

INDIANA TAX COURT
Cases Transmitted
Week of 1/12/15

Name: Aztec Partners, LLC v. Ind. Dep't of State Revenue
Case No. 49T10-1501-TA-1
Date Filed: 1/12/15
Attorneys: Robert A. Romack, Dan R. Dunbar
DUNBAR & ROMACK
Attorneys at Law
331 Carriage Lane
Franklin, IN 46131
(317) 213-6351
Type of Tax: Sales & Use – Whether taxpayer, who operates restaurants in Indiana, is entitled to a refund of sales/use taxes paid on purchases of: 1) natural gas and electricity and 2) various pieces of equipment directly used in the direct production of food items.

INDIANA TAX COURT

Cases Transmitted

Week of 1/12/15

Name: Marion Co. Assessor v. Meijer Stores LP

Case No. 49T10-1501-TA-2

Date Filed: 1/15/15

Attorneys: Christopher Slatten

Attorney for Marion County Assessor

200 E. Washington St., Ste. 1121

Indianapolis, IN 46204

(317) 327-3913

Type of Tax: Real – Whether the Indiana Board erred when it determined that Meijer presented a prima facie case that its property assessment should be reduced.

INDIANA TAX COURT
Cases Transmitted
Week of 1/26/15

Name: Wells County Assessor v. Alexin, LLC
Case No. 49T10-1501-TA-3
Date Filed: 1/30/15
Attorneys: Brian A. Cusimano, Attorney at Law
Marilyn S. Meighen, Attorney at Law
Type of Tax: Personal – The Assessor challenges whether the Indiana Board of Tax Review erred in determining that the PTABOA did not have authority to overturn the local designating body’s resolution that waived taxpayer’s abatement noncompliance.

INDIANA TAX COURT

Cases Transmitted

Week of 2/16/15

Name: Howard County Assessor v. Kohl's Indiana LP

Case No. 49T10-1502-TA-00004

Date Filed: 2/13/15

Attorneys: Marilyn S. Meighen, Brian A. Cusimano

Type of Tax: Real – Assessor challenges whether the Indiana Board of Tax Review erred when it determined that taxpayer's store should be valued as a general retail "dark box" as opposed to actual use as a Kohl's store.

INDIANA TAX COURT

Cases Transmitted

Week of 2/16/15

Name: Insead North America, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-1502-TA-00005
Date Filed: 2/4/15
Attorneys: Leonard J. Bencivenga, *pro se*
Type of Tax: AGIT / Withholding – Taxpayer challenges it is entitled to a refund of the money it paid to the Department of Revenue that was related to the Department's collection costs incurred through a third-party entity.

INDIANA TAX COURT

Cases Transmitted

Week of 2/16/15

Name: DeKalb County Assessor v. Paul L. and Joan E. Chavez
Case No. 49T10-1502-TA-00006
Date Filed: 2/19/15
Attorneys: Brian A. Cusimano, Marilyn S. Meighen, Jeffrey D. Collins
Type of Tax: Real – Assessor challenges whether the Indiana Board of Tax Review erred when it determined that taxpayer's land should be classified as agricultural, not residential excess.

INDIANA TAX COURT

Cases Transmitted

Week of 3/2/15

Name: 6787 Steelworkers Hall, Inc. v. Porter County Assessor
Case No. 49T10-1503-TA-00007
Date Filed: 3/2/15
Attorneys: James K. Gilday
Type of Tax: Real – Taxpayer challenges whether the Indiana Board of Tax Review erred when it determined that taxpayer's property, used for purposes related to the union, did not qualify for a charitable purposes exemption.

INDIANA TAX COURT

Cases Transmitted

Week of 3/2/15

Name: William R. Larsen v. Indiana Dept. of State Revenue

Case No. 49T10-1503-TA-00008

Date Filed: 3/3/15

Attorneys: William R. Larsen, *pro se*

Type of Tax: Income – Taxpayer challenges whether the Indiana Department of State Revenue erred when it determined that because taxpayer did not provide any social security numbers for the three children he was claiming as dependents, he was not entitled to the related deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 3/9/15

Name: Paetec Communications, Inc. v. Indiana Dept. of State Revenue
Case No. 49T10-1503-TA-00009
Date Filed: 3/11/15
Attorneys: Randle B. Pollard, Kirsten A. Gulotta
Type of Tax: Sales & Use – Taxpayer challenges whether the Indiana Department of State Revenue erred when it determined that taxpayer's purchases of equipment did not qualify for the telecommunication equipment exemption provided for in Indiana Code 6.-2.5-5-13.

