

IN THE ILLINOIS
INDEPENDENT TAX TRIBUNAL

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

Petitioners’ Response to Department’s Motion To Compel

Petitioners respond to the Illinois Department of Revenue’s (“Department”) Motion to Compel (“Motion”) of February 23, 2022, as follows:

A. The Department’s Motion is Misfiled

Motions regarding a refusal to comply with rules relating to discovery are authorized pursuant to Ill. Sup. Ct. R. 219(a). The Department says it brings its motion “pursuant to Illinois Supreme Court Rules 213 and 214.” Dept. Motion, p. 1. The Department has not fulfilled the prerequisites of Rules 213(d), 214(c) and 219(a) to seek an order regarding a violation of the discovery rules. The Motion should be denied.

B. The Department’s Motion is Not Timely

The Motion “requests the Tribunal to overrule Petitioner’s objections and order Petitioners to provide the requested information” for Production Requests Nos. 9, 16 & 20, 17, 19, 25, 32, 33, and 45. Rule 214(c) provides that “Any objection to the request or

refusal to respond shall be heard by the court upon prompt notice and motion of the party submitting the request. Ill. Sup. Ct. R. 214(c).

Petitioners' responded and objected to the Department's Corrected First Amended Production Request on October 8, 2020 – 503 days (nearly 17 months) before the Motion. Petitioners' supplemental production in July, August and September of 2021, was completed 154 days (5 months) before the Motion.¹ A motion to overrule objections made 504 days before it is filed is not brought "upon prompt notice" under Rule 214(c). The Motion is not timely. In addition, the Motion does not ask the Tribunal to overrule objections regarding Production Request Nos. 71, 72, 78, 82, 99, 100, 103, 105, 106, and 109.² Petitioner's objections made 504 days ago should stand.

Rule 213(d) provides similarly with regard to Interrogatories that, "Any objection to an answer or to the refusal to answer an interrogatory shall be heard by the court upon prompt notice and motion of the party propounding the interrogatory."

Petitioners' Answers to Interrogatories were provided on July 8, 2021. The Motion is not timely under Rule 213 (d). The Motion should be denied.

C. In the alternative: The Department's discovery flouts the purpose of the Illinois Supreme Court Rules.

The Court instructs that "discovery requests that are disproportionate in terms of burden or expense should be avoided." Ill. Sup. Ct. R. 201(a). The Tax Tribunal is

¹ Since that time, in motions and in consultations with the Tribunal, Petitioners on several occasions noted that the Department had yet to bring a motion regarding a single answer, objection or production by Petitioners.

² Petitioners did respond to Request for Production 99, 100, 103, 105, 106, and 109 by referring the Department to its production in response to Requests Nos. 5 and 15 consisting of ROTH 1 – ROTH 1368, and DOR 1 – DOR 1635. The Motion does not acknowledge the objections were made nor does it ask that they be overruled.

therefore empowered to “prevent unreasonable annoyance, expense, embarrassment, disadvantage, or oppression[,]” taking into account “whether the likely burden or expense of the proposed discovery . . . outweighs the likely benefit” considering, among other things, “the importance of the requested discovery in resolving the issues.” *Id.* at R. 201(c)(1) and (c)(3).

(i) Request No. 9: Ownership interests in real property

Partially completed documents: The Department received what Petitioners have - partially executed copies of certain documents. However, it received other documents, such as insurance policies providing coverage for the properties for which Petitioners provided partially executed transfer, lease and loan documents, property tax records, and Interrogatory responses averring to purchasing utility services for such properties. The Department has since served subpoenas on the lenders, property managers and home owners associations for certain properties. If the Department’s objection suggests that documents without a countersignature mean Petitioners did not lease or own the properties, the Department may depose Petitioners and ask whether year-after-year Petitioners traveled to, spent money on insurance for, paid taxes on, and paid for utility services for property they did not lease or own. The likely burden or expense of the proposed discovery to obtain a counter-signature copy of produced documents “outweighs the likely benefit” considering, among other things, “the importance of the requested discovery in resolving the issues.” *Id.* at R. 201(c)(1) and (c)(3).

Irrelevance of production for later years: The linchpin of residency is *intent* to acquire a new domicile and thereby permanently abandon the former domicile. “[T]his concept of

'intent to return' cannot govern our result. Instead, we rely on the concept of domicile as an intended permanent home (and of 'return' as a permanent, indefinite, or lengthy return)." *Cain v. Hamer*, 2012 IL App (1st) 112833, ¶ 19. Frequent return always followed by a prompt departure, does not meet the criteria for "permanent" or "indefinite" or "lengthy return." The Department treads a trail far outside precedent. Documents showing the continuous ownership, maintenance and use of properties in years before and after the strategically selected 2014 and 2015 tax years are evidence of an "intended permanent home" in the new chosen state of domicile. The Department has since issued assessments for 2013 and 2016, and is already proposing assessments for 2017 and 2018; the relevance of the production related to permanency is obvious.

(ii) Request Nos. 16 & 20: Vehicles owned/driven by Respondents and/or their children

For Request No. 16, the Department expected Petitioners to "clarify what is new information versus what has already been tendered[,]" regarding its request for all titles showing the state of registration of any motor vehicle "owned or driven by the taxpayer." The Department aimed to shift to Petitioner the burden assumed by the party requesting discovery. Also, Petitioners provided insurance coverage documents showing substantially all the information requested - vehicles covered, the primary driver for each vehicle, and the location where each was garaged; hence the objection of a duplicative request. See Exhibit 1.

The Department's complaint on Request No. 20 is that because it asks for "bills of sale" for motor vehicles purchased or maintained during the period, it is therefore not

duplicative of Request No. 16. Petitioners did not locate bills of sale for most vehicles. The production identified vehicles by VIN, by model and year, by primary driver, and by location where garaged. The Department acknowledges receiving transfer of title information for vehicles in later years as well, which are unquestionably relevant to Petitioners' intent for a permanent Florida home in all years. See, *Cain v. Hamer, supra*. The Department subpoenaed the Illinois Secretary of State and even a car-wash establishment regarding several vehicles. Again, the likely burden or expense of the proposed discovery "outweighs the likely benefit" considering, among other things, "the importance of the requested discovery in resolving the issues." Ill. Sup. Ct. R. 201(c)(1) and (c)(3).

(iii) Request No. 17: ³ Garage facility or dockage storage agreements, leases, invoices and/or contracts

Petitioners have not entered into such agreements for vehicles.

(iv) Request No. 19: Insurance premiums notices, invoices for home, life, health, automobile, etc.

Petitioners provided insurance coverage documents for 2014-2015. Petitioners have not located any bills, renewal notices, premium invoices, nor etc.

