IN THE ILLINOIS
INDEPENDENT TAX TRIBUNAL

Michael Rothman and Jennifer Rothman,	)	
Petitioners,	)	
	)	**Case Nos. 18-TT-30**
	)	**18 TT 132**
v.	)	
	)	**Individual Income Tax**
ILLINOIS DEPARTMENT OF REVENUE,	)	**TYE: 12/31/2014 and 12/31/2015**
Respondent.	)	

PETITIONERS' MOTION FOR PROTECTIVE ORDER
AND FOR SUPERVISION OF DISCOVERY

Petitioners, Michael Rothman and Jennifer Rothman, move pursuant to Illinois Supreme Court Rule 201 for a protective order regulating the received, outstanding and further third-party discovery by the Illinois Department of Revenue ("the Department"). A copy of the proposed protective order is enclosed as **Exhibit 1**. In support of their motion, Petitioners state as follows:

1. Illinois Supreme Court Rule 201(c)(1) states that "[t]he court may at any time on its own initiative, or on motion of any party or witness, make a protective order as justice requires, denying, limiting, conditioning, or regulating discovery to prevent unreasonable annoyance, expense, embarrassment, disadvantage, or oppression." Rule 201(c)(2) gives the trial court broad discretion to "supervise all or any part of any discovery procedure" to prevent abuses of the liberal discovery afforded under the rules." *See* Ill. Sup. Ct. R. 201(c), Committee Comments (Rev. June 1, 1995). An overview of the controversy and the discovery to date amply evidences the need for the Tax Tribunal to supervise third-party discovery.

The IITA and IDOR Recordkeeping Requirements for Residency & the IDOR Audit

The Department audited Petitioners for tax years 2014-2015. During the audit, it obtained information from Petitioners, from third-parties through its own administrative subpoenas, and from various research sources. The Illinois Income Tax Act ("IITA") provides that a person liable for tax "keep such records, render such statements, returns and notices, and comply with such rules and regulations as the Department may from time to time prescribe." 35 ILCS 5/501(a). The Department's regulation, with regard to "Proof of residence and nonresidence" specifically states "The type and amount of proof that will be required in all cases to establish residency or nonresidency or to rebut or overcome a presumption of residence cannot be specified by general regulation, but will depend largely on the circumstances of each particular case." 86 Ill. Admin. Reg. 100.3020(g). (Emphasis added). The regulation provides "The taxpayer may submit any relevant evidence to the Department for its consideration[,]" which may include "voter registration, automobile registration or driver's license, home ownership or rental agreements . . . the location of medical professionals[.]" *Id.*

The Rothmans provided all such evidence. Yet, the Department justified the Notice of Penalty because the Rothmans provided "the usual administrative things that they 'checked off' to change their residency; driver's license, voter's registration, vacation homes purchased, no Illinois homestead, etc." but "[o[ther than that, the TP's provided no evidence, other than what helped their case." **Exhibit 2**, DOR001639-001640. The Department faulted the Rothmans for providing "air flight records," pursuant to administrative subpoena, but having provided "(no manifests)," [**Exhibit 2**] even though the subpoena was served on the Rothmans rather than on the company that operates the aircraft and would maintain any such records, and even though the FAA does not require manifests to be maintained for personal use of aircraft, e.g. FAA Part 91

for non-commercial operation (manifests are required for *certificated air carriers,* e.g. FAA Part 135, and *foreign air carriers.)*[1]

Instead of issuing administrative subpoenas during the audit for information the Department *now* claims is relevant, the Department chose to strong-arm the Rothmans with the "won't end up in court" scheme of a negligence penalty to coerce payment, creating leverage for the not-yet started audits of the 2013-2016 tax years. **Exhibit 3**, DOR001637-0016738. The Rothmans did pay $83,338 in tax to avoid litigation, expressly not conceding residency, not knowing the Department would then initiate an audit 2013 and 2016 (action 18-TT-132 protests the denial of their claim for refund of that payment). The disproportionate breadth, expense, and intrusiveness of discovery, for information the Department did not claim was relevant until after its bad-faith scheme landed in the Tax Tribunal, perpetuates a scheme to coerce a result through oppression.

Four Years of Discovery & Unauthorized Processes

2. Having spent four years dedicated entirely to discovery, with additional production by Petitioners of 2,386 pages and no motion to-date with respect to any answer, objection or production by the Petitioners, the Department unleashed **twenty-seven (27) third-party subpoenas** that delve into minutia of the Rothmans' lives. The Department has used a two-step method that operates outside the rules governing discovery.

