

INDIANA TAX COURT

Cases Transmitted

Week of 3/1/10

Name: Ind. Dept. of Revenue, Inheritance Tax Division v. The Estate of Ruby E. Davisson
Case No. 49T10-1001-TA-2
Date Filed: 2/4/10
Attorneys: Nancy Hauptman, Deputy Attorney General
Indiana Government Center South, Fifth Floor
302 West Washington Street
Indianapolis, IN 46204-2770
(317) 232-4847
Type of Tax: Inheritance – the Department challenges whether taxpayer was required to file appraisal by certified appraiser with the Indiana Inheritance Tax Return.

INDIANA TAX COURT

Cases Transmitted

Week of 1/11/10

Name: RDM Sales & Services, Inc. v. Ind. Dept. of Revenue
Case No. 82T10-1001-TA-3
Date Filed: 1/8/10
Attorneys: David E. Price, Attorney at Law
43 N. Kringle Place, P.O. Box 100
Santa Clause, IN 47579
(812) 937-4444
Type of Tax: Sales – taxpayer challenges whether it owes sales tax on certain beverages sold via vending machine.

INDIANA TAX COURT

Cases Transmitted

Week of 1/18/10

Name: CSX Transportation Inc. & Affiliates Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1001-TA-4

Date Filed: 1/22/10

Attorneys: Francina Dlouhy
BAKER & DANIELS
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 Street
Suite 3700
Chicago, IL 60601
(312) 606-3200

Type of Tax: Income – taxpayer challenges whether it timely requested refund after IRS made adjustments to its federal income tax liability.

INDIANA TAX COURT

Cases Transmitted

Week of 1/25/10

Name: Hubler Realty Co. v. Hendricks Co. Assessor

Case No. 49T10-1001-TA-5

Date Filed: 1/22/10

Attorneys: Timothy J. Vrana
TIMOTHY J. VRANA LLC
636 3rd Street
P.O. Box 527
Columbus, IN 47202
(812) 375-9306

Type of Tax: Real – taxpayer challenges whether assessor engaged in spot assessing or sales chasing in arriving at taxpayer's true tax value.

INDIANA TAX COURT

Cases Transmitted

Week of 1/25/10

Name: Yeoman Telephone Co. Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1001-TA-6

Date Filed: 1/26/10

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 utility receipts tax is owed on receipts derived from subsidiary line charges and whether utility receipts tax is owed on Federal Universal Source Contributions.

INDIANA TAX COURT

Cases Transmitted

Week of 2/1/10

Name: Vodafone Americas Inc. and Vodafone Holdings LLC v. Ind. Dept. of State Revenue
Case No. 49T10-1002-TA-7
Date Filed: 2/2/10
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 income tax sought to be refunded was based on AGI from Indiana sources.

INDIANA TAX COURT

Cases Transmitted

Week of 2/1/10

Name: Clapp Auto Group v. Ind. Dept. of State Revenue

Case No. 49T10-1002-TA-8

Date Filed: 2/3/10

Attorneys: Michael P. Shanahan
STEWART & IRWIN, P.C.
251 E. Ohio St. #1100
Indianapolis, IN 46204-2118
(317) 639-5454

Type of Tax: Sales - taxpayer challenges whether it owes sales tax on sale of extended warranty contracts.

INDIANA TAX COURT
Cases Transmitted
Week of 2/1/10

Name: Daniel L. Coplen v. Ind. Dept. of State Revenue
Case No. 02T10-1002-TA-9
Date Filed: 2/1/10
Attorneys: Daniel L. Coplen, *pro se*
Type of Tax: Income - taxpayer challenges whether he is due a refund.

INDIANA TAX COURT

Cases Transmitted

Week of 2/1/10

Name: Co-Alliance LLP v. Ind. Dept. of State Revenue

Case No. 49T10-1002-TA-10

Date Filed: 2/5/10

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 the Department's method of statistical analysis was valid and whether taxpayer was entitled to certain environmental and manufacturing exemptions.

