

INDIANA TAX COURT

Cases Transmitted

Week of 1/12/09

Name: Utilimaster Corp. v. State of Ind. Dept. of Revenue

Case No. 49T10-0901-TA-1

Date Filed: 1/12/09

Attorneys: Robert A. Romack, Attorney at Law

3925 River Crossing Pkwy

P.O. Box 40368

Indianapolis, IN 46240

(317) 472-2289

Danny R. Dunbar, Attorney at Law

7826 Somerset Bay, Apt. C

Indianapolis, IN 46240

(317) 523-9361

Type of Tax: Sales - taxpayer challenges whether natural gas was used in manufacturing process thus exempt from sales tax.

INDIANA TAX COURT

Cases Transmitted

Week of 1/12/09

Name: William Yelton Trucking Inc. v. Dearborn Co. Assessor
Case No. 39T10-0901-TA-2
Date Filed: 1/7/09
Attorneys: Douglas C. Holland, Attorney at Law
202 W. High St.
Lawrenceburg, IN 47025
(812) 537-5545
Type of Tax: Real - taxpayer challenges whether its land was properly classified.

INDIANA TAX COURT

Cases Transmitted

Week of 1/26/09

Name: R.J. Reynolds Tobacco Co. v. Ind. Dept. of State Revenue

Case No. 49T10-0901-TA-3

Date Filed: 1/27/09

Attorneys: Francina Dlouhy
BAKER & DANIELS
300 N. Meridian St., Ste. 2700
Indianapolis, In 46204
(317) 237-0300

Craig B. Fields, Mitchell A. Newmark
MORRISON & FOERSTER LLP
1290 Avenue of the Americas
New York, NY 10104
(212) 468-8000

Type of Tax: Income - taxpayer challenges whether it must file a combined return with its affiliates.

INDIANA TAX COURT

Cases Transmitted

Week of 2/2/09

Name: Jason English v. Ind. Dept. of Revenue

Case No. 82T10-0902-TA-4

Date Filed: 2/2/09

Attorneys: James D. Johnson, Krista B. Lockyear
RUDOLPH, FINE, PORTER & JOHNSON LLP
221 N.W. Fifth Street, P.O. Box 1507
Evansville, IN 47706-1507
(812) 422-9444

Type of Tax: Use - taxpayer challenges whether use tax is owed on boat purchased in Florida and brought to Indiana not used in Indiana, according to taxpayer.

INDIANA TAX COURT

Cases Transmitted

Week of 3/9/09

Name: Country Acres Limited Partnership v. Pleasant Twp. Assessor, et. al.
Case No. 71T10-0903-TA-5
Date Filed: 3/6/09
Attorneys: Bradley J. Adamsky
NEWBY LEWIS KAMINSKI & JONES LLP
919 Lincolnway
P.O. Box 1816
LaPorte IN 46352
(219) 362-1577
Type of Tax: Real - taxpayer challenges whether true tax value finding by IBTR is supported by evidence and in accordance with law.

INDIANA TAX COURT
Cases Transmitted
Week of 3/9/09

Name: Sharon L. Allport v. Fulton Co. Tax Assessor
Case No. 71T10-0903-TA-6
Date Filed: 3/11/09
Attorneys: Sharon L. Allport, *pro se*
Type of Tax: Real - taxpayer challenges whether IBTR decision is supported by reliable evidence and according to law.

INDIANA TAX COURT

Cases Transmitted

Week of 3/16/09

Name: AOL, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-0903-TA-7

Date Filed: 3/16/09

Attorneys: Jeffrey S. Dible, Robert L. Hartley
FROST BROWN TODD LLC
201 North Illinois Street, Suite 1900
P.O. Box 44961
Indianapolis, IN 46244-0961
(317) 237-3800

Type of Tax: Sales - taxpayer challenges whether it acquired customer acquisition materials and customer marketing materials in a retail transaction and used or consumed them in Indiana.

INDIANA TAX COURT

Cases Transmitted

Week of 3/30/09

Name: Travelocity.com, LP v. Ind. Dept. of State Revenue

Case No. 49T10-0903-TA-8

Date Filed: 3/30/09

Attorneys: Larry J. Stroble
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 236-1313

Stacy S. Russell
KELLY HART & HALLMAN, LLP
1000 Louisiana Ste. 4700
Houston, TX 77002
(713) 754-4600

Type of Tax: Sales - taxpayer challenges whether sales tax should be based on amount paid to taxpayer by its customers or on amounts charged by hotels; due process; and Internet Tax Freedom Act.

INDIANA TAX COURT

Cases Transmitted

Week of 3/30/09

Name: Priceline.com, Incorporated v. Ind. Dept. of State Revenue

Case No. 49T10-0903-TA-9

Date Filed: 3/30/09

Attorneys: Larry J. Stroble
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 236-1313

Type of Tax: Sales - taxpayer challenges whether sales tax should be based on amount paid to taxpayer by its customers or on amounts charged by hotels; due process; and Internet Tax Freedom Act.

INDIANA TAX COURT

Cases Transmitted

Week of 3/30/09

Name: Orbitz, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-0903-TA-10

Date Filed: 3/30/09

Attorneys: Larry J. Stroble
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248

Type of Tax: Sales – taxpayer challenges whether it is subject to tax sales and whether sales tax should be based on the amount paid to taxpayer by its customers or on the amounts charged by the hotels.

