Cases Transmitted Week of 1/4/16

Mary K. Fisher v. Carroll Co. Assessor 49T10-1601-TA-00001 Name:

Case No.

Date Filed: 12/29/15

Mary K. Fisher, pro se Attorneys:

Type of Tax: Real – Whether the Indiana Board erred in upholding the 2012 and 2014 assessments of Petitioner's

property.

Cases Transmitted Week of 2/1/16

Name: Adams S. Mears and Lisa J. Mears v. Ind. Dept. of State Revenue

Case No. 49T10-1602-TA-2

Date Filed: 2/5/16

Attorneys: Mears, pro se

Type of Tax: AGIT – taxpayers challenge whether the Department of Revenue's proposed assessments against the

taxpayers purportedly based on a criminal indictment and subsequent press release were arbitrary and

capricious.

Cases Transmitted Week of 2/22/16

Name: Merchandise Warehouse Co. Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1602-TA-00003

Date Filed: 2/25/16

Attorneys: Donald F. Foley, Tony H. Abbott

Type of Tax: Sales & Use – taxpayer challenges whether it is entitled to a refund of sales/use tax paid on electricity that

was predominately used in the freezing of perishable food.

Cases Transmitted Week of 3/7/16

Name: <u>Verizon Data Services, LLC v. Allen Co. Assessor</u>

Case No. 49T10-1603-TA-00004

Date Filed: 3/7/16

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler

Type of Tax: Personal property – Whether Indiana Board erred in summarily dismissing the taxpayer's appeal because

the taxpayer's only claims were required to be denied as a matter of law.

Cases Transmitted Week of 3/7/16

Name: <u>Verizon Data Services, LLC v. Allen Co. Assessor</u>

Case No. 49T10-1603-TA-00005

Date Filed: 3/7/16

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler

Type of Tax: Personal property – Whether Indiana Board erred in summarily dismissing the taxpayer's appeal because

the taxpayer's only claims were required to be denied as a matter of law.

Cases Transmitted Week of 3/7/16

Name: <u>Verizon Data Services, LLC v. Allen Co. Assessor</u>

Case No. 49T10-1603-TA-00006

Date Filed: 3/7/16

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler

Type of Tax: Personal property – Whether Indiana Board erred in summarily dismissing the taxpayer's appeal because

the taxpayer's only claims were required to be denied as a matter of law.

Cases Transmitted Week of 3/7/16

Name: United Oil & Convenience, LLC et al. v. Ind. Dept. of State Revenue

Case No. 49T10-1603-TA-00007

Date Filed: 3/10/16

Attorneys: Richard J. Ebbinghouse

Type of Tax: Sales & Use / Income – whether the Department improperly relied on certain statistics as the best

information in formulating its assessments of sales and income tax against the taxpayers and whether the taxpayers had reasonable cause for not filing their tax returns and for not keeping certain business records.

Cases Transmitted Week of 3/14/16

Name: <u>United Gas & Convenience, LLC et al. v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1603-TA-00008

Date Filed: 3/15/16

Attorneys: Richard J. Ebbinghouse

Type of Tax: Sales & Use / Income – whether the Department improperly relied on certain statistics as the best

information in formulating its assessments of sales and income tax against the taxpayers and whether the taxpayers had reasonable cause for not filing their tax returns and for not keeping certain business records.

Cases Transmitted Week of 4/25/16

Name: <u>Benicorp Financial, Inc. v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1604-TA-00009

Date Filed: 4/27/16 Attorneys: Brett J. Miller

Type of Tax: AGIT / Collection fees – the taxpayer challenges whether the Department erred in denying the portion of its

refund claim that the Department asserts are non-refundable collection fees.

Cases Transmitted Week of 4/25/16

<u>Lake County Trust Company Trust No. 6 (Flowers from Heaven, Inc.) v. St. Joseph Co. Assessor</u> 49T10-1604-TA-00010 Name:

Case No.

Date Filed: 4/25/16

Attorneys: Shawn Sullivan

Type of Tax: Personal property – the taxpayer challenges whether the Indiana Board of Tax Review erred in sua sponte

dismissing taxpayer's appeal for filing the wrong form.

Cases Transmitted Week of 5/9/16

Name: <u>CVS Corporation v. Monroe Co. Assessor</u>

Case No. 49T10-1605-TA-00011

Date Filed: 5/11/16

Attorneys: Paul M. Jones, Jr.

