



INDIANA TAX COURT

2018 ANNUAL REPORT





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Indianapolis, IN 46204

(317) 232-4694

courts.in.gov/tax



TAX COURT JUDGE Martha Blood Wentworth

BORN Detroit, MI

HOMETOWN Grosse Pointe, MI

EDUCATION South Side High School, Fort Wayne, IN; Bennett College, Millbrook, NY (Associate of Arts Degree); Indiana University, Bloomington, IN (Bachelor of Science Degree, 1971); (Masters of Science Degree, 1977); Maurer School of Law (Juris Doctorate Degree, 1990), *cum laude*

APPOINTED 2011 by Governor Daniels



TAX COURT SENIOR JUDGE

Thomas Fisher



STAFF

TAX COURT ADMINISTRATOR

Karyn D. Graves



STAFF ATTORNEY

Erica E. Aker



SENIOR LAW CLERK

Brandee A. Chanin



LAW CLERK

Aija L. Funderburk

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About the Indiana Tax Court

The Legislature established the Indiana Tax Court, effective July 1, 1986, to assure a body of consistent, binding tax law in Indiana. Accordingly, the Legislature conferred exclusive jurisdiction to the Tax Court over cases that both arise under Indiana's tax laws and are initial appeals of final determinations from the Indiana Department of State Revenue (IDOR), Indiana Board of Tax Review (IBTR), or Department of Local Government Finance (DLGF).

The Tax Court is an appellate court with unique characteristics in comparison to other appellate courts. Even though, for example, property tax appeals from the IBTR or DLGF are confined to reviewing the agency's administrative record, these appeals generally are not governed by Indiana's Appellate Rules. Moreover, the Tax Court hears IDOR appeals *de novo* - holding evidentiary trials, hearings, and oral arguments - but the resulting written decisions, just like other appellate decisions, are binding and set precedent unless reversed by the Supreme Court.

The Tax Court is the only appellate court that is required by statute to "ride the circuit." Upon request of a petitioner, the Court must hold hearings in any



of six counties other than Marion County, the default location.

The Tax Court has one judge who is appointed by the Governor from three attorneys recommended by the Indiana Judicial Nominating Commission led by the Chief Justice. After appointment, the judge serves until a retention vote is held in the first general election after two years from the date of the initial appointment. If retained by the voters, the judge serves an additional ten-year term.

2018 Changes to the Tax Court Rules

In 2018, the Tax Court made two substantive amendments to its rules.

Tax Court Rule 3: Incorporates a provision requiring the payment of a filing fee in order to commence an original tax appeal.

Notice of Appearance Form: A revised form is included in the rules to resemble the Notice of Appearance Form included in the Rules of Appellate Procedure.

