taxpayers.

Please review your records and respond with the production of the requested records.

RESPONSE: Taxpayers restate their objection to Request for Production No. 12 on the grounds that the discovery sought is disproportionate and unduly burdensome. Notwithstanding this objection, Taxpayers did not keep copies of the requested documents. Taxpayers' credit card statements provided in response to the Request for production No. 32 will show many of these payments.

Corrected First Amended Production Request No. 16. Request No. 16 seeks copies of all titles showing the state of registration of any motor vehicle (including, but not limited to automobiles, motorcycles, boats, scooter, off-road, etc.) owned or driven by the Taxpayers and/or their children during the period. The Department acknowledged in its request that it already had a copy of the title for the 2007 Ferrari and a 56'3 boat. The Taxpayer's production request is non-responsive as it appears the Taxpayers reproduced the same information the Department acknowledged was in its possession and previously tendered to the Taxpayer. As set forth in No. 9 above, the Department is not asking that the same documents be submitted a second time. It did appear that the information on the aircraft was new information however, please clarify your response as to what is new information versus what was already tendered. If no new documents exist, please so state.

Please review your records and respond with the production of the requested records.

RESPONSE: Taxpayers restate their objection to Request for Production No. 16 on the grounds that the discovery sought is disproportionate and unduly burdensome, and overly broad and irrelevant insofar as it pertains to Taxpayers' adult children who are not parties to this litigation. Notwithstanding this objection, see the documents previously produced by Taxpayers, as well as the following purchase agreements and responsive documentation as requested in Request for Production No. 20; ROTH 1430-1431, ROTH 1555, ROTH 1557-60, ROTH 1561, ROTH 1562-63, ROTH 1564, ROTH 1565, ROTH 1566-69, ROTH 1761-62, and ROTH 1763. Taxpayers will file an amended response to the Request for Production if and when copies of the titles are identified.

Corrected First Amended Production Request No. 17. The production request had a typographical error and “paragraph 19 above” should have read “paragraph 16 above”. While the production request itself was specific on what was being sought, now that the typographical error has been corrected, please review your records and respond with the production of the requested records.

RESPONSE: Taxpayers object to Request for Production No. 17 on the grounds that the discovery sought is disproportionate and unduly burdensome and overly broad. Notwithstanding this objection, see the documents previously produced by Taxpayers at ROTH 397-399 and DOR 738-740.

Corrected First Amended Production Request No. 18. Request No. 18 seeks copies of insurance coverage for health, real, personal and/or any other type of property for the period. The Taxpayer produced ROTH 413-450 in response which only shows insurance coverage for a boat, Carpe Diem Sieze (sic) The Day. As the Ferrari and an aircraft have already been identified by the Taxpayer as property owned during the period, please review your records for insurance coverage. All the requested items are relevant to the issue of residency and the location of the requested items. If the Taxpayers had no insurance for their individual health, real property, motor vehicles, aircrafts or any other type of property other than the boat during the period, please so state.

RESPONSE: Taxpayers restate their objection to Request for Production No. 18 on the grounds that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and overly broad. Notwithstanding this objection, see the documents previously produced by Taxpayers and ROTH 1432-1554.

Corrected First Amended Production Request No. 19. Request No. 19 requests copies of insurance bills, renewal notices, premium invoices, etc. for home insurance, life insurance, health insurance, automobile insurance, etc. All the requested records in Request No. 19 are relevant to the issue of residency.

Please review your records and respond with the production of the requested records.

RESPONSE: Taxpayers restate their objection to Request for Production No. 19 on the grounds that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and duplicative of Request for Production No. 18. Please refer to Taxpayers’ response to Request No. 18. Notwithstanding this objection, see ROTH 1544-1554.

Corrected First Amended Production Request No. 20. Request No. 20 seeks bills of sales for any motor vehicles purchased and/or maintained during the period. Taxpayer asserts that this request is duplicative of Request No. 16. However, Request No. 16 sought *titles of registration* and not the bills of sales. Therefore, the request is not duplicative.

Please review your records and respond with the production of the requested records.

RESPONSE: See the documents previously produced by Taxpayers at ROTH 393, 529-581, as well as ROTH 1555-1569.

Corrected First Amended Production Request No. 25. Request No. 25 seeks copies of flight logs, itineraries and manifests or travel expenses incurred by the Taxpayers during the period. Taxpayers state that the terms flight logs, itineraries and manifests are not defined therefore, the request cannot be answered. As the Taxpayers are owners of an aircraft and have already produced some documents related to the said aircraft, the terms flight logs, itineraries and manifest are commonplace, self-evident words with ordinary dictionary meanings and are not “uncertain, ambiguous and unintelligible” to such an extent that the Taxpayer cannot respond.

Please review your records and respond with the production of the requested records.

RESPONSE: Taxpayers restate their objection to Request for Production No. 25 on the grounds that the discovery sought is disproportionate and unduly burdensome. Notwithstanding this objection, see the documents previously produced by Taxpayers and ROTH 1570-1638.

Corrected First Amended Production Request No. 26. Request No. 26 seeks copies of daily planners, calendars or work schedules or time sheets or apparatus of similar type maintained by the Taxpayers. Taxpayers state that the term “apparatus” is undefined and that the request is uncertain, ambiguous and unintelligible. The terms daily planners, calendars, work schedules, time sheets and apparatus are commonplace, self-evident words and phrases with ordinary dictionary meanings and are not “uncertain, ambiguous and unintelligible” to such an extent that the Taxpayer cannot respond. If no such records exist, please so state.

Please review your records and respond with the production of the requested records.

RESPONSE: Taxpayers restate their objection to Request for Production No. 26 on the grounds that the discovery sought is disproportionate and unduly burdensome. Notwithstanding this objection, see the documents previously produced by Taxpayers. Taxpayers have reviewed their books and records and have not identified any other responsive documents in the taxpayers’ possession.

Corrected First Amended Production Request No. 32. Request No. 32 requests all credit card statements used during the period whether for business purpose or a personal purpose. The Department acknowledged in its request that the Department had possession of the American Express statements. Taxpayers in its responses reproduced the American Express statements. Please see the Department’s explanation in No. 9 above on this issue. If the Taxpayers made material changes to the documents that the Department stated it already possessed and that was the reason for resubmitting and relabeling the American Express statements, please so state. It appears the Taxpayer did produce some new partial credit card statements, please distinguish between new information from information already in the Department’s possession.

Please review your records and respond with the production of the requested records.

RESPONSE: Taxpayers restate their objection to Request for Production No. 32 on the grounds that the discovery sought is overly broad and disproportionate and unduly burdensome. Notwithstanding this objection, see the documents previously produced by Taxpayers and ROTH 2009-2271. ROTH 2009-2271 are copies of relevant portions of ROTH 668-1368 with limited redactions, necessary for data privacy purposes. Taxpayers have been unable to locate copies of

the April 2014 records, for which the document retention period has tolled for third-party sources. Taxpayers will amend the response if records for that month are later identified for production.

Corrected First Amended Production Request No. 33. Request No. 33 requests the Taxpayer's current credit report. The credit report is relevant to the central issue in this case of residency and the activities of the Taxpayer during the period. The credit report will indicate all credit card accounts and whether the responses to Request No. 32 are complete.

Please review your records and respond with the production of the requested records.

RESPONSE: Taxpayers restate their objection to Request for Production No. 33 on the ground that the discovery sought is irrelevant to the subject matter of this controversy. Notwithstanding this objection, Taxpayers may be amenable to a negotiated release of this information as raised in other discussions with the Department, subject to express consent by Taxpayers and their counsel.

Corrected First Amended Production Request No. 34: Request No. 34 seeks information regarding various membership agreements. The membership agreements could lead to relevant information as to the central issue of Taxpayers' residency.

Please review your records and respond with the production of the requested records.

RESPONSE: Taxpayers restate their objection to Request for Production No. 34 on the grounds that the discovery sought is overly broad, disproportionate, and unduly burdensome. Notwithstanding this objection, see the documents previously produced by Taxpayers.

Corrected First Amended Production Request No. 35: Please see No. 32 above for the explanation of the deficient response and the Department's request for supplemental records.

Please review your records and respond with the production of the requested records.

RESPONSE: Taxpayers restate their objection to Request for Production No. 35 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding this objection, see the documents previously produced by Taxpayers.

Corrected First Amended Production Request No. 36: Request No. 36 seeks information regarding medical treatments. Where an individual seeks medical treatment is a factor and indicator of residency and is relevant to the central issue in this case.

Please review your records and respond with the production of the requested records.

RESPONSE: Taxpayers restate their objection to Request for Production No. 36 on the grounds that the discovery sought is overly broad, disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy.

Corrected First Amended Production Request No. 38. Request No. 38 seeks copies of any recognition awards, articles (newspaper, magazine, Internet) featuring and/or quoting the Taxpayers. Taxpayers state in part that the phrase "copies of any recognition awards awarded" is

undefined, ambiguous, unintelligible and therefore the entire request cannot be answered. The phrase “copies of any recognition awards awarded” is commonplace and a self-evident phrase with ordinary dictionary meanings and is not “uncertain, ambiguous and unintelligible” to such an extent that the Taxpayer cannot respond. Moreover, as the documents sought involve the subject of the Taxpayer, the Taxpayer is uniquely situated to know of their existence and in what medium they exist in order to obtain the documents and produce accordingly.

Please review your records and respond with the production of the requested records.

RESPONSE: Taxpayers restate their objection to Request for Production No. 38 on the grounds that the discovery sought is equally available to both parties with respect to published materials. Further, the discovery sought is overly broad, disproportionate, and unduly burdensome with respect to the entire Request No. 38.

Corrected First Amended Production Request No. 41: Request No. 41 seeks information regarding donations, including charitable donations. To whom and where an individual donates is relevant to the issue of residency.

Please review your records and respond with the production of the requested records.

RESPONSE: Taxpayers restate their objection to Request for Production No. 41 on the grounds that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and duplicative of Request No. 29. Notwithstanding this objection, see ROTH 1639-1641.

Corrected First Amended Production Request No. 45: Taxpayer’s objection is based on the grounds already stated in its response to the Department’s production request No. 25 and No. 26. Please see the Department’s response to the Taxpayer’s deficiency to Requests No. 25 and No. 26 above.

Please review your records and respond with the production of the requested records.

RESPONSE: Taxpayers restate their objection to Request for Production No. 45 on the grounds that the discovery sought is duplicative of Request for Production Nos. 25 & 26 with respect to airline travel. Please refer to Taxpayers’ response to Request Nos. 25 & 26.

Corrected First Amended Production Request No. 46: Taxpayer’s state that Request No. 46 is duplicative of Department requests No. 25, 26 and 45. Please see the Department’s response to No. 25 and 26 above.

Please review your records and respond with the production of the requested records and clarify your inconsistent response.

RESPONSE: Taxpayers restate their objection to Request for Production No. 46 on the grounds that the discovery sought is overly broad, disproportionate and unduly burdensome, and duplicative of Request for Production Nos. 25, 26, & 45. Notwithstanding this objection, Taxpayers do not have such documents.

Corrected First Amended Production Request No. 47: Request No. 47 seeks information pertaining to the capital gains the Taxpayer reported for the companies sold during the period. The Department is seeking the sale agreement for the sale of SMS Assist, LLC. This information could lead to admissible evidence as to the issue of residency.

Please review your records and respond with the production of the requested records.

RESPONSE: Taxpayers restate their objection to Request for Production No. 47 on the grounds that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and duplicative of Request No. 21. Please refer to Taxpayers' response to Request No. 21. Notwithstanding this objection, see ROTH 1642-1760.

Corrected First Amended Production Request No. 49. The production request had a typographical error and "Lift" should have read "Lyft". While the production request itself was specific on what was being sought, now that the typographical error has been corrected, please review your records and respond with the production of the requested records. These records are relevant to the central issue of residency and the activities of the Taxpayers during the period.

RESPONSE: Taxpayers restate their objection to Request for Production No. 49 on the grounds that the discovery sought is disproportionate and unduly burdensome and irrelevant to the subject matter of this controversy. Notwithstanding this objection, see the documents previously produced by Taxpayers.

Corrected First Amended Production Request No. 67. Request 67 seeks a copy of the mortgage application for the condominium(s) Petitioners owned or maintained during the tax period. Petitioners produced one HUD-1 statement but did not produce a mortgage application. Department requests a copy of the HUD-1 statement for the condominium Petitioners purchased as an investment and the mortgage applications for both condominiums.

Please respond appropriately.

RESPONSE: Taxpayers restate their objection to Request for Production No. 67 on the grounds that discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding this objection, see the documents previously produced by Taxpayers and ROTH 1391-92 for Condo No. 3903, ROTH 1426-29 for Condo PH3C.