(v) Request No. 25: Flight logs, itineraries and manifests or travel expenses incurred

The Department imposed a negligence penalty largely because Petitioners had not provided *manifests* for their private flights even after receipt of a Department subpoena during the audit. Petitioners have repeatedly explained to the Department, including to

³ Petitioners have separately supplemented production with Miami Marina dockage agreements from 2011 through 2017.

its Deputy General Counsel who authorized that subpoena, and the one issued for the 2013-2016 audit too (see Exhibit 2), that:

1. The FAA manifest requirement applies to commercial – FAA Part 135 flights - and international private flights, not private domestic flights under FAA Part 91. See Exhibit 2.
2. The Rothmans flights are under FAA Part 91, so there are no manifests maintained by the Rothmans as passengers, or by RK-492 Leasing LLC as owner of the aircraft, or by Executive Jet Management as the operator of the aircraft.
3. The Rothmans provided Executive Jet Management documents to the Department showing their flights were FAA Part 91 flights. See Exhibit 2.

The Department's internal communications gaps and its choice to not independently research and verify the FAA rules are not a discovery deficiency by the Rothmans.

(vi) Request No. 32: all credit card statements used during the period

Petitioners stand on their objections and the Tribunal's prior rulings.

(vii) Request No. 33: Taxpayer's current credit report

The Tax Tribunal denied the Department access to the Petitioners' credit reports.

(viii) Request No. 45: commercial airline travel and train and rail travel, including tickets or receipts

There are no documents for train or rail travel. Petitioners' production of credit card records disclosed their commercial travel. Production of documents is a permitted alternative to respond to an interrogatory. Ill. Sup.Ct. R. 213(e). Frequent flyer miles were used to purchase a flight on Japan Airlines for international travel, a round-trip domestic flight, and a one-way flight. See Exhibit 3.⁴ The Department received other

⁴ Petitioners have separately corrected their Answer to Interrogatory No. 21 regarding frequent flyer programs.

data to track when Petitioners were present in Illinois, but the Department does not identify any particular period of gap in location or overlap in locations of Petitioners that prompts its request or that would allow the Tax Tribunal to examine whether the likely burden or expense of the proposed discovery “outweighs the likely benefit” considering “the importance of the requested discovery in resolving the issues.” Id. at R. 201(c)(1) and (c)(3).

(ix) Request No. 71: documents evidencing the Florida domicile of Michael Rothman’s mother

Petitioners have no additional responsive documents about the domicile of Mr. Rothman’s mother. Petitioners stand on their objections.

(x) Request No. 72: renewed and amended Florida lease of Jennifer Rothman

See response (i).

(xi) Request No. 78: documents evidencing the dockage space in the Miami Beach Marina

Charges for the Miami Beach Marina appeared on the Amex card statements Petitioners produced and that the Department subpoenaed in its audit.⁵ Production of documents is a permitted alternative to respond to an interrogatory. Ill. Sup.Ct. R. 213(e).

(xii) Request No. 82: agreements, invoices, statements about jet aircraft storage & maintenance

Petitioners provided the purchase documents for the aircraft. The Department in audit had the FAA aircraft registration information for three aircraft (received in supplemental DOR production to the Rothmans on February 25, 2022). Petitioners

⁵ Petitioners have separately supplemented production with Miami Marina dockage agreements for 2011 through 2017.

provided the EJM flight-log reports showing the operation of the flights. Without abandoning objections, search continues for documents responsive to the request.

(xiii) Request No. 99: documents supporting the allegation that Jennifer was a 2013 nonresident

Petitioners stand on their objections.

(xiv) Request No. 100: documents supporting the allegation that Michael was a 2013 nonresident

Petitioners stand on their objections.

(xv) Request No. 103: documents supporting the allegation Petitioners left Illinois for other than temporary or transitory purposes

Petitioners stand on their objections.

(xvi) Request No. 105: documents supporting the allegation Michael established domicile in Florida as of at least 2013

Petitioners stand on their objections.

(xvii) Request No. 106: documents supporting the allegation Petitioners have been in Florida since 2011 for other than temporary or transitory purposes

Petitioners stand on their objections.

(xviii) Request No. 109: documents supporting allegations about 2011 and 2012

Petitioners stand on their objections.

(xix) Interrogatory No. 20: Identify means of transportation for taxpayers' travel from Illinois

See response (viii). Production of documents is a permitted alternative to respond to an interrogatory. Ill. Sup.Ct. R. 213(e).

(xx) Interrogatory No. 21: Identify airlines flown and frequent flyer memberships

See response (xix).

(xxi) Interrogatory No. 29: Respondents' and their children's medical doctors and providers

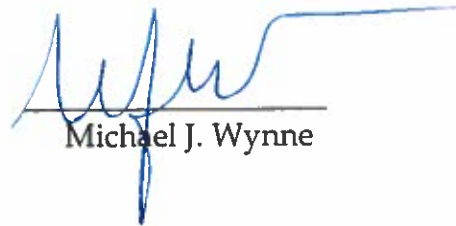
The Few Institute of Chicago, a provider of aesthetic plastic surgery, also has a Skin Clinic providing non-surgical skin treatments. Petitioners' production of Amex statements disclosed the Few Institute. Production of documents is a permitted alternative to respond to an interrogatory. Ill. Sup. Ct. R. 213(e). Petitioners' adult children are not parties; information about their providers is irrelevant.

Conclusion

The Motion was filed far outside the scope of reasonable reading of "upon prompt notice and motion" under Rules 213(d) and 214(c). The Motion cites no authority to obtain the relief requested under either 213(d) and 214 (c), and fails to invoke Rule 219(a) for relief under the rule. That aside, in the context of all the information gathered from and about Petitioners in audit and in this action, the burden and expense of compelling the proposed discovery outweighs the likely benefit of additional production. The Motion should be denied.

Respectfully submitted,

By:



Michael J. Wynne

Michael J. Wynne
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Jennifer C. Waryjas
jwaryjas@jonesday.com
JONES DAY
77 W. Wacker Drive
Chicago, IL 60601
MJW: (312) 269-1515
JCW: (312) 269-4057

EXHIBIT 1

Chubb Personal Insurance

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Agent Information:
 G A MAVON & COMPANY
 630 655 2400
info@mavon.com



Summary

**MICHAEL G. ROTHMAN AND
 JENNIFER P. ROTHMAN**

**Policy Number 1303218001
 Policy as of 02/19/2014**

- [Summary](#)
- [Home & Contents](#)
- [Vehicles](#)
- [Valuable Articles](#)
- [Policy Activity List](#)
- [Paper Activity List](#)
- [Report a Loss](#)

Here are the coverages listed on this policy, separated by category type for your convenience. Click the links within the Property Description category for more detailed information.

