

INDIANA TAX COURT

Cases Transmitted

Week of 5/23/11

Name: Adesa, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1105-TA-39

Date Filed: 5/23/11

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Type of Tax: Sales & Use – taxpayer challenges whether DOR properly denied its claim for refund for tax paid on its purchases of Software Licenses used outside Indiana and Optional Maintenance Agreements that did not guarantee updates or upgrades.