Type of Tax: Real property – the taxpayer challenges whether the Indiana Board of Tax Review erred when, after

deciding that the Assessor failed to make a prima facie case supporting her assessed value, it ordered a "no change" to the assessment rather than requiring the assessed value to revert to the prior years' value

as required under INDIANA CODE 6-1.1-15-17.2(b)

Cases Transmitted Week of 5/9/16

Name: Alpha Phi International Fraternity National Housing Corp. v. Marion Co. Assessor

Case No. 49T10-1605-TA-00012

Date Filed: 5/13/16

Attorneys: Brent A. Auberry, Daniel R. Roy, Benjamin A. Blair

Type of Tax: Real property – the taxpayer challenges whether the Indiana Board of Tax Review erred when it removed

taxpayer's property tax exemption for the 2013, 2014, and 2015 assessments for failure to file exemption

applications.

Cases Transmitted Week of 5/9/16

Tony W, Smith and Shirlena Smith v. Ind. Dept. of State Revenue 49T10-1605-TA-00013 Name:

Case No.

Date Filed: 5/10/16

James K. Gilday Attorneys:

Type of Tax: AGIT – the taxpayer challenges whether the Department erred in denying their claim for refund.

Cases Transmitted Week of 5/9/16

Name: Raymond Christopher LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1605-TA-00014

Date Filed: 5/10/16

Attorneys: James K. Gilday

Type of Tax: Sales Tax & Food / Beverage Tax – the taxpayer challenges whether the Department erred in denying its

refund claim on tax paid on bulk sales (non-taxable grocery items.)

Cases Transmitted Week of 7/18/16

Name: Richard H. Fortune v. Ind. Dept. of State Revenue

Case No. 49T10-1607-TA-00015

Date Filed: 7/21/16

Attorneys: Mark J. Richards, Matthew J. Ehinger

Type of Tax: AGIT – the taxpayer challenges whether the Department erred in when it issued proposed AGIT

assessments against him, despite his claim that he was a resident of Florida and not Indiana.

Cases Transmitted Week of 7/18/16

Name: Richard H. Fortune v. Ind. Dept. of State Revenue

Case No. 49T10-1607-TA-00016

Date Filed: 7/21/16

Attorneys: Mark J. Richards, Matthew J. Ehinger

Type of Tax: AGIT – the taxpayer challenges whether the Department erred in when it issued proposed AGIT

assessments against him, despite his claim that he was a resident of Florida and not Indiana.

Cases Transmitted Week of 7/25/16

Name: Lacerreta Restaurant & Bar, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1607-TA-00017

Date Filed: 7/25/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales/Use tax – taxpayer challenges whether the Department's sales and use tax assessments/penalty

against it were barred because the taxpayer did not file fraudulent sales tax returns.

Cases Transmitted Week of 7/25/16

Name: <u>Lacerreta Restaurant & Bar 2, Inc. v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1607-TA-00018

Date Filed: 7/25/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales/Use tax – taxpayer challenges whether the Department's sales and use tax assessments/penalty

against it were barred because the taxpayer did not file fraudulent sales tax returns.

Cases Transmitted Week of 7/25/16

Name: <u>Lacerreta Restaurant & Bar 3, Inc. v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1607-TA-00019

Date Filed: 7/25/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales/Use tax – taxpayer challenges whether the Department's sales and use tax assessments/penalty

against it were barred because the taxpayer did not file fraudulent sales tax returns.

Cases Transmitted Week of 7/25/16

Name: <u>CVS Corporation #6698-02 v. Monroe Co. Assessor</u>

Case No. 49T10-1607-TA-00020

Date Filed: 7/28/16

Attorneys: Paul M. Jones, Jr.

Type of Tax: Real tax – taxpayer challenges whether the Indiana Board's final determination valuing taxpayer's property

should be reversed because: 1) the Indiana Board failed to take judicial notice of transcripts in two other similar cases; and 2) the Indiana Board failed to follow precedent, both its own and that of the Tax Court.

Cases Transmitted Week of 8/1/16

Name: Whitelick Indiana Aerie 3702 Fraternal Order of Eagles, Inc. v. Hendricks Co. PTABOA and Hendricks Co.