INDIANA TAX COURT

Cases Transmitted

Week of 3/30/09

Name: Travelscape, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-0903-TA-11

Date Filed: 3/31/09

Attorneys: Larry J. Stroble
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 236-1313

David E. Cowlings, James P. Karen

JONES DAY

2727 N. Harwood St.

Dallas, TX 75201

(214) 220-3939

Type of Tax: Sales - taxpayer challenges whether sales tax should be based on amount paid to taxpayer by its customers or on amounts charged by hotels.

INDIANA TAX COURT

Cases Transmitted

Week of 3/30/09

Name: Hotwire, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0903-TA-12

Date Filed: 3/31/09

Attorneys: Larry J. Stroble
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 236-1313

David E. Cowlings, James P. Karen

JONES DAY

2727 N. Harwood St.

Dallas, TX 75201

(214) 220-3939

Type of Tax: Sales - taxpayer challenges whether sales tax should be based on amount paid to taxpayer by its customers or on amounts charged by hotels.

INDIANA TAX COURT

Cases Transmitted

Week of 3/30/09

Name: Hotels.com, L.P. v. Ind. Dept. of State Revenue

Case No. 49T10-0903-TA-13

Date Filed: 3/31/09

Attorneys: Larry J. Stroble
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 236-1313

David E. Cowlings, James P. Karen

JONES DAY

2727 N. Harwood St.

Dallas, TX 75201

(214) 220-3939

Type of Tax: Sales - taxpayer challenges whether sales tax should be based on amount paid to taxpayer by its customers or on amounts charged by hotels.

INDIANA TAX COURT

Cases Transmitted

Week of 4/13/09

Name: Tammy Gilchrist and Julie Herrick v. Ind. Dept. of State Revenue
Case No. 49T10-0904-TA-14
Date Filed: 4/13/09
Attorneys: Brian S. Gordon
GORDON & GORDON, PC
9850 N. CR 950 East
Brownsburg, IN 46112
(317) 852-5292
Type of Tax: Sales - taxpayer challenges whether tax assessed as a result of jeopardy assessment & seizure of taxpayer's bank records is correct.

INDIANA TAX COURT

Cases Transmitted

Week of 4/20/09

Name: Abbott Laboratories, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0904-TA-15

Date Filed: 4/20/09

Attorneys: Francina A. Dlouhy
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300

Fred O. Marcus, Breen M. Higgins
HORWOOD MARCUS & BERK CHTD.
180 N. LaSalle St., Ste. 3700
Chicago, IL 60601
(312) 606-3200

Type of Tax: Income - taxpayer challenges whether Department's denial of deduction for "other costs of goods sold" was proper and constitutional.

INDIANA TAX COURT

Cases Transmitted

Week of 4/20/09

Name: Best Wings, LLC v. Ind. Dept. of Revenue

Case No. 49T10-0904-TA-16

Date Filed: 4/21/09

Attorneys: Jonathan P. Reynolds
REYNOLDS CORPORATE COUNSEL, INC.

4923 East Windsor Lane

Columbus, IN 47201

(812) 342-9589

Type of Tax: Sales - taxpayer challenges whether sales tax is due on purchase of airplane held for rent and upon which sales tax has been paid on rental income.

INDIANA TAX COURT

Cases Transmitted

Week of 4/27/09

Name: MYAM LLC v. Ind. Dept. of Revenue

Case No. 49T10-0904-TA-17

Date Filed: 4/30/09

Attorneys: Jonathan P. Reynolds
REYNOLDS CORPORATE COUNSEL, INC.

4923 East Windsor Lane

Columbus, IN 47201

(812) 342-9589

Type of Tax: Sales - taxpayer challenges whether sales tax is due on purchase of airplane held for rent and upon which sales tax has been paid on rental income.

INDIANA TAX COURT

Cases Transmitted

Week of 5/4/09

Name: Lawrence & Glenda Pachniak v. Marshall Co., Indiana
Case No. 49T10-0904-TA-18
Date Filed: 4/23/09
Attorneys: Roy Michael Roush
Attorney at Law
315 W. Jefferson St.
P.O. Box 122
Plymouth, IN 46563-0122
Type of Tax: Real – whether taxpayers carried burden in rebutting property assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 5/4/09

Name: Bemis Co. Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0905-TA-19

Date Filed: 5/7/09

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 231-7248

Type of Tax: Use - taxpayer challenges whether it is entitled to double direct incorporation exemptions and whether Dept. of Rev. unlawfully changed its position.

INDIANA TAX COURT

Cases Transmitted

Week of 5/4/09

Name: Hill-Rom Holdings, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0905-TA-20

Date Filed: 5/7/09

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 231-7248

Type of Tax: Income –taxpayer challenges whether it is entitled to benefits of IRS Modifications; whether it should be included in affiliate’s consolidated return; and whether insurance apportionment should be applied before consolidation.