	Property Description	Additional/Return Premium	*Premium
Home & Contents	840 N LAKESHORE DRIVE #101 CHICAGO, ILL 60611	\$0.00	\$3,887.00
	1435 BRICKELL MIAMI, FLA 33131	\$0.00	\$38.00
	1162 TIEHACK RD ASPEN, COLO 81611	\$0.00	\$38.00
Subtotal		\$0.00	\$3,963.00
Vehicles	2008 FORD EXPEDITION	\$0.00	\$1,578.00
	2010 LEXUS GS 350	\$0.00	\$1,341.00
	2008 LAND ROVER RANGE ROVE	\$0.00	\$1,635.00
	2009 CADILLAC ESCALADE	\$0.00	\$1,932.00
	2004 HARLEY DAVIDSON FAT BOY	\$0.00	\$1,622.00
	2012 PORSCHE CABRIOLET	\$0.00	\$1,848.00
Subtotal		\$0.00	\$9,956.00
Valuable Articles	Jewelry	\$0.00	\$8,966.00
Subtotal		\$0.00	\$8,966.00
State Surcharge		\$0.00	\$6.00
Total		\$0.00	\$22,891.00

*The amounts displayed indicate the cost to insure the corresponding items listed in the "Property Description" column.

To view your billing and payment information please select the "My Bill" tab.



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**Vehicle Detail Premium
Update**

Page 4
 Effective date 2/13/14
 Policy no. 13032180-01
 Name MICHAEL G. ROTHMAN AND
 JENNIFER P. ROTHMAN

Vehicle details

	2008 FORD EXPEDITION * 1FMFU16508LA55187	2010 LEXUS GS 350 * JTHCE1KS0A0025564	2008 LAND ROVER RANGE ROVE * SALSK25478A134856
Deductibles:			
Comprehensive	\$1,000	\$1,000	\$1,000
Collision	\$1,000	\$1,000	\$1,000
Full glass	\$0	\$0	\$0
Road service coverage	YES	YES	YES
Driver	ALEXANDER ROTHMAN	JENNIFER P. ROTHMAN FATIMA IZEL	ASHLEY ROTHMAN
Driver group	MALE 26	AGE 55-59	FEMALE 28
Driven to work or school:			
Miles one way	5	1	5
Days per week	5	5	5
Business use	NO	NO	NO
Tier	12	12	12

**Vehicle Detail Premium
Update**



Page 5
 Effective date 2/13/14
 Policy no. 13032180-01
 Name MICHAEL G. ROTHMAN AND
 JENNIFER P. ROTHMAN

Vehicle details

	2009 CADILLAC ESCALADE * 1GYFC13249R199397	2004 HARLEY DAVIDSON FAT BOY 1HD1BMY104Y059008	2012 PORSCHE CABRIOLET * WP0AD2A99CS766576
Type of vehicle	PRIVATE PASSENGER	MOTORCYCLE	PRIVATE PASSENGER
Garage location	CHICAGO , IL 60611 COOK	CHICAGO , IL 60611 COOK	CHICAGO , IL 60611 COOK
Agreed value	\$42,606	\$12,000	\$132,138
Deductibles:			
Comprehensive	\$1,000	\$250	\$1,000
Collision	\$1,000	\$250	\$1,000
Full glass	\$0	COVERAGE NOT APPLICABLE	\$0
Road service coverage	YES	NOT APPLICABLE	YES
Driver	NICOLE ROTHMAN	NOT APPLICABLE	MICHAEL G. ROTHMAN
Driver group	FEMALE 24 NON-PRINCIPAL	NOT APPLICABLE	AGE 55-59

EXHIBIT 2

Wynne, Michael J.

From: Wynne, Michael J.
Sent: Thursday, July 5, 2018 2:49 PM
To: Fliffet, Brian
Cc: Nelson, Greg; Bob Rehbock (BRehbock@fgmk.com); Wick, Douglas A.; Wanyjas, Jennifer C.
Subject: RE: Jennifer Rothman's Response to Subpoena Duces Tecum
Attachments: EJM 2013 and 2016.xlsx

Brian,

Because travel by Mr. and Mrs. Rothman was considered Part 91 transport by EJM, rather than Part 135 transport, EJM would not maintain a Manifest identifying the passengers for the flight. The Department would have to subpoena EJM for the manifests to obtain an official negative response.

The information previously provided by Mr. and Mrs. Rothman, and attached hereto again, was a spreadsheet summarizing travel for each of these years, supported in part by the flight-log information received from EJM. There is one international trip in 2016 shown on the spreadsheet for which transport was not provided by EJM, so the EJM logs provided to support 2016 will not contain that flight.

We can say that Mr. and Mrs. Rothman generally traveled together when returning to and departing from their Florida home and other personal destinations, but that cannot be verified solely by reliance on the EJM flight log data.

Mike

Michael J. Wynne
Partner
JONES DAY® - One Firm WorldwideSM
77 West Wacker
Chicago, IL 60601-1692
Office +1.312.269.1515
Mwynne@jonesday.com

-----Original Message-----

From: Fillet, Brian <Brian.Fillet@Illinois.gov>
Sent: Thursday, July 5, 2018 11:16 AM
To: Wymne, Michael J. <mwymne@jonesday.com>
Cc: Nelson, Greg <Greg.Nelson@Illinois.gov>
Subject: RE: Jennifer Rothman's Response to Subpoena Duces Tecum

Mike,

Just to clarify the response, the information provided to the auditor did not indicate which individuals were on the plane for each of the trips. Are you suggesting that this information was not kept, or that the Department would need to subpoena EJM to get those records?

Sincerely,

Brian Fillet
Deputy General Counsel
Illinois Department of Revenue

NOTE: This e-mail contains the thoughts and opinions of the author and does not represent official department policy or create any reliance interest.

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-----Original Message-----

From: Wymne, Michael J. [mailto:mwymne@jonesday.com]

Sent: Tuesday, July 03, 2018 4:04 PM
To: Filflet, Brian <Brian.Filflet@Illinois.gov>
Cc: Nelson, Greg <Greg.Nelson@Illinois.gov>
Subject: [External] RE: Jennifer Rothman's Response to Subpoena Duces Tecum

Brian,

Attached is the response of Jennifer Rothman to the Department's Subpoena Duces Tecum issued to her Miami, Florida, residential address on June 20, 2018.

Best regards,

Mike

Michael J. Wynne
Partner
JONES DAY® - One Firm WorldwideSM
77 West Wacker
Chicago, IL 60601-1692
Office +1.312.269.1515
Mwynne@jonesday.com

-----Original Message-----

From: Filflet, Brian <Brian.Filflet@Illinois.gov>
Sent: Wednesday, June 20, 2018 11:28 AM
To: Wynne, Michael J. <mwynne@jonesday.com>
Cc: Nelson, Greg <Greg.Nelson@Illinois.gov>
Subject: FW: Scan from a Xerox WorkCentre

Mike,

We are issuing the attached subpoena to your client today.

Sincerely,

Brian Filflet

Deputy General Counsel
Illinois Department of Revenue

NOTE: This e-mail contains the thoughts and opinions of the author and does not represent official department policy or create any reliance interest.

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-----Original Message-----

From: WorkCentre 5330 [mailto:noreply@illinois.gov]

Sent: Wednesday, June 20, 2018 11:15 AM

To: Filflet, Brian <Brian.Filflet@illinois.gov>

Subject: Scan from a Xerox WorkCentre

Please open the attached document. It was scanned and sent to you using a Xerox WorkCentre.