Corrected First Amended Production Request No. 71. Request 71, seeks documents evidencing that since the 1990's Michael Rothman's mother has been domiciled in and a resident of Florida. Petitioners produced a sales agreement dated in 2016. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 13 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 13 must be stricken or amended.

Please respond appropriately.

RESPONSE: Please see the documents previously produced by Taxpayers. There are no further documents in Taxpayers' possession.

Corrected First Amended Production Request No. 72. Request 72, seeks documents evidencing Jennifer Rothman renewed and amended a lease agreement of the condominium in Miami, Florida in February 2013. Petitioners produced a partially executed lease agreement. Department requests a fully executed lease agreement. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 15 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 15 must be stricken or amended.

Please respond appropriately.

RESPONSE: Please see the documents previously produced by Taxpayers. There are no further documents in Taxpayers' possession.

Corrected First Amended Production Request No. 73. Request 73, seeks documents evidencing Petitioners purchased a penthouse in Miami, Florida. While Petitioners produced some documents, the documents are not fully executed. Department request Petitioners to prove the purchase was for investment purposes. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 16 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 16 must be stricken or amended.

Please respond appropriately.

RESPONSE: Please see the documents previously produced by Taxpayers, as well as the documents produced in response to Request No. 67.

Corrected First Amended Production Request No. 74. Request 74, seeks documents evidencing Petitioners, through a wholly owned limited liability company purchased "another" condominium for investment purpose. Department request Petitioners to prove the purchase was for investment purposes. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 17 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 17 must be stricken or amended.

Please respond appropriately.

RESPONSE: Please see the documents previously produced by Taxpayers, as well documents produced in response to Request No. 67.

Corrected First Amended Production Request No. 76. Request 76, seeks documents evidencing the value of Petitioners vehicles as alleged by Petitioners in paragraph 21 of their First Amended Petition. Petitioners produced the registration for the 2007 Ferrari, only. Department is asking Petitioners to produce documentation for both boats. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 21 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 21 must be stricken or amended.

Please respond appropriately.

RESPONSE: Taxpayers restate their objection to Request for Production No. 76 on the grounds that the discovery sought is duplicative of Request for Production Nos. 16, 19, and 20. Notwithstanding these objections, see the documents previously produced by Taxpayers, ROTH 529-581, and ROTH 1493-1543, 1562-1569.

Corrected First Amended Production Request No. 77. Request 77 seeks registration documents for the two (2) boats referred to in paragraph 22 of Petitioners First Amended Petition. Petitioners produced documentation for one boat, not two. Department is asking Petitioners to produce documentation for both boats. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 22 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 22 must be stricken or amended.

Please respond appropriately.

RESPONSE: Taxpayers restate their objection to Request for Production No. 77 on the grounds that the discovery sought is disproportionate and unduly burdensome. Notwithstanding this objection, see the documents previously produced by Taxpayers at ROTH 394-395, 411-412, and ROTH 1546-1554, 1761-1763.

Corrected First Amended Production Request No. 78. Request 78 seeks documentation evidencing the dockage space at the Miami Beach Marina for a vessel owned by a limited liability company wholly owned by Michael Rothman as alleged in paragraph 28 of Petitioners First Amended Petition. Petitioners produced the registration for the vessel. Department is asking Petitioners to produce license or lease agreement for the vessel dockage space. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 23 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 23 must be stricken or amended.

Please respond appropriately.

RESPONSE: Taxpayers restate their objection to Request for Production No. 78 on the grounds that the discovery sought is disproportionate and unduly burdensome. Further, Taxpayers object to Request for Production No. 78 on the grounds that the discovery sought is duplicative of Request for Production No. 17. Taxpayers have already produced documents to the Department that are responsive to this request at DOR 738-740 and ROTH 397-399.

Corrected First Amended Production Request No. 79. Request 79 request Petitioners to produce documents supporting their allegations contained in paragraph 24 of their First Amended Petition. Petitioners allege that they purchased “a large home in Aspen, Colorado”. Department is asking Petitioners to produce documents to support their position, i.e. their ownership of said real property. Petitioners produced documents that are not fully executed. Department requests Petitioners to produce all fully executed documents evidencing they purchased a “large” home in Aspen, Colorado. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 24 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 24 must be stricken or amended.

Please respond appropriately.

RESPONSE: Taxpayers restate their objection to Request for Production No. 79 on the grounds that the discovery sought is overly broad and disproportionate and unduly burdensome. Further, Taxpayers object to Request for Production No. 79 on the grounds that the discovery sought is duplicative of Request for Production No. 9. Notwithstanding this objection, see ROTH 1373-1390.

Corrected First Amended Production Request No. 81. Request 81 asks Petitioners for documents evidencing the ownership of the limited liability company that owns the jet aircrafts. Petitioners, once again, produced flight logs. Department did not ask for flight logs for this request. Paragraphs 26 and 27 of Petitioner's First Amended Petition alleges that the jet aircraft is owned by a limited liability company. The Department is simply asking Petitioners to support their allegations. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraphs 26 and 27 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegations 26 and 27 must be stricken or amended.

Please respond appropriately.

RESPONSE: Taxpayers restate their objection to Request for Production No. 81 on the grounds that the discovery sought is overly broad, disproportionate and unduly burdensome, and duplicative of Request for Production Nos. 20 and 57. Notwithstanding this objection, see ROTH 1764-1789.

Corrected First Amended Production Request No. 82. Request 82 asks Petitioners for agreements, invoices, statements with respect to the two passenger jet aircraft being stored/hangered and maintained in Wisconsin as alleged in paragraph 26 of their First Amended Petition. Petitioners produced a flight log. Department did not ask for the flight logs in this request. The Department is simply asking Petitioners to support their allegations. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 26 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 26 must be stricken.

Please produce the requested documentation or Petitioners shall move to strike paragraph 26 of their First Amended Petition.

RESPONSE: Taxpayers restate their objection to Request for Production No. 82 on the grounds that the discovery sought is overly broad, disproportionate and unduly burdensome, and duplicative of Request for Production Nos. 17, 20 and 57.

Corrected First Amended Production Request No. 83. Request 83 asks Petitioners to employment or independent contractor agreements, contract, memorandums of understanding, invoice, statements supporting Petitioners' statements that through a wholly owned limited liability company employed pilots to operate the passenger jet aircraft as alleged in paragraph 27 of Petitioners First Amended Petition. Petitioners in their response refer to other production requests propounded by the Department, but none of those responses produced the documents requested. Petitioners, in their First Amended Petitioner, alleged that they employed pilots to

operate the aircraft they used to support their position that they are not Illinois residents during the tax years at issue. The Department is simply asking Petitioners to support their allegations. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 27 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 27 must be stricken.

Please produce the requested documentation or Petitioners shall move to strike paragraph 27 of their First Amended Petition.

RESPONSE: Taxpayers restate their objection to Request for Production No. 83 on the grounds that the discovery sought is overly broad, disproportionate and unduly burdensome, and duplicative of Request for Production Nos. 31, 57, 81, and 82. Notwithstanding this objection, see ROTH 1790-1816.

Corrected First Amended Production Amended First Request No. 91. Request 91 seeks copies of documents that support Petitioners allegation(s) contained in paragraph 29 of their First Amended Petition. Petitioners, in paragraph 29 allege that during the tax years at issue Michael spent approximately 220 outside of Illinois. Instead of providing documentation to support paragraph 29, Petitioners simply complain that the request is compound and duplicative. It is Petitioners own allegation that they must prove. The Department is requesting Petitioners prove and support their allegations contained in paragraph 29 of their First Amended Petition. If Petitioners do not have the supporting documentation for allegation 29 must be stricken.

Department requests Petitioners to appropriately respond.

RESPONSE: Taxpayers restate their objection to Request for Production No. 91 on the grounds that the discovery sought is compound. Furthermore, Taxpayers restate their objection to Request for Production No. 91 on the grounds that the discovery sought is duplicative of Request Nos. 25, 45, 49, and 88. Notwithstanding these objections, see DOR 1431 – DOR 1439 with respect to the first question. With respect to the second question, please see response to Request No. 25, and Taxpayers levy the same objections therein to Request No. 91.

Corrected First Amended Production Amended First Request No. 97. Request 97 seeks documents that support Petitioners allegation(s) contained in paragraph 30 of their First Amended Petition. Petitioners, in paragraph 30 allege that Petitioners purchased a chemical distribution business among other businesses in West Palm Beach, Florida but did not provide any supporting documentation to support this allegation. Instead of providing documentation to support paragraph 30, Petitioners simply complain that this request is overly broad, disproportionate, unduly burdensome and duplicate. It is Petitioners own allegation that they must prove. If Petitioners do not have the supporting documentation for allegation 30 must be stricken.

Department requests Petitioners to appropriately respond.

RESPONSE: Taxpayers restate their objection to Request for Production No. 97 on the grounds that the discovery sought is overly broad, disproportionate and unduly burdensome, and duplicative. Notwithstanding this objection, see ROTH 1817-1837.

Corrected First Amended Production Amended First Request No. 98. Request 98 seeks documents that support Petitioners allegation(s) contained in paragraph 31 of their First Amended Petition. Petitioners, in paragraph 31 allege that Petitioners founded a new business in Tampa, Florida but did not provide any supporting documentation to support this allegation. Instead of providing documentation to support paragraph 31, Petitioners simply complain that this request is overly broad, disproportionate, unduly burdensome and duplicate. It is Petitioners own allegation that they must prove. If Petitioners do not have the supporting documentation for allegation 31 must be stricken.

Department requests Petitioners to appropriately respond.

RESPONSE: Taxpayers restate their objection to Request for Production No. 98 on the grounds that the discovery sought is overly broad, disproportionate and unduly burdensome, and duplicative. Notwithstanding this objection, see ROTH 1838-1894.

Corrected First Amended Production Amended First Request No. 99. Request 99 seeks documents that support Petitioners allegations contained in paragraph 32 of their First Amended Petition. Petitioners, in paragraph 32 allege that Petitioner Jennifer Rothman was a non-resident of Illinois in 2013. Petitioners claim this request is duplicative of Requests 5 and 15. Petitioners in response to Amended First Request No. 125 stated that tax year 2013 is outside the period at issue in this case. Accordingly, responses to Requests 5 and 15 cannot documentation related to tax year 2013. Requests 5 and 15 pertain to the tax years at issue, not 2013. Request 100 is not duplicative as it is seeking documentation for tax year. Accordingly, responses to Requests 5 and 15 are not duplicative and are not responsive to this Request. If Petitioners do not have documentation supporting their allegation(s) in paragraph 32 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.

RESPONSE: Taxpayers restate their objection to Request for Production No. 99 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see responses to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 99.

Corrected First Amended Production Amended First Request No. 100. Request 100 seeks documents that support Petitioners allegations contained in paragraph 33 of their First Amended Petition. Petitioners, in paragraph 33 allege that Michael Rothman was a non-resident of Illinois in 2013. Petitioners claim this request is duplicative of Requests 5 and 15. Petitioners in response to Amended First Request No. 125 stated that tax year 2013 is outside the period at issue in this case. Accordingly, responses to Requests 5 and 15 cannot documentation related to tax year 2013. Requests 5 and 15 pertain to the tax years at issue, not 2013. Request 100 is not duplicative as it is seeking documentation for tax year. Accordingly, responses to Requests 5 and 15 are not duplicative and are not responsive to this Request. If Petitioners do not have documentation supporting their allegation(s) in paragraph 33 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.

RESPONSE: Taxpayers restate their objection to Request for Production No. 100 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 100.

Corrected First Amended Production Amended First Request No. 103. Request 103 seeks documents that support Petitioners allegations contained in paragraph 49 of their First Amended Petition. Petitioners, in paragraph 49 allege that Petitioners left Illinois for other than a temporary or transitory purpose. Petitioners claim this request is duplicative of Requests 5 and 15. Requests 5 and 15 pertain to the tax years at issue, not 2010. Request 103 is not duplicative. Accordingly, responses to Requests 5 and 15 cannot documentation related to tax year 2010. If Petitioners do not have documentation supporting their allegation(s) in paragraph 50 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.

RESPONSE: Taxpayers restate their objection to Request for Production No. 103 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 103.

Corrected First Amended Production Amended First Request No. 104. Request 104 seeks documents that support Petitioners allegations contained in paragraph 50 of their First Amended Petition. Petitioners, in paragraph 50 allege that Petitioner Jennifer Rothman established domicile in Florida as “of at least 2011.” Petitioners claim this request is duplicative of Requests 5 and 15. Petitioners in response to Amended First Request No. 125 stated that tax year 2013 is outside the period at issue in this case. Accordingly, responses to Requests 5 and 15 cannot documentation related to tax year 2011. If Petitioners do not have documentation supporting their allegation(s) in paragraph 50 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.

RESPONSE: Taxpayers restate their objection to Request for Production No. 104 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 104. Further, Taxpayers have already produced the requested documents at ROTH 452-464. Notwithstanding this objection, see ROTH 1895-1910. ROTH 1898-1910 is a fully executed copy of ROTH 452-464.

