



**ETHICS DISCLOSURE STATEMENT  
CONFLICTS OF INTEREST – DECISIONS AND VOTING**  
State Form 56860 (R / 10-15)  
OFFICE OF THE INSPECTOR GENERAL  
IC 4-2-6-9

INDIANA  
STATE ETHICS COMMISSION  
MAY 25 2016  
FILED

In accordance with IC 4-2-6-9, you must file your disclosure with the State Ethics Commission no later than seven (7) days after the conduct that gives rise to the conflict. You must also include a copy of the notification provided to your agency appointing authority and ethics officer when filing this disclosure. This disclosure will be posted on the Inspector General's website.

Name (last) Richards	Name (first) Connor	Name (middle) James
Name of office or agency Department of Revenue	Job title Intern	
Address of office (number and street) 11536 Woods Bay Lane	City Indianapolis	ZIP code 46236
Office telephone number ( )	Office e-mail address (required) CRichards2@dor.in.gov	

Describe the conflict of interest:  
I am an intern in the Department of Revenue's Internal Compliance division. My responsibilities include working on developing legal solutions to different tax problems as they present themselves to the different segments within the Internal Compliance division. My father, Mark Richards, works as a tax attorney for Ice Miller LLP, and frequently negotiates on behalf of taxpayers and businesses. Mark Richards will likely represent a taxpayer in some capacity during the period I work at the Department of Revenue, and may engage in litigation.



**Procedures to ensure compliance with 42 IAC 1-5-6 and IC 4-2-6-9: Conflicts of interest: decisions and voting:**

**Re: Connor Richards and Mark Richards, Connor's father**

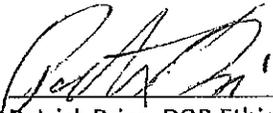
Connor Richards, Governor's Intern in the Internal Compliance Division, will not participate in any decision or vote if he, or the DOR management, have knowledge that Mark Richards, while employed by a tax services provider to Indiana entities (individuals and businesses – both for-profit and not-for-profit) – currently Ice Miller LLP (Ice Miller) – has a financial interest in the outcome of the matter (i.e., assigned to provide advisory, preparation, or review services to an Indiana entity). To ensure compliance with the intent of this statement:

1. Inform all Indianapolis DOR legal employees of the potential perceived conflict of interest and ask them to remain alert of taxpayers represented by Ice Miller. Any identified conflicts are to be reported via email to the Deputy Commissioner for Policy and Compliance.
2. Connor Richards is to report any knowledge of additional perceived conflicts involving Mark Richards' direct involvement on a taxpayer undergoing a DOR audit, legal protest, or tax court litigation to the Deputy Commissioner for Policy and Compliance.
3. Notify the Indianapolis legal staff of all known potential conflicts, instructing them not to involve Connor in any matter with a potential conflict of interest or to discuss such matters in Connor's presence.

Any decision to diverge from these procedures will be brought to DOR's Ethics Advisor for approval.

  
\_\_\_\_\_  
Connor Richards

5/24/16  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Patrick Price, DOR Ethics Officer

5/25/16  
\_\_\_\_\_  
Date

**Price, Patrick**

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**From:** Richards, Connor  
**Sent:** Wednesday, May 25, 2016 10:12 AM  
**To:** Kossack, Andrew  
**Cc:** Price, Patrick  
**Subject:** Conflict of Interest  
**Attachments:** CoI - Processes.pdf; CoI - Connor Richards.pdf

Andrew,

In accordance with IC 4-2-6-9, I intend to file a disclosure with the State Ethics Commission with regard to a conflict of interest.

As you know, my father, Mark Richards, works as a tax attorney for Ice Miller LLC. He often represents taxpayers and corporations in negotiations and litigation involving the Department of Revenue. As a result, the DOR and I established a policy that would separate me from any involvement in cases that he is directly or indirectly involved in. The DOR and I have adhered to that policy thus far, and will for the remainder of the summer.

I've attached the disclosure form, as well as a description of the procedures separating me from those cases.

Best,

Connor Richards  
Intern  
Department of Revenue, Internal Compliance Division  
CRichards2@dor.in.gov