INDIANA TAX COURT

Cases Transmitted

Week of 2/15/10

Name: Fresenius USA Marketing, Inc. v. Ind. Dept. of State Rev.

Case No. 49T10-1002-TA-11

Date Filed: 2/18/10

Attorneys: Francina A. Dlouhy, J. Daniel Ogren, Fenton D. Strickland

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Sales – taxpayer challenges whether certain items used in dialysis are subject to sales tax.

INDIANA TAX COURT

Cases Transmitted

Week of 2/22/10

Name: R.R. Donnelley & Sons, Inc. v. Ind. Dept. of State Rev.

Case No. 49T10-1002-TA-12

Date Filed: 2/25/10

Attorneys: Mark J. Richards, Matthew J. Ehinger

ICE MILLER LLC

One American Square

Suite 2900

Indianapolis, IN 46282

(317) 236-2100

Type of Tax: Income – taxpayer challenges whether outside companies' income is subject to being included as allocated to Indiana.

INDIANA TAX COURT

Cases Transmitted

Week of 3/1/10

Name: Nancy R. O'Leary v. Ind. Dept. of State Rev.

Case No. 84T10-1003-TA-13

Date Filed: 3/3/10

Attorneys: Kelvin L. Roots

WILKINSON, GOELLER, MODESITT WILKINSON & DRUMMY LLP

333 Ohio St.

Terre Haute, IN 46204

(812) 232-4311

Type of Tax: Levy – taxpayer challenges whether Department's levy on savings account in the name of taxpayer and another person was legal.

INDIANA TAX COURT

Cases Transmitted

Week of 3/15/10

Name: Shelbyville MHPI, LLC an Indiana Ltd. Liability Co. v. Anne Thurston, in her official capacity as Assessor,
Shelby Co.

Case No. 49T10-1003-TA-14

Date Filed: 3/19/10

Attorneys: Paul M. Jones, Jr., Thomas Schnellenberger
ICE MILLER LLP

One American Square, Suite 2900

Indianapolis, In 46282-0200

(317) 236-2100

Type of Tax: Real – taxpayer challenges whether IBTR decision is supported by substantial evidence.

INDIANA TAX COURT

Cases Transmitted

Week of 3/22/10

Name: Cordry Sweetwater Conservancy District v. Dept. of Local Government Finance
Case No. 49T10-1003-TA-15
Date Filed: 3/25/10
Attorneys: Anthony W. Overholt
FROST BROWN TODD
201 N. Illinois St., Ste. 1900
P.O. Box 44961
Indianapolis, IN 46244-0961
(317) 237-3936

Roger A. Young
YOUNG AND YOUNG
40 W. Court St., Ste. D
Franklin, IN 46131
(317) 736-7117
Type of Tax: Budget – taxpayer challenges Department’s denial of funds for law enforcement.

INDIANA TAX COURT

Cases Transmitted

Week of 4/5/10

Name: Clark Co. Assessor v. Charles and Linda L. Harrett Living Trust
Case No. 49T10-1003-TA-16
Date Filed: 3/29/10
Attorneys: Marilyn S. Meighen
Meighen & Associates, P.C.
11015 Lakeview Drive
Carmel, Indiana 46033
(317) 844-1057
Type of Tax: Real – Assessor challenges whether IBTR decision is supported by substantial evidence.

INDIANA TAX COURT

Cases Transmitted

Week of 4/5/10

Name: Shelby Co. Assessor v. Shelby's Landing-II, LP
Case No. 49T10-1004-TA-17
Date Filed: 4/5/10
Attorneys: Marilyn S. Meighen
Meighen & Associates, P.C.
11015 Lakeview Drive
Carmel, Indiana 46033
(317) 844-1057
Type of Tax: Real – Assessor challenges whether IBTR decision is supported by substantial evidence.

INDIANA TAX COURT

Cases Transmitted

Week of 4/12/10

Name: Larry D. Ledgerwood DBA Ledgerwood & Sons Sawmill v. Ind. Dept. of Revenue
Case No. 84T10-1004-TA-18
Date Filed: 4/9/10
Attorneys: Larry D. Ledgerwood & Mary Ledgerwood, *pro se*
Type of Tax: Sales – taxpayer challenges whether certain items used in sawmill business are entitled to manufacturing exemption from sales tax.