Corrected First Amended Production Amended First Request No. 105. Request 105 seeks documents that support Petitioners allegations contained in paragraph 51 of their First Amended Petition. Petitioners, in paragraph 51 allege that Petitioner Michael Rothman established domicile in Florida as “of at least 2013.” Petitioners claim this request is duplicative of Requests 5 and 15. Petitioners in response to Amended First Request No. 125 stated that tax year 2013 is outside the period at issue in this case. Accordingly, responses to Requests 5 and 15 cannot documentation related to tax year 2013. If Petitioners do not have documentation supporting their allegation(s) in paragraph 51 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.

RESPONSE: Taxpayers restate their objection to Request for Production No. 105 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 105.

Corrected First Amended Production Amended First Request No. 106. Request 106 seeks support for Petitioners allegation contained in paragraph 52 of their First Amended Petition. Specially, Petitioners allegation pertains to a year beginning with 2011 in which Petitioner allege that they have been in Florida of other than temporary or transitory purposes. Petitioners claim this Request is duplicate of Amended First Requests 5 and 15. Requests 5 and 15 pertain to the Tax Years at Issue, not tax year 2011. Therefore, this request is not duplicative of Requests 5 and 15. If Petitioners do not have documentation supporting their allegation(s) in paragraph 52 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.

RESPONSE: Taxpayers restate their objection to Request for Production No. 106 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 106.

Corrected First Amended Production Amended First Request No. 109. Request 109 seeks support for Petitioner Jennifer Rothman's allegation in paragraph 57 of Petitioners First Amended Petition. Specifically, the request pertains to tax years 2011 and 2012, not 2014 and 2015. Amended First Requests 5 and 15 pertain to the Tax Years at issue, not 2011 and 2012. Therefore, it is not duplicative of said request. If Petitioners do not have documentation supporting their allegations in paragraph 57 of their First Amended Petition, said paragraph should be stricken.

Department requests Petitioners to appropriately respond.

RESPONSE: Taxpayers restate their objection to Request for Production No. 109 on the grounds that the discovery sought is duplicative of Request for Production Nos. 5 & 15. Notwithstanding this objection, see response to Request Nos. 5 and 15, and Taxpayers levy the same objections therein to Request No. 109.

Corrected First Amended Production Amended First Request No. 110. Request 110 seeks copies of the Taxpayers passport and passport application for years 2013, 2014, 2015 and 2016. Request 110 is not unduly burdensome as it contains relevant information regarding Petitioners' residency.

Department requests Petitioners produce the requested documentation.

RESPONSE: See ROTH 1911.

Corrected First Amended Production Amended First Request No. 111. Request 111 seeks a copy of Petitioners' social security statement for the tax years 2013, 2014, 2015, and 2016. The

request is not unduly burdensome and is relevant because it contains income information for Petitioners.

Department requests Petitioners produce the requested documentation.

RESPONSE: Taxpayers restate their objection to Request for Production No. 111 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy.

Corrected First Amended Production Amended First Request No. 116. Request 116 requests a copy of any and all homeowner association agreements. Petitioners failed to produce a copy of the homeowner's agreement for their real property owned at 840 N. Lake Shore Drive, Chicago, IL.

Department requests Petitioners to produce the homeowner association document for 840 N. Lake Shore Drive, Chicago, IL.

RESPONSE: Taxpayers restate their objection to Request for Production No. 116 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding this objection, see the documents previously produced by Taxpayers.

Corrected First Amended Production Amended First Request No. 123. Request 123 asks Petitioner to produce any and all parking violations received by Petitioners. Petitioners state this request is unduly burdensome and irrelevant.

Department states that parking tickets may lead to admissible evidence to the residency controversy. Department requests Petitioners to produce the requested documents.

RESPONSE: Taxpayers restate their objection to Request for Production No. 123 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy.

Corrected First Amended Production Amended First Request No. 132. Request 132 seeks documents evidencing Petitioner Jennifer Rothman's business and/or investment involvement or participation in SMS Assist, LLC. Petitioners state that this request is overly broad and unduly burdensome and also that Petitioners do not have such documents.

Department states that Petitioner Jennifer Rothman reported the gain on the sale of her interest in SMS Assist, LLC as an investment. Department request Petitioners produce the documents supporting this position.

RESPONSE: Taxpayers restate their objection to Request for Production No. 132 on the grounds that the discovery sought is overly broad and disproportionate and unduly burdensome. Notwithstanding this objection, see ROTH 1912-1950.

Corrected First Amended Production Amended First Request No. 134. Request 134 seeks the production of various financial documents for entities to which Petitioners provided financial

assistance. Petitioners state that these documents are unduly burdensome, unintelligible and irrelevant.

Department states that Petitioners, in paragraph 30 of their First Amended Petition, alleged that Petitioners, among “other businesses,” purchased a chemical distribution. Petitioners failed to identify the chemical distribution business as well as the “other businesses” they alleged in paragraph 30 of their First Amended Petition. Therefore, Department is requesting various financial documents that relate to chemical distribution business as well as any or their unidentified “other” businesses. Department requests Petitioner to produce the requested documents

RESPONSE: Taxpayers restate their objection to Request for Production No. 134 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy, and uncertain, ambiguous, and unintelligible, and overly broad insofar as it pertains to periods outside the period at issue in this case (i.e., Jan. 1, 2014 – Dec. 31, 2015). Notwithstanding this objection, see ROTH 1817-1837.

Corrected First Amended Production Amended First Request No. 135. Request 135 seeks various documents executed between Petitioner Michael Rothman and K2 Industrial Services, Inc. formerly known as Kenny Industrial Services, LLC. Petitioners state that these documents are unduly burdensome and irrelevant.

Department states that Petitioner Michael Rothman’s business relationship with K2 Industrial Services, Inc. is relevant or may lead to relevant information regarding Petitioners state of residency. Department states that Petitioners, in paragraph 30 of their First Amended Petition, alleged that Petitioner Michael Rothman is the manager of “other businesses” and extensively travels for these businesses. Petitioners failed to identify the “other businesses” they alleged and therefore, Department is requesting documents that relate to an “other” business. Department requests Petitioner to produce the requested documents

RESPONSE: Taxpayers restate their objection to Request for Production No. 135 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding this objection, Taxpayers do not have such documents.

Corrected First Amended Production Amended First Request No. 136. Request 136 seeks various documents pertaining to Petitioners “large home in Aspen, Colorado” as alleged in paragraph 24 of their First Amended Petition and the registered agent for an entity known as Tiehack Partners, LLC, which is the owner of Petitioners “large” home in Aspen, Colorado.

Department states that Petitioners allegation in paragraph 24 of their First Amended Petition seems to infer that the purchase of a home in Aspen, Colorado supports their state of residency. Based on this, the Department’s request for documents regarding Petitioners Aspen, Colorado use of said home are relevant. Department requests Petitioner to produce the requested documents.

RESPONSE: Taxpayers restate their objection to Request for Production No. 136 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy. Notwithstanding this objection, see ROTH 1951-1964.

Corrected First Amended Production Amended First Request No. 137. Request 137 seeks documents related to Petitioners use of “a large home in Aspen, Colorado” that they purchased as alleged in paragraph 24 of their First Amended Petition. Petitioners refused to produce the documents requested and claimed it is unduly burdensome and irrelevant.

Department states that Petitioners allegation in paragraph 24 of their First Amended Petition seems to infer that the purchase of a home in Aspen, Colorado supports their state of residency. Based on this, the Department’s request for documents regarding Petitioners Aspen, Colorado use of said home are relevant. Department requests Petitioner to produce the requested documents.

RESPONSE: Taxpayers restate their objection to Request for Production No. 137 on the grounds that the discovery sought is disproportionate and unduly burdensome, and irrelevant to the subject matter of this controversy.

Corrected First Amended Production Amended First Request No. 138. Request 138 requests the documents that were filed by enumerated entities that sought authority to transact business in the incorporating State and in the State of Illinois as a foreign entity for tax years 2013, 2014, 2015 and 2016.

Petitioner claims that these documents are unduly burdensome and irrelevant.

Department states that Petitioners business relationship with said enumerated entities is relevant and may lead to information that is admissible at trial. Department states that Petitioners, in paragraph 30 of their First Amended Petition, allege that Petitioner Michael Rothman is the manager of “other businesses” and extensively travels for these businesses. Petitioners failed to identify the “other businesses” they alleged. Therefore, Department is requesting documents that relate to these “other businesses.” Department requests Petitioner to produce the requested documents.

RESPONSE: Taxpayers restate their objection to Request for Production No. 138 on the grounds that the discovery sought is disproportionate and unduly burdensome, irrelevant to the subject matter of this controversy, and equally available. Notwithstanding this objection, see ROTH 1912-2008.

Dated: July 6, 2021

Respectfully submitted,

s/Jennifer C. Waryjas

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Facsimile: +1.312.782.8585

Group Exhibit G

TEXAS CERTIFICATE OF TITLE



TEXAS DEPARTMENT OF MOTOR VEHICLES

120340827

VEHICLE IDENTIFICATION NUMBER [REDACTED]

YEAR MODEL 2015

MAKE OF VEHICLE LAMO

BODY STYLE CP

TITLE/DOCUMENT NUMBER [REDACTED]

DATE TITLE ISSUED

01/29/2015

MODEL

MFG CAPACITY IN TONS

WEIGHT

LICENSE NUMBER

AVE

4400

DEALMKR

ODOMETER READING

45

PERILLO BMW

OWNER

REMARK(S)

ACTUAL MILEAGE

JEFFREY LANCE SOELE
15 CHAMPIONS RUN
SAN ANTONIO, TX 78258

X SIGNATURE OF OWNER OR AGENT MUST BE IN INK

UNLESS OTHERWISE AUTHORIZED BY LAW, IT IS A VIOLATION OF STATE LAW TO SIGN THE NAME OF ANOTHER PERSON ON A CERTIFICATE OF TITLE OR OTHERWISE GIVE FALSE INFORMATION ON A CERTIFICATE OF TITLE

DATE OF LIEN

1ST LIENHOLDER

12/13/2014

SECURITY SERVICE FCU
16211 LA CANTERA PARKWAY
SAN ANTONIO, TX 78256

1ST LIEN RELEASED

AUG 19 2016

BY

AUTHORIZED AGENT

DATE OF LIEN

2ND LIENHOLDER

2ND LIEN RELEASED

DATE

DATE OF LIEN

3RD LIENHOLDER

3RD LIEN RELEASED

DATE

IT IS HEREBY CERTIFIED THAT THE PERSON HEREIN NAMED IS THE OWNER OF THE VEHICLE DESCRIBED ABOVE WHICH IS SUBJECT TO THE ABOVE LIENS

RIGHTS OF SURVIVORSHIP AGREEMENT
WE, THE MARRIED PERSONS WHOSE SIGNATURES APPEAR HEREIN, HEREBY AGREE THAT THE OWNERSHIP OF THE VEHICLE DESCRIBED ON THIS CERTIFICATE OF TITLE SHALL FROM THIS DAY FORWARD BE HELD JOINTLY, AND IN THE EVENT OF DEATH OF ANY OF THE PERSONS NAMED IN THE AGREEMENT, THE OWNERSHIP OF THE VEHICLE SHALL VEST IN THE SURVIVOR(S).

SIGNATURE

DATE

SIGNATURE

DATE

SIGNATURE

DATE

FORM 30-C REV. 04/2012

DO NOT ACCEPT TITLE SHOWING ERASURE, ALTERATION, OR MUTILATION.

WHEN VEHICLE IS SOLD, TITLE HOLDER MUST ASSIGN AND FURNISH THIS TITLE, CURRENT LICENSE RECEIPT, AND SIGNED APPLICATION FOR TITLE (FORM 130-U) INDICATING DATE OF SALE AND SALES PRICE TO THE PURCHASER WHO MUST FILE APPLICATION WITH COUNTY TAX ASSESSOR-COLLECTOR WITHIN 30 DAYS TO AVOID PENALTY.

FEDERAL AND STATE LAW REQUIRES THAT YOU STATE THE MILEAGE IN CONNECTION WITH THE TRANSFER OF OWNERSHIP. FAILURE TO COMPLETE OR PROVIDING A FALSE STATEMENT MAY RESULT IN FINES AND/OR IMPRISONMENT.

ASSIGNMENT OF TITLE

The undersigned hereby certifies that the vehicle described in this title is free and clear of all liens, except as noted herein, and has been transferred to the following printed name and address:

Name of Purchaser: Gold Coast Exotic Imports Street: 530 N. Rush St. City: Chicago State: IL Zip: 60611

I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked:

ODOMETER READING (No Units): 295 1. The mileage stated is in excess of its mechanical limits.
 2. The odometer reading is not the actual mileage. **WARNING - ODOMETER DISCREPANCY.**

Date of Sale: 8/13/10 Signature of Seller/Agent: Jeffrey L. Soele Printed Name (same as signature): Jeffrey L. Soele

I am aware of the above odometer certification made by the seller/agent.

