

ILLINOIS INDEPENDENT TAX TRIBUNAL

MICHAEL ROTHMAN and JENNIFER)	
ROTHMAN,)	
Petitioners,)	
)	
v.)	18 TT 30 and 18-TT-132
)	Judge Brian Barov
ILLINOIS DEPARTMENT OF REVENUE,)	
Respondent.)	

NOTICE OF FILING

TO: Michael J. Wynne	Douglas A. Wick
Jones Day	Jones Day
77 West Wacker	77 West Wacker
Chicago, Illinois 60601	Chicago, Illinois 60601

Email: Mwynne@jonesday.com

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The undersigned representative for the Illinois Department of Revenue (the “Department”) certifies that, on June 25, 2021, she filed the Department’s Responses to Petitioners’ Motion to Compel Discovery with the Illinois Independent Tax Tribunal.

/Susan Budzileni/
Susan Budzileni
Special Assistant Attorney General

CERTIFICATE OF SERVICE

I certify that a copy of the Department’s Response to Petitioners’ Motion to Compel Documents is hereby duly served by electronic mail this 25th day of June 2021, on the individuals identified above.

/Susan Budzileni/
Susan Budzileni
Special Assistant Attorney General

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MICHAEL ROTHMAN and JENNIFER)	
ROTHMAN,)	
Petitioners,)	
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v.)	18 TT 30 and 18-TT-132
)	Judge Brian Barov
ILLINOIS DEPARTMENT OF REVENUE,)	
Respondent.)	

DEPARTMENT’S RESPONSE TO PETITIONERS’ MOTION TO COMPEL

NOW COMES the Department of Revenue (“Department”), by its duly authorized representatives, Special Assistant Attorneys General, Susan Budzileni and Valerie Puccini pursuant to Illinois Supreme Court Rules 201, 213 and 214, and states in response to Michael Rothman and Jennifer Rothman (“Petitioners”) Motion to Compel as follows:

I. Response to Petitioners “Introduction”

The Petitioners’ “introduction” to its Motion to Compel is not an “introduction” to the discovery dispute at issue, but instead a litany of various unsubstantiated complaints and unsupported allegations regarding the posture of the case. Although not relevant to the discovery dispute at hand, due to the inaccuracies and incendiary nature of the Petitioners’ assertions, each will be addressed first before proceeding to the substantive issue of the discovery dispute.

A. The Department’s Amended Answer

In 2017, the Department initiated an audit and determined Petitioners to be Illinois residents for tax years 2014 and 2015. At the conclusion of the 2014 and 2015 audit, but before the Department issued its Notices of Deficiency, Petitioners paid the full amount of the tax due. When Petitioners filed their petition with the Illinois Independent Tax Tribunal (“Tribunal”) (18-TT-30)

they asked this Tribunal to overturn Petitioners' Illinois residency status, despite the fact that the Notices of Deficiency did not contain a residency issue; the notices only assessed negligence penalties. Because the Tribunal did not have subject matter jurisdiction over an issue not contained in the Department's Notices of Deficiency, the Department filed a Motion to Dismiss because the relief sought by Petitioners was improper. Accordingly, Petitioners were required to file amended Illinois individual income tax returns for 2014 and 2015 (hereinafter referred to as "2014 IL-1040-X" and "2015 IL-1040-X" as appropriate) and claim a refund for Petitioners' residency issue to become ripe for litigation. After Petitioners filed their 2014 IL-1040-X and 2015 IL-1040-X, the Department reviewed said returns and reaffirmed its original determination that the Petitioners were Illinois residents for said tax years. Accordingly, the Department issued Notices of Claim Denial for tax years 2014 and 2015. Thereafter, Petitioners filed a timely petition (18-TT-132) challenging their 2014 and 2015 Illinois residency status.

While Petitioners' Motion to Compel Discovery states that their petition in 18-TT-30 only challenged the negligence penalty assessment, a careful read of their petition in 18-TT-30 states otherwise. The Tribunal's lack of subject matter jurisdiction over Petitioners claim for refund sought in 18-TT-30 necessitated the need for amended returns for tax years 2014 and 2015. When the Department denied Petitioners' 2014 and 2015 claims for refund, Notices of Claim Denial were issued, and Petitioners filed their petition in 18-TT-132. Petitioners' inappropriate request for review and relief of the Department's January 18, 2018 Notices of Deficiency, created the need for amended returns, then new notices, then a new/separate petition and a new/separate (not amended) Answer. Therefore, it is not only erroneous but disingenuous for Petitioners, in this Motion, to claim the Department filed an inaccurate Answer and had to amend and refile its Answer.