INDIANA TAX COURT

Cases Transmitted

Week of 3/9/15

Name: Windstream KDL, Inc. v. Indiana Dept. of State Revenue
Case No. 49T10-1503-TA-00010
Date Filed: 3/11/15
Attorneys: Randle B. Pollard, Kirsten A. Gulotta
Type of Tax: Sales & Use – Taxpayer challenges whether the Indiana Department of State Revenue erred when it determined that taxpayer’s purchases of equipment did not qualify for either the telecommunication equipment exemption provided for in Indiana Code 6.-2.5-5-13 or the purchase for resale exemption provided for in Indiana Code 6-2.5-5-8.

INDIANA TAX COURT

Cases Transmitted

Week of 3/9/15

Name: MEB Leasing, LLC v. Indiana Dept. of State Revenue

Case No. 49T10-1503-TA-00011

Date Filed: 3/13/15

Attorneys: Louis M. Meiners, Jr.

Type of Tax: Sales & Use – Taxpayer challenges whether the Indiana Department of State Revenue erred when it determined that taxpayer did not demonstrate it was exempt from sales tax under Indiana Code 6-2.5-5-8 on its purchase of aircraft, which was acquired for the purpose of leasing in the ordinary course of its business. In the alternative, the taxpayer argues it is liable for only 1/3 of the sales tax, as it is a 1/3 owner of the aircraft.

INDIANA TAX COURT

Cases Transmitted

Week of 3/23/15

Name: Leo B. and Catherine A. Pilachowski v. Monroe Co. Assessor
Case No. 49T10-1503-TA-00012
Date Filed: 3/25/15
Attorneys: Leo B. Pilachowski, *pro se*
Type of Tax: Real – Taxpayers challenge whether the Indiana Board of Tax Review erred when it determined that taxpayers failed to present a prima facie case that their property’s assessments were not uniform and equal with those of comparable properties.

INDIANA TAX COURT

Cases Transmitted

Week of 3/23/15

Name: Middlebury Solar, LLC, et. al. v. Indiana Department of Local Government Finance
Case No. 49T10-1503-TA-00013
Date Filed: 3/26/15
Attorneys: Michael Melone, *pro se*
Type of Tax: Property – Taxpayers challenge whether the Indiana Board of Tax Review erred in determining that the Department of Local Government Finance was statutorily authorized to assess the property of the taxpayers who are engaged in generating solar energy.

INDIANA TAX COURT

Cases Transmitted

Week of 3/30/15

Name: Albert J. Hackl & Christine M. Hackl v. Indiana Department of State Revenue
Case No. 49T10-1504-TA-00014
Date Filed: 4/1/15
Attorneys: Stephen E. Arthur, James J. McGrath
Type of Tax: Income – Taxpayers challenge whether the Department Revenue erred in determining that they were residents of Indiana and therefore were required to pay Indiana income taxes.

INDIANA TAX COURT

Cases Transmitted

Week of 4/13/15

Name: DCL Medical Laboratories, LLC v. Indiana Department of State Revenue
Case No. 49T10-1504-TA-00015
Date Filed: 4/17/15
Attorneys: Mark J. Richards, Matthew J. Ehinger
Type of Tax: Sales/Use – Taxpayer challenges whether its purchases of drugs, which it directly consumed in its practice of diagnosing human disease, were exempt from tax pursuant to Indiana Code § 6-2.5-5-19.

INDIANA TAX COURT
Cases Transmitted
Week of 4/20/15

Name: Richardson's RV, Inc. v. Indiana Dept. of State Revenue
Case No. 49T10-1504-TA-00016
Date Filed: 4/23/15
Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy
Type of Tax: Sales & Use – Taxpayers challenge whether the Department erred in when it determined that taxpayer's sales were not interstate sales and therefore subject to sales & use tax.