INDIANA TAX COURT

Cases Transmitted

Week of 5/4/09

Name: Hill-Rom Holdings, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0905-TA-21

Date Filed: 5/7/09

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 231-7248

Type of Tax: Income –taxpayer challenges whether interest expenses are subject to apportionment; whether IDOR inappropriately changed its position contrary to early ruling, and whether taxpayers should receive neighborhood assistance credit.

INDIANA TAX COURT

Cases Transmitted

Week of 5/25/09

Name: Edward D. Christner v. Ind. Dept. of State Revenue

Case No. 49T10-0905-TA-22

Date Filed: 5/26/09

Attorneys: Michael J. Rusnak, David I. Rubin

HARRISON & MOBERLY, LLP

10 West Market Street, Suite 700

Indianapolis, IN 46204

(317) 639-4511

Type of Tax: Sales – taxpayer challenges jeopardy assessments.

INDIANA TAX COURT

Cases Transmitted

Week of 5/25/09

Name: Bioanalytical Systems, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0905-TA-23

Date Filed: 5/27/09

Attorneys: Barton T. Sprunger, Mark J. Richards

ICE MILLER

One American Square

Suite 2900

Indianapolis, IN 46282-0002

(317) 236-2100

Type of Tax: Income – taxpayer challenges whether certain subsidiaries should be included in consolidated returns and whether LOF decision was a change in the Department’s position.

INDIANA TAX COURT

Cases Transmitted

Week of 5/25/09

Name: Sumco, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0905-TA-24

Date Filed: 5/27/09

Attorneys: Robert A. Romack, Dan R. Dunbar

Attorneys at law

1949 Red Oak Dr.

Franklin, IN 46131

(317) 213-6351

Type of Tax: Sales – taxpayer challenges whether it is entitled to double direct, non-returnable containers, and sale for resale exemptions.

INDIANA TAX COURT

Cases Transmitted

Week of 6/15/09

Name: Lyle Lacey v. Ind. Dept. of State Revenue

Case No. 49T10-0906-TA-25

Date Filed: 6/12/09

Attorneys: Lyle Lacey, *pro se*

Type of Tax: Income – taxpayer challenges whether completion for work performed is subject to Indiana adjusted gross income tax because federal income tax is a tariff.

INDIANA TAX COURT

Cases Transmitted

Week of 6/22/09

Name: Dugan Chevrolet-Pontiac, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0906-TA-26
Date Filed: 6/15/09
Attorneys: Ronald C. Smith, Mark E. Wirey, David P. Benedetto
STEWART & IRWIN
251 E. Ohio St. Ste. 1100
Indianapolis, IN 46204
(317) 639-5454
Type of Tax: Sales – taxpayer challenges whether it owes sales/use tax on loaner vehicles provided to customers.

INDIANA TAX COURT

Cases Transmitted

Week of 6/22/09

Name: 6787 Steelworkers Hall, Inc. v. John R. Scott, Assessor of Porter County

Case No. 49T10-0906-TA-27

Date Filed: 6/22/09

Attorneys: James K. Gilday
GILDAY DONAHOE & IRVIN, P.C
Chase Tower
111 Monument Circle, Suite 3300
Indianapolis, IN 46204-5176
(317) 624-0033

Type of Tax: Real – taxpayer challenges whether its meeting hall is exempt from taxation because it was used for charitable and educational purposes.

INDIANA TAX COURT

Cases Transmitted

Week of 6/22/09

Name: Forethought Life Insurance Co. v. Ind. Dept. of State Revenue

Case No. 49T10-0906-TA-28

Date Filed: 6/23/09

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 231-7248

Type of Tax: Income - whether relevant statute requires combined reporting or just the taxpayer and one other affiliate;
whether taxpayer's Indiana Source Income is fairly reflected in its adjusted gross income tax return.

INDIANA TAX COURT

Cases Transmitted

Week of 6/29/09

Name: Garwood, Virginia V. v. Ind. Dept. of State Revenue

Case No. 82T10-0906-TA-29

Date Filed: 6/29/09

Attorneys: Stacy Kerns Newton
RUDOLPH FINE PORTER & JOHNSON
221 N.W. Fifth St., P.O. Box 1507
Evansville, IN 47706
(812) 422-9444

Type of Tax: Sales & Income - taxpayer challenges whether jeopardy assessment on her sale of puppies was correct.

INDIANA TAX COURT

Cases Transmitted

Week of 6/29/09

Name: Ind. Dept. of State Revenue, Inheritance Tax Div. v. Estate of Marjean M. Ogle
Case No. 49T10-0906-TA-30
Date Filed: 6/8/09
Attorneys: Keith A. Butler
Inheritance Tax Section
Ind. Dept. of State Revenue
Mail Stop #102
Indianapolis, IN 46204
(317) 232-2299
Type of Tax: Inheritance – the Department challenges whether taxpayer was required to file appraisal by certified appraisal with the Indiana Inheritance Tax Return (IH-6).

INDIANA TAX COURT

Cases Transmitted

Week of 6/29/09

Name: DeKalb Co. Eastern Community School District v. Ind. Dept. of Local Government Finance
Case No. 49T10-0906-TA-31
Date Filed: 6/30/09
Attorneys: Randal J. Kaltenmark, Jeffery J. Qualkinbush, Larry J. Stroble
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Budget – the school district challenges whether the DLGF correctly reduced its capital project fund as originally stated in petitioner’s budget.