Signature of Buyer/Agent: Talia Alvarez Printed Name (same as signature): Talia Alvarez

FIRST REASSIGNMENT DEALER ONLY

The undersigned hereby certifies that the vehicle described in this title is free and clear of all liens, except as noted herein, and has been transferred to the following printed name and address:

Name of Purchaser: Michael G. Rotaman Street: 1425 Brickell Ave # 109C City: Miami State: FL Zip: 33131

I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked:

ODOMETER READING (No Units): 301 1. The mileage stated is in excess of its mechanical limits.
 2. The odometer reading is not the actual mileage. **WARNING - ODOMETER DISCREPANCY.**

Date of Sale: 8/18/10 Dealer's Name: Gold Coast Exotic Imports Dealer No.: 123

Agent's Signature: Talia Alvarez Printed Name (same as signature): Talia Alvarez

I am aware of the above odometer certification made by the seller/agent.

Signature of Buyer/Agent: _____ Printed Name (same as signature): _____

SECOND REASSIGNMENT DEALER ONLY

The undersigned hereby certifies that the vehicle described in this title is free and clear of all liens, except as noted herein, and has been transferred to the following printed name and address:

Name of Purchaser: _____ Street: _____ City: _____ State: _____ Zip: _____

I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked:

ODOMETER READING (No Units): _____ 1. The mileage stated is in excess of its mechanical limits.
 2. The odometer reading is not the actual mileage. **WARNING - ODOMETER DISCREPANCY.**

Date of Sale: _____ Dealer's Name: _____ Dealer No.: _____

Agent's Signature: _____ Printed Name (same as signature): _____

I am aware of the above odometer certification made by the seller/agent.

Signature of Buyer/Agent: _____ Printed Name (same as signature): _____

THIRD REASSIGNMENT DEALER ONLY

The undersigned hereby certifies that the vehicle described in this title is free and clear of all liens, except as noted herein, and has been transferred to the following printed name and address:

Name of Purchaser: _____ Street: _____ City: _____ State: _____ Zip: _____

I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked:

ODOMETER READING (No Units): _____ 1. The mileage stated is in excess of its mechanical limits.
 2. The odometer reading is not the actual mileage. **WARNING - ODOMETER DISCREPANCY.**

Date of Sale: _____ Dealer's Name: _____ Dealer No.: _____

Agent's Signature: _____ Printed Name (same as signature): _____

I am aware of the above odometer certification made by the seller/agent.

Signature of Buyer/Agent: _____ Printed Name (same as signature): _____

LIEN

LIENHOLDER TO BE RECORDED AND SHOWN ON NEW TITLE.
 1ST LIEN IN FAVOR OF (NAME & ADDRESS): _____

Illinois Department of Revenue
ST-556 Sales Tax Transaction Return
 (For Sales of Vehicles, Watercraft, Aircraft, Trailers,
 and Mobile Homes - Do not use for leases.)

Do not write above this line. **NS CA ED RC TL**

Tax return no. [REDACTED]
 Account ID [REDACTED]
 Taxable location no. [REDACTED]
 Taxable location name: **CHICAGO**
 Dealer's license no. [REDACTED]
 Rev: 05
 Form: 016

BENTLEY GOLDCOAST
 834 N RUSH ST
 CHICAGO, IL 60611
 () -

**Electronic filing is FREE when you use
 MyTax Illinois at tax.illinois.gov**

1 Enter the purchaser's name and address

Name(s) **ROTHMAN, MICHAEL G**
 Street **1425 BRICKEL AVE #69C** City **MIAMI** State **FL** ZIP **33131**

2 Describe the item sold

A Vehicle B Watercraft C Aircraft
 D Trailer E Mobile Home F _____
 New Used
 Identification no. [REDACTED]
 Year **2015** Make **LAMBORGHINI**
 Body style and model **CP/AVENTADOR**

6 Enter the price, and figure the tax (Round to nearest dollar)
 You must complete Lines 1 and 2 even if no tax is due.

1 Total price (include accessories, federal excise taxes,
 freight and labor, dealer preparation, documentary fees,
 and dealer-reimbursed rebates or incentives) **422,169.00**
 2 Total trade-in credit or value **270,000.00**
 3 Amount subject to tax (Line 1 - Line 2) **152,169.00**
 4 Tax (Line 3 X .0600) (If you made this sale
 from a temporary sales location, see the instructions) **9,130.00**

3 Enter the date of delivery **08 / 18 / 2016**
 (This return is due no later than 20 days after the date of delivery)

4 Describe the trade-in, if any

Item traded in **VEHICLE**
 Identification no. [REDACTED]
 Year **15** Make **FERRARI**
 Body style and model **CV/458**

5 Use tax for certain districts - (see instructions)
 Do not report home rule use tax below.
 a. County _____
 b. City _____
 c. Township _____ **0.00**
 6 Total tax (Line 4 + Line 5) **9,130.00**

ATTACH PAYMENT HERE

5 Exempt or sale to a nonresident
 If no, check the correct box below, and see instructions for Section 6.

A Non-resident purchaser (NOT an out-of-state dealer) See instructions.
 (Write either the Illinois dealer's Account ID or "Out-of-state dealer")
 B Sold for resale to a DEALER
 C Exempt organization (government, school, religious, or charitable)
 D Sold to an interstate carrier for hire for use as rolling stock
 E Sold for rental use
 F Other (describe) _____

7 Retailer's allowance if filed on time
 [Line 6 X .0175] **160.00**
 8 Net tax due (Line 6 - Line 7) **8,970.00**
 9 Prior overpayment (see instructions) **0.00**
 10 Previously leased vehicle credit
 By signing this return, I affirm that I meet all
 requirements to claim this credit. (See instructions.)
 Tax return no. _____ **0.00**
 11 Excess tax collected **0.00**
 12 Total tax due
 [Line 8 - Line 9 - Line 10 + Line 11] **8,970.00**
 13 Credit memorandum (see instructions) **0.00**
 14 Amount due [Line 12 - Line 13] **8,970.00**
 Dealer's check no. **EFT**

Under penalties of perjury, we state that we have examined this return
 and the accompanying schedules and statements, and to the best of our knowledge and
 belief, they are true, correct, and complete. If the seller has taken a qualified trade-in, we
 also state that the purchaser has properly assigned and surrendered the title
 of the trade-in to the seller.
 Signature of Seller: [Signature] Date: **08/18/2016**
 Signature of Buyer: [Signature] Date: **08/18/2016**

Do not write below this line.
 Date received by Illinois state government

Copy 3 - Purchaser's Tax Return Filed Electronically
 Return Submitted: **08/30/2016**
 Settlement Date: **09/01/2016**

PURCHASE ORDER FOR MOTOR VEHICLE
 Gold Coast Exotic Imports, LLC
 830 North Rush Street • Chicago, IL 60611
 Phone: 312-280-4848 Fax: 312-280-9910
 Email: sales@bentleygoldcoast.com

Salesperson Name: Roland Kantor

Please enter my order for: New/Demo Used

YEAR	MAKE	MODEL	MILES
2015	LAMBORGHINI	AVIENTADOR	301
VIN		COLOR	
[REDACTED]		BLACK	

NEW CARS EQUIPPED PER FACTORY WINDOW STICKER:

DEALER INSTALLATION ITEMS OR PROMISES MADE:

NO DEALER INSTALLED EQUIPMENT	
NOTHING OWE TO CUSTOMER	
BALANCE OF FACTORY WARRANTY	
APPLIES	
<i>[Handwritten Signature]</i>	

Listed below are all oral representations or statements made by salesperson or any Dealer personnel about the Vehicle that are important to buyer/seller in deciding on this transaction

NOTHING			
<i>[Handwritten Signature]</i>			

NOTHING PROMISED OR OWED TO CUSTOMER UNLESS IN WRITING

X *[Handwritten Signature]* Customer Signature

X _____ Customer Signature

VEHICLE NUMBER	DATE
R320A	08/18/2016
CUSTOMER NAME (S)	
MICHAEL G. ROTHMAN	
STREET ADDRESS	
1425 BRICKEL AVE # 69C	
CITY, STATE, ZIP	
MIAMI	FL 33131
RES. PHONE	BUSINESS PHONE
[REDACTED]	[REDACTED]

CASH PRICE			
TODAY YOUR TRADE ALLOWANCE IS		0,000	00
CASH DIFFERENCE - AMOUNT TAXABLE		132,000	00
STATE SALES TAX		9,150	00
COUNTY SALES TAX		N/A	
LICENSE AND TITLE FEES		30	00
DOCUMENTARY SERVICE FEE		169	00
SHIPPING		1,350	00
PLUS PAYOFF ON TRADE-IN		N/A	
TOTAL CASH PRICE		142,679	27
		N/A	
TOTAL DUE -		142,679	27
SETTLEMENT	DATE	RECEIPT NO.	
DEPOSIT			N/A
DEPOSIT			N/A
DEPOSIT			N/A
DEPOSIT			N/A
DEPOSIT			N/A
CASH ON DELIVERY			142,679 27
AMOUNT FINANCED			N/A
OVERPAYMENT			N/A
TOTAL SETTLEMENT			142,679 27
DESCRIPTION OF TRADE-IN			
Year	2015	Make	FERRARI
Miles	1897	Model	458 SPIDER
VIN	[REDACTED]		
TRADE-IN PAYOFF TO -			
ADDRESS:			
AMOUNT:	N/A	GOOD UNTIL:	

X *[Handwritten Signature]* Customer Signature

Florida Yacht Brokers Association, Inc.
PURCHASE AND SALE AGREEMENT FOR BROKERAGE VESSEL

BUYER	VESSEL INFORMATION
Buyer's Name: Bill Perkins	Vessel Name: CARPE DIEM
	Make: Atlantis/Azimut
SELLER	Model Year: 2012
Seller's Name: Owner Of Record	Length: 58
	<input checked="" type="checkbox"/> Doc or <input type="checkbox"/> Reg No.: Flag:US
DATE OF AGREEMENT:	Hull No.:
Offer Date: 01/23/2018	Engines: MAN DIESELS
ACCEPTANCE OF AGREEMENT	Listing Broker: Fred Daiube Fred Daiube
Offer Expiration Date: 01/24/2018	Selling Broker: Jimmy Mathews
ACCEPTANCE/REJECTION OF VESSEL BY BUYER	PURCHASE PRICE
Accept/Reject Date: 02/02/2018	Purchase Price: \$850,000.00
CLOSING	Less Deposit: \$85,000.00
Closing Date: 02/10/2018	Less Trade Allowance (see Addendum): N/A
Delivery Location: Miami Beach Marina, Miami FL	Balance: \$765,000.00

1. **Agreement.** Buyer agrees to purchase, and Seller agrees to sell, all right, title and interest to and in the Vessel on the terms and conditions set forth in this Agreement. Capitalized words used below refer to the corresponding terms in the table above unless otherwise defined herein. Listing Broker and Selling Broker shall be referred to herein as the "Brokers." If there is a Trade Allowance, the terms and conditions of the trade-in will be governed by the attached Trade-In Vessel Addendum.

2. **Acceptance of Agreement; Deposit.** If either party fails to sign this Agreement and deliver it to the other party on or before the Offer Expiration Date, this Agreement will be ineffective. Within three (3) business days following Seller's execution of this Agreement, Buyer shall pay the Deposit to the Selling Broker's escrow account, as acknowledged below, as a deposit toward the Purchase Price to be held subject to the terms of this Agreement. Seller may refuse to permit Buyer to proceed with the trial run, survey and other inspections of the Vessel until the Deposit is in the Selling Broker's escrow account.

3. **Survey Option; Acceptance of Vessel; Conditions of Survey.** Buyer's obligation to purchase the Vessel is subject to Buyer's satisfaction, in Buyer's sole discretion, with a trial run and survey of the Vessel, if Buyer elects to have the Vessel inspected. In such event, (a) Buyer will select the surveyor and thereupon the surveyor, and not the Brokers, will be the sole party responsible for any errors or omissions with respect to the survey, notwithstanding that the Brokers may have provided information to and assisted Buyer with hiring the surveyor, (b) *Buyer shall complete the trial run and survey as soon as practicable*, (c) Seller shall pay all running expenses for, and assume the risks associated with, the trial run, and Buyer shall pay all costs of the survey, including associated costs, e.g., haul-out, dry dock, and subcontractors' charges, (d) Buyer and its surveyor will be solely responsible for determining the scope of the survey and the trial run to assess the Vessel's conformity with Buyer's requirements, and (e) Buyer must deliver written notice of rejection or acceptance of the Vessel to Seller or the Listing Broker on or before the Accept/Reject Date set forth above. ***Buyer will be deemed to have rejected the Vessel if he fails to give timely written notice of its acceptance.*** Upon Buyer's acceptance of the Vessel, Seller will not make any use of the Vessel pending Closing except to move the Vessel to the Delivery Location. If Buyer rejects or is deemed to reject the Vessel, after all expenses incurred on Buyer's behalf have been paid, (i) the Selling Broker shall return the Deposit to Buyer, (ii) this Agreement will terminate, and (iii) the parties and the Brokers will be released from any further liability hereunder. The Brokers will not be responsible for the cost to correct any defects or deficiencies noted during the trial run and survey.