INDIANA TAX COURT

Cases Transmitted

Week of 4/12/10

Name: Sycamore Schools, Inc. an Ind. Nonprofit Corp. v. Greg Bowes, in his official capacity as Assessor, Marion Co.
Case No. 49T10-1004-TA-19
Date Filed: 4/15/10
Attorneys: Paul M. Jones, Jr., Thomas Schnellenberger
ICE MILLER LLP
One American Square, Suite 2900
Indianapolis, In 46282-0200
(317) 236-2100
Type of Tax: Real – taxpayer challenges whether certain parcel was improperly excluded from consideration of and receiving a property tax exemption.

INDIANA TAX COURT

Cases Transmitted

Week of 4/26/10

Name: R.R. Donnelley & Sons, Inc. v. Ind. Dept. of State Rev.

Case No. 49T10-1004-TA-20

Date Filed: 4/27/10

Attorneys: Mark J. Richards, Matthew J. Ehinger

ICE MILLER LLC

One American Square

Suite 2900

Indianapolis, IN 46282

(317) 236-2100

Type of Tax: Income – taxpayer challenges whether outside companies' income is subject to being included as allocated to Indiana.

INDIANA TAX COURT

Cases Transmitted

Week of 5/10/10

Name: Fleetwood Homes of Indiana, Inc. & Affiliates v. Ind. Dept. of State Rev.

Case No. 49T10-1005-TA-21

Date Filed: 5/13/10

Attorneys: Mark J. Richards, Matthew J. Ehinger

ICE MILLER LLC

One American Square

Suite 2900

Indianapolis, IN 46282

(317) 236-2100

Type of Tax: Income – taxpayer challenges whether it should be permitted to file consolidated returns and whether certain affiliate companies were doing business in Indiana.

INDIANA TAX COURT

Cases Transmitted

Week of 5/17/10

Name: Housing Partnerships, Inc. v. Tom Owens, Bartholomew County Assessor
Case No. 49T10-1005-TA-23
Date Filed: 5/21/10
Attorneys: Beth H. Henkel
LAW OFFICE OF BETH HENKEL, LLC
6178 North Oxford
Indianapolis, IN 46220
(317) 654-5688
Type of Tax: Real – Exemption / taxpayer challenges whether it is entitled to a charitable exemption.

INDIANA TAX COURT

Cases Transmitted

Week of 5/31/10

Name: Correctional Management Company, LLC v. Howard County Assessor, et. al.
Case No. 49T10-1005-TA-24
Date Filed: 5/28/10
Attorneys: Ronald Hunter, *pro se*, President & CEO
Correctional Management Co. LLC
9000 Keystone Crossing, Ste. 1090
Indianapolis, IN 4640-2145
(317) 587-8880
Type of Tax: Exemption – taxpayer challenges whether it is entitled to education exemption.

INDIANA TAX COURT

Cases Transmitted

Week of 6/14/10

Name: Estate of Christine L. Neterer v. Ind. Dept. of State Revenue.

Case No. 49T10-1006-TA-26

Date Filed: 6/14/10

Attorneys: John William Davis, Jr.

DAVIS & ROOSE

116 E. Clinton St.

Goshen, IN 46528

574.534.1508

Type of Tax: Inheritance – taxpayer challenges whether it should get a discounted value due to the lack of marketability of real estate.

INDIANA TAX COURT

Cases Transmitted

Week of 6/28/10

Name: Byrider Finance Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-1006-TA-27
Date Filed: 6/29/10
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 should get refund for sales tax paid on uncollectible debt on retail installment contracts purchased.

INDIANA TAX COURT

Cases Transmitted

Week of 6/28/10

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

Case No. 49T10-1006-TA-28

Date Filed: 6/29/10

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 should get refund for sales tax paid on uncollectible debt on retail installment contracts purchased.