INDIANA TAX COURT

Cases Transmitted

Week of 6/29/09

Name: Miller Pipeline Corp. v. Ind. Dept. State Revenue
Case No. 49T10-0907-TA-32
Date Filed: 7/2/09
Attorneys: Danny R. Dunbar, Attorney at Law
7826 Somerset Bay, Apt. C
Indianapolis, IN 46240
(317) 523-9361
Type of Tax: Fuel – taxpayer challenges whether its records were sufficient to support the amount of fuel tax owed.

INDIANA TAX COURT

Cases Transmitted

Week of 6/29/09

Name: E.L. & B.L. Holsapple v. Monroe Co. Assessor
Case No. 49T10-0907-TA-33
Date Filed: 7/3/09
Attorneys: E.L. & B.L. Holsapple, *pro se*
Type of Tax: Real – taxpayer challenges whether real estate was correctly assessed.

INDIANA TAX COURT

Cases Transmitted

Week of 7/6/09

Name: Manley N. Feinberg v. Ind. Dept. of State Revenue

Case No. 49T10-0907-TA-34

Date Filed: 7/9/09

Attorneys: Peter J. Rusthoven, Larry J. Stroble, Randal J. Kaltenmark
BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 236-1313

Type of Tax: Income - taxpayer challenges whether its income from Riverboat Development Inc. was Indiana sourced income.

INDIANA TAX COURT

Cases Transmitted

Week of 7/6/09

Name: Riverboat Development Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0907-TA-35

Date Filed: 7/9/09

Attorneys: Peter J. Rusthoven, Larry J. Stroble, Randal J. Kaltenmark
BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 236-1313

Type of Tax: Income - taxpayer challenges whether its income from Caesars was Indiana sourced income and whether Department of collaterally stopped from assessing the tax..

INDIANA TAX COURT

Cases Transmitted

Week of 7/13/09

Name: Bioanalytical Systems, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0907-TA-36

Date Filed: 7/16/09

Attorneys: Barton T. Sprunger, Mark J. Richards

ICE MILLER, LLC

One American Square

Suite 2900

Indianapolis, IN 46282-0002

(317) 236-2100

Type of Tax: Income – taxpayer seeks balance of refund due. Original refund was mailed to 3rd party in error and 3rd party cashed warrant. Taxpayer received partial payment from 3rd party and seeks balance.

INDIANA TAX COURT

Cases Transmitted

Week of 7/20/09

Name: Aztec Partners, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-0907-TA-37

Date Filed: 7/21/09

Attorneys: Robert A. Romack
DUNBAR & ROMACK
1942 Red Oak Drive
Franklin, IN 46131
(317) 213-6351

Type of Tax: Sales – taxpayer challenges whether it is entitled to excise sales tax deduction on electricity and gas used on equipment that temporarily held work in process.

INDIANA TAX COURT

Cases Transmitted

Week of 7/20/09

Name: Utilimaster Corp. v. Ind. Dept. of State Revenue

Case No. 49T10-0907-TA-38

Date Filed: 7/21/09

Attorneys: Robert A. Romack, Dan R. Dunbar

DUNBAR & ROMACK

1942 Red Oak Drive

Franklin, IN 46131

(317) 213-6351

Type of Tax: Sales – taxpayer challenges whether it is entitled to sales tax deduction for items incorporated into final product under the double direct provision of statute

INDIANA TAX COURT

Cases Transmitted

Week of 7/27/09

Name: Bristol-Myers Squibb Co. v. Ind. Dept. of State Revenue

Case No. 49T10-0907-TA-39

Date Filed: 7/28/09

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 231-7248

Type of Tax: Income – taxpayer challenges whether foreign source dividends need to be included in arriving at adjusted gross income; challenges commerce clause; and challenges statute of limitations on proposed assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 7/27/09

Name: Cozy Fox, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-0907-TA-40

Date Filed: 7/29/09

Attorneys: Robert A. Romack, Dan R. Dunbar

DUNBAR & ROMACK

1942 Red Oak Drive

Franklin, IN 46131

(317) 213-6351

Type of Tax: Sales – taxpayer challenges whether it is entitled to deduction of sales tax paid on utilities used in food preparation.

INDIANA TAX COURT

Cases Transmitted

Week of 7/27/09

Name: Irene Cole v. Perry Co. Assessor
Case No. 49T10-0907-TA-41
Date Filed: 7/31/09
Attorneys: Irene Cole / co Randall Cole, *pro se*
Type of Tax: Real – taxpayer alleges IBTR decision is arbitrary, capricious, and not supported by evidence.

INDIANA TAX COURT

Cases Transmitted

Week of 8/3/09

Name: America's Directories, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0908-TA-42

Date Filed: 8/6/09

Attorneys: Brett J. Miller
BINGHAM MCHALE LLP
2700 Market Tower
10 W. Market Street
Indianapolis, IN 46204
(317) 635-8900

Type of Tax: Sales – taxpayer challenges whether it owes sales tax incident to services provided by out of state commercial printer.