Step One: On information and belief, the Department has included a cover letter with each subpoena, which letter the Department did not present to the Tax Tribunal, stating:

[1] 14 CFR § 243.3, § 243.7.

"Because the information is being requested by a government agency, I graciously request that any fees associated with this request be waived or reduced. If not please contact me before processing the request." **Exhibit 4**, cover letter to Commonwealth Edison Company, Oct. 27, 2021. Supreme Court Rule 204(a)(4) provides that: "Unless otherwise ordered or agreed, reasonable charges by a deponent for production in accordance with this procedure shall be paid by the party requesting the same, and all other parties shall pay reasonable copying and delivery charges for materials they receive." Ill. S. Ct. R. 204(a)(4), emphasis added. Additionally, any discovery request to a nonparty "shall be filed with the clerk of court." Ill. S. Ct. R. 201(o). The Department did not file with the Tax Tribunal its unauthorized unilateral request to nonparty subpoena recipients modifying the terms of Supreme Court Rule 204(a)(4). The Department did not ask the Tax Tribunal for an order modifying the terms of Rule 204(a)(4), nor did it seek agreement of the Petitioners to modify the terms of Rule 204(a)(4). Documents received by the Department pursuant to a subpoena accompanied with a cover letter such as **Exhibit 4** were obtained in violation of the Supreme Court Rules governing discovery.

Step Two: The subpoena itself includes a false statement of law that "YOUR FAILURE TO PRODUCE THE DOCUMENTS SET FORTH ABOVE WILL SUBJECT YOU TO PENALTIES PRESCRIBED BY LAW." Under the Illinois Supreme Court Rules, the mechanism to enforce a third-party subpoena is set in Rule 204((d), which provides as follows:

> **Rule 204. Compelling Appearance of a Deponent.**
>
> . . .
>
> **(d) Noncompliance by Nonparties: Body Attachment.**
>
> (1) An order of body attachment upon a nonparty for noncompliance with a discovery order or subpoena shall not issue without proof of personal service of the rule to show cause or order of contempt upon the nonparty.
>
> (2) The service of the rule to show cause or order of contempt upon the nonparty, except when the rule or order is initiated by the court, shall include a

copy of the petition for rule and the discovery order or subpoena which is the basis for the petition for rule.

(3) The service of the rule to show cause or order of contempt upon the nonparty shall be made in the same manner as service of summons provided for under sections 2-202, 2- 203(a)(1) and 2-203.1 of the Code of Civil Procedure.

(emphasis added).

The powers to hold a subpoena-recipient in contempt of court and to seize their person for enforcement are intrinsic to the Judiciary. The Tax Tribunal is not of the Judiciary; it has no intrinsic judicial powers. The Tax Tribunal Act and regulations provide enforcement only against parties to the action. The legislature should have prescribed an enforcement mechanism for nonparties. It did not. That omission, and the necessity the Tax Tribunal reasonably may believe compels corrective action, provide no authority or justification for the Tax Tribunal to violate the Separation of Powers clause and to claim or exercise powers reserved for the Judiciary.[2] Corrective action must come from the General Assembly. Nothing justifies including a false statement of law in a subpoena issued by the Tax Tribunal.

3. The defective subpoenas have reaped or will produce the following information:

- The latitude, longitude and cell tower location of every cell-phone call (*Verizon* subpoena).
- The date, time, and pick-up and drop-off location nationwide by car services (*Uber* subpoena).
- The date, time, and location of delivery for restaurant food orders, the amount, and means of payment. (*Seamless, Inc., Millenium Tower Condo. Assoc.,* and *Uber* subpoenas).
- The usage data, vehicle data, location data, and sites usage data for music, news and entertainment. (*Sirius XM* subpoena).
- The date, charges, and location for home cleaning services. (*Live Clean* subpoena).

[2] Counsel for Petitioners orally raised the lack of statutory third-party subpoena enforcement provisions in a status conference regarding an earlier subpoena. The Tax Tribunal *sua sponte*, in the order issued after the hearing, treated the statements as a motion by Petitioners denied in the Order. Petitioners did not file a motion. Also, that the Tax Tribunal is not a judicial court was briefed in the Petitioners' Motion to Quash Three Subpoenas.