Seller's Initials: MR

Page 1 of 4

Buyer's Initials: BB

Rev. 9.10.13

This form was prepared for the exclusive use and benefit of the members of the FYBA. The parties and Brokers hereby release the FYBA from any liability for damages resulting from or related to its use. The FYBA expressly disclaims any and all warranties, including merchantability and fitness for a particular purpose, related to the use of this form.

ROTH001557

4. **Closing.** The Closing of the transaction contemplated under this Agreement will occur on or before the Closing Date at the Delivery Location. "Closing" is defined herein as the transfer of ownership of the Vessel. Ownership shall transfer when: (a) all funds due from Buyer have been received by Seller pursuant to the terms of this Agreement, (b) the Vessel is delivered to Buyer, and (c) all other requirements for Closing as set forth in Paragraph 6 have been complied with. Closing may be facilitated by overnight courier or electronic means. Seller shall deliver the Vessel to Buyer at the Delivery Location, together with all gear, machinery, equipment, furnishings, fuel and other consumables (except any consumed during the trial run and any voyage to the Delivery Location), and all other tenders, toys, articles and appurtenances on board the Vessel as of the Date of this Agreement, *except for* items described in any written exclusion list (the "Exclusion List") (i) attached to this Agreement, (ii) delivered to Buyer within five (5) days after this Agreement is fully executed (but in no event later than the Accept/Reject Date), or (iii) included in any listing specification for the Vessel delivered to Buyer. Buyer will be deemed to have accepted the Exclusion List if he accepts the Vessel. On or before the Closing Date, Seller shall deliver to the Selling Broker all documents necessary to transfer title to the Vessel (and all other items hereby required to be delivered) to Buyer. At Closing, Buyer shall pay the Balance to Seller (subject to Paragraph 6) and/or to the Selling Broker for onward transfer to Seller by wire transfer. Any funds Seller owes to (a) the Brokers for storage, insurance, repairs and/or other items, or (b) the holder of any other Encumbrance, will be deducted from the amount due Seller prior to disbursement of funds to Seller.

5. **Brokers.** The parties acknowledge that the Selling Broker and Listing Broker are the only brokers that procured this Agreement. If the Listing Broker and the Selling Broker are the same brokerage, the parties consent to that Broker acting as a dual-agent in this transaction, i.e., representing both Buyer and Seller, and the Broker may disclose to both parties facts known to the Broker materially affecting the Vessel's value or desirability; provided, however, that the Broker shall not, without Seller's consent, disclose to Buyer that Seller is willing to sell the Vessel for an amount less than the asking price or, without Buyer's consent, disclose to Seller that Buyer is willing to pay a price greater than the offering price. If the Listing Broker and the Selling Broker are different, the Listing Broker will represent Seller only and owe no duties, fiduciary or otherwise, to Buyer, and the Selling Broker will represent Buyer only and owe no duties, fiduciary or otherwise, to Seller (though paid by Seller). The Brokers are obligated to perform only the duties expressly set forth herein and no implied duties or obligations may be read into this Agreement. Each party represents and warrants to the other that he has not employed or dealt with any other broker, agent or finder in carrying out the negotiations relating to the sale of the Vessel to Buyer and acknowledges that the Brokers are third-party beneficiaries to this Agreement.

6. **Seller's Representations; Requirements for Closing.** Seller represents and warrants that: he will transfer to Buyer good and marketable title to the Vessel, free and clear of all debts, claims, maritime or common law liens, security interests, encumbrances, excise taxes, and any other applicable taxes, customs' duties, or tariffs due to any state, country, regulatory and/or taxing authority of any kind whatsoever (collectively, "Encumbrances"). At or before Closing, Seller shall deliver to Buyer (i) satisfactory evidence of title, (ii) proof of payment or removal of all Encumbrances, if any, (iii) a guaranty and indemnification from Seller guaranteeing Seller's representations and warranties in this Paragraph 6, (iv) if Seller is a legal entity, a personal guaranty and indemnification from Seller's beneficial owner(s) guaranteeing Seller's representations and warranties in this Paragraph 6, and (v) any other documents necessary for transfer of good and marketable title to Buyer. Seller shall pay any cost associated with, and shall cooperate fully to obtain, any authorization for sale required from any governing authority. Any party which is a legal entity will provide to the other prior to Closing (x) proof that it is in good standing under the laws of the State or other jurisdiction under which the entity has been formed, (y) a consent action or resolution demonstrating the entity's duly authorized decision to purchase or sell the Vessel, and (z) a power of attorney demonstrating the authority of the individual delivering or accepting the Vessel and/or executing this Agreement and/or purchase and sales documents.

7. **Risk of Loss; Force Majeure.** Seller will bear the risk of loss of or damage to the Vessel prior to Closing. If the Vessel is damaged subsequent to Buyer's acceptance and the necessary repairs will cost less than five percent (5%) of the Purchase Price and require fewer than thirty (30) days to complete, then (a) Seller must repair the damage prior to Closing in accordance with sound marine practices to the standard of the Vessel immediately prior to the damage, (b) Buyer must pay the Balance to Close and take delivery of the Vessel as repaired, and (c) the Closing Date will be extended by the length of the repair period. If the Vessel is damaged to a greater extent subsequent to Buyer's acceptance, either party may terminate this Agreement with the same consequences as if Buyer had rejected the Vessel. Either party's obligation to perform will be suspended to the extent required to accommodate unforeseeable events beyond that party's reasonable control ("*Force Majeure* Events"), including, without limitation, acts of God, acts of terrorism, strikes, lockouts, riots, acts of war, fire, communication line failures, computer viruses, power failures, accidents, tropical storms, hurricanes, earthquakes, or other natural disasters. If a *Force Majeure* Event occurs, the time periods referred to in this Agreement, including, without limitation, the Closing Date, will be deemed extended by the time necessary to permit the affected party to perform in accordance with this Agreement; provided, however, if the *Force Majeure* Event delays the Closing Date for a period of at least thirty (30) days, either party may terminate this Agreement with the same consequences as if Buyer had rejected the Vessel.

Seller's initials:
Page 2 of 4

MR

Buyer's initials:

DS
BB

Rev-9-10.13

ROTH001558

8. **Default.** If the Deposit is not paid when due or Closing is not consummated due to Buyer's non-performance, including, without limitation, failure to pay the Balance to Close or execute all documents necessary for completion of the purchase by the Closing Date, the Deposit shall be retained by (or if the Deposit was not paid, Buyer shall pay a like amount to) the Seller and the Brokers as liquidated and agreed damages, as consideration for the execution of this Agreement, in full settlement of all claims between the parties, the Selling Broker shall return to Buyer any other funds received from Buyer, and the parties will be relieved of all obligations under this Agreement. Buyer and Seller agree that the Deposit will be applied first to payment of any unpaid costs or expenses that Buyer or Broker incurred against the Vessel and then divided fifty percent (50%) to the Seller and fifty percent (50%) to the Brokers, which the Brokers shall divide in the same proportions as the commission would have been divided had a sale been consummated. If the Closing is not consummated due to Seller's non-performance, the Deposit, and any other money paid or deposited by Buyer, pursuant to this Agreement will be returned to Buyer upon demand or Buyer will have the right of specific performance. Seller agrees that specific performance is reasonable in light of the uniqueness of the Vessel, difficulty of proof of loss, and the inconvenience or impossibility of otherwise obtaining an adequate remedy. On Seller's default, Seller shall forthwith pay the Brokers the same commission otherwise payable had the transaction closed.

9. **Sales and Use Taxes.** Sales or use taxes, if applicable, payable on Buyer's purchase of the Vessel, are Buyer's responsibility, and Buyer shall pay the taxes due to the Selling Broker at Closing. Buyer hereby indemnifies and holds harmless Seller and the Brokers against and from any sales or use taxes for which Buyer is responsible.

10. **REPRESENTATIONS AND WARRANTIES.** SELLER AND THE BROKERS BELIEVE THAT ANY INFORMATION ANY OF THEM HAS PROVIDED ON THE VESSEL IS GOOD AND CORRECT AND OFFER THE INFORMATION IN GOOD FAITH, BUT DO NOT AND CANNOT GUARANTEE THE ACCURACY OF THE INFORMATION. BUYER WARRANTS AND REPRESENTS THAT HE HAS FULLY INSPECTED AND MADE A TRIAL RUN OF THE VESSEL (OR HAS VOLUNTARILY WAIVED THESE RIGHTS) AND THAT HE IS NOT RELYING ON ANY ADVERTISEMENTS, PROMISES, DESCRIPTIONS, AFFIRMATIONS, OR REPRESENTATIONS (WHETHER ORAL OR WRITTEN, PRIOR TO OR CONTEMPORANEOUS WITH THIS AGREEMENT) PROVIDED BY THE BROKERS. UPON CLOSING, BUYER WILL HAVE ACCEPTED THE VESSEL IN ITS "AS IS" CONDITION. SELLER AND THE BROKERS HAVE GIVEN NO WARRANTY, EITHER EXPRESSED OR IMPLIED, AND MAKE NO REPRESENTATION AS TO THE CONDITION OF THE VESSEL, ITS FITNESS FOR ANY PARTICULAR PURPOSE OR MERCHANTABILITY, ALL OF WHICH ARE DISCLAIMED.

11. **Financing.** Buyer's obligations are not contingent upon Buyer's obtaining financing. Buyer represents that he will arrange financing, if necessary. Buyer acknowledges that the Brokers have made no representations or warranties with respect to Buyer's ability to obtain financing, Buyer's qualifications to obtain any type of mortgage on the Vessel, or Buyer's ability to document or register the Vessel in any jurisdiction.

12. **Counterparts.** The parties may sign this Agreement in any number of identical counterparts, each of which will be deemed an original (including signatures evidenced via facsimile or electronic mail) with the same effect as if the signatures were upon the same instrument.

13. **Binding Effect; Contemporaneous Contracts; Future Sales.** This Agreement is binding on all parties, their heirs, personal representatives and/or assigns. Seller shall not sell the Vessel or enter into any contract for the sale of the Vessel while this Agreement is in effect. If a sale is not consummated in accordance with the terms of this Agreement, and Buyer and Seller enter into a contract between themselves, either directly or through an entity under a party's ownership or control, within two years after this Agreement is terminated for the sale of the Vessel, Seller agrees to pay the Brokers an amount identical to the commission the Brokers would have received had the transaction contemplated under this Agreement closed.

14. **Escrowed Funds.** The parties acknowledge that (a) the Selling Broker will not be responsible for the Deposit until the funds have cleared into the Selling Broker's account, (b) the Selling Broker shall hold the Deposit as an escrow agent once the funds have cleared and any other funds received by either Broker from any party will be held in trust for that party, (c) the Selling Broker may retain the commission due the Brokers prior to disbursement of the Deposit or Balance to Close to Seller, and (d) in any dispute involving any funds held by the Brokers, Buyer and Seller will indemnify the Brokers for legal fees and costs relating in any way to the dispute, including those incurred in any appeals (which obligation is secured by a lien on the escrowed funds) and those relating to its claim for a commission, except as to a Broker found, in a final non-appealable judgment, to have engaged in willful misconduct or acted with gross negligence.

15. **Additional Terms.**
Subject to Personal Inspection, Financing, Survey & Sea Trial.