INDIANA TAX COURT

Cases Transmitted

Week of 4/27/15

Name: Richard D. Foster v. Indiana Dept. of State Revenue
Case No. 49T10-1504-TA-00017
Date Filed: 4/22/15
Attorneys: Richard D. Foster, *pro se*
Type of Tax: Income – taxpayer alleges that the Department of State Revenue has, since 1994 when he plead guilty to a drug charge, illegally seized both his state tax refund checks and his vehicles.

INDIANA TAX COURT

Cases Transmitted

Week of 5/11/15

Name: Hamilton Square Investment, LLC v. Hamilton County Assessor
Case No. 49T10-1505-TA-00018
Date Filed: 5/15/15
Attorneys: James F. Beatty, Jessica L. Findey, Donald D. Levenhagen, Kathryn Merritt-thrasher, Megan M. Anthony
Type of Tax: Real – whether the Indiana Board of Tax Review erred, under Indiana Code § 6-1.1-20.6-4, in classifying part of taxpayer’s property as non-residential and therefore not subject to the applicable property tax credit.

INDIANA TAX COURT

Cases Transmitted

Week of 6/15/15

Name: William E. Schmidt Jr. and Danielle R. Schmidt v. Ind. Dep't of State Revenue
Case No. 49T10-1506-TA-00019
Date Filed: 6/12/15
Attorneys: Matthew S. Carr, Blake P. Holler, Marc T. Quigley
Type of Tax: AGIT – Taxpayers challenge whether the Department erred in determining taxpayers' income was Indiana sourced income.

INDIANA TAX COURT

Cases Transmitted

Week of 6/15/15

Name: Mid America Clinical Laboratories, LLC v. Ind. Dep't of State Revenue
Case No. 49T10-1506-TA-00020
Date Filed: 6/15/15
Attorneys: Mark J. Richards, Matthew J. Ehinger
Type of Tax: Sales & Use – Taxpayer challenges whether its purchase of drugs which were used in the diagnosis of disease were subject to sales tax.

INDIANA TAX COURT
Cases Transmitted
Week of 6/15/15

Name: PA Labs, Inc. v. Ind. Dep't of State Revenue
Case No. 49T10-1506-TA-00021
Date Filed: 6/15/15
Attorneys: Mark J. Richards, Matthew J. Ehinger
Type of Tax: Sales & Use – Taxpayer challenges whether its purchase of drugs which were used in the diagnosis of disease were subject to sales tax.

INDIANA TAX COURT

Cases Transmitted

Week of 6/15/15

Name: Mid America Clinical Laboratories, LLC v. Ind. Dep't of State Revenue
Case No. 49T10-1506-TA-00022
Date Filed: 6/15/15
Attorneys: Mark J. Richards, Matthew J. Ehinger
Type of Tax: Sales & Use – Taxpayer challenges whether its purchase of drugs which were used in the diagnosis of disease were subject to sales tax.

INDIANA TAX COURT

Cases Transmitted

Week of 6/15/15

Name: PA Labs, Inc. v. Ind. Dep't of State Revenue

Case No. 49T10-1506-TA-00023

Date Filed: 6/15/15

Attorneys: Mark J. Richards, Matthew J. Ehinger

Type of Tax: Sales & Use – Taxpayer challenges whether its purchase of drugs which were used in the diagnosis of disease were subject to sales tax.

INDIANA TAX COURT

Cases Transmitted

Week of 6/15/15

Name: Laboratory Corp. of America Holdings v. Ind. Dep't of State Revenue
Case No. 49T10-1506-TA-00024
Date Filed: 6/15/15
Attorneys: Mark J. Richards, Matthew J. Ehinger
Type of Tax: Sales & Use – Taxpayer challenges whether its purchase of drugs which were used in the diagnosis of disease were subject to sales tax.

INDIANA TAX COURT
Cases Transmitted
Week of 7/6/15

Name: Zimmer, Inc. v. Ind. Dep't of State Revenue
Case No. 49T10-1507-TA-00025
Date Filed: 7/7/15
Attorneys: Brett J. Miller
Type of Tax: Sales & Use – Taxpayer challenges whether it is liable for use tax on convention displays displayed outside of Indiana and only temporarily stored in Indiana.