Case Highlights

22 Cases Disposed

Disposed in Detail

18 Indiana Department of State Revenue

13 Sales & Use

5 Adjusted Gross Income

3 Indiana Board of Tax Review

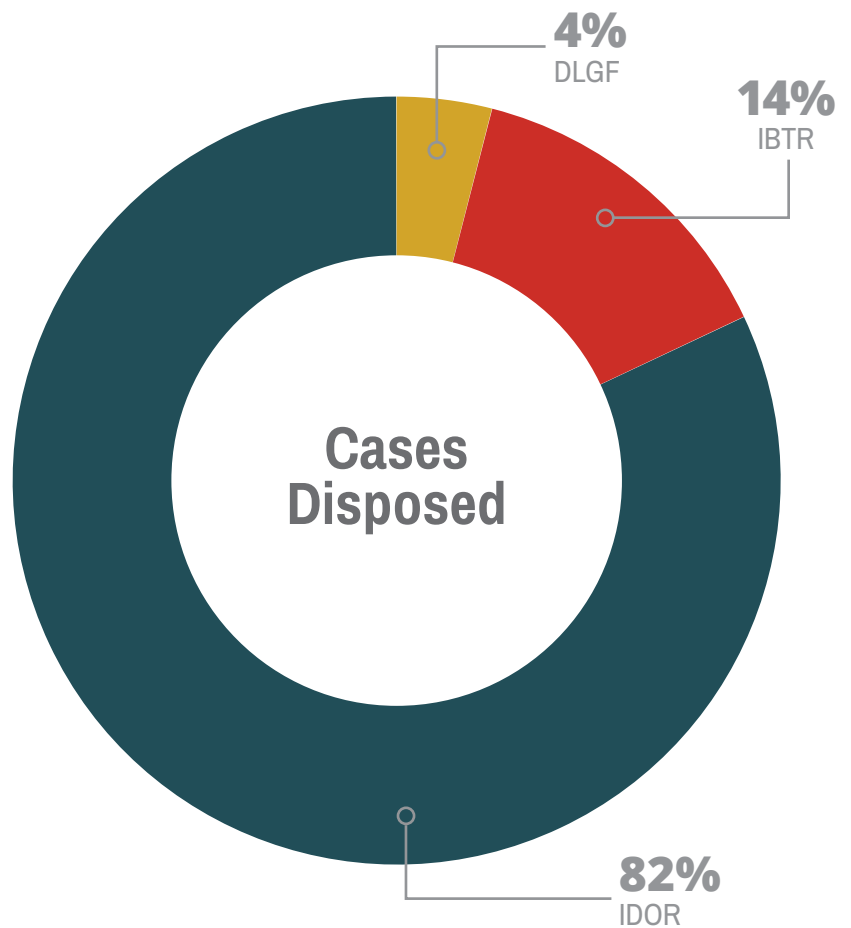
3 Real Property

1 Department of Local Government Finance

1 Real Property

Judge Wentworth was elected as a Fellow of the American College of Tax Counsel

At the May 2018 ABA Taxation Section meeting, Judge Wentworth was elected as a Fellow of the American College of Tax Counsel. The American College of Tax Counsel is a professional association of tax attorneys formed in 1981 with a limited membership of 700 tax attorneys across the United States.



Cases Pending 12/31/17

17

Cases Filed

30

Cases Remanded

1

Cases Disposed

22

Cases Pending 12/31/18

26

Case Inventory

26 Cases

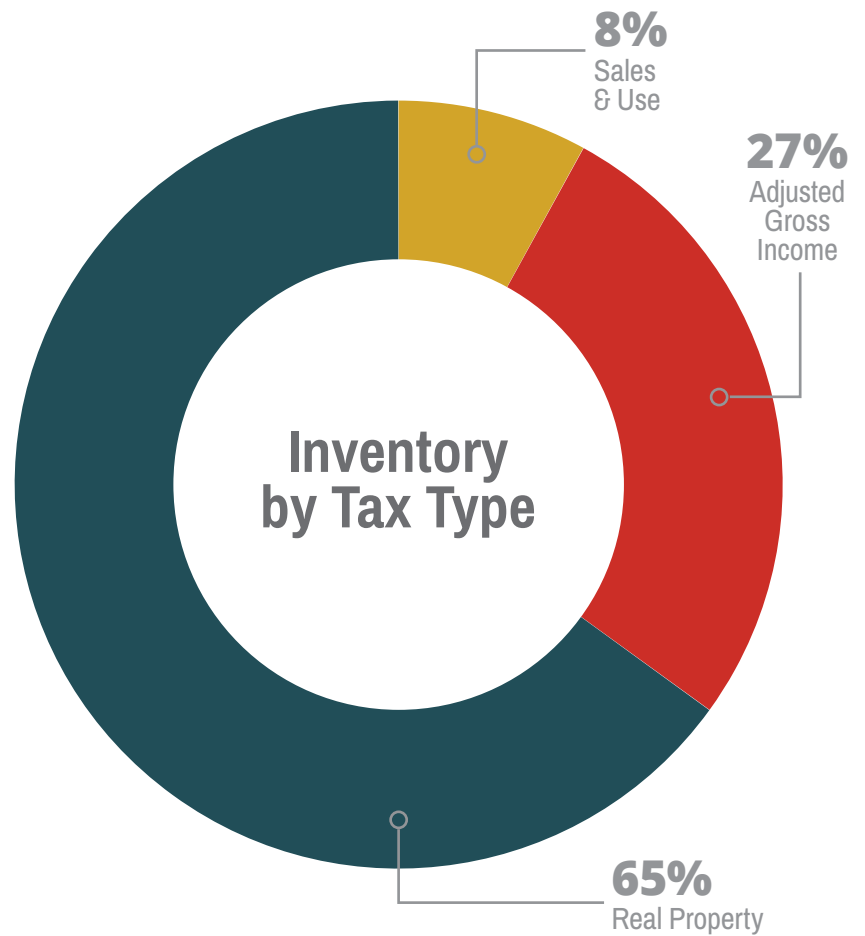
as of 12/31/2018

Inventory by Tax Type

2 Sales & Use

7 Adjusted Gross Income

17 Real Property



Judges' Panel, Council of State Taxation 2018 Spring Income Tax Conference "State Tax Tribunals Perspectives from Both Sides of the Bench"