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Direct Number: (312) 269-1515
mwynne@jonesday.com

July 3, 2018

CONFIDENTIAL

VIA E-MAIL BRIAN.FLIFLET@ILLINOIS.GOV

Brian Fliflet
Deputy General Counsel
Illinois Department of Revenue
100 West Randolph Street
Suite 7-900
Chicago, IL 60601

Re: Subpoena Duces Tecum

Dear Brian:

On behalf of Jennifer Rothman, I confirm receipt of the administrative Subpoena Duces Tecum (the "Subpoena") issued by the Illinois Department of Revenue (the "Department") on June 20, 2018, to Mrs. Rothman at her Miami, Florida residential address.

The Subpoena commands Jennifer Rothman to produce to the Department, on or before July 13, 2018, to your attention:

"Passenger manifests or logs for flights on aircraft operated by EJM taken during January 1, 2013 to December 31, 2013, and January 1, 2016 to December 31, 2016."

Jennifer Rothman is not the custodian of the EJM records the Subpoena seeks, and neither Mr. or Mrs. Rothman have control over EJM. Michael and Jennifer Rothman have previously voluntarily provided to the Department's auditor a report of their flights logged by EJM for the 2013 calendar year and for the 2016 calendar year. The Department already has the flight log information requested by its Subpoena.

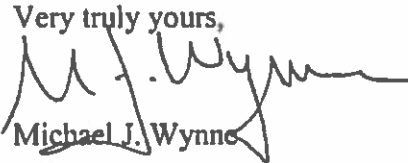
All EJM operated flights shown in the report for these years are what are generally referred to as "Part 91" flights, meaning that they were operating with respect to the Rothmans under the Federal Aviation Administration ("FAA") General Operating and Flight Rules for non-commercial flights (14 CFR Part 91). A passenger manifest is not a document required by the FAA rules to be prepared and maintained by a Part 91 operator, as it is when operating under Part 135. The Department has already received all the relevant information that an EJM flight log would disclose.

NAI-1503990487v1

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Brian Fliflet
July 3, 2018
Page 2

The above response does not waive any technical objections Jennifer Rothman may have to the issuance, service, and enforcement of the Subpoena, while, at the same time, it is submitted as a good faith response to the Department's audit inquiry.

Very truly yours,

Michael J. Wynne



EXECUTIVE JET MANAGEMENT

Fleet Activity

Current Date and Time:	07/21/2020 1741
Current User:	kallen3@LUK.NETJETS.COM
Date Format:	American (MM/DD/YYYY)
Date Range Timezone:	Zulu
Leg Date Range:	01/01/2014 0000 To: 12/31/2014 2359
Output Timezone:	Local
Aircraft Type:	ALL
Tail:	ALL
Account Program:	Executive Jet Mgmt;NetJets Europe;NetJets MiddleEast;NetJets U.S.
Request Program:	ALL
Flight Rule:	ALL
Reservation ID:	ALL
Flight Type:	ALL
Request Status:	Booked
Requested AC Type:	ALL
Request Team Names:	ALL
Account:	RK-492 Leasing, LLC- Owner;Rothman, Michael- Owner;Theron Technology Solutions, LLC
Quote PD Team:	ALL



Fleet Activity

From: 01/01/2014 0000 To: 12/31/2014 2359

EXECUTIVE JET MANAGEMENT

October - 2014

Flight Date	Acct. Team	Resv. No.	Req. No.	Leading Pax Booking CSM	Crew Movement	Pax	ETD	Slide	ETA	From	To	Est. Ft	Act. Ft	Statute Miles	Tail	Flight Type	Flight Rule
10/05/2014	MOS06	6790287	8225439		0	0	1000 C		1024 C	KENW	KORD	0.2	0.3	42.56	N840JM	Ferry	Part 91
10/05/2014	MOS06	6790287	8225438		0	0	1100 C		1142 C	KORD	KMLI	0.5	0.4	139.37	N840JM	Managed	Part 91
10/05/2014	MOS06	6790287	8225440		0	0	1500 C		1536 C	KMLI	KORD	0.4	0.5	139.37	N840JM	Managed	Part 91
10/05/2014	MOS06	6790287	8225446		0	0	1612 C		1636 C	KORD	KENW	0.2	0.2	42.56	N840JM	Ferry	Part 91
10/07/2014	MOS06	6790298	8225455		0	0	0700 C		0724 C	KENW	KMDW	0.2	0.4	56.61	N840JM	Ferry	Part 91
10/07/2014	MOS06	6790298	8225454		0	0	0800 C		1030 E	KMDW	KCLT	1.3	1.3	583.96	N840JM	Managed	Part 91
10/09/2014	MOS06	6790298	8225456		0	0	1045 E		1121 C	KCLT	KMDW	1.4	1.5	583.96	N840JM	Managed	Part 91
10/09/2014	MOS06	6790298	8225457		0	0	1200 C		1224 C	KMDW	KENW	0.2	0.4	56.61	N840JM	Ferry	Part 91
10/11/2014	MOS06	6790310	8225477		0	0	0630 C		0654 C	KENW	KMDW	0.2	0.4	56.61	N840JM	Ferry	Part 91
10/11/2014	MOS06	6790310	8225476		0	0	0730 C		0900 M	KMDW	KASE	2.3	2.4	1019.98	N840JM	Managed	Part 91
10/12/2014	MOS06	6790310	8225478		0	0	1700 M		2018 C	KASE	KMDW	2.1	2.2	1019.98	N840JM	Managed	Part 91
10/12/2014	MOS06	6790310	8225479		0	0	2045 C		2109 C	KMDW	KENW	0.2	0.3	56.61	N840JM	Ferry	Part 91
10/14/2014	MOS06	6803060	8240891		0	0	0630 C		0654 C	KENW	KMDW	0.2	0.5	56.61	N840JM	Ferry	Part 91
10/14/2014	MOS06	6803060	8240890		0	0	0730 C		1000 E	KMDW	KFTY	1.3	1.6	579.74	N840JM	Managed	Part 91
10/14/2014	MOS06	6803060	8249496		0	0	1030 E		1218 E	KFTY	KTEB	1.6	1.8	753.85	N840JM	Ferry	Part 91
10/14/2014	MOS06	6803060	8249497		0	0	1248 E		1448 E	KTEB	KFTY	1.8	2.0	753.85	N840JM	Managed	Part 91
10/14/2014	MOS06	6803060	8240892		0	0	1518 E		1554 C	KFTY	KMDW	1.4	1.2	579.74	N840JM	Managed	Part 91
10/14/2014	MOS06	6803060	8240893		0	0	1624 C		1648 C	KMDW	KENW	0.2	0.5	56.61	N840JM	Ferry	Part 91
10/16/2014	MOS06	6809121	8247769		0	0	1830 C		1854 C	KENW	KMDW	0.2	0.5	56.61	N840JM	Ferry	Part 91
10/16/2014	MOS06	6809121	8247768		0	0	2024 C		0000 E	KMDW	KMIA	2.4	2.5	1181.60	N840JM	Managed	Part 91
10/19/2014	MOS06	6809121	8247770		0	0	1430 E		1624 C	KMIA	KMDW	2.7	2.9	1181.60	N840JM	Managed	Part 91
10/19/2014	MOS06	6809121	8247771		0	0	1654 C		1718 C	KMDW	KENW	0.2	0.3	56.61	N840JM	Ferry	Part 91
10/23/2014	MOS06	6813322	8252829		0	0	1600 C		1824 C	KENW	KMDW	0.2	0.4	56.61	N840JM	Ferry	Part 91
10/23/2014	MOS06	6813322	8252828		0	0	1700 C		2036 E	KMDW	KMIA	2.4	2.6	1181.60	N840JM	Managed	Part 91
10/26/2014	MOS06	6813322	8252830		0	0	1700 E		1854 C	KMIA	KMDW	2.7	2.8	1181.60	N840JM	Managed	Part 91
10/26/2014	MOS06	6813322	8252831		0	0	1924 C		1948 C	KMDW	KENW	0.2	0.3	56.61	N840JM	Ferry	Part 91
10/31/2014	MOS06	6836238	8280482		0	0	1500 C		1524 C	KENW	KMDW	0.2	0.4	56.61	N840JM	Ferry	Part 91
10/31/2014	MOS06	6836238	8280481		0	0	1600 C		1938 E	KMDW	KMIA	2.4	2.6	1181.60	N840JM	Managed	Part 91
N840JM	Total:				0	0						29.3	33.2	12769.61			
10/04/2014	MOS06	6791966	8227446		0	0	1600 I		1806 I	LSZH	BIRK	3.9	3.7	1626.31	N900MJ	Managed	Part 91
10/05/2014	MOS06	6791966	8227511		0	0	1000 I		1100 E	BIRK	KBGR	4.8	5.4	2234.14	N900MJ	Managed	Part 91
10/05/2014	MOS06	6791966	8228306		0	0	1200 E		1354 C	KBGR	KMLI	2.7	3.0	1116.85	N900MJ	Managed	Part 91
N900MJ	Total:				0	0						11.4	12.1	4977.31			