INDIANA TAX COURT

Cases Transmitted

Week of 6/28/10

Name: Central Indiana Credit & Automotive Finance, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1006-TA-29

Date Filed: 6/29/10

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 should get refund for sales tax paid on uncollectible debt.

INDIANA TAX COURT

Cases Transmitted

Week of 6/28/10

Name: Byriders Sales of Indiana S, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-1006-TA-30
Date Filed: 6/29/10
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 should get refund for sales tax paid on uncollectible debt.

INDIANA TAX COURT

Cases Transmitted

Week of 7/5/10

Name: Jim Walter Builders, Inc. and James W. Walter v. Ind. Dept. of State Revenue

Case No. 49T10-1007-TA-31

Date Filed: 7/6/10

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: Sales - taxpayer challenges whether assessment duplicates earlier assessments which have been paid or otherwise satisfied.

INDIANA TAX COURT

Cases Transmitted

Week of 7/12/10

Name: Dan Young Motors, LLC d/b/a Penske Honda v. Ind. Dept. of State Revenue

Case No. 49T10-1007-TA-32

Date Filed: 7/13/10

Attorneys: Michael P. Shanahan
STEWART & IRWIN, P.C.
251 E. Ohio St. #1100
Indianapolis, IN 46204-2118
(317) 639-5454

Type of Tax: Sales - taxpayer challenges whether gasoline purchased and put in new cars before they were delivered pursuant to requirement of automobile manufacturer was exempt from sales tax.

INDIANA TAX COURT

Cases Transmitted

Week of 7/12/10

Name: Dan Young Motors, LLC d/b/a Penske Chevrolet v. Ind. Dept. of State Revenue
Case No. 49T10-1007-TA-33
Date Filed: 7/13/10
Attorneys: Michael P. Shanahan
STEWART & IRWIN, P.C.
251 E. Ohio St. #1100
Indianapolis, IN 46204-2118
(317) 639-5454
Type of Tax: Sales - taxpayer challenges whether gasoline purchased and put in new cars before they were delivered pursuant to requirement of automobile manufacturer was exempt from sales tax.

INDIANA TAX COURT

Cases Transmitted

Week of 7/12/10

Name: SAC Finance, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1007-TA-34

Date Filed: 7/16/10

Attorneys: Mark J. Richards, Matthew J. Ehinger

ICE MILLER, LLC

One American Square

Suite 2900

Indianapolis, IN 46282-0002

(317) 236-2100

Type of Tax: Sales – taxpayer challenges whether it is entitled to refund of sales tax on bad debt sales when it is not the seller of the vehicle.

INDIANA TAX COURT

Cases Transmitted

Week of 7/19/10

Name: Ind. Dept. of State Rev. Inheritance Tax Division v. In the Matter of the Estate of Deloras J. Biddle, Deceased
Case No. 49T10-1007-TA-35
Date Filed: 7/22/10
Attorneys: Kristen M. Kemp, Deputy Attorney General
Office of the Attorney General
Indiana Government Center South
302 West Washington Street, Fifth Floor
Indianapolis, IN 46204
(317) 234-6783
Type of Tax: Inheritance – State challenges whether inheritance tax is due on transfer of life insurance death benefit to beneficiary.

INDIANA TAX COURT

Cases Transmitted

Week of 7/19/10

Name: AT&T Teleholdings, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1007-TA-36

Date Filed: 7/23/10

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: AGIT - taxpayer challenges whether income of non-unitary partner's distributive share from income of limited partnerships and limited liability companies should be apportioned to Indiana.

INDIANA TAX COURT

Cases Transmitted

Week of 8/2/10

Name: Blue Chip Casino, LLC v. LaPorte Co. Treasurer
Case No. 49T10-1008-TA-37
Date Filed: 8/4/10
Attorneys: Stephen H. Paul, Brent A. Auberry, Daniel R. Roy
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Innkeeper's Tax - taxpayer challenges whether it owes innkeeper's tax on rooms given complimentary to patrons of casino.