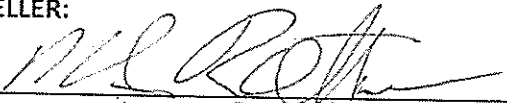
Seller's Initials: MR
Page 3 of 4

Buyer's Initials: BB
Rev. 9-10-13

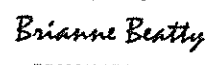
ROTH001559

16. **Miscellaneous.** This Agreement, including its exhibits and schedules, is the entire agreement between the parties pertaining to the subject matter hereof and supersedes all prior and contemporaneous negotiations, agreements, representations, warranties, and understandings pertaining thereto, be they in writing, oral, or otherwise. Absent the intentional wrongdoing or gross negligence of a Broker, Buyer and Seller hereby jointly and severally indemnify and hold the Brokers harmless against and from any and all third party claims, demands, causes of action, losses, liabilities, damages and judgments, arising in connection with the Brokers' undertaking pursuant to the terms and conditions of this Agreement. If a Broker becomes a party to any litigation involving this Agreement, the Broker shall be reimbursed for its costs and attorney's fees, at all pretrial, trial and appellate levels, by the party or parties found to have breached this Agreement. If any term, condition, or provision of this Agreement is held to be unenforceable for any reason, it shall, if possible, be interpreted to achieve the intent of the parties to this Agreement to the extent possible rather than avoided. In any event, all other terms, conditions and provisions of this Agreement shall be deemed valid and enforceable. There are no other duties, obligations, liabilities, or warranties, implied or otherwise, except as set forth herein. This Agreement may not be amended or modified, except in writing, signed by both parties. Notice and delivery given by or to the attorney or Broker representing any party shall be as effective as if given by or to that party. All notices must be in writing and may be made by mail, personal delivery, overnight courier, facsimile, or electronic media. Buyer may assign this Agreement to any member(s) of Buyer's immediate family or any entity owned or controlled by Buyer and/or any member(s) of his immediate family; otherwise, neither party may assign this Agreement without the other party's consent, which consent shall not be unreasonably withheld. No claim or right arising out of this Agreement can be waived or discharged by one party, in whole or in part, unless in writing, nor shall any waiver be applicable except in the specific instance for which it is given. Paragraph headings are informational and included only for convenience. Any proceeding relating to this Agreement will be brought in the courts of the State of Florida, in the county of the main office of the Selling Broker, or if the Selling Broker has no office in the State of Florida, in the court of applicable jurisdiction within or including Broward County, Florida (Broward, if no other county is indicated) and each of the parties irrevocably submits to the exclusive jurisdiction of each such court, waives any objection it may now or hereafter have to venue or to convenience of forum, agrees that all claims in respect of the proceeding shall be heard and determined only in any such court, and agrees not to bring any proceeding relating to this Agreement in any other court. This Agreement will be governed by and interpreted exclusively under the laws of the State of Florida, without regard to conflicts-of-laws principles that would require the application of any other law. *The parties, having been advised to consult legal counsel with respect to this Agreement hereby waive trial by jury with respect to any claim relating to this Agreement, whether against each other or against a Broker as a third party beneficiary.*

SELLER:


 Print: MIKE ROTHMAN
 Title: MANAGER
 Date: 1/23/2018

BUYER:

DocuSigned by:

 Print: Brianne Beatty
 Title: Buyer's Representative
 Date: 1/23/2018

SELLING BROKER

Acknowledgment of Receipt of Deposit:
 (Subject to clearance of funds)
 Amount: _____

Print: _____
 Title: _____
 Date: _____

Seller's Initials: MR
 Page 4 of 4

Buyer's Initials: BB
 Rev-9-18-13

This form was prepared for the exclusive use and benefit of the members of the FYBA. The parties and Brokers hereby release the FYBA from any liability for damages resulting from or related to its use. The FYBA expressly disclaims any and all warranties, including merchantability and fitness for a particular purpose, related to the use of this form.

ROTH001560

Riva Motorsports
 3671 North Dixie Hwy Pompano Beach, FL 33064
 Phone: (954)785-4820 Fax: (954) 785-5001
 http://www.rivamotorsports.com

Deal #: 99064522
 Date: 11/4/2016

Buyer Information:

M/Y CARPE DIEM
 1425 BRICKELL AVE UNIT 69C
 MIAMI FL 33131
 Phone: H: [REDACTED] W:
 Email: CAPTAINJUSTIN@MSN.COM

Co-Buyer Information:

H: W:
 Sales Associate: Emil Contreras

Units Sold

Stock #	Yr	Make	Model	Color	VIN	Price
31HC	New	2017 BOMBARDIER	31HC	WHT/YELL		\$14788.00

Parts & Accessories

S/O	S/O#	Sld	Part #	Part Description	Extended Price
-----	------	-----	--------	------------------	----------------

Trade Information

Stock #	Yr	Color	Odom	Make	Model	VIN	Allowance
	2016			SEADOO	SPARK 3 UP		\$4400.00

Comments:

BOAT SHOW DEAL \$1000 DEPOSIT TAKEN

ATTN: CAPTAIN JUSTIN
 DELIVER TO MARINE MAX - DANIA

CUSTOMER NEEDS 6-STICKERS REMOVED -N/C

BUYER ACKNOWLEDGES RECEIVING A COMPLETED COPY OF THIS AGREEMENT AND ACCEPTS ALL OF ITS TERMS AND CONDITIONS. BUYER IS AWARE OF ALL LICENSING, CERTIFICATIONS AND/OR AGE REQUIREMENTS TO LEGALLY OPERATE THIS VEHICLE.

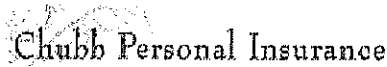
Total Units	\$14788.00
Destination / Freight	\$225.00
Assembly / Prep	\$379.00
Delivery	\$75.00
Miscellaneous Accessories	\$0.00
Total Parts and Installation	\$0.00
Document Preparation*	\$349.00
Bonus Bucks / Rebates	\$0.00
Loan Processing	\$0.00
Service Contract	\$0.00
Theft Protection	\$0.00
Deficiency / GAP	\$0.00
FIN Locator	\$0.00
Tire and Wheel Protection	\$0.00
Prepaid Maintenance	\$0.00
Sales and Vehicle Taxes	\$734.96
License Fees	\$25.00
Electronic Filing Fee	\$44.05
Subtotal	\$16,620.01
Trade In Allowance	\$4400.00
Trade In Payoff	\$0.00
Trade in Equity	\$4400.00
Down Payment	\$1000.00
Total Down	\$5,400.00
Total Due	\$11,220.01

X _____
 Buyer Signature

X _____
 Mgrs. Approval

NO REFUNDS NO EXCHANGES - ALL SALES ARE FINAL

All Pre-Owned Vehicles are sold "As Is - Without Warranty", unless otherwise specified.
 Pricing includes all manufacturer's rebates & incentives. Pricing reflects cash, cashier's check or financing payment only.
 *Document Fee includes preparation of all documents, affidavits, notary services, and all other services connected with this transaction.



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Policy Information [My Claims](#) [My Home Applications](#)

Agent Information:
 G A MAVON & COMPANY
 630-655-2400
info@mavon.com



- [Summary](#)
- [Home & Contents](#)
- [Vehicles](#)
- [Valuable Articles](#)
- [Policy Activity List](#)
- [Paper Activity List](#)
- [Report a Loss](#)

Summary

**MICHAEL G. ROTHMAN AND
 JENNIFER P. ROTHMAN**

Policy Number [REDACTED]
Policy as of 02/19/2014

Here are the coverages listed on this policy, separated by category type for your convenience. Click the links within the Property Description category for more detailed information.

	Property Description	Additional/Return Premium	*Premium
Home & Contents	<u>840 N LAKESHORE DRIVE</u> <u>#101</u> <u>CHICAGO, ILL 60611</u>	\$0.00	\$3,887.00
	<u>1435 BRICKELL</u> <u>MIAMI, FLA 33131</u>	\$0.00	\$38.00
	<u>1162 TIEHACK RD</u> <u>ASPEN, COLO 81611</u>	\$0.00	\$38.00
Subtotal		\$0.00	\$3,963.00
Vehicles	<u>2008 FORD EXPEDITION</u>	\$0.00	\$1,578.00
	<u>2010 LEXUS GS 350</u>	\$0.00	\$1,341.00
	<u>2008 LAND ROVER RANGE ROVE</u>	\$0.00	\$1,635.00
	<u>2009 CADILLAC ESCALADE</u>	\$0.00	\$1,932.00
	<u>2004 HARLEY DAVIDSON FAT BOY</u>	\$0.00	\$1,622.00
	<u>2012 PORSCHE CABRIOLET</u>	\$0.00	\$1,848.00
Subtotal		\$0.00	\$9,956.00
Valuable Articles	[REDACTED]	\$0.00	\$8,966.00
Subtotal		\$0.00	\$8,966.00
State Surcharge		\$0.00	\$6.00
Total		\$0.00	\$22,891.00

*The amounts displayed indicate the cost to insure the corresponding items listed in the "Property Description" column.

To view your billing and payment information please select the "My Bill" tab.



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MICHAEL G. ROTHMAN AND
JENNIFER P. ROTHMAN
840 N LAKESHORE DRIVE #101
CHICAGO, IL 60611

Page 1
Effective Date 4/4/14
Policy no. [REDACTED]
Policy period 4/4/14 to 4/4/15
Producer name G A MAVON & COMPANY

We are pleased to enclose your Chubb Masterpiece Policy, which includes an annual premium savings of \$1,787 as listed below.

This chart summarizes the coverages you have and the related premiums. For more details on your vehicle premiums, please refer to the enclosed Vehicle Detail Premium Summary.

	Property covered	Coverage	Premium
Vehicles	2007 FERRARI 430	COMPREHENSIVE & COLLISION, LIABILITY	\$ 6,415.00
	2013 FERRARI 458 SPIDER	COMPREHENSIVE & COLLISION, LIABILITY	\$ 6,192.00
	2014 ASTON MARTIN VANQUISH	COMPREHENSIVE & COLLISION, LIABILITY	\$ 4,739.00
State Surcharges			\$ 225.51
Total Premium			\$ 17,571.51

The Florida Hurricane Catastrophe Fund Emergency Assessment is included in the state surcharge amount above. \$225.51

Your policy includes a Coverage Summary and policy provisions that explain your coverage in more detail.

Chubb Masterpiece provides many different credits for home, valuable articles, automobile and excess liability coverages. We recommend that you contact your agent or broker for an annual review to ensure that your coverages, policy limits and available credits are accurate and meet your personal insurance needs.

Your policy provides the following annual premium credits for the coverages listed below:

Your vehicles premium was reduced by \$1,787 as a result of one or more credits.

You will receive a separate Personal Insurance Statement that will outline the schedule of premium amounts and the due dates. If an endorsement during the policy period changes the amount of premium due, you will receive a revised Personal Insurance Statement.

If you choose one of our convenient installment plans, your payments will be slightly higher than the premium shown above because of the small service charge.



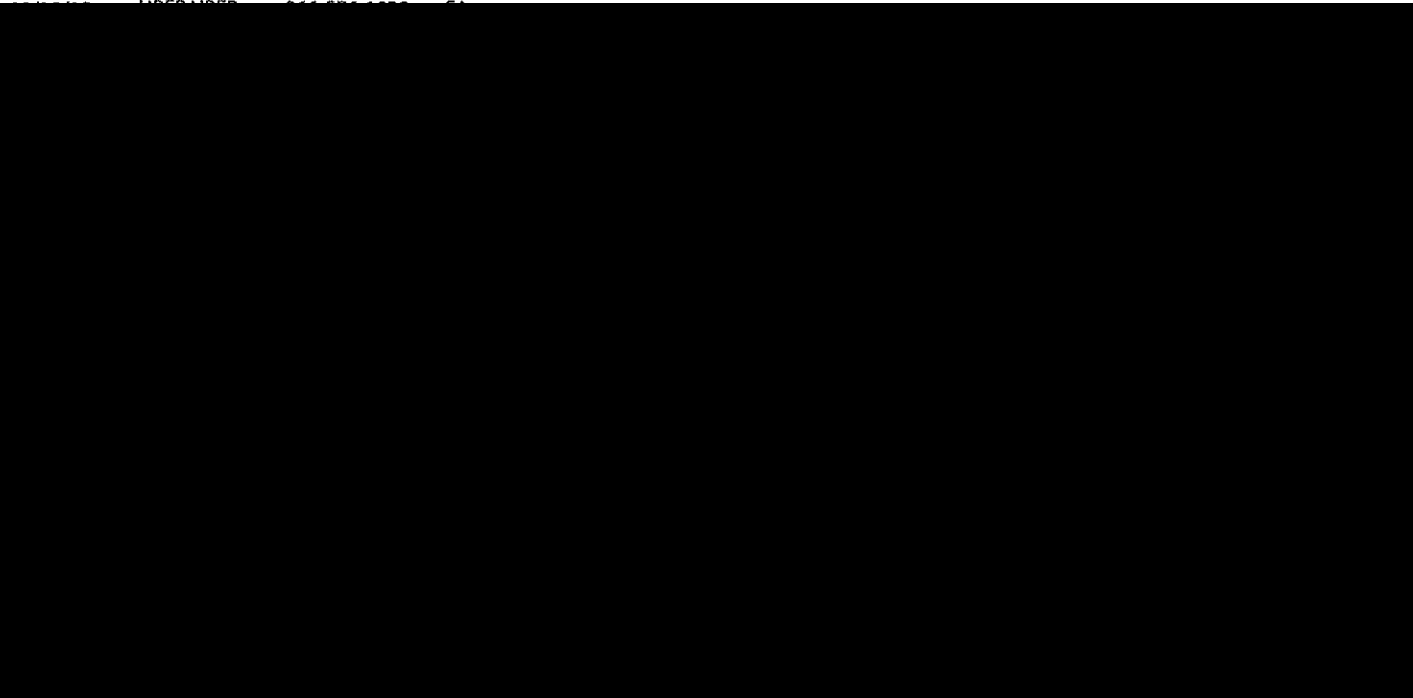
Centurion® Card

JENNIFER ROTHMAN
Closing Date 10/14/15

Account Ending [REDACTED]