STATE OF ILLINOIS
DEPARTMENT OF REVENUE
LEGAL SERVICES OFFICE
CHICAGO, ILLINOIS

SUBPOENA DUCES TECUM

TO: **Michael Rothman**
1425 Brickell Ave. Apt. PH3C
Miami, FL 33131-3423

Pursuant to 735 ILCS 5/2-1101, YOU ARE COMMANDED to mail, fax, or email legible and certified copies of the following documents in your possession or control to the attention of Brian Fliflet at the Illinois Department of Revenue, 100 W. Randolph St., Ste. 7-900, Chicago, Illinois, 60601, fax number (312) 814-4344, email: Brian.Fliflet@illinois.gov, on or before August 31, 2017.

REQUESTED DOCUMENTS:

1. Flight logs and passenger manifests between January 1, 2014, and December 31, 2015, for the aircraft expensed on Schedule E of your federal income tax return.
2. Complete copies (including signature and witness pages) of wills and other estate planning documents executed by Michael and Jennifer Rothman.

YOUR FAILURE TO SUBMIT THE REQUESTED DOCUMENTS IN RESPONSE TO THIS SUBPOENA WILL SUBJECT YOU TO PUNISHMENT AS PROVIDED BY LAW.

WITNESS:

July 19, 2017

Constance Beard by BT

CONSTANCE BEARD
Director, Illinois Department of Revenue





**STATE OF ILLINOIS
DEPARTMENT OF REVENUE
LEGAL SERVICES OFFICE
CHICAGO, ILLINOIS**

SUBPOENA DUCES TECUM

TO: Jennifer Rothman
1425 Brickell Ave. # PH3C
Miami, FL 33131

Pursuant to 735 ILCS 5/2-1101, YOU ARE COMMANDED to mail, fax, or email legible and certified copies of the following documents in your possession or control to the attention of Brian Fliflet at the Illinois Department of Revenue, 100 W. Randolph St., Ste. 7-900, Chicago, Illinois, 60601, fax number (312) 814-4344, email: Brian.Fliflet@illinois.gov, on or before July 13, 2018.

REQUESTED DOCUMENTS:

Passenger manifests or logs for flights on aircraft operated by EJM taken during January 1, 2013, to December 31, 2013, and January 1, 2016, to December 31, 2016.

YOUR FAILURE TO SUBMIT THE REQUESTED DOCUMENTS IN RESPONSE TO THIS SUBPOENA WILL SUBJECT YOU TO PUNISHMENT AS PROVIDED BY LAW.

WITNESS:

June 20, 2018

Constance Beard

CONSTANCE BEARD

Director, Illinois Department of Revenue



EXHIBIT 3



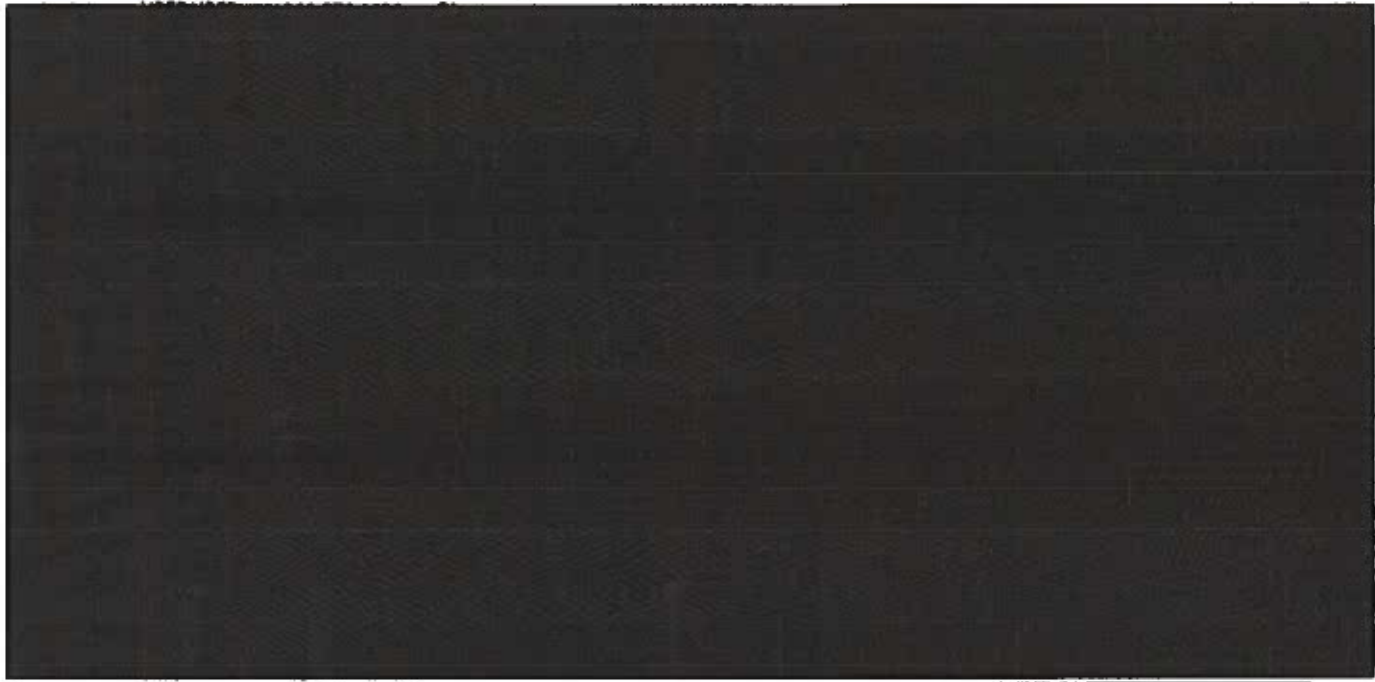
Centurion® Card

JENNIFER ROTHMAN
Closing Date 10/14/15

Account Ending [REDACTED]