- The date, time, identity of member, and services purchased at health and fitness clubs and spas. (*East Bank Club* and *Millenium Tower Condo Assoc.* subpoenas).
- The date, time, event, and charges for social or business use of clubs. (*The Standard Club* subpoena).
- The location, usage data, and contact information for utility services. (*Florida Power & Light* and *Commonwealth Edison* subpoenas).
- The location and dates of volunteer tutoring for children. (*Chicago Lights* subpoena).
- The date, time, and location of medical care visits. (*Few Institute for Aesthetic Plastic Surgery, Mark Chien, M.D.*, and *Michigan Avenue Internists* subpoenas).
- The dates, times, charges, and vehicle plate numbers of vehicle cleaning services. (*River North Car Wash* subpoena).
- The dates, times, pick-up and delivery locations of vehicle transport services. (*Road Runner Auto Transport* subpoena).
- The dates, times, locations, and vehicle plates of Florida toll-way usage. (*Florida Sun Pass* subpoena).
- The dates, times, locations, charges and payments of City of Chicago parking and other vehicle code violations. (*City of Chicago, Revenue Litigation, Department of Law* subpoena)
- Illinois vehicle registration and renewal information. (Three *Illinois Secretary of State* subpoenas).
- The front and back of every check written on personal checking accounts. (Two *Chase Bank* subpoenas).
- All card charges. (Two *Capital One* subpoenas).
- All loan documents. (Two *U.S. Bank* subpoenas).
- The date, time, floor, and elevator accessed each time with a swipe of a building access card at the Hancock Tower. (*Hearn Co.* subpoena).

A great deal of information obtained through these subpoenas is repetitive and cumulative. In collating phone data, credit card data, Uber data, flight data, building access data and more, the same phone numbers, the same addresses, and the same dates in the same cities show up. "The low probative value of the information being sought does not justify a broad and intrusive method of obtaining information that is likely to sweep in substantial amounts of irrelevant information." *Carlson v Jerousek*, 20156 IL App (2d) 151248, ¶ 65. "The protections

of Rule 201(c) apply to discovery directed to parties and nonparties alike. *Id.* at ¶ 30. "The proportionality balancing test requires a court to consider both monetary and nonmonetary factors in determining whether the anticipated burden of the proposed discovery outweighs the anticipated benefit." *Id*, at ¶ 40. However, courts should consider "whether the discovery is sought from a nonparty without any direct stake in the outcome." *Burdess v. Cottrel, Inc.*, 2020 Ill. App. (5th) 190279, ¶ 78.

Proportionality is entirely amiss here because:

(i) the minutia the IDOR subpoenas seek are way beyond the type and volume of information that the IITA and IDOR regulation on residency require;

(ii) the volume and intrusiveness of the information sought, and the expense associated for the Rothmans and for third-party recipients, is out of proportion to the amount at issue (less than $100,000, which the Rothmans tried to pay to avoid litigation without conceding residency); and,

(iii) the depth of personal information sought about the Rothmans, the extent of interference with their personal and business relationships thereby occasioned, and the costs visited upon their contacts who are targets of the subpoenas are out of all proportion to the importance of the issue, e.g., is it worth ruining personal and business relationships and having to eradicate substantially all Illinois presence and activities such as visiting children and grandchildren in order to prove one's good faith belief that one is not a resident. [3]

4. There is a demonstrable need for the Tax Tribunal to impose the restraint that the Department is unwilling, and - good tax policy aside - has no incentive, to observe.

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[3] The Department seems to forget that nonresidents continue to pay Illinois taxes on all Illinois source income, which can be substantial (unless compelled by the Department to never again cast a shadow in the state).

A. The Randy Schuster & Associates subpoena request originally sought invitee and attendance lists for a one-time event, a 60th birthday party. Even the proposed revision to seek information about Schuster's third-party vendors is beyond reasonable bounds. The Rothmans received embarrassing calls from subpoena recipients inquiring what they relate to and to complain about the time and expense to comply. Mr. Schuster too may receive calls from <u>his</u> valued vendors, impacting his business relationships. And for what? To get the date and location of a phone call between the Rothmans and a given third-party vendor to Mr. Schuster? The Department has the Rothmans' detailed phone records. Too get the date and location of a meeting with a given third-party vendor to Mr. Schuster? The Department has multiple documents showing the dates of travel, the location of credit card usage, the location of food deliveries, the location of phone usage, the location of Uber usage, the use of building access cards, etc. At the status hearing the Department stated it sought the information to evidence the number of Illinois versus Florida friends. Not only does the law not require severing ties with all Illinois friendships to validate a change of residency, the pandemic has reinforced that addresses are hardly indicative of presence, interaction, or residence. More invasive discovery is planned.

B. Following the status hearing, the Department informally requested it be provided the name of the Rothman's house-keeper, surely to facilitate service of a third-party subpoena on her. To what end? Do they want to know what the Rothmans had for breakfast in 2014-2015, how they did their laundry and dry cleaning, whether conversations were overheard with the words "tax" or "residence"? Aside from inflicting an oppressive invasion of personal privacy and being an irritant in interpersonal relationships, what relevant minutia can such a subpoena add to the information already gathered about the Rothman's dates of presence in Illinois, phone calls in Illinois, Uber usage in Illinois, house-cleaning dates and expenses in Illinois, food

deliveries in Illinois, package deliveries in Illinois, credit card purchases in Illinois, medical visits in Illinois, and vehicle usage in Illinois?

A party may not "dredge the ocean . . . in order to capture a few elusive, perhaps non-existent fish." *Tucker v. Am. Int'l Group, Inc.*, 281 F.R.D. 85, 95 (2012). Discovery should be denied where there is insufficient evidence that the requested discovery is relevant. *M. Loeb Corp. v. Brychek*, 98 Ill. App. 3d 1122, 126 (1981). A trial court does not abuse its discretion by denying discovery of a subject not relevant to the issues of the action. *Harris Trust & Savings Bank v Joanna-Western Mills Co.*, 53 Ill. App. 3d 542, 557 (1977). For a party that conducted an audit, had the use of administrative subpoenas, and was not operating under an immovable time deadline, there is no sound explanation for claiming now that so much information that it did not bother to request before issuing its notices of penalty and of denial is *now* relevant. The dredging of the ocean the Department engaged in here, through excessive, intrusive, and expensive third-party discovery, is a continuation of the failed audit scheme to coerce a surrender through oppression. Enough is enough.

WHEREFORE, Petitioner's pray that the Tax Tribunal:

1. Require the Department to submit a written request for any third-party subpoena stating the information it seeks and its relevancy in light of already gathered information;

2 Omit from any future subpoena any statement regarding enforcement of the subpoena, including specifically, the sentence: "YOUR FAILURE TO PRODUCE THE DOCUMENTS SET FORTH ABOVE WILL SUBJECT YOU TO PENALTIES PRESCRIBED BY LAW."

3. Bar the Department from sending a cover letter or email to, or verbally requesting of, a subpoena recipient terms that modify Supreme Court Rule 204(a)(4) or that in any way imply or suggest there is a penalty for not complying with the subpoena.

4. Quash each subpoena that has issued with a cover letter modifying the terms of Ill. S. Ct. Rule 204(a)(4), for which compliance is still outstanding, and require the Department to immediately serve the order quashing the subpoena by the same means it served the original subpoena.

5. Bar the Department from using in any deposition, as an exhibit to any filing, or at trial any document obtained pursuant to a subpoena for which the Department failed to request approval or agreement to modify the terms of Ill. S. Ct. Rule 204(a)(4).

6. Deny the Department's pending request to issue a subpoena to Randy Schuster & Associates.

7. Grant such other relief as the Tax Tribunal deems fair and just.

Respectfully submitted,

MICHAEL and JENNIFER ROTHMAN

By:

Michael J. Wynne, one of their attorneys

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 Petitioners

EXHIBIT 1

IN THE ILLINOIS
INDEPENDENT TAX TRIBUNAL

Michael Rothman and Jennifer Rothman,	)	
Petitioners,	)	
	)	**Case Nos. 18-TT-30**
	)	**18 TT 132**
v.	)	
	)	**Individual Income Tax**
ILLINOIS DEPARTMENT OF REVENUE,	)	**TYE: 12/31/2014 and 12/31/2015**
Respondent.	)	

ORDER

This matter having been heard by the Tax Tribunal on the Petitioners' Motion for Protective Order and for Supervision of Discovery, the Tax Tribunal having reviewed the motion, briefs, and received argument from the parties,

IT IS ORDERED that:

1. Petitioners' Motion for Protective Order and for Supervision of Discovery is granted with respect to third-party discovery.

2. Future requests by the Department for third-party discovery shall:

(a) describe in writing to the Tax Tribunal the nature of the information sought;

(b) state the reason(s) why the information is relevant and not duplicative of information already produced by the Petitioners and third-parties;

(c) include either (i) the modification to the terms of Ill. S. Ct. Rule 204(a)(4) the Department proposes, and the reason(s) in support of the modification, or (ii) a statement that counsel for the parties have agreed on the proposed modification of Rule 204(a)(4) presented to the Tax Tribunal; and,

(d) include a copy of any cover letter or other communication the Department proposes to serve with the third-party discovery.

3. A document produced by a third-party deponent pursuant to a subpoena issued prior to the date of this order shall not be used by the Department in any deposition, as an exhibit to any filing, in a hearing or at trial, except upon prior motion granted by the Tax Tribunal or by stipulation of the parties.

4. The Department's request for a third-party subpoena to issue to Randy Schuster & Associates is denied.

Date: ____________, 2022

ENTERED:

Brian F. Barov
Administrative Law Judge

____

EXHIBIT 2

Cc: Nelson, Greg <Greg.Nelson@Illinois.gov>
Subject: RE: Rothman Negligence Penalty Approval request

Sue and Greg,

I approve request to impose the negligence penalty for careless and reckless intent to defraud the state of money owed.

Laurie

From: Nation, Suzanne
Sent: Monday, October 30, 2017 11:31 AM
To: Riva, Laurie <Laurie.Riva@Illinois.gov>
Cc: Nelson, Greg <Greg.Nelson@Illinois.gov>
Subject: FW: Rothman Negligence Penalty Approval request

Laurie,

Please see the below request to assess the negligence penalty.

Thanks

Sue

From: Nelson, Greg
Sent: Monday, October 30, 2017 11:18 AM
To: Nation, Suzanne <Suzanne.Nation@Illinois.gov>
Subject: Rothman Negligence Penalty Approval request

Sue, please forward to Lauri R after your review....

I am requesting that a Negligence Penalty be added to the IL-870. Currently, the TP is requesting an abatement on the Late Pay Penalty (as presented on the EDA-122) and issuance of the 870. I had not requested the Negligence Penalty, as I wanted to move the case forward. The TP is stating they will agree to the tax and interest. I am disagreeing with the abatement, so even if we disallow the LP abatement request, I don't know if they'll follow thru with payment of tax and interest.

The TPs had the usual administrative things that they "checked off" to change their residency; driver's licenses, voter's registration, vacation homes purchased, no Illinois homestead, etc. Other than that, the TPs provided no evidence, other than what helped their case. It was not until they were subpoenaed that they provided the air flight records. And while these are not 100% conclusive (no manifests), they indicate that the TPs were in Illinois at least 220 days in each of the audit scope years. Since this is the only information provided by the TP showing their whereabouts, a negligence

penalty is appropriate. Our Regulations (100.3020) clearly show that presence is a factor and they thereby intentionally disregarded it to avoid Illinois taxation.

The point is, the TP has not provided anything to us to NOT make a Negligence assessment. They are more than welcome to prove it up, which they have been unwilling to do. The TPs stated in May that they would be following up on 6 different EDA-70 questions (presence, credit card, etc), but have not. My assumption is since they've recently stated they will agree to tax and interest, the requested documents prove they were Illinois residents.

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EXHIBIT 3

17 1116 Rothman.pdf

Nelson, Greg

From: Riva, Laurie
Sent: Thursday, November 16, 2017 5:13 PM
To: Nelson, Greg
Cc: Nation, Suzanne
Subject: RE: Rothman Negligence Penalty Approval request

Greg and Sue,

I agree with the assessment of the negligence penalty and deny their letter requesting abatement of penalties as their only argument is the same as the tax argument against Illinois residency.

Laurie

From: Nelson, Greg
Sent: Thursday, November 16, 2017 4:23 PM
To: Riva, Laurie <Laurie.Riva@Illinois.gov>
Cc: Nation, Suzanne <Suzanne.Nation@Illinois.gov>
Subject: RE: Rothman Negligence Penalty Approval request

It won't end up in court because the evidence is against them. It's exactly why they have been so obstructive about supplying information.

I say let them take their chances with BOA. Since we have other cases pending/sandwiched on either side, the abatement would lock us in. We lose our leverage. They haven't actually asked for an abatement on Negligence, but maybe if we refuse that, they'll be more apt to provide information. If you agree Negligence is appropriate, we shouldn't be abating the lesser penalties.

I don't think we should "take the money and run" or worry about them not agreeing since we're penalizing them. '14 & '15 is only totals about $70K tax/Int/LP Pen. '13 is 1.8MIL and '16 is $1.125MIL alone in Tax.

1. I think if we assess Negligence, they'll try to settle and ask to just pay LP, or
2. They agree, pay tax only, and go to BOA.

Either way, this locks them into residency in the middle years, making it that much harder to argue non-residency, especially in '13. I don't think this is a "we're scaring them off situation".

I just don't think we should give it up so easily, just to get a few bucks, when we have bigger fish awaiting.

I'm so glad we're concentrating on Reasonable Cause. It makes everything so uncomplicated! ☺

From: Riva, Laurie
Sent: Thursday, November 16, 2017 3:33 PM
To: Nelson, Greg <Greg.Nelson@Illinois.gov>
Cc: Nation, Suzanne <Suzanne.Nation@Illinois.gov>
Subject: RE: Rothman Negligence Penalty Approval request

How do you know it won't end up in court? So they will look for a settlement and that is where the penalty will be abated, right?

From: Nelson, Greg
Sent: Thursday, November 16, 2017 11:41 AM
To: Riva, Laurie <Laurie.Riva@Illinois.gov>
Cc: Nation, Suzanne <Suzanne.Nation@Illinois.gov>
Subject: RE: Rothman Negligence Penalty Approval request

You'll have to take EVERYTHING into context.

They're being very careful about wanting to abate all penalties for '14 & '15, cuz I'm going to initiate the '13 MFS audit on her in which she did not file IL ($36MIL AGI). If we abate now, we'll have to abate the '13 penalties AND the '16 (new audit just requested) on their joint income of $30MIL filed last month as Non-residents.

I think we should abate nothing, as this won't end up in Court (they'll be compelled to actually provide information). We're letting them guide the audit process by providing only what they want.

In this instance, I don't think we should take the money and run. David Hughes doesn't preemptively offer to sign an IL-870 unless he knows his case sucks.....

From: Riva, Laurie
Sent: Thursday, November 16, 2017 11:31 AM
To: Nelson, Greg <Greg.Nelson@Illinois.gov>
Cc: Nation, Suzanne <Suzanne.Nation@Illinois.gov>
Subject: Re: Rothman Negligence Penalty Approval request

Sorry, was answering based on the conversation with Sue yesterday.

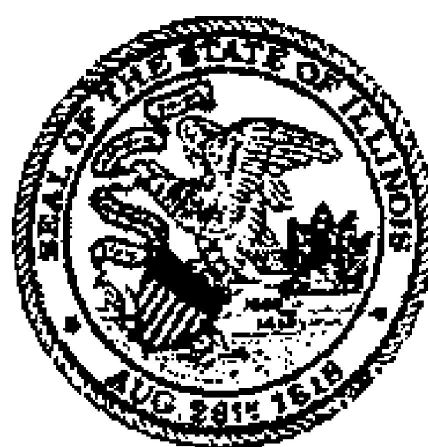
Can we say if they are willing to pay we will abate?

Sent from my iPhone

On Nov 16, 2017, at 10:04 AM, Nelson, Greg <Greg.Nelson@Illinois.gov> wrote:

> So, I would assume that the abatement request is being denied? (just making sure)
>
> **From:** Riva, Laurie
> **Sent:** Thursday, November 16, 2017 8:20 AM
> **To:** Nation, Suzanne <Suzanne.Nation@Illinois.gov>

EXHIBIT 4



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

October 27, 2021

Commonwealth Edison Company
Attn.: Corporate Creations Network, Inc., Registered Agent
350 S. Northwest Highway, 300
Park Ridge, Illinois 60068

Re: *Subpoena duces tecum*

Dear Madam or Sir:

Enclosed is a Subpoena commanding the production of documents maintained by Commonwealth Edison Company for services it provided to 840 N. Lake Shore Drive, Apt. #101, Chicago, IL 60611 during the period of 1/1/2014 through 12/31/2015. Also, enclosed please find a business certification form for you to complete and return with any records you may have.

Because the information is being requested by a governmental agency, I graciously request that any fees associated with this request be waived or reduced. If not, please contact me before processing the request. If you have any questions, please feel free to contact me.

Sincerely,

Susan Budzileni

Susan Budzileni
Special Assistant Attorney General
Illinois Department of Revenue
100 W. Randolph Street, 7-900
Chicago, Illinois 60601
312-814-1716
Susan.budzileni@illinois.gov