

In the  
Indiana Supreme Court



INDIANA DEPARTMENT OF STATE ) Supreme Court Cause No.  
REVENUE, ) 82S10-1203-TA-171  
Petitioner, )  
v. ) Tax Court Cause No.  
 ) 82T10-0906-TA-29  
Virginia and Kristin GARWOOD, )  
Respondents. )

PUBLISHED ORDER

On March 16, 2012, this Court granted a petition seeking review of the Tax Court's decisions in this matter. Garwood v. Indiana Dep't of State Revenue, 939 N.E.2d 1150 (Ind. Tax Ct. 2010); Garwood v. Indiana Dep't of State Revenue, 953 N.E.2d 682 (Ind. Tax Ct. 2011). After further review, including oral argument, the Court has determined that review was improvidently granted. Accordingly, the order granting review is VACATED.

The review petition filed by the Department of State Revenue is DENIED. Pursuant to Appellate Rule 63(N), litigation between the parties in this Court is at an end. The Clerk is directed to certify this appeal as final and to send copies of the order to the parties or their attorneys. The Clerk is also directed to post this order on the Court's website, and Thomson Reuters is directed to publish this order in the bound volumes of this Court's decisions.

Done at Indianapolis, Indiana, this 15th day of May, 2012.

/s/ Brent E. Dickson  
Chief Justice of Indiana

All Justices concur.