Detail Continued

Amount



10/13/15 AMERICAN EXPRESS TRAPHOENIX AZ \$117.00

JAPAN AIRLINES INTL.CO.LT

From:	To:	Carrier:	Class:
CHICAGO O'HARE INT	TOKYO NARITA APT	JL	D
	N/A	YY	00
	N/A	YY	00
	N/A	YY	00

Ticket Number: 13176880347363 Date of Departure: 11/01
Passenger Name: ROTHMAN/MICHAEL
Document Type: PASSENGER TICKET

10/13/15 AMERICAN EXPRESS TRAPHOENIX AZ \$7,317.00

JAPAN AIRLINES INTL.CO.LT

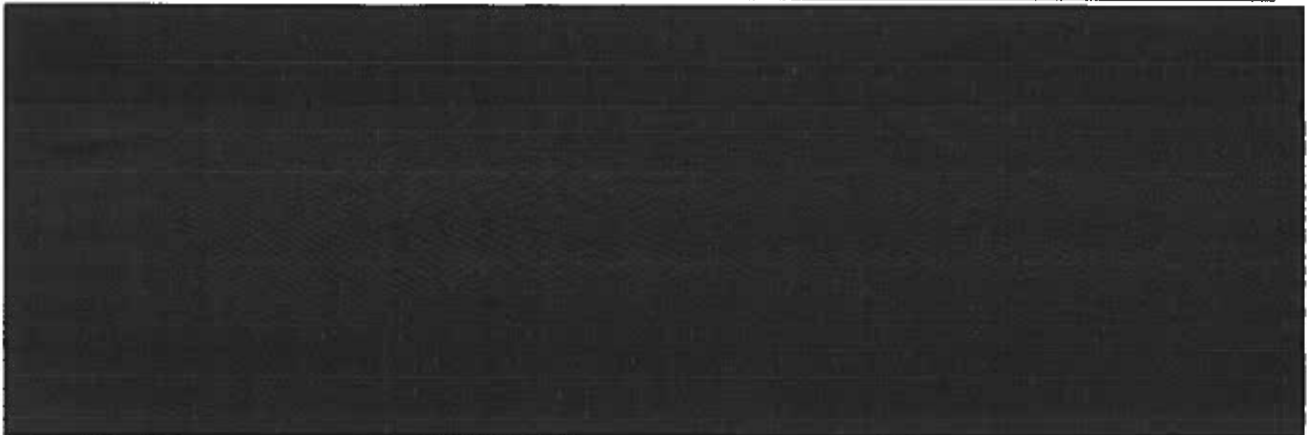
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CHICAGO O'HARE INT	TOKYO NARITA APT	JL	D
	N/A	YY	00
	N/A	YY	00
	N/A	YY	00

Ticket Number: 13176880347352 Date of Departure: 11/01
Passenger Name: ROTHMAN/JENNIFER
Document Type: PASSENGER TICKET