INDIANA TAX COURT

Cases Transmitted

Week of 8/10/09

Name: Frontier, Inc., et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-0908-TA-43

Date Filed: 8/13/09

Attorneys: Brett J. Miller
BINGHAM MCHALE LLP
2700 Market Tower
10 W. Market Street
Indianapolis, IN 46204
(317) 635-8900

Type of Tax: Sales & Income – taxpayer challenges whether sales tax is owed on sale of firearms sold to out of state customers; whether sampling used by IDSR is valid; and whether income tax is owed on income deemed additional taxable sales.

INDIANA TAX COURT

Cases Transmitted

Week of 8/24/09

Name: Silomix Incorporated, an Illinois Corporation v. Ind. Dept. of Revenue

Case No. 49T10-0908-TA-44

Date Filed: 8/27/09

Attorneys: John D. Waller
WOODEN & MCLAUGHLIN LLP
One Indiana Square Ste. 1800
Indianapolis, IN 46204-4208
(317) 639-6151

Type of Tax: Sales– taxpayer challenges whether it is entitled to have certain judgments released by the Department of Revenue.

INDIANA TAX COURT

Cases Transmitted

Week of 8/24/09

Name: Kenworth of Indianapolis, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0908-TA-45

Date Filed: 8/28/09

Attorneys: Andrew K. Light, Lynne D. Lidke
SCOPELITIS, GARVIN, LIGHT, HANSON & FEARY, P.C.
10 W. Market St., Ste. 1500
Indianapolis, IN 46204
(317) 637-1777

Type of Tax: IRP & CVET - taxpayer challenges whether it owes certain commercial motor vehicle taxes pursuant to IRP (International Registration Plan) and CVET (Commercial Vehicle Excise Tax).

INDIANA TAX COURT

Cases Transmitted

Week of 8/24/09

Name: Clay County Rural Telephone Cooperative, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0908-TA-46

Date Filed: 8/28/09

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 231-7248

Type of Tax: URT - taxpayer challenges whether URT (utilities receipts tax) is due on federal and state subscriber line charges from end users; whether URT is owed on taxpayer's recovery from end user customers its federal universal support contributions; and whether URT is due on various other receipts.

INDIANA TAX COURT

Cases Transmitted

Week of 8/31/09

Name: Grant County Assessor v. Kerasotes Showplace Theatres, LLC

Case No. 49T10-0908-TA-47

Date Filed: 8/31/09

Attorneys: Marilyn S. Meighen
MEIGHEN & ASSOCIATES, P.C.

11015 Lakeview Drive

Carmel, Indiana 46033

(317) 844-1057

Type of Tax: Real – County assessor appeals IBTR determination. Question of law: whether sales leaseback transaction captures market value in use and whether rents are included in fee simple value of property; whether true tax value measures market value in use for current use or another use by another user.

INDIANA TAX COURT

Cases Transmitted

Week of 8/31/09

Name: Carolina National Transportation, LLC v. Ind. Dept. of State Revenue
Case No. 49T10-0909-TA-48
Date Filed: 9/2/09
Attorneys: Larry J. Stroble, Howard E. Kochell, Randal J. Kaltenmark, Joshua A. Zimmerman
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: MCFT - taxpayer challenges whether sampling method used in audit was correct.

INDIANA TAX COURT

Cases Transmitted

Week of 8/31/09

Name: Ind. Dept. of State Revenue, Inheritance Tax Division v. The Estate of Bernard A. Daugherty
Case No. 49T10-0909-TA-49
Date Filed: 9/3/09
Attorneys: Keith A. Butler
Inheritance Tax Section, Indiana Department of Revenue
100 N. Senate Ave. Rm. N248
Mail Stop #102
Indianapolis, In 46204
(317) 232-2299
Type of Tax: Inheritance – Department challenges whether certain claimed deductions relating to farm were allowable as administrative expenses.

INDIANA TAX COURT

Cases Transmitted

Week of 9/7/09

Name: Michael H. Klosinski and Phyllis J. Klosinski v. Dept. of Local Government Finance
Case No. 49T10-0909-TA-50
Date Filed: 9/8/09
Attorneys: Michael H. Klosinski and Phyllis J. Klosinski, *pro se*
Type of Tax: Real – taxpayers challenge whether DLGF should have dismissed Form 133 petition challenging DLGF's approval of Cordry-Sweetwater Conservancy District tax levy & general fund budget.

INDIANA TAX COURT

Cases Transmitted

Week of 9/28/09

Name: In the Matter of the Estate of Robert Lee Sipes, Deceased v. Ind. Dept. of State Revenue, Inheritance Tax Div.
Case No. 49T10-0909-TA-51
Date Filed: 9/3/09
Attorneys: James K. Voelz, Black C. Reed
VOELZ LAW LLC
427 Washington St., P.O. Box 427
Columbus, IN 47201
(812) 372-1303
Type of Tax: Inheritance – Whether intent of co-trustees is to be used in calculating inheritance tax and whether terms of trust are unambiguous; whether interest rate is calculated correctly.