INDIANA TAX COURT

Cases Transmitted

Week of 8/2/10

Name: Montgomery Automotive Outlet of Indiana, LLC v. Ind. Dept. of State Revenue
Case No. 49T10-1008-TA-38
Date Filed: 8/5/10
Attorneys: Mark J. Richards, Matthew J. Ehinger
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 Extended Warranty Contracts because no tangible personal property was sold, leased, etc.

INDIANA TAX COURT

Cases Transmitted

Week of 8/16/10

Name: Williams Comfort Air, Incorporated v. Ind. Dept. of Revenue

Case No. 49T10-1008-TA-40

Date Filed: 8/16/10

Attorneys: David J. Barker
BARKER LAW OFFICES
650 N. Rangeline Rd.
Carmel, IN 46032
(317) 506-4394

Type of Tax: Sales – taxpayer challenges whether sales tax is due on total invoiced price of materials, circulars, etc.

INDIANA TAX COURT

Cases Transmitted

Week of 8/16/10

Name: Prall Equipment Leasing, Inc. v. Ind. Dept. of Revenue

Case No. 49T10-1008-TA-41

Date Filed: 8/13/10

Attorneys: Louis M. Meiners, Jr., Attorney at Law
3073 Horseshoe Drive S, Ste. 210
Naples, FL 34104
(219) 213-0066

Type of Tax: Sales – taxpayer challenges whether sales tax is due on purchase of aircraft purchased out of Indiana.
Sales tax has been paid on rental payments but Department alleges leases are not arm's length transactions.

INDIANA TAX COURT

Cases Transmitted

Week of 8/16/10

Name: Millennium Real Estate Investment, LLC v. Assessor, Benton County, Indiana
Case No. 49T10-1008-TA-42
Date Filed: 8/16/10
Attorneys: Thomas N. Logan
WITHERED BURNS & PERSIN, LLP
8 North Third Street, Suite 401
P.O. Box 499
Lafayette, IN 47902-0499
(765) 742-1988
Type of Tax: Real – taxpayer challenges whether IBTR's decision is supported by evidence.

INDIANA TAX COURT

Cases Transmitted

Week of 8/23/10

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

Case No. 71T10-1008-TA-43

Date Filed: 8/24/10

Attorneys: Dan R. Dunbar, Robert A. Romack

DUNBAR & ROMACK

1949 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 natural gas used in manufacturing.

INDIANA TAX COURT

Cases Transmitted

Week of 8/30/10

Name: Proliance Energy LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1008-TA-44

Date Filed: 8/30/10

Attorneys: Mark J. Richards, Matthew J. Ehinger

ICE MILLER LLC

One American Square

Suite 2900

Indianapolis, IN 46282

(317) 236-2100

Type of Tax: Sales – taxpayer challenges whether sales tax was due on sale of natural gas to one who purchased it for purpose of reselling.

INDIANA TAX COURT

Cases Transmitted

Week of 8/30/10

Name: Fresenius USA Marketing, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1008-TA-45

Date Filed: 8/31/10

Attorneys: Francina A. Dlouhy, J. Daniel Ogren, Fenton D. Strickland

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Sales – taxpayer challenges whether sales and use tax is owed on items used to treat patients with End Stage Renal Disease.

INDIANA TAX COURT

Cases Transmitted

Week of 8/30/10

Name: Dolgencorp LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1009-TA-46

Date Filed: 9/3/10

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 owed a refund as a result of net operating loss deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 8/30/10

Name: Dolgencorp LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1009-TA-47

Date Filed: 9/3/10

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 owed a refund as a result of net operating loss deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 9/20/10

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

Case No. 49T10-1009-TA-48

Date Filed: 9/20/10

Attorneys: Timothy J. Eifler, Walter L. Sales
STOLL KEENON OGDEN PLLC

2000 PNC Plaza

500 W. Jefferson St.

Louisville, KY 40202

(502) 333-6000

Type of Tax: AGI – taxpayer challenges whether it is entitled to refund as a result of modification in AGI by IRS.