Written Decisions

7 Written Decisions

in 2018

5 Final Decisions

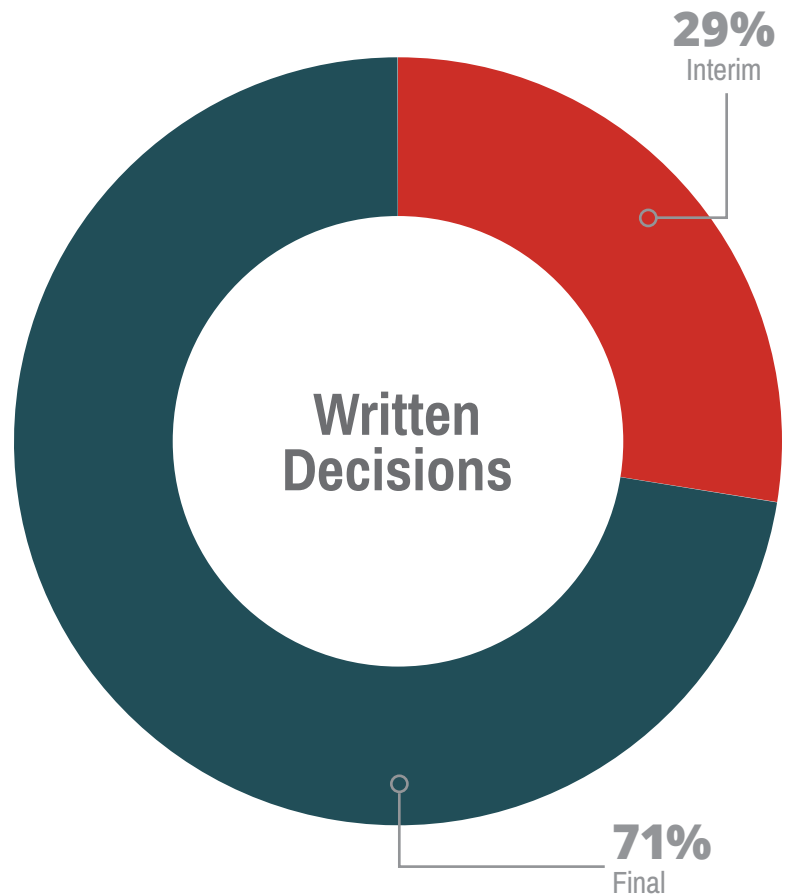
3 Real Property

1 Sales & Use

1 Adjusted Gross Income

2 Interim Decisions

2 Real Property



2018 in Review

Four 2017 & 2018 Cases appealed to the Supreme Court

Five 2017 & 2018 cases – denied review by Supreme Court

One 2017 case – reversed by Supreme Court

Total motions filed in 2018 excluding Motions for Summary Judgment & Motions to Dismiss **148**

Total motions ruled on in 2018 excluding Motions for Summary Judgment & Motions to Dismiss **160**

2018 Outreach

Judge Wentworth participated in a number of events throughout the year. Below are some of the highlights:

FEBRUARY 2nd Annual Tax Court “We Love Tax” Valentine’s Day Open House

MARCH Panelist, ABA/IPT Advanced Tax Seminars “Update on Recent Developments in Sales and Use Tax: 2018 – 2018”

APRIL Panelist, Council of State Taxation 2018 Spring Income Tax Conference
 “State Tax Tribunals – Perspectives from Both Sides of the Bench”

..... The Indiana Lawyer interview “Internal, external process changes increase Tax Court efficiency, slash case filings”

..... Speaker, Indiana Legal Aid Society Timeless Tips from the Bench and Bar “The Art of Persuasion”

MAY Panelist, Tax Executives Institute’s 2018 Audit and Appeals Seminar
 “All Rise – A View from the Bench”

..... Judges’ Roundtable, Indy Bar Women in Law Division “Highlights of Tax Cuts & Jobs Act”

JUNE Presenter, Indiana Dep’t of State Revenue’s Governor’s Summer Internship program

..... Speaker, Indiana Chamber & Indiana Manufacturer’s Association Tax Policy Committee Meeting

AUGUST Speaker, Prof. Ryznar, McKinney Federal Tax Class

SEPTEMBER Speaker, Halfmoon Education Inc. “2018 Indiana Tax Court Update”

OCTOBER Presenter, National Conference for State Tax Judges
 38th Annual Meeting

NOVEMBER Presenter, Legislative Services Agency State Tax CLE “Wayfair”

..... Host, Indiana State Bar Association, State Tax CLE and Reception

DECEMBER Moderator, ICLEF’s “Practical Tax Law for the Non-Tax Attorney”



Tax Court Proceedings

Upon election by the Petitioner, the Indiana Tax Court must conduct its proceedings in the following counties:
Allen, Jefferson, Lake, Marion, St. Joseph, Vanderburgh, and Vigo.

2018 Proceedings

MARION COUNTY

- