

**ILLINOIS INDEPENDENT
TAX TRIBUNAL**

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

ORDER

The parties appearing at today’s hearing on the Petitioner’s motion to compel, and after considering the parties briefs and arguments, it is ORDERED that:

1). The Department will produce all emails regarding the audit periods in issue in this case pursuant to the search parameters that the Department specified at today’s hearing;

2). the Department will produce the portions of its audit manual governing the determination of taxpayer residency and the imposition of penalties that were in effect and used to make the audit findings for the tax periods involved in the present case;

3). the Department will produce any and all documents that provided the basis for its determination that the Petitioners were Illinois residents for 2013 tax year and that provided the basis for its application of the regulatory presumption that the Petitioners were Illinois residents for the 2014 tax year; and

4). the matter is reset for telephone status conference on August 19, 2021,
at 10:30 a.m.

s/ *Brian Barov*
BRIAN F. BAROV
Administrative Law Judge

Date: July 15, 2021