Moreover, after the Department filed its first request for production documents on May 2, 2019, the Petitioners immediately issued on May 6, 2019 a Rule 201(k) letter questioning the 152-part production request. The Department agreed to review its production request to either eliminate or combine some of the requests. On July 3, 2019, the Department sent Petitioners its revised production request reducing the amount of the requests but informed the Petitioners that due to the fact that the Petition in 18-TT-30 included an excessive number of purely conclusory statements not supported by allegations of fact, the Department's production request sought supporting documentation for those conclusory statements. *See*, Exhibit A, July 3, 2019 letter. The Department advised the Petitioners that if they wanted to amend their Petition for case 18-TT-30 and strike any or all of the conclusory statements, the Department would correspondingly amend its production request.

Petitioners then filed an Unopposed Motion for Leave to File First Amended Petition in 18-TT-30 and specifically cited the Department's July 3, 2019 letter, which they attached as an exhibit to their Unopposed Motion, as the impetus for filing the First Amended Petition. Petitioners conceded that the purpose of the Amended Petition was an effort to reduce the quantity of written discovery requests. The Tax Tribunal then granted the Unopposed Motion and stated in the Order that the Tribunal would set a date for the Department's Answer. *See*, Exhibit B, Judge Barov Order dated July 26, 2019. The First Amended Petition filed by the Petitioners required an Amended Answer by the Department. The Amended Answer was not filed to correct any purported inaccuracies on the Department's part. The Amended Answer was only filed because Petitioners filed an Amended Petition. Had Petitioners not filed the Amended Petition, the Tribunal would not have ordered an Amended Answer and an Amended Answer would not have been filed. Not only have Petitioners incorrectly asserted that the Department filed an "inaccurate"

Answer, but they characterize it as an act done under “penalties of perjury” which is not supported by any facts or evidence and a blatant attempt to discredit and disparage the Department.

B. Protracted Discovery

Furthermore, the Petitioners claim in their “Introduction” that the Department’s attorneys have “protracted discovery” is utterly baseless especially when Petitioners admittedly failed to respond to the Department’s First Set of Interrogatories which were issued more than 2 years ago. Because Petitioners’ petition in 18-TT-30 contained inappropriate and/or irrelevant allegations pertaining to Petitioner Michael Rothman’s mother’s residency in Florida, alleging the “Family” raised four children, Michael had been traveling to Florida since the age of 16, etc., together with an extraordinary amount conclusionary allegations, it would have been imprudent for the Department’s attorneys not to propounded extensive discovery seeking facts in support of Petitioners **94** allegations, most of which are not supported by facts. Rather than responding to the Department’s discovery, Petitioners sought to amend their Petition.

Petitioners’ claim that discovery was delayed because the Department had to re-file its Answer is a malicious untrue statement. The Department issued discovery and, soon thereafter, Petitioners sought permission to file an amended petition to specifically reduce the quantity of production requests. In fact, the Department’s discovery was interrupted by Petitioners’ motion to file an amended petition which then required an Amended Answer. As already stated, in 18-TT-30, the Department filed an Answer and an Amended Answer because Petitioners filed a Petition and Amended Petition; this is proper under Section 5000.310(b) of the Tribunal’s Administrative Rules (86 Ill. Admin. Code 5000.310(b)). Similarly, when Petitioners filed its second petition, namely 18-TT-132, then the Department filed an Answer in that case as well. None of the Department’s Answers were inaccurate and all Answers were filed.

On the other hand, the Department has yet to receive Petitioners responses to the Department's First Set of Interrogatories, which were issued on May 2, 2019. In June 2021, the Department inquired about the Petitioners interrogatory responses and because there was confusion and/or issues with both parties' electronic file transfer system, the Department's counsel simply inquired about Petitioners' interrogatory responses. A few days thereafter, Petitioners' counsel talked about the confusion in the consolidated cases and with the electronic file transfer systems and admitted Petitioners' interrogatory responses were never prepared and would be forthcoming. Rather than highlighting the delay and accusing Petitioners' counsel of protracted discovery, the Department is exercising professing courtesy by allowing the Petitioners' to file its interrogatory responses post haste, which to date the Department still has not received.