INDIANA TAX COURT

Cases Transmitted

Week of 9/7/09

Name: Dora Brown, et. al. v. Dept. of Local Government Finance

Case No. 49T10-0909-TA-52

Date Filed: 9/10/09

Attorneys: Beth H. Henkel
LAW OFFICE OF BETH HENKEL LLC
6178 N. Oxford St.
Indianapolis, IN 46220
(317) 654-5688

Type of Tax: Real – taxpayers challenge DLGF's approval of expenditure of funds not included in Township budget for fire and emergency expenses.

INDIANA TAX COURT

Cases Transmitted

Week of 9/7/09

Name: Ind. Dept. of State Revenue, Inheritance Tax Division v. The Estate of Doris M. Schuler
Case No. 49T10-0909-TA-53
Date Filed: 8/25/09
Attorneys: Kristen M. Kemp
Inheritance Tax Section, Indiana Department of Revenue
100 N. Senate Ave. Rm. N248
Mail Stop #102
Indianapolis, In 46204
(317) 232-2299
Type of Tax: Inheritance – Department challenges whether licensed brokers are within meaning of licensed appraiser as used in Respondent's regulations.

INDIANA TAX COURT

Cases Transmitted

Week of 9/7/09

Name: Airgas-Mid-America, Inc. v. Indiana Dept. of State Revenue

Case No. 49T10-0909-TA-54

Date Filed: 9/11/09

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Income - taxpayer challenges whether it is entitled to deduction for losses from the sale of accounts receivable in arriving at adjusted gross income and in calculating net operating loss.

INDIANA TAX COURT

Cases Transmitted

Week of 9/14/09

Name: State of Indiana ex re. Carol L. McDaniel, in her official capacity as Assessor of LaPorte Co., IN, et. al. v. Craig Hinchman, in his official capacity as Auditor of LaPorte Co., IN, et. al.

Case No. 49T10-0909-TA-55

Date Filed: 9/15/09

Attorneys: Mark E. GiaQuinta, Melanie L. Farr
HALLER & COLVIN, P.C.
444 E. Main St.
Fort Wayne, IN 46802
(260) 442-0274

Type of Tax: Real - Action to mandate county auditor to perform duties; asks Court to order implementation of 2006 assessment and rate.

INDIANA TAX COURT
Cases Transmitted
Week of 9/14/09

Name: William Meyers v. Kosciusko PTABOA
Case No. 49T10-0909-TA-56
Date Filed: 9/14/09
Attorneys: William Meyers, *pro se*
Type of Tax: Real – taxpayer challenges real property assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 9/14/09

Name: AWHR America's Water Heater Rentals, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-0909-TA-57

Date Filed: 9/18/09

Attorneys: Barton T. Sprunger, Mark J. Richards

ICE MILLER, LLC

One American Square

Suite 2900

Indianapolis, IN 46282-0002

(317) 236-2100

Type of Tax: Sales – taxpayer challenges whether sales tax is owed on transactions with customers, i.e. water heaters leased or a service?

INDIANA TAX COURT

Cases Transmitted

Week of 9/21/09

Name: Lake County Assessor v. BP Products North America, Inc.

Case No. 49T10-0909-TA-58

Date Filed: 9/21/09

Attorneys: Brian Popp
LASZLO & POPP, LLP
200 E. 80th Place, Suite 200
P.O. Box 10794
Merrillville, IN 46410
(219) 756-7677

John S. Dull
Attorney at Law
P.O. Box 14058
Merrillville, IN 46410
(219) 644-7172

Type of Tax: Personal –whether IBTR applied the correct statute of limitations in denying petitioner its ability to change respondent's self-reported assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 9/21/09

Name: Lake County Assessor v. BP Products North America, Inc.

Case No. 49T10-0909-TA-59

Date Filed: 9/21/09

Attorneys: Brian Popp
LASZLO & POPP, LLP
200 E. 80th Place, Suite 200
P.O. Box 10794
Merrillville, IN 46410
(219) 756-7677

John S. Dull
Attorney at Law
P.O. Box 14058
Merrillville, IN 46410
(219) 644-7172

Type of Tax: Personal –whether IBTR applied the correct statute of limitations in denying petitioner its ability to change respondent's self-reported assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 9/21/09

Name: Lake County Assessor v. Amoco Sulfur Recovery Corp. n/k/a BP Products North America, Inc.
Case No. 49T10-0909-TA-60
Date Filed: 9/21/09
Attorneys: Brian Popp
LASZLO & POPP, LLP
200 E. 80th Place, Suite 200
P.O. Box 10794
Merrillville, IN 46410
(219) 756-7677

John S. Dull
Attorney at Law
P.O. Box 14058
Merrillville, IN 46410
(219) 644-7172
Type of Tax: Personal –whether IBTR applied the correct statute of limitations in denying petitioner its ability to change respondent's self-reported assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 9/21/09

Name: Lake County Assessor v. BP Products North America, Inc.

