

**INDIANA TAX COURT**

Cases Transmitted

Week of 5/7/12

Name: Dennis W. Mikel v. Ind. Dept. of Revenue

Case No. 02T10-1205-TA-31

Date Filed: 5/3/12

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Type of Tax: Use – Whether petitioner, who is a trustee of a trust that is a member of an out-of-state LLC, personally owes Indiana use tax on a vehicle that was purchased by the trust in Michigan, titled/registered in Montana, and occasionally driven there and temporarily stored in Indiana.