C. Incomplete Audit File

The Department tendered to the Petitioners a bates stamped audit file on April 5, 2019. It was discovered that the file had two parts, a paper file and an electronic file, and only the paper portion had been sent to Petitioners in April. Upon this discovery, the Department promptly obtained the additional documents from Audit, bates stamped the documents and tendered to the Petitioners on May 15, 2019. It has been over two years since the Department cured this oversight and without any explanation, the Petitioners in their Motion to Compel have regurgitated an old matter that was resolved. The tendering of the audit file in two sets, one on April 5, 2019 and the other May 15, 2019 caused no delay in these proceedings and the issue is moot.

D. Alleged Audit Management Entrapment Scheme

Petitioners allege an elaborate entrapment scheme perpetrated by Department based upon purported facts without any corroborating evidence. None of the assertions relate to the

Petitioners' Rule 201(k) letter or the Department's responses and objections. Discovery is ongoing in this case and the facts are still being developed. Depositions have not even been discussed let alone commenced. Therefore, this entire portion of the of the Motion to Compel is false, highly inflammatory, and wholly inappropriate, and should be stricken.

II. The Disputed Discovery

The disputed discovery can be categorized in three separate components, namely, the email production to date, the audit manual and the audit files for 2013 and 2016.

A. Email Production

Petitioners contend that the Department's e-mail production was deficient. After the 201(k) conference was held, the Department went back to the Audit division and asked that another search be completed to make sure that all the emails were included in the Audit files that had been previously tendered on April 5, 2019 and May 15, 2019. It was discovered that some of the emails were not included in the original production of the Audit files. Those emails were reviewed, bates stamped and provided to the Petitioners on March 8, 2021. Also included with the emails was a privilege log.

Now in its Motion to Compel, Petitioners curiously raise additional points regarding the e-mail production that were not raised in the April 20, 2020, 201(k) letter. *See*, Exhibit C, Petitioners 201(k) letter. Petitioners now complain that in addition to the quantity of e-mails produced and the Department's method of searching the e-mails, that the Department also failed to provide a privilege log and failed to turn over the e-mails based on relevancy grounds. *See*, Petitioners Motion to Compel, Pgs. 6-11. None of these complaints have merit. First, the privilege logs were tendered to the Petitioners as previously stated, a point they concede in their April 20, 2020, 201(k) letter. How else could the Petitioners know the Department had *identified* privileged e-mails

unless a privilege log was produced. Second, the Department never withheld any e-mails based upon relevancy grounds. The Department asserted the relevancy objection with respect to the Audit Manual and the 2013 and 2016 Audit files which will be fully addressed below. A careful reading of the Department's responses and objections to Petitioners' production request bears this out.

Notwithstanding the above, to cure any perceived deficiencies regarding the e-mail production to date, the Department has reached out to its Information Technology Department who will be conducting an agency wide computer search of all e-mails related to the audit files at issue. The Department is currently working on a search query for the e-mails associated with the Audit files.

B. The Audit Manual

Petitioners' production request No. 4 asks for the Department's Audit Manual and limited it to sections "that address the determination of residency in an audit for Illinois income tax purposes." *See*, Exhibit D, Petitioners First Request for Production Request No. 4. Historically, the Department deemed its Audit Manual not subject to disclosure. Additionally, by court order in other cases before the Illinois Independent Tax Tribunal, the Department's Audit Manual was deemed not discoverable. However, after the Department had already filed its responses and objections to Petitioners' First Request for Documents, in December 2020, the Department made a policy change to allow its Audit Manual, in limited circumstances, to be made available when relevant and when requested formally. Accordingly, during the December 2020 201(k) conference, Department's counsel advised Petitioners' counsel of this policy change. During the 201(k) conference, Petitioners' counsel reiterated that they only wanted the Audit Manual's residency chapter. In March 2021, Department's counsel, through the Illinois Transfer Link, sent the residency chapter of the Department's Audit Manual to Petitioners' counsel.

Petitioners' Motion to Compel Discovery is the first instance in which Petitioners have expanded their production request to include the penalty section of the Department's Audit Manual. When Petitioners make a proper and formal request for the penalty section of the Audit Manual, the Department will appropriately respond. Additionally, the Department will re-review the previously produced residency section of the audit manual and supplement its production response, if necessary.