Case No. 49T10-0909-TA-61

Date Filed: 9/21/09

Attorneys: Brian Popp
LASZLO & POPP, LLP
200 E. 80th Place, Suite 200
P.O. Box 10794
Merrillville, IN 46410
(219) 756-7677

John S. Dull
Attorney at Law
P.O. Box 14058
Merrillville, IN 46410
(219) 644-7172

Type of Tax: Personal –whether IBTR applied the correct statute of limitations in denying petitioner its ability to change respondent's self-reported assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 9/21/09

Name: Lake County Assessor v. Amoco Sulfur Recovery Corp. n/k/a BP Products North America, Inc.
Case No. 49T10-0909-TA-62
Date Filed: 9/21/09
Attorneys: Brian Popp
LASZLO & POPP, LLP
200 E. 80th Place, Suite 200
P.O. Box 10794
Merrillville, IN 46410
(219) 756-7677

John S. Dull
Attorney at Law
P.O. Box 14058
Merrillville, IN 46410
(219) 644-7172

Type of Tax: Personal –whether IBTR applied the correct statute of limitations in denying petitioner its ability to change respondent's self-reported assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 9/21/09

Name: Lake County Assessor v. Amoco Sulfur Recovery Corp. n/k/a BP Products North America, Inc.
Case No. 49T10-0909-TA-63
Date Filed: 9/21/09
Attorneys: Brian Popp
LASZLO & POPP, LLP
200 E. 80th Place, Suite 200
P.O. Box 10794
Merrillville, IN 46410
(219) 756-7677

John S. Dull
Attorney at Law
P.O. Box 14058
Merrillville, IN 46410
(219) 644-7172
Type of Tax: Personal –whether IBTR applied the correct statute of limitations in denying petitioner its ability to change respondent's self-reported assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 9/21/09

Name: Donald L. and Marilyn B. Perlyn v. Ind. Dept. of State Revenue
Case No. 49T10-0909-TA-64
Date Filed: 9/22/09
Attorneys: Peter J. Rusthoven, Larry J. Stroble, Randal J. Kaltenmark
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Income - taxpayer challenges whether they, shareholders in Riverboat Development Inc., owe income tax on their share of allocation of income from Caesars, LLC.

INDIANA TAX COURT

Cases Transmitted

Week of 9/21/09

Name: CSX Transportation, Inc. & Affiliates v. Indiana Dep't. of State Revenue

Case No. 49T10-0909-TA-65

Date Filed: 9/23/09

Attorneys: Francina A. Dlouhy
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300

Fred O. Marcus, C. Eric Fader
HORWOOD MARCUS & BERK CHTD.
180 North LaSalle St., Ste. 3700
Chicago, IL 60601
(312) 606-3200

Type of Tax: Income - taxpayer challenges whether it is entitled to refund of taxes paid as a result of changes to federal income tax liability, i.e. reduction of federal taxable income results in reduction of Indiana taxable income.

INDIANA TAX COURT

Cases Transmitted

Week of 9/21/09

Name: Briar Hill Leasing, Inc. v. Indiana Dep't. of Revenue
Case No. 49T10-0909-TA-66
Date Filed: 9/24/09
Attorneys: Louis M. Meiners, Jr., Attorney at Law
3073 Horseshoe Dr. S., Ste. 210
Naples, FL 34104
(239) 213-0066
Type of Tax: Sales - taxpayer challenges whether it is entitled to refund of sales taxes paid; whether leases were arms length transaction.

INDIANA TAX COURT

Cases Transmitted

Week of 10/5/09

Name: Schott Gemtron Corp. v. Ind. Dept. of State Revenue

Case No. 49T10-0910-TA-67

Date Filed: 10/9/09

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 231-7248

Type of Tax: Income - taxpayer challenges whether gain on sale of membership interest in LLC is subject to inclusion as business income and subject to apportionment.

INDIANA TAX COURT

Cases Transmitted

Week of 10/5/09

Name: Cesare Battisti Club No. 27 of the Italo-American National Union, Inc. v. Lake Co. Assessor & Lake Co. PTABOA
Case No. 49T10-0910-TA-68
Date Filed: 10/9/09
Attorneys: Philip C. Thrasher
THRASHER BUSCHMANN GRIFFITH & VOELKEL, P.C.
151 N. Delaware St. Ste. 1900
Indianapolis, IN 46204
(317) 686-4773
Type of Tax: Property tax exemption - taxpayer challenges whether it is eligible for a property tax exemption as a charitable institution.

INDIANA TAX COURT

Cases Transmitted

Week of 10/12/09

Name: Michigan City Area School Corp. v. Dept. of Local Government Finance

Case No. 49T10-0910-TA-69

Date Filed: 10/15/09

Attorneys: Beth H. Henkel
LAW OFFICE OF BETH HENKEL LLC
6178 Oxford Street
Indianapolis, IN 46220
(317) 654-5688

Type of Tax: Budget – Petitioners challenge whether the DLGF decision regarding their budget is arbitrary, capricious, an abuse of discretion, and not in accordance with the law.

INDIANA TAX COURT

Cases Transmitted

Week of 10/12/09

Name: Aztar Missouri Gaming Corp. v. Ind. Dept. of State Revenue

Case No. 49T10-0910-TA-70

Date Filed: 10/16/09

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Income – out of state taxpayer challenges whether its membership interest in LLC, which owns Aztar Indiana Gaming Co., owes income tax.

INDIANA TAX COURT

Cases Transmitted

Week of 10/12/09

Name: Aztar Indiana Gaming Corp. v. Ind. Dept. of State Revenue

Case No. 49T10-0910-TA-71

Date Filed: 10/16/09

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Income – out of state taxpayer challenges whether its membership interest in LLC, which owns Aztar Indiana Gaming Co., owes income tax.