Detail Continued

Amount



10/13/15 AMERICAN EXPRESS TRAPHOENIX AZ \$117.00

JAPAN AIRLINES INTL.CO.LT

From:	To:	Carrier:	Class:
CHICAGO O'HARE INT	TOKYO NARITA APT	JL	D
	N/A	YY	00
	N/A	YY	00
	N/A	YY	00

Ticket Number: 13176880347363 Date of Departure: 11/01

Passenger Name: ROTHMAN/MICHAEL

Document Type: PASSENGER TICKET

10/13/15 AMERICAN EXPRESS TRAPHOENIX AZ \$7,317.00

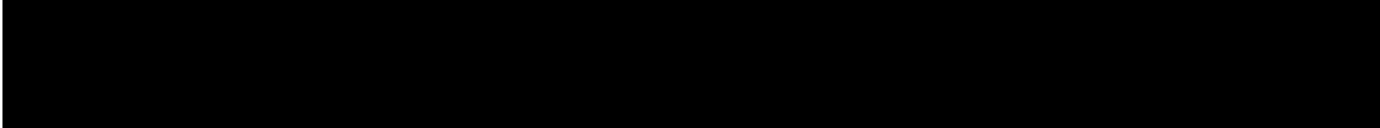
JAPAN AIRLINES INTL.CO.LT

From:	To:	Carrier:	Class:
CHICAGO O'HARE INT	TOKYO NARITA APT	JL	D
	N/A	YY	00
	N/A	YY	00
	N/A	YY	00

Ticket Number: 13176880347352 Date of Departure: 11/01

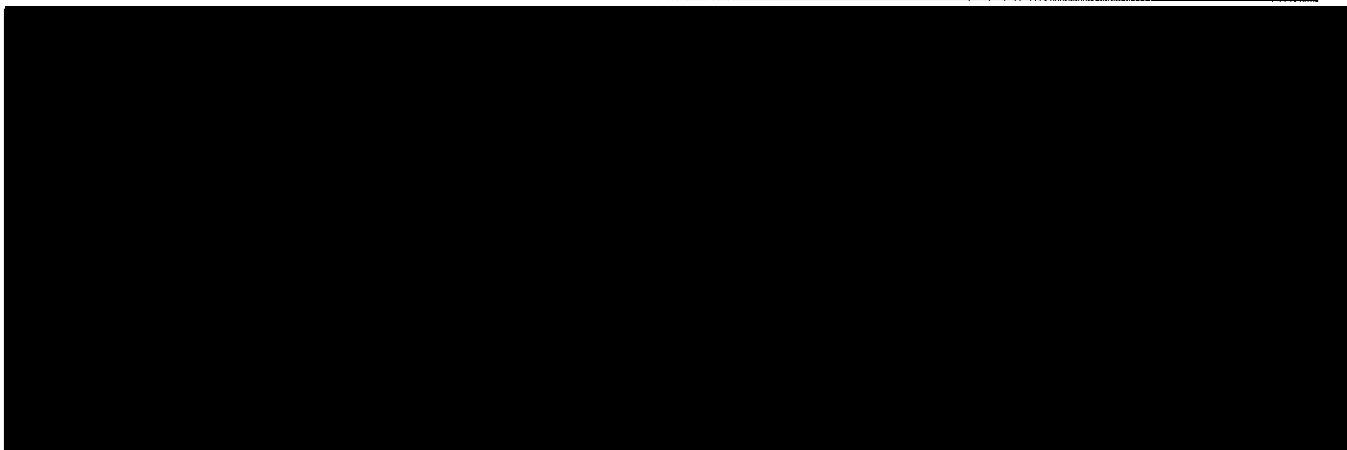
Passenger Name: ROTHMAN/JENNIFER

Document Type: PASSENGER TICKET


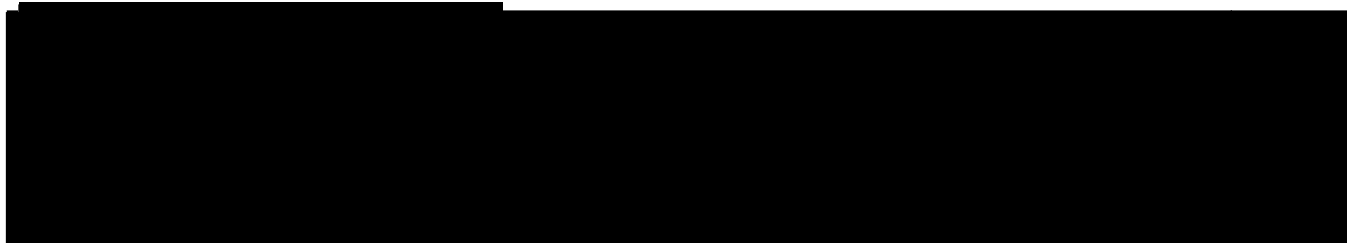


Detail Continued

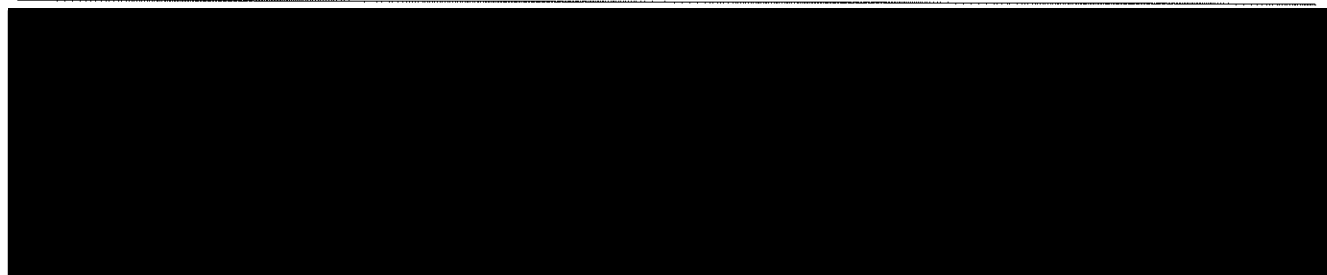
Amount



01/22/14	THE FEW INSTITUTE OFCHICAGO DOCTOR & PHYSICIAN	IL	\$850.00
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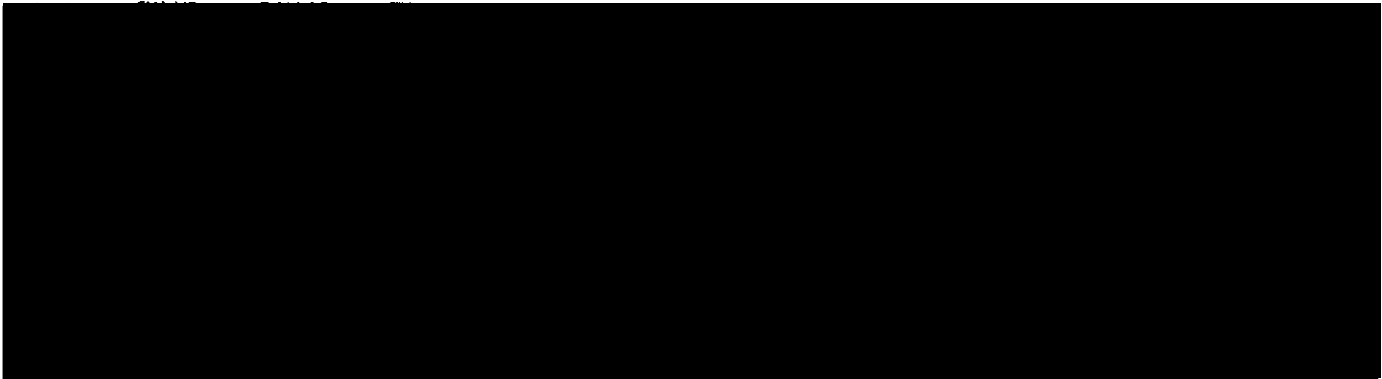


01/27/14	THE FEW INSTITUTE OFCHICAGO DOCTOR & PHYSICIAN	IL	\$575.00
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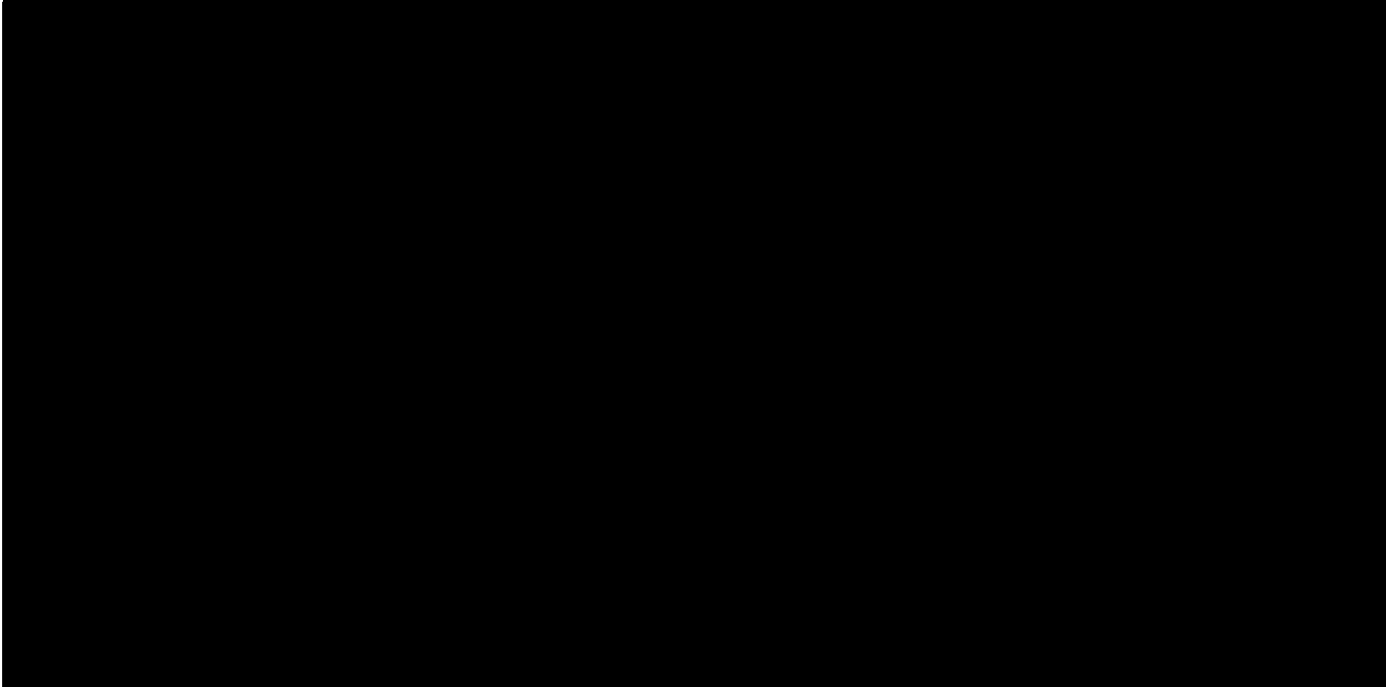
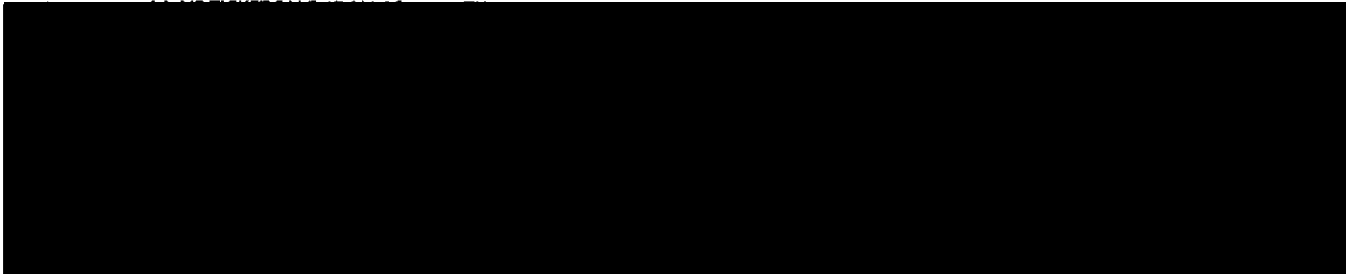