C. Audit Files for 2013 and 2016

The Audit Files for 2013 and 2016 are not at issue in this matter. The Department acknowledges it objected to the release of the 2013 and 2016 Audit Files "because tax years 2013 and 2016 are not the tax years at issue." *See*, Exhibit D to the Petitioners Motion to Compel. Furthermore, those Audits are ongoing and there is not an Audit File. However, when the Department issued discovery requests and asked for information pertaining to 2013 and 2016, in each of those instances, Petitioners objected to those requests and any release of information because "it pertains to periods outside the period at issue in this case (i.e. Jan. 1, 2014 – December 31, 2015)." *See*, Exhibit E, Petitioners' Responses to the Department's Amended First Request for Production of Documents, Response Nos. 14, 58, 65, 114, 125, 130 and 134.

The Parties appear to be in a catch-22 situation as it relates to the 2013 and 2016 period. It cannot be argued that the period of 2013 and 2016 are only relevant when the Petitioners ask for documents but not relevant when the Department requests documents for this same period. The fact remains that the 2013 and 2016 are not before this Tribunal. Petitioners have informed the Department that the 2013 and 2016 matters are pending before the Informal Conference Board, a separate and independent division within the Illinois Department of Revenue. Therefore, the Department stands on its original relevancy objections regarding the Audit Files for 2013 and

2016.

III. Conclusion

The Petitioners conclude their Motion to Compel Discovery by referring to Auditor Greg Nelson's e-mail about not abating penalties and initiating an audit for tax years 2013 and 2016 rather than summarizing the production requests it wants this Tribunal to compel. The Department agrees, the Parties are in Court and the pertinent audit periods in litigation are tax years 2014 and 2015, not the then projected tax periods 2013 and 2016. There is nothing irregular about a Department's auditor suggesting a subsequent/additional audit for additional tax periods for a particular taxpayer based on a current audit. However, it is certainly improper or irregular for Petitioners to challenge the Department's audit process under the guise of discovery in a Motion to Compel Discovery.

In conclusion, as stated above, with respect to the e-mail search, the Department is currently working on an agency-wide e-mail search with its Information Technology Department. Additionally, the Department will produce the penalty chapter of its Audit Manual upon receiving a writing request from Petitioners. The Department will accept this request via email, without a formal production request. Further, the Department will re-review the previously produced residency chapter of its Audit Manual to determine if a supplemental response is required.

WHEREFORE, for the foregoing reasons, the Department moves this Tribunal to grant the Department additional time to conduct an agency wide e-mail search, and re-review the previously produced residency chapter of its audit manual to determine if a supplemental response is required and deny Petitioners' Motion to Compel on the remaining issues.

Respectfully submitted,

Illinois Department of Revenue,

By:

/s/Susan Budzileni

/s/Valerie Puccini

Special Assistants Attorney General

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Valerie Puccini
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DATED: June 25, 2021

EXHIBIT A

TO

MTC



Illinois Department of Revenue

100 W. Randolph, Suite 7-900
Chicago, IL 60601

July 3, 2019

Michael J. Wynne
Douglas Wick
Jones Day
77 West Wacker, Suite 3500
Chicago, Illinois 60601-1692

Rothman v. DOR: 18-TT-30
 18-TT-132

Dear Messrs. Wynne and Wick:

I am writing in response to your May 6, 2019, 201(k) letter. As discussed at the most recent status conference, the Department advised Judge Barov that the Department was able to eliminate a few production requests, combine some duplicative requests and further clarify some other requests. While, the Department's production contains many requests, approximately 45 (or approximately 30%) of said requests seek documentation from Petitioners to support their conclusionary statements set forth in their Petition for case 18-TT-30. Because Petitioners' conclusionary statements were not supported by allegations of fact in the Petition, the Department, now, seeks their supporting documentation. In the alternative, if Petitioners wish to amend their Petition for case 18-TT-30 and strike any and or all conclusionary statements, the Department will correspondingly amend its production request.

During the status conference, because of vacation schedules, it seemed difficult to coordinate schedules for 5 people and schedule an in-person meeting. Therefore, we went ahead and amended the Department's First Request for Production and have enclosed hereto. If you believe there are documents in the production request that Petitioner has already provided during the audit, you may refer to those documents by the bates stamp number and do not need to provide those documents a second time when responding to the Department's production request.