INDIANA TAX COURT

Cases Transmitted

Week of 10/12/09

Name: Aztar Indiana Gaming Corp. and Aztar Missouri Gaming Corp. v. Ind. Dept. of State Revenue
Case No. 49T10-0910-TA-72
Date Filed: 10/16/09
Attorneys: Francina A. Dlouhy, J. Daniel Ogren
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Income – out of state taxpayers challenge whether their membership interest in LLC, which owns Aztar Indiana Gaming Co., owe income tax.

INDIANA TAX COURT

Cases Transmitted

Week of 10/12/09

Name: Central Indiana Credit & Automotive v. Ind. Dept. of State Revenue
Case No. 49T10-0910-TA-73
Date Filed: 10/16/09
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Sales – taxpayer challenges whether sales tax is due on automotive repairs made without charging the customers.

INDIANA TAX COURT

Cases Transmitted

Week of 10/19/09

Name: Farm Leasing B, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0910-TA-74
Date Filed: 10/22/09
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Sales – taxpayer challenges whether sales tax is owed on aircraft purchase when purchased for lease.

INDIANA TAX COURT

Cases Transmitted

Week of 10/26/09

Name: Daviess-Martin County Rural Telephone Corp. v. Ind. Dept. of State Revenue
Case No. 49T10-0910-TA-75
Date Filed: 10/27/09
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Utilities Regulatory Tax – taxpayer challenges whether URT is owed on Interstate Common Line Settlement, Special Access Revenue, and USAC-High Cost Revenue.

INDIANA TAX COURT

Cases Transmitted

Week of 10/26/09

Name: Indianapolis Public Transportation Corp. v. Dept. of Local Government Finance
Case No. 49T10-0910-TA-76
Date Filed: 10/29/09
Attorneys: Jeffrey S. Dible
FROST BROWN TODD LLC
201 North Illinois Street, Suite 1900
P.O. Box 44961
Indianapolis, IN 46204
Type of Tax: Real – Budget/Petitioner challenges whether DLGF levy shortfall appeal decision is lawful, according to evidence, and an abuse of discretion.

INDIANA TAX COURT

Cases Transmitted

Week of 11/2/09

Name: Broadway Generating Co., LLC v. Ind. Dept. of State Revenue

Case No. 49T10-0911-TA-77

Date Filed: 11/2/09

Attorneys: Barton T. Sprunger, Mark J. Richards

ICE MILLER, LLC

One American Square

Suite 2900

Indianapolis, IN 46282-0002

(317) 236-2100

Type of Tax: Income – taxpayer challenges whether it owes income tax on sales of its interest in a power company. Taxpayer is an LLC and income passed through to equity members, none of whom are domiciled or have place of business in Indiana.

INDIANA TAX COURT

Cases Transmitted

Week of 10/26/09

Name: Leggett & Platt Inc. v. Ind. Dept. of Revenue

Case No. 02T10-0910-TA-79

Date Filed: 10/30/09

Attorneys: Michael H. Michmerhuizen
BARRETT & McNAGNY, LLP
215 E. Berry St.
Fort Wayne, IN 46802
(260) 423-9551

Type of Tax: Sales – taxpayer challenges whether it owes sales tax on purchase of electricity.

INDIANA TAX COURT

Cases Transmitted

Week of 11/16/09

Name: Schott Gemtron Corp. v. Ind. Dept. of Revenue
Case No. 49T10-0911-TA-80
Date Filed: 11/16/09
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Income – taxpayer challenges whether gain from sale of an interest in a LLC is included in its Indiana business income.

INDIANA TAX COURT

Cases Transmitted

Week of 11/30/09

Name: Miller Pipeline Corp. v. Ind. Dept. of Revenue

Case No. 49T10-0911-TA-81

Date Filed: 11/30/09

Attorneys: Robert A. Romack
DUNBAR & ROMACK
1942 Red Oak Drive
Franklin, IN 46131
(317) 213-6351

Type of Tax: Sales – taxpayer challenges whether sales and use tax is owed on purchase of various items used in repair of public roads.

INDIANA TAX COURT

Cases Transmitted

Week of 12/21/09

Name: Dora Brown, et. al. v. Dept. of Local Government Finance

Case No. 49T10-0912-TA-83

Date Filed: 12/22/09

Attorneys: Beth H. Henkel
LAW OFFICE OF BETH HENKEL, LLC

6178 North Oxford

Indianapolis, IN 46220

(317) 654-5688

Type of Tax: Real – taxpayer challenges whether determination of DLGF approving loan for fire department was arbitrary, capricious, an abuse of discretion, and unlawful.

INDIANA TAX COURT

Cases Transmitted

Week of 12/21/09

Name: Jack Butler Aviation, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-0912-TA-84

Date Filed: 12/23/09

Attorneys: Jonathan P. Reynolds
REYNOLDS CORPORATE COUNSEL, INC.
4923 E. Windsor Lane
Columbus, In 47201
(812) 342-9589

Type of Tax: Sales – taxpayer challenges whether sales tax is owed on purchase airplane when it is to be leased out.