In the
Indiana Supreme Court

No. 31S01-1710-CT-647

VIRGINIA GARWOOD AND KRISTEN GARWOOD,

Appellants (Plaintiffs below),

v.

STATE OF INDIANA, ET AL.,

Appellees (Defendants below).

Appeal from the Harrison Circuit Court, No. 31C01-1105-CT-24
The Honorable John T. Evans

On Petition to Transfer from the Indiana Court of Appeals, No. 31A01-1603-CT-679

October 11, 2017

Per Curiam.

Following a jury trial and the entry of judgment against one defendant, Virginia and
Kristen Garwood appealed and the defendant cross-appealed. The Court of Appeals affirmed in
Garwoods petition to transfer.
We grant transfer for the limited purpose of vacating only that section of the Court of Appeals opinion addressing subject matter jurisdiction. We summarily affirm the remainder of the opinion. See Ind. Appellate Rule 58(A)(2). In addressing jurisdiction, the Court of Appeals opinion cites Garwood v. Indiana Department of State Revenue, 24 N.E.3d 548 (Ind. Tax Ct. 2014), but that opinion was vacated by our “Published Order” issued February 8, 2016. Due to a clerical error, our Published Order was not sent to Thomson Reuters at that time. Therefore, when the Court of Appeals issued its opinion, the Published Order was not reported in the Northeastern Reporters or on Westlaw, which has since been corrected. See Garwood v. Indiana Dep’t of State Revenue, 79 N.E.3d 903 (Ind. 2016). The Published Order resolved the issue of subject matter jurisdiction based on the parties’ representations at oral argument.

All Justices concur.