INDIANA TAX COURT

Cases Transmitted

Week of 7/20/15

Name: Michael A. Claytor and Deborah L. Winchester v. Ind. Dep't of State Revenue
Case No. 49T10-1507-TA-00026
Date Filed: 7/23/15
Attorneys: Brett J. Miller
Type of Tax: AGIT – Taxpayer challenges whether the Department of State Revenue erred in determining that they had not abandoned their Indiana residency and therefore owed Indiana income tax.

INDIANA TAX COURT

Cases Transmitted

Week of 8/3/15

Name: Thor Industries Inc. and Subsidiaries v. Ind. Dep't of State Revenue

Case No. 49T10-1508-TA-00027

Date Filed: 8/6/15

Attorneys: Nathan J. Hagerman

Type of Tax: AGIT – Taxpayer challenges whether the Department of State Revenue erred when it determined that:

1. Taxpayer should have included in its Indiana sales factor numerator sales of its vehicles shipped/delivered to out-of-state dealers;
2. Taxpayer should have included in its Indiana sales factor sales to out-of-state dealers who were located in states where taxpayer was already subject to an income or franchise tax due to its warranty repair obligations;
3. Taxpayer failed to substantiate employee activities supporting its research expense credits.

INDIANA TAX COURT

Cases Transmitted

Week of 8/17/15

Name: Forethought Financial Group, Inc. & Subsidiaries v. Ind. Dep't of State Revenue

Case No. 49T10-1508-TA-00028

Date Filed: 8/17/15

Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy

Type of Tax: AGIT – Taxpayer challenges whether the Department of State Revenue erred when it:

1. determined that taxpayer's "surplus debenture" income, interest income, capital gains, other income, and dividends were not to be included in the numerator of its sales factor;
2. determined that taxpayer's 2009 & 2010 rebill receipts were not to be included in the numerator and denominator of its sales factor;
3. adjusted taxpayer's federal consolidated non-life subgroup loss limitations; and
4. determined that taxpayer was not entitled to carry forward its 2006 and 2007 NOLs.

INDIANA TAX COURT

Cases Transmitted

Week of 9/7/15

Name: Monroe Co. Assessor v. SCP 2007-C-26-002, LLC a/k/a CVS 3195-02
Case No. 49T10-1508-TA-00029
Date Filed: 9/4/15
Attorneys: Marilyn S. Meighen, Brian A. Cusimano
Type of Tax: Real – Whether, in accepting the taxpayer’s appraisal over the assessor’s appraisal, the Indiana Board valued property using a standard other than Indiana’s prescribed True Tax Value

INDIANA TAX COURT

Cases Transmitted

Week of 9/14/15

Name: Jonathan and Megan Moss v. Indiana Department of State Revenue
Case No. 49T10-1509-TA-00030
Date Filed: 9/4/15
Attorneys: Jonathan & Megan Moss, *pro se*
Type of Tax: AGIT – Taxpayers challenge whether they should be liable for the Department’s collection fees despite the fact that the underlying tax warrant was issued in error.

INDIANA TAX COURT

Cases Transmitted

Week of 9/28/15

Name: Quest Diagnostics Clinical Laboratories, Inc. v. Indiana Department of State Revenue
Case No. 49T10-1510-TA-00031
Date Filed: 10/2/15
Attorneys: Mark J. Richards, Matthew J. Ehinger
Type of Tax: AGIT – Taxpayer maintains that the Department of Revenue erred in issuing proposed assessments against it (as well as in denying its claims for refund) because it included the apportionment factors of a minority interest in the computation of adjusted gross income tax due.

INDIANA TAX COURT
Cases Transmitted
Week of 12/21/15

Name: Monroe Co. Assessor v. SCP 2002 E19 LLC 6697, a/k/a CVS 6697-02
Case No. 49T10-1512-TA-00032
Date Filed: 12/22/15
Attorneys: Marilyn S. Meighen, Brian A. Cusimano
Type of Tax: Real – Whether, in reducing the petitioner’s assessment, the Indiana Board failed to analyze and interpret “True Tax Value” on the basis of actual property wealth.