<u>Assessor</u>

Case No. 49T10-1608-TA-00021

Date Filed: 8/4/16

Attorneys: William W. Barrett

Type of Tax: Real tax – taxpayer challenges whether its property is exempt from taxation because it is a) owned by a

fraternal beneficiary association or b) it is owned, occupied, and used for charitable purposes.

Cases Transmitted Week of 8/8/16

Name: Robert M. Moriarty & Marilee Clark Moriarty v. Ind. Dept. of State Revenue

Case No. 49T10-1608-TA-00022

Date Filed: 8/9/16

Attorneys: Richard J. Ebbinghouse

Type of Tax: AGIT – taxpayer challenges whether the Department of Revenue erred when it determined that taxpayers,

who lived in Illinois, were residents of Indiana for purposes of filing personal tax returns because they filed

for a homestead exemption on their summer home located in Indiana.

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #25 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00023

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Jaripeo Mexican Restaurant Inc. v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00024

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Jaripeo Mexican Restaurant #2 Inc. v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00025

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Jaripeo #3 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00026

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Jaripeo #4 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00027

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Jaripeo #5 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00028

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo Mexican Restaurant Inc. v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00029

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo Mexican Restaurant #2 Inc. v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00030

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #6 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00031

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #7 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00032

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #9 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00033

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #10 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00034

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #11 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00035

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #12 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00036

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #13 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00037

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #16 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00038

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #17 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00039

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #18 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00040

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #19 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00041

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #20 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00042

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #21 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00043

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #22 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00044

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #23 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00045

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: <u>El Rodeo #24 LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1608-TA-00046

Date Filed: 8/26/16

Attorneys: Matt Black, Adam Clay

Type of Tax: Sales & Use – taxpayer challenges whether the Department of erred in determining taxpayer filed

Cases Transmitted Week of 8/29/16

Name: Omega Wire, Inc. and Affiliates v. Ind. Dept. of State Revenue

Case No. 49T10-1609-TA-00047

Date Filed: 9/1/16

Attorneys: Nathan J. Hagerman

Type of Tax: AGIT – taxpayer challenges whether the Department of Revenue improperly: 1) included certain sales in

taxpayer's Indiana sales factor numerator 2) disallowed taxpayer's interest expense deductions; 3) imposed

negligence penalties against taxpayer.

Cases Transmitted Week of 9/12/16

Name: <u>BKD Properties, LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1609-TA-00048

Date Filed: 9/16/16

Attorneys: Gregory P. Schmith

Type of Tax: Sales & Use – taxpayer maintains that the Department of Revenue Department erred in issuing best

information proposed assessments against it for its sales of certain lottery, electronic benefit transfer (EBT),

and grocery items

Cases Transmitted Week of 9/19/16

Name: <u>Charles L. & Ada M. Goode v. Scott Co. Assessor</u>

Case No. 49T10-1609-TA-00049

Date Filed: 9/12/16

Attorneys: Charles L. Goode, pro se

Type of Tax: Real property – taxpayers challenge whether the Indiana Board of Tax Review's final determination valuing

their property should be reversed because the assessment process was not fairly conducted.

Cases Transmitted Week of 9/19/16

Name: <u>Patricia R. Dewald v. Marion Co. Assessor</u>

Case No. 49T10-1609-TA-00050

Date Filed: 9/15/16

Attorneys: Patricia R. Dewald, pro se

Type of Tax: Real property – taxpayer challenges whether the Indiana Board of Tax Review erred when it determined

that she did not comply with the Notice of Defect provisions under Indiana Code § 6-1.1-15-4, declined to

consider the written record, and denied her petition.

Cases Transmitted Week of 9/19/16

Name: Patricia R. Dewald v. Marion Co. Assessor

Case No. 49T10-1609-TA-00051

Date Filed: 9/15/16

Attorneys: Patricia R. Dewald, pro se

Type of Tax: Real property – taxpayer challenges whether the Indiana Board of Tax Review erred when it determined

that she did not comply with the Notice of Defect provisions under Indiana Code § 6-1.1-15-4, declined to

consider the written record, and denied her petition.

Cases Transmitted Week of 9/26/16

Name: <u>Basil C. Halkides v. Ind. Dept. of State Revenue</u>

Case No. 45T10-1609-TA-00052

Date Filed: 9/26/16 Attorneys: David P. Allen

Type of Tax: AGIT – taxpayer challenges whether the Department of Revenue erred when it issued a proposed AGIT

assessment against him, despite his claim that he was a resident of Illinois and not Indiana.