Detail Continued

Amount



09/16/14 AA MISC SALE/ TAX/ FDALLAS TX \$75.00
AMERICAN AIRLINES
From: To: Carrier: Class:
N/A N/A YY 00
N/A N/A YY 00
N/A N/A YY 00
N/A N/A YY 00
Ticket Number: 0010655302826 Date of Departure: 09/16
Passenger Name: ROTHMAN/MICHAEL
Document Type: FREQUENT FLYER FEE/PURCHASE





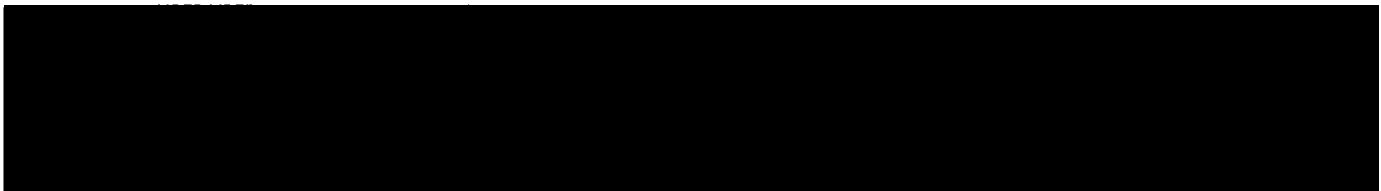
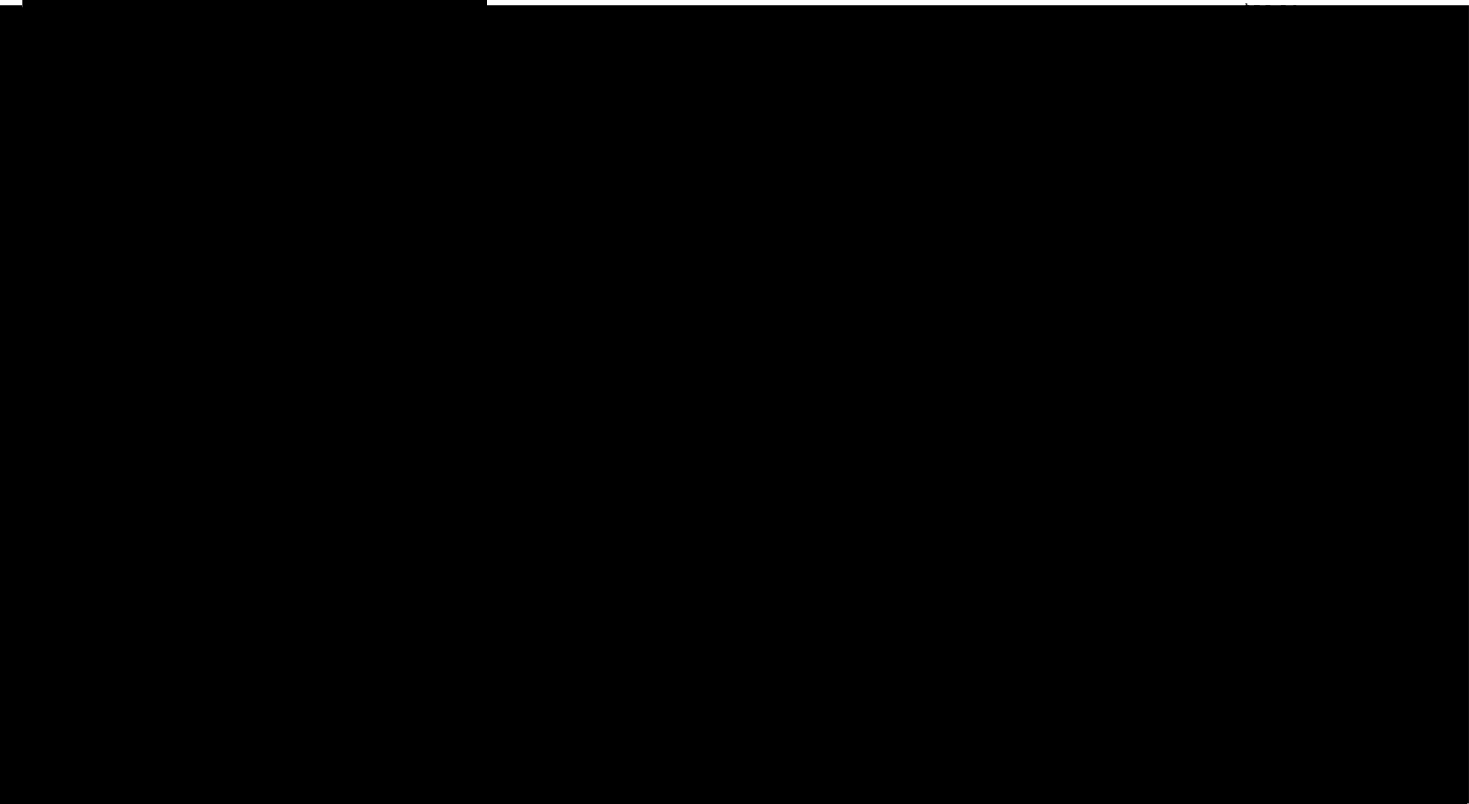
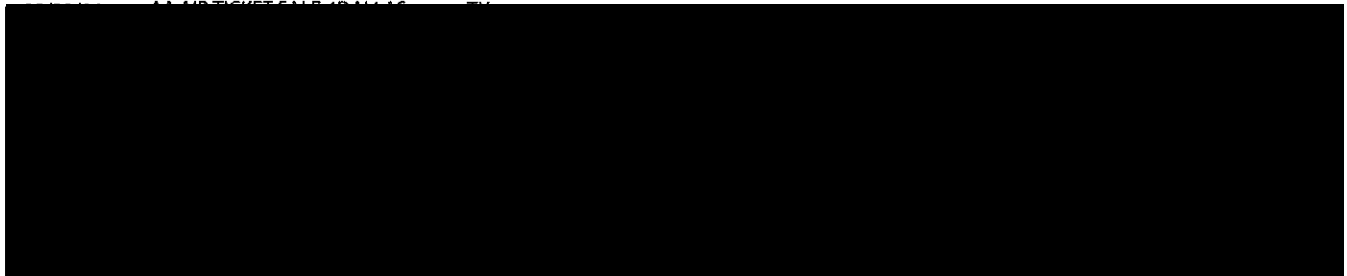
Centurion® Card

JENNIFER ROTHMAN
Closing Date 10/14/14

Account Ending [REDACTED]

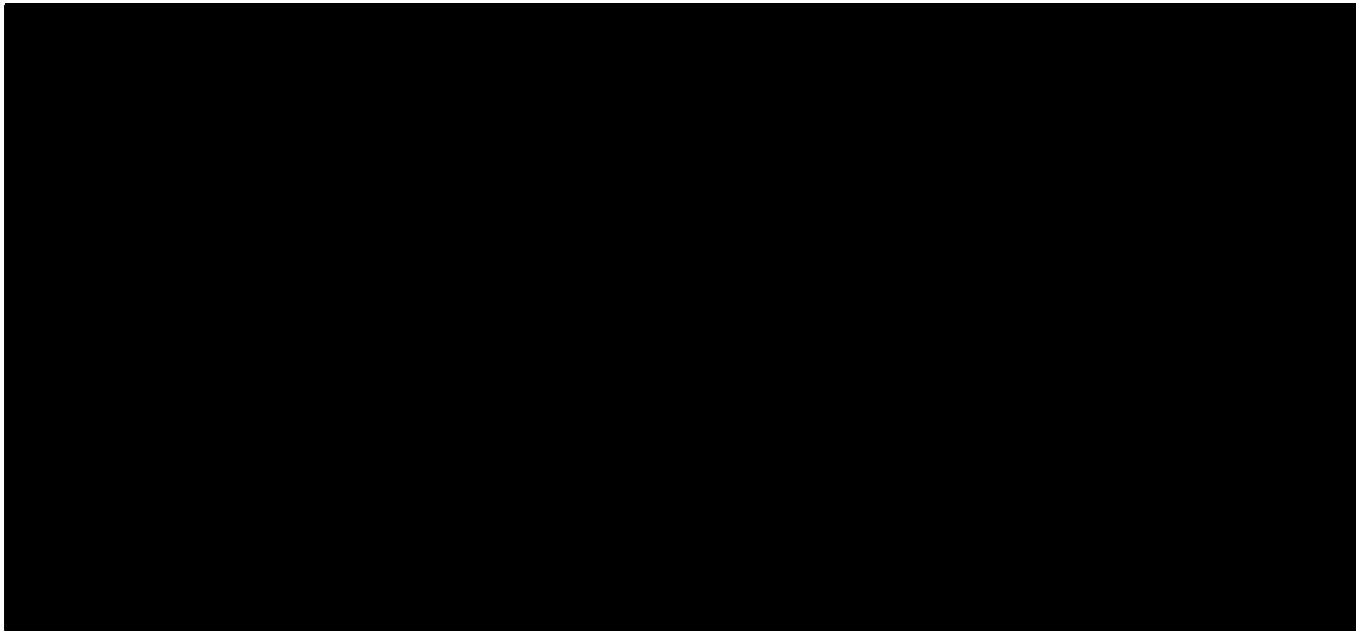
Detail Continued

				Amount
09/30/14	AA MISC SALE/ TAX/ FDALLAS	TX		\$75.00
	AMERICAN AIRLINES			
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	N/A	N/A	YY	00
		N/A	YY	00
		N/A	YY	00
		N/A	YY	00
	Ticket Number: 0010655701206		Date of Departure: 09/30	
	Passenger Name: ROTHMAN/MICHAEL			
	Document Type: FREQUENT FLYER FEE/PURCHASE			

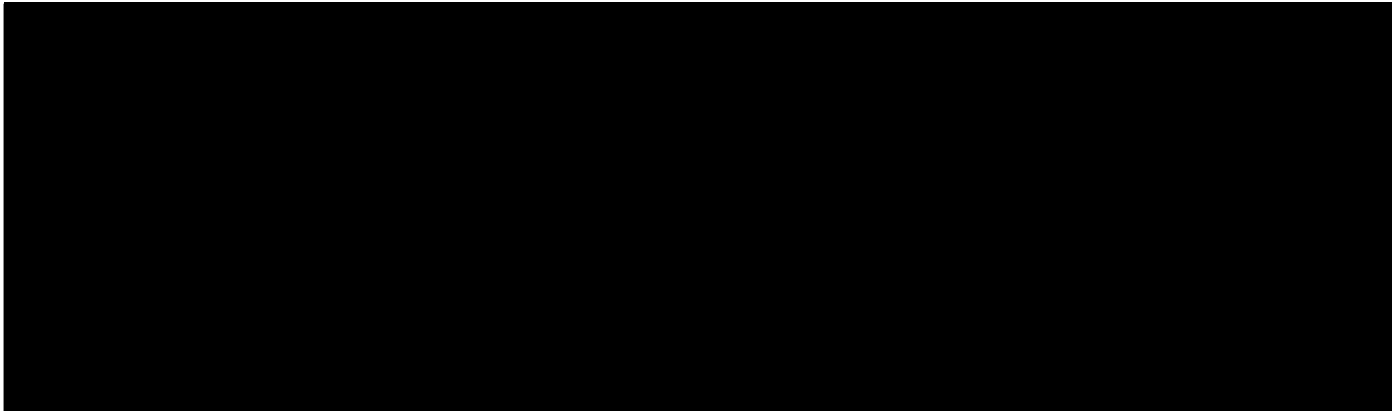


Detail Continued

Amount



10/07/14	AA MISC SALE/ TAX/ FDALLAS	TX			\$75.00
	AMERICAN AIRLINES				
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		N/A	YY	00	
		N/A	YY	00	
		N/A	YY	00	
	Ticket Number: 0010655918503		Date of Departure: 10/07		
	Passenger Name: ROTHMAN/MICHAEL				
	Document Type: FREQUENT FLYER FEE/PURCHASE				



**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

Michael Rothman and Jennifer Rothman,)	
Petitioners,)	
)	
v.)	18 TT 30
)	18 TT 132
ILLINOIS DEPARTMENT OF REVENUE,)	
Respondent.)	Judge Barov
)	

CERTIFICATE OF SERVICE

The undersigned representative for the Department certifies that on February 23, 2022, she caused a copy of the Department’s Motion to Compel to Petitioners to be served by electronic mail to the individuals identified below:

TO: Michael J. Wynne
Jones Day
77 West Wacker
Chicago, Illinois 60601

Jennifer C. Waryjas
Jones Day
77 West Wacker
Chicago, Illinois 60601

Email: Mwynne@jonesday.com

Email: jwaryjas@jonesday.com

/s/ Valerie A. Puccini

Special Assistant Attorney General

Illinois Department of Revenue
Office of Legal Services
100 West Randolph Street Level 7-900
Chicago, IL 60601
Valerie.a.puccini@illinois.gov