Very truly yours,

Susan Budzileni
Special Assistant Attorney General
Illinois Department of Revenue
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Chicago, Illinois 60601
Phone: 312-814-1716
Facsimile: 312-814-4344
Email: Susan.Budzileni@illinois.gov

EXHIBIT B

TO

MTC

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

MICHAEL ROTHMAN AND JENNIFER)	
ROTHMAN,)	
Petitioner,)	
)	
)	
v.)	18 TT 30
)	18 TT 132
)	Judge Brian F. Barov
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
Respondent.)	

ORDER

The Petitioner's unopposed motion for leave to file an amended petition in case No. 18TT30, filed on July 26, 2019 by email attachment and copied to Department counsel is GRANTED. The amended petition will be posted to the Tribunal docket with Exhibit 2 redacted. The August 15, 2019 status conference will remain as scheduled, at which time the Tribunal will set a date for the Department's answer and to schedule further proceedings in this matter.

s/ Brian Barov
BRIAN F. BAROV
Administrative Law Judge

Date: July 26, 2019

EXHIBIT C

TO

MTC

JONES DAY

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April 20, 2020

VIA E-MAIL

Rebecca Kulekowskis
Susan Budzelini
Valerie Puccini
Illinois Department of Revenue
100 W. Randolph, Suite 7-500
Chicago, IL 60601

Re: Rule 201(k) Letter—*Rothmans v. IDOR* (18 TT 30 & 18 TT 132)

Dear Counsel:

I'm writing pursuant to Illinois Supreme Court Rule 201(k). On April 17, 2019, Petitioners served their First Request for Production. The Department entered a response on May 22, 2019. Petitioners view some of these responses as deficient. In the hopes of avoiding the need for a motion to compel, we send this letter and request a telephone conference with the purpose of resolving any disagreement between the parties on these issues.

Specifically, Petitioners note the following with respect to their First Request for Production:

- Nos. 1, 2, 5, & 9: the Department produced only three emails in its entire production. The Department identified three other emails that were privileged. Petitioners request production of the emails identified in Request Nos. 1, 2, 5, & 9. Petitioners request the Department disclose and consult with Petitioner on the search terms it will use to compile this response.
- No. 4: an Illinois court recently ruled that, in reviewing a request for the Department's entire "audit manual," the audit manual is not exempt from disclosure under the Illinois Freedom of Information Act. *See Tax Analysts v. Ill. Dep't of Rev.*, 18-MR-001018 (Sangamon Cty. Cir. Ct. Dec. 18, 2019) (IDOR must turn over audit manual pursuant to FOIA request). The Department should supplement its response to Request No. 4 by producing all portions of the Department's audit manual responsive to the Request.

Department of Revenue
April 20, 2020
Page 2

- No. 2: the Department demurred because no notices were issued in the 2013 & 2016 audit at the time. The Department has issued a Notice of Proposed Deficiency for tax years 2013 and 2016, totaling approximately \$4 million. Please provide a response to No. 2.
- Nos. 4 & 5: the Department did not produce a privilege log for the communications, records, or portions of the Department's audit manual which it asserted were privileged. Please provide a privilege log, taking into account *Tax Analysts v. Ill. Dep't of Rev.*, 18-MR-001018 (Sangamon Cty. Cir. Ct. Dec. 18, 2019) with respect to the Department's audit manual.

Please let me know whether you agree with this letter, or contact me to schedule a conference to resolve these discovery issues in the spirit of Rule 201(k).

Very truly yours,

/s Michael J. Wynne

EXHIBIT D

TO

MTC

**IN THE ILLINOIS
INDEPENDENT TAX TRIBUNAL**

Michael Rothman and Jennifer Rothman,)	
)	
Petitioners,)	
)	
v.)	Nos. 18 TT 30 & 18 TT 123
)	
Illinois Department of Revenue,)	Judge Brian F. Barov
)	
Respondent.)	

PETITIONER’S FIRST REQUEST FOR PRODUCTION

Pursuant to 86 Ill. Admin. Code § 5000.325 and Illinois Supreme Court Rule 214, Petitioners Michael and Jennifer Rothman serve upon Respondent, the Illinois Department of Revenue (“the Department”), their First Request for Production, and requests that the documents be produced within twenty-eight (28) days after service. These Requests are made pursuant to the following Instructions, which are an integral part of these Requests for Production and which shall be read into and control each particular Request.