Cases Transmitted Week of 10/3/16

Name: <u>American United Life Insurance Co. v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1610-TA-00053

Date Filed: 10/3/16

Attorneys: Nathan J. Hagerman, Tammara D. Porter

Type of Tax: Sales & Use – taxpayer challenges whether the Department of Revenue's audit division can raise new

issues denying its refund claim when the Department already determined it was entitled to a refund.

Cases Transmitted Week of 10/24/16

Name: <u>Indianapolis Direct Mail, LLC d/b/a Valpak of Indianapolis v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1610-TA-00054

Date Filed: 10/25/16

Attorneys: David J. Barker, Jeffrey A. Greene

Type of Tax: Sales – taxpayer challenges whether the Department of Revenue erred in assessing sales tax on

taxpayer's direct mail and digital advertising.

Cases Transmitted Week of 11/07/16

Name: <u>Evansville Courier Company, Inc. v. Vanderburgh Co. Assessor</u>

Case No. 02T10-1611-TA-00055

Date Filed: 11/3/16

Attorneys: Joshua C. Neal, William A. Ramsey

Type of Tax: Personal Property – taxpayer challenges whether the Indiana Board of Tax Review erred in determining

that taxpayer's personal property, used in its newspaper business, did not qualify for an abnormal

obsolescence adjustment.

Cases Transmitted Week of 11/14/16

Name: <u>Dare Olonoh v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1611-TA-00056

Date Filed: 11/3/16

Attorneys: Dare Olonoh, pro se

Type of Tax: AGIT – taxpayer challenges whether Department of Revenue erred in denying his portion of refund

claim that the Departments asserts constitutes "non-refundable" collection fees.

Cases Transmitted Week of 11/21/16

<u>JR Oil, Inc. v. Ind. Dept. of State Revenue</u> 49T10-1611-TA-00057 Name:

Case No.

Date Filed: 11/22/16

Attorneys: Robert A. Romack

Sales / withholding - taxpayer challenges whether the Department of Revenue's best information available assessments grossly overstate taxpayers withholding and sales tax liabilities. Type of Tax:

Cases Transmitted Week of 11/21/16

JK Stop & Go, Inc. v. Ind. Dept. of State Revenue 49T10-1611-TA-00058 Name:

Case No.

Date Filed: 11/22/16

Attorneys: Robert A. Romack

Type of Tax: Sales / withholding - taxpayer challenges whether the Department of Revenue's best information available

assessments grossly overstate taxpayers withholding and sales tax liabilities.

Cases Transmitted Week of 11/21/16

<u>JR Gas, Inc. v. Ind. Dept. of State Revenue</u> 49T10-1611-TA-00059 Name:

Case No.

Date Filed: 11/22/16

Attorneys: Robert A. Romack

Sales / withholding - taxpayer challenges whether the Department of Revenue's best information available assessments grossly overstate taxpayers withholding and sales tax liabilities. Type of Tax:

Cases Transmitted Week of 11/21/16

JK Petroleum, Inc. v. Ind. Dept. of State Revenue 49T10-1611-TA-00060 Name:

Case No.

Date Filed: 11/22/16

Attorneys: Robert A. Romack

Sales / withholding - taxpayer challenges whether the Department of Revenue's best information available assessments grossly overstate taxpayers withholding and sales tax liabilities. Type of Tax:

Cases Transmitted Week of 11/21/16

<u>Khaira Petroleum, Inc. v. Ind. Dept. of State Revenue</u> 49T10-1611-TA-00061 Name:

Case No.

Date Filed: 11/22/16

Attorneys: Robert A. Romack

Type of Tax: Sales / withholding - taxpayer challenges whether the Department of Revenue's best information available

assessments grossly overstate taxpayers withholding and sales tax liabilities.

Cases Transmitted Week of 11/28/16

Name: <u>James D. Faber and Pamela Faber v. Ind. Dept. of State Revenue</u>

Case No. 49T10-1611-TA-00062

Date Filed: 11/28/16 Attorneys: Jason M. Smith

Type of Tax: AGIT - taxpayers challenge whether the Department of Revenue erred in denying their portion of refund

claim that the Department asserts are "non-refundable" collection fees.