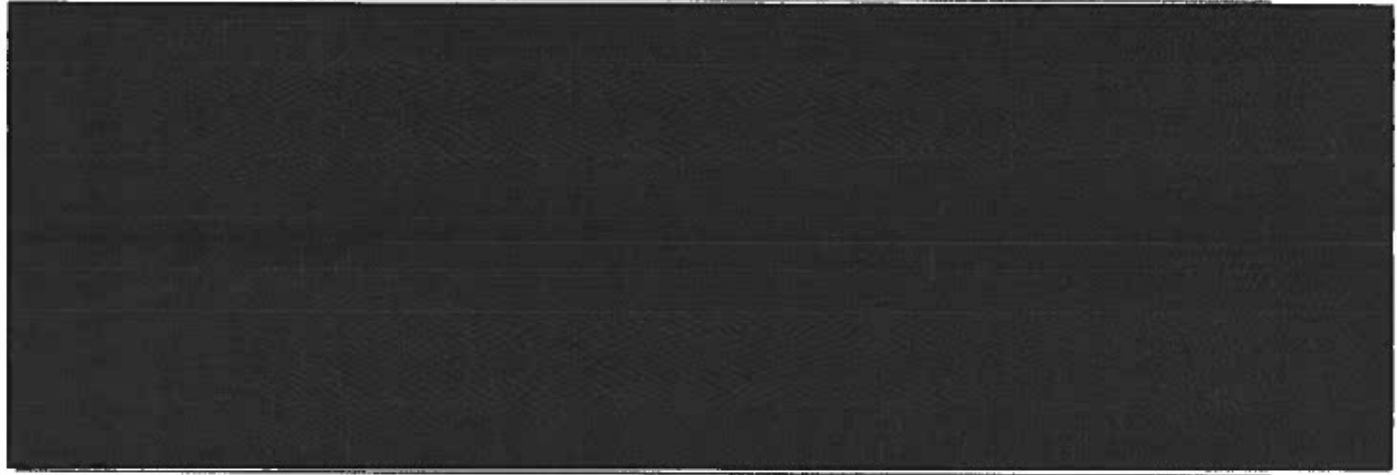


Detail Continued

Amount



01/22/14 THE FEW INSTITUTE OFCHICAGO IL \$850.00
DOCTOR & PHYSICIAN



01/27/14 THE FEW INSTITUTE OFCHICAGO IL \$575.00
DOCTOR & PHYSICIAN



Detail Continued

Amount

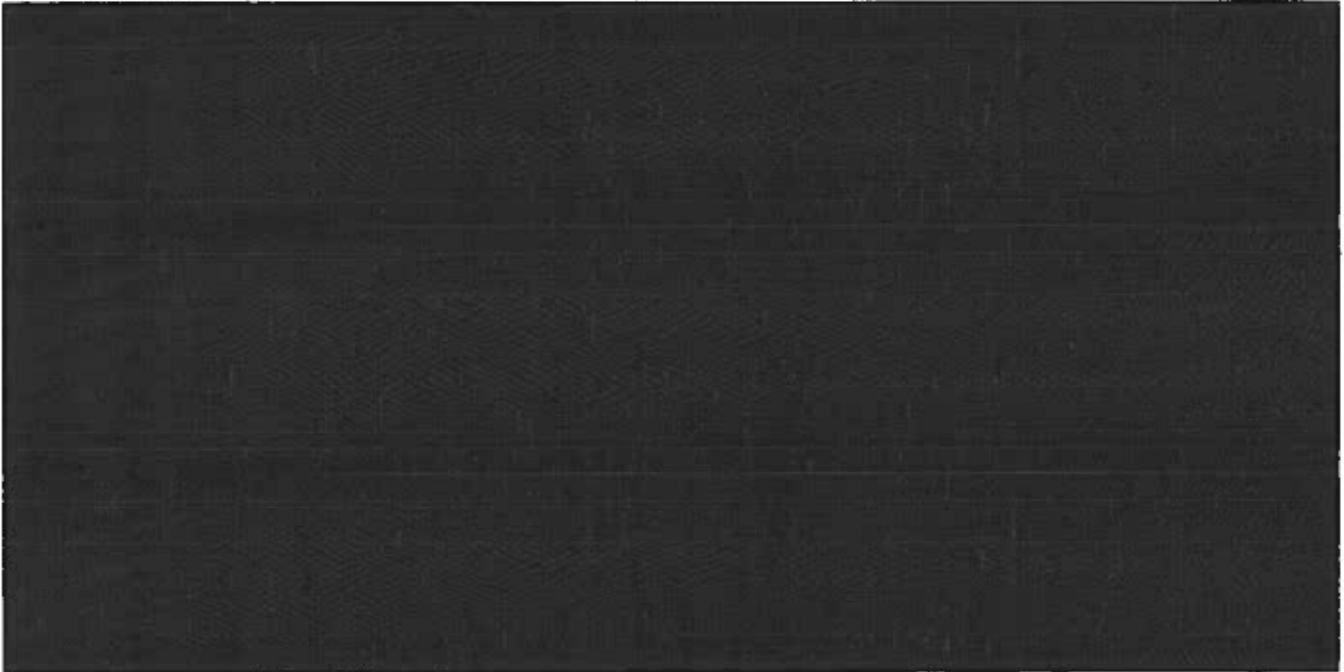


09/16/14 AA MISC SALE/ TAX/ FDALLAS TX \$75.00

AMERICAN AIRLINES

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N/A	N/A	YY	00
	N/A	YY	00
	N/A	YY	00
	N/A	YY	00

Ticket Number: 0010655302826 Date of Departure: 09/16
Passenger Name: ROTHMAN/MICHAEL
Document Type: FREQUENT FLYER FEE/PURCHASE





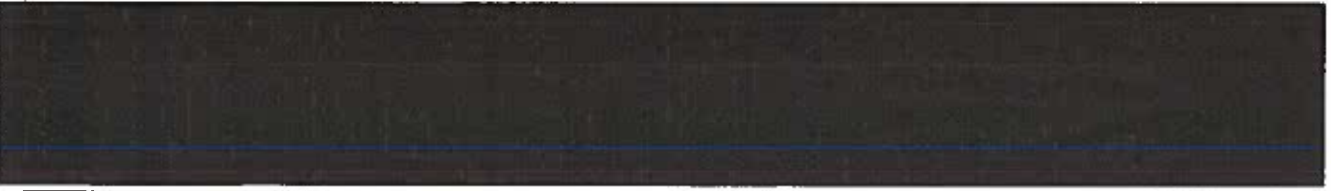
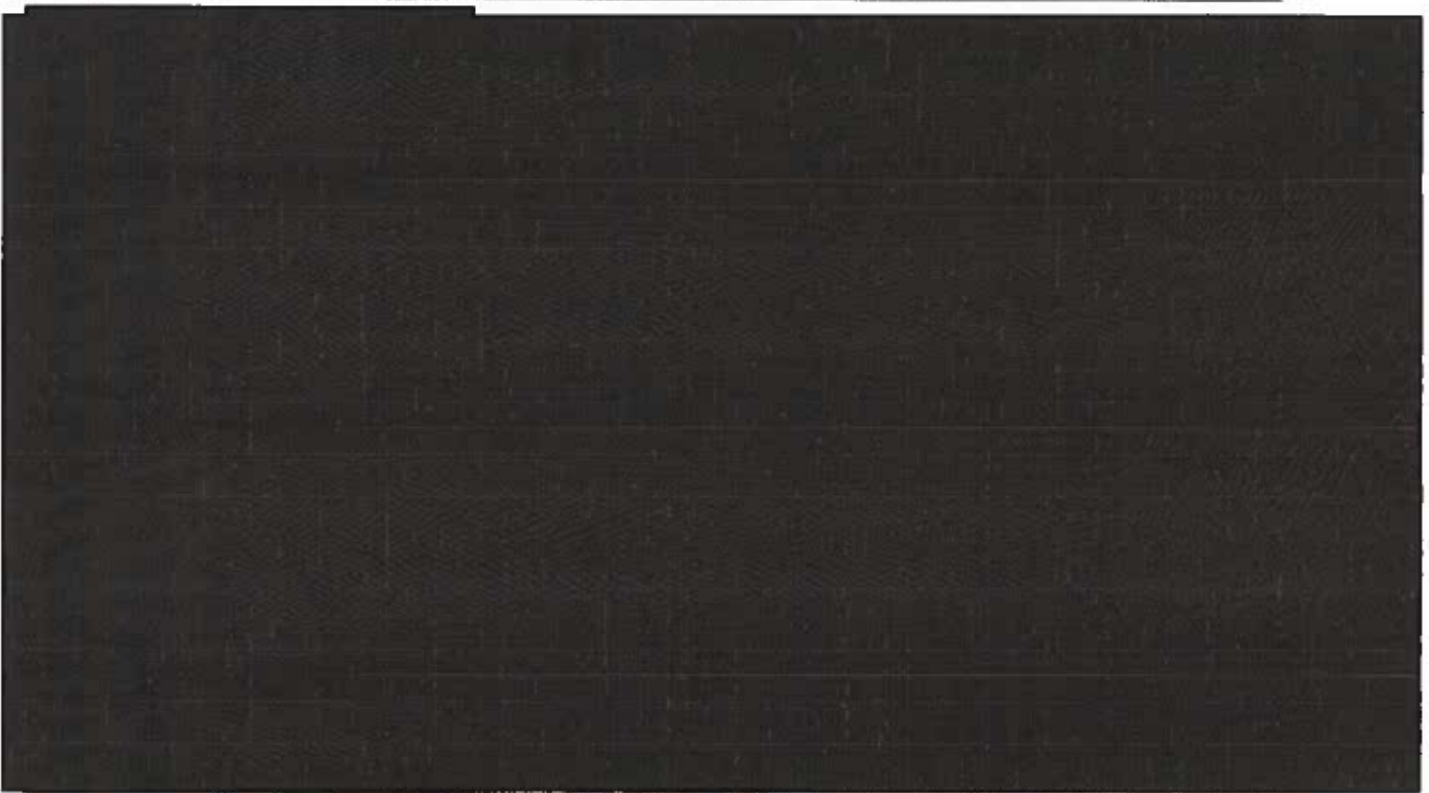
Centurion® Card