INDIANA TAX COURT

Cases Transmitted

Week of 9/20/10

Name: Mark C. Easley and Meredith L. Easley v. Ind. Board of Tax Review
Case No. 49T10-1009-SC-49
Date Filed: 9/22/10
Attorneys: Doublas J. DeGlopper, Attorney at Law
318 East 64th St.
Indianapolis, IN 46220
(317) 403-0098
Type of Tax: Real – taxpayers challenge whether real estate was assessed correctly.

INDIANA TAX COURT

Cases Transmitted

Week of 9/20/10

Name: Redcats USA L.P. v. Ind. Dept. of State Revenue

Case No. 49T10-1009-TA-50

Date Filed: 9/24/10

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 and use tax is owed on purchase of a variety of equipment and supplies.

INDIANA TAX COURT

Cases Transmitted

Week of 9/27/10

Name: Don H. Barden and Bella I Barden, Husband and Wife v. Ind. Dept. of State Revenue

Case No. 71T10-1009-TA-51

Date Filed: 9/27/10

Attorneys: Timothy D. Hernly, Richard Deahl

BARNES & THORNBURG

600 1st Source Bank Center

100 North Michigan Street

South Bend, IN 46601

(574) 233-1171

Type of Tax: AGI - taxpayer challenges whether it had AGI derived from sources within Indiana.

INDIANA TAX COURT

Cases Transmitted

Week of 9/27/10

Name: Indiana MHC, LLC v. Scott County Assessor

Case No. 39T10-1009-TA-52

Date Filed: 9/27/10

Attorneys: Brian M. Ellerman
ADAMS, STEPNER, WOLTERMANN & DUSING, PLLC

40 West Pike St.

Covington, KY 41012

(859) 394-6200

Type of Tax: Real – taxpayer challenges whether real property assessment is supported by substantial evidence.

INDIANA TAX COURT

Cases Transmitted

Week of 10/4/10

Name: Nick Popovich v. Ind. Dept. of State Revenue

Case No. 49T10-1010-TA-53

Date Filed: 10/4/10

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: Income - taxpayer challenges whether the Department timely assessed additions to AGI tax; whether taxpayer is a professional gambling business and allowed to deduct gambling losses as business expense; and whether gambling winnings include amount wagered.

INDIANA TAX COURT

Cases Transmitted

Week of 11/1/10

Name: Ind. Dept. of State Rev., Inheritance Tax Div. v. In Matter of the Supervised Estate of John A Schoenenberger
Case No. 49T10-1010-TA-54
Date Filed: 10/5/10
Attorneys: Nancy Hauptman, Deputy Attorney General
Indiana Government Center South, Fifth Floor
302 West Washington Street
Indianapolis, IN 46204-2770
(317) 232-4847
Type of Tax: Inheritance - Department challenges amount of interest Estate is due on refund of Inheritance Tax paid.

INDIANA TAX COURT

Cases Transmitted

Week of 10/11/10

Name: Lake County Assessor, et. al. v. Amoco Sulfur Recovery Corp., et. al.

Case No. 49T10-1010-TA-55

Date Filed: 10/8/10

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 prop. - Whether statute of limitations was complied with by Petitioner in giving assessment and whether Respondent met its burden of proof before IBTR.

INDIANA TAX COURT

Cases Transmitted

Week of 11/1/10

Name: Vern R. Grabbe v. Ind. Bd. of Tax Review
Case No.: 49T10-1010-TA-56
Date Filed: 10/26/10
Attorneys: Vern R. Grabbe, *pro se*
Type of Tax: Real – Taxpayer challenges whether his real estate was correctly assessed.

INDIANA TAX COURT

Cases Transmitted

Week of 11/1/10

Name: Time Out Trailers, Inc., et. al. v. Ind. Dept. of Revenue

Case No.: 71T10-1011-TA-57

Date Filed: 11/3/10

Attorneys: Robert T. Sanders III, Deborah J. Beaverson

Sanders Pianowski, LLP

300 Riverwalk Drive

Elkhart, IN 46516

(574) 294-1499

Type of Tax: Sales – taxpayer challenges whether it is required to collect sales tax on sales of trailers obtained in Indiana and immediately taken out of state for license and registration.