INSTRUCTIONS

1. The requests for production set forth below are hereby made continuing pursuant to Illinois Supreme Court Rule 214(d) so as to require, whenever necessary, continuing production and supplementation of responses between the initial date for response set forth above and the time of trial.

2. If any document request is deemed to call for privileged information or materials and such privilege is asserted, identify in writing the information or document so withheld and provide the following information:
 - (a) the reason for withholding the information or document; and

- (b) a statement of the basis for the claim of privilege or other ground of nondisclosure.

For each document withheld, please provide a brief description of the document, including:

- (a) the date of the document;
- (b) number of pages, attachments and appendices;
- (c) the names of its authors or preparers and an identification by employment and title of each such person;
- (d) the name of each person who was sent, shown, blind or carbon copied the document, or has had access to or custody of the document, together with an identification of each such person;
- (e) the present custodian; and
- (f) the subject matter of the document, and in the case of any document relating to or referring to a meeting or conversation, identification of such meeting or conversation.

3. If You believe that a request, definition, or instruction is ambiguous, do not refuse to respond on that basis. Instead, set forth as part of the response the language that you believe is ambiguous and the interpretation you have used to respond to the request. Any perceived ambiguities should be resolved in favor of the broader interpretation of the request.

4. The term “document” means any written or graphic material whether the original, copy or reproduction, including, but not limited to, the originals and all non-identical copies, whether different from the originals by reason of any notation made on such copies or otherwise, including without limitation, correspondence, memoranda, notes, diaries, contracts, agreements, letters, telegrams, checks, statements, receipts, vouchers, invoices, returns, summaries, time sheets, notations of any sort of conversations, telephone calls, meetings or other communications, agendas, bulletins, printed matter, computer printouts, teletype/telefax, and all drafts, alterations,

modifications, changes and amendments of the foregoing, graphic or oral records or representations of any kind, and any electronic, mechanical or electrical records or representations of any kind.

5. The term “communications” as used herein includes, without limitation, any and all writings, correspondence, memoranda, notes, electronic mail (e-mail), electronically-stored information, voicemail recordings, video tapes, audio tapes, transcripts from same, and any other data compilations or recorded matter and tangible items of any kind.

5. The term “Notices” as used herein refers to the Notices of Deficiency and the Notices of Claim Denial, respectively, that were attached to the Petitions in the above-captioned case.

REQUESTS FOR PRODUCTION OF DOCUMENTS

REQUEST NO. 1: Produce the entire audit file related to the Notices which serve as the basis for the above-captioned case, including, but not limited to, notes, summaries, internal and external emails, memoranda, letters, charts, press clippings, articles, or similar documents quoted in the Auditor’s Comments, lists compiled by the ROT Section regarding Petitioners’ purchases of “luxury automobiles,” documents received from the Petitioners during the audit, the entire Audit History Worksheet (EDC-5), and diagrams, whether kept electronically or in paper copy.

REQUEST NO. 2: Produce the audit file related to the audit and investigation of Petitioners for tax years 2013 and 2016, including, but not limited to, notes, summaries, internal and external emails, memoranda, letters, charts, and diagrams, whether kept electronically or in paper copy.

REQUEST NO. 3: Produce all documents provided to the Department by each person identified in Interrogatory No. 13 as a recipient of a subpoena issued by the Department.

REQUEST NO. 4: Produce all documents provided to auditors to guide or instruct them in residency audits, including, but not limited to, sections of the Department's audit manual that address the determination of residency in an audit for Illinois income tax purposes.

REQUEST NO. 5: Produce all communications (see definition above) related to any investigation, audit, or other activities pertaining to Petitioners, including communications that took place before or after the audit that precipitated this matter.

REQUEST NO. 6: Produce all documents which at this time support your response to Interrogatory No. 9.

REQUEST NO. 7: Produce all documents which at this time support your response to Interrogatory No. 10.

REQUEST NO. 8: Produce all documents received from each person identified in response to Interrogatory No. 13 as a person to whom the Department issued a subpoena.

REQUEST NO. 9: Produce all documents identified in Petitioners' First Set of Interrogatories that were not included in the Audit file produced by the Department on April 5, 2019.

Respectfully submitted,

Dated: April 17, 2019

/s/ Michael J. Wynne

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EXHIBIT E

TO

MTC

**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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