JENNIFER ROTHMAN
Closing Date 10/14/14

Account Ending [REDACTED]

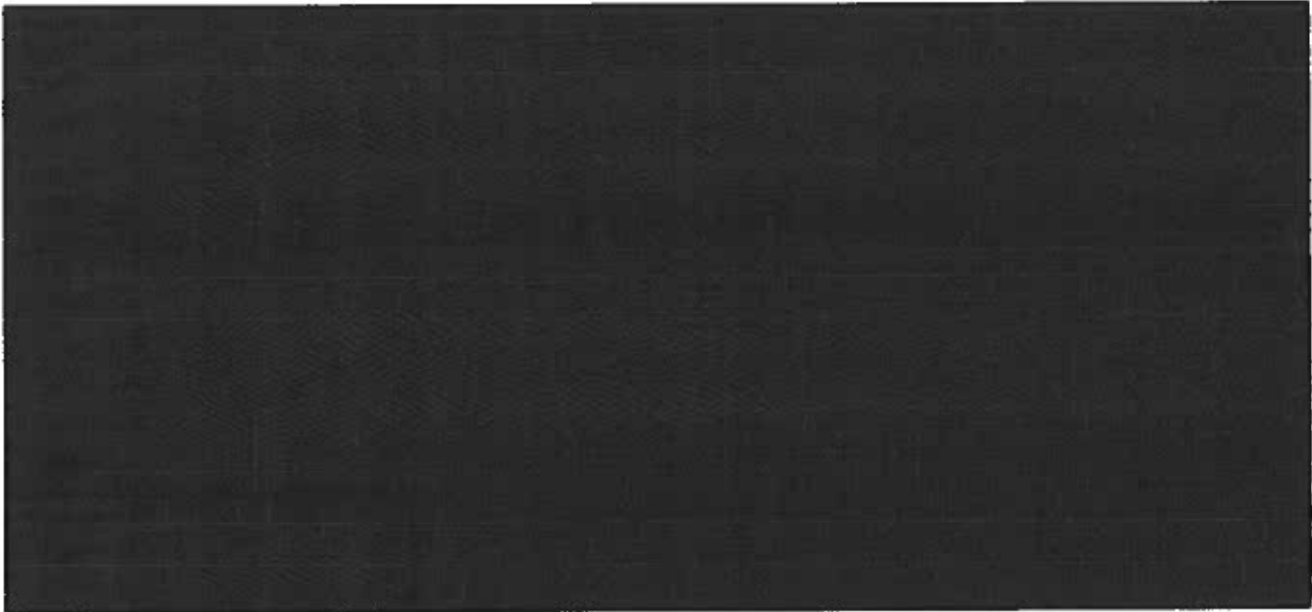
Detail Continued

				Amount
09/30/14	AA MISC SALE/ TAX/ FDALLAS	TX		\$75.00
	AMERICAN AIRLINES			
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		N/A	YY	00
		N/A	YY	00
		N/A	YY	00
	Ticket Number: 0010655701206		Date of Departure: 09/30	
	Passenger Name: ROTHMAN/MICHAEL			
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Detail Continued

Amount

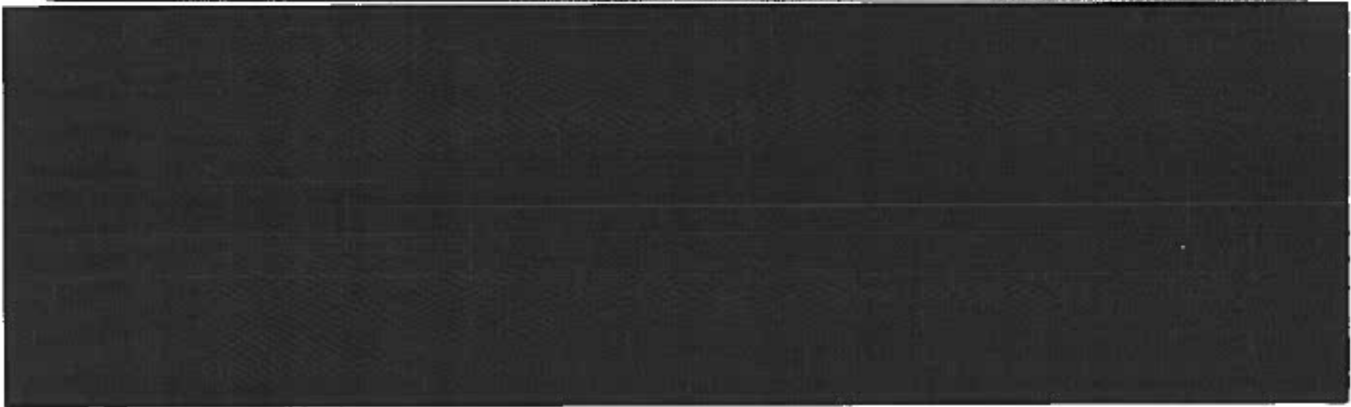


10/07/14 AA MISC SALE/ TAX/ FDALLAS TX \$75.00

AMERICAN AIRLINES

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	N/A	YY	00
	N/A	YY	00
	N/A	YY	00

Ticket Number: 0010655918503 Date of Departure: 10/07
Passenger Name: ROTHMAN/MICHAEL
Document Type: FREQUENT FLYER FEE/PURCHASE



IN THE ILLINOIS
INDEPENDENT TAX TRIBUNAL

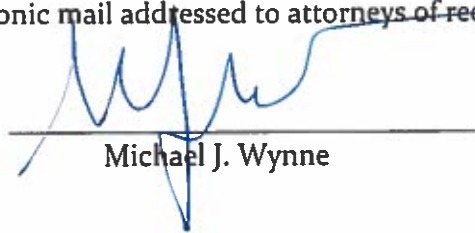
Michael Rothman and Jennifer Rothman,)	
)	
Petitioners,)	
)	
v.)	Nos. 18 TT 30 & 18 TT 132
)	
Illinois Department of Revenue,)	Judge Brian F. Barov
)	
Respondent.)	

Notice of Filing

PLEASE TAKE NOTICE that on March 8, 2022, Petitioners filed the Petitioners' Response to Department's Motion to Compel with the Tax Tribunal, a copy of which is attached hereto and hereby served upon you.

Certificate of Service

I, Michael Wynne, one of the undersigned attorneys for the Petitioners, Michael Rothman and Jennifer Rothman, hereby certify that on Tuesday, March 8, 2022, I caused a copy of the attached Petitioners' Response to Department's Motion to Compel in the above-captioned matter, and of the above Notice of Filing the same, to be served on all parties of record in this cause by electronic mail addressed to attorneys of record on March 8, 2022.



Michael J. Wynne

Michael J. Wynne (mwynne@jonesday.com)
Jennifer C. Waryjas (jwaryjas@jonesday.com)
JONES DAY
77 W. Wacker Drive
Chicago, IL 60601
(312) 269-1515
Counsel for Petitioner

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