INDIANA TAX COURT

Cases Transmitted

Week of 11/22/10

Name: Kooshtard Property VIII, LLC v. Shelby Township Assessor

Case No. 49T10-1011-TA-58

Date Filed: 11/22/10

Attorneys: Timothy J. Vrana
TIMOTHY J. VRANA LLC

636 3rd Street

P.O. Box 527

Columbus, IN 47202

(812) 375-9306

Type of Tax: Real - taxpayer challenges whether respondent assigned positive influence factor to property and not to other nearby properties - denial of uniformity, arbitrary and capricious.

INDIANA TAX COURT

Cases Transmitted

Week of 11/29/10

Name: Board of Commissioners of the County of Jasper, Indiana v. Brian E. Bailer, Commissioner, Dept. of Local Government Finance

Case No. 49T10-1011-TA-59

Date Filed: 11/29/10

Attorneys: N. Kent Smith
HALL RENDER KILLIAN HEATH & LYMAN, P.C.
One American Square, Ste. 2000
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Indianapolis, IN 46282
(317) 633-4884

Type of Tax: Real – The Board challenges whether DLGF’s denial of its request for establishment of Cumulative Hospital Fund and Tax Levy was arbitrary and capricious.

INDIANA TAX COURT

Cases Transmitted

Week of 12/6/10

Name: Household Finance Corp. III v. Ind. Dept. of State Revenue

Case No. 49T10-1012-TA-60

Date Filed: 12/8/10

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: FIT - taxpayer challenges whether it owes increased FIT; whether affiliate should be included in combined return.

INDIANA TAX COURT

Cases Transmitted

Week of 12/13/10

Name: Royal Vendors Incorporated v. Ind. Dept. of State Revenue

Case No. 49T10-1012-TA-62

Date Filed: 12/17/10

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
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Type of Tax: Sales - taxpayer challenges whether it is owed claim dollars on refund claim and whether Department diverted said refund to pay claimed liability improperly.

INDIANA TAX COURT

Cases Transmitted

Week of 12/20/10

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

Case No. 49T10-1012-TA-64

Date Filed: 12/21/10

Attorneys: Robert A. Romack, Dan R. Dunbar

DUNBAR & ROMACK

1949 Red Oak Drive

Franklin, In 46131

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Type of Tax: Sales - taxpayer challenges whether sales tax is owed on certain items used in its business operations.

INDIANA TAX COURT

Cases Transmitted

Week of 12/20/10

Name: Koch Industries, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1012-TA-65

Date Filed: 12/21/10

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
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Type of Tax: Income - taxpayer challenges whether it paid the correct amount of estimated taxes and whether apportionment factor was correct.

INDIANA TAX COURT

Cases Transmitted

Week of 12/27/10

Name: AE Outfitters Retail Co. v. Ind. Dept. of State Revenue

Case No. 49T10-1012-TA-66

Date Filed: 12/27/10

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

Type of Tax: Income - taxpayer challenges whether Department can require taxpayer to file combined return.

INDIANA TAX COURT

Cases Transmitted

Week of 12/27/10

Name: Viacom Inc. and Affiliates and Subsidiaries v. Ind. Dept. of State Revenue

Case No. 49T10-1012-TA-67

Date Filed: 12/29/10

Attorneys: Francina A. Dlouhy
BAKER & DANIELS, LLP
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Type of Tax: Income - taxpayer challenges whether it used the correct methodology to compute the apportionment sales factor of it and its subsidiaries.

INDIANA TAX COURT
Cases Transmitted
Week of 1/17/11

Name: Maurice & Craig L. Fuller v. Indiana Bd. of Tax Review
Case No. 49T10-1011-TA-68
Date Filed: 11/26/10
Attorneys: Maurice Fuller, *pro se*
Type of Tax: Real - taxpayer challenges whether his real estate was properly assessed and whether it was entitled to exemptions.