

**ILLINOIS INDEPENDENT  
TAX TRIBUNAL**

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VODAFONE US INC., as assignee	)	
of the rights of VODAFONE	)	
AMERICAS HOLDINGS INC. &	)	
AFFILIATES and VODAFONE USA	)	
PARTNERS & AFFILIATES,	)	
Petitioner,	)	14 TT 87
	)	Judge Brian F. Barov
v.	)	
	)	
ILLINOIS DEPARTMENT	)	
OF REVENUE,	)	
Respondent.	)	

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**ORDER**

The parties appearing at a status conference, and Tribunal having reviewed the motions to stay, response and reply, and the allegations of the first amended petitions, it is hereby ORDERED that:

- 1) the Petitioners' stay motions are set for oral argument on April 29, 2015, at 9:30 a.m., in person, in the Tribunal hearing room;
  
- 2) at oral argument the parties should be prepared to discuss, in addition to the factual and legal similarities or distinctions between the claims here and in the circuit court for the various tax periods in question and their impact on the cost and duration of this litigation, the extent to which parties are bound by legal positions taken at the audit level, and the effect of newly developed level positions on the current litigation; the jurisdictional, precedential or preclusive effect of a decision by the circuit court on a Tribunal decision; the jurisdictional, precedential, or preclusive effect of an appellate court decision from the circuit court case on a Tribunal decision; and the appropriate appellate venue from a decision by the Tribunal and the impact of any such appellate decision on the cost and duration of this litigation.

3) the March 30, 2015 due date to file answers to the first amended petitions remains in effect, but the April 16, 2015 status date is stricken;

4) this order shall also apply to and will be entered on the docket in *Vodafone USA Partners & Affiliates and Vodafone Americas Holdings Inc. & Affiliates v. Department of Revenue*, No. 14 TT 23.

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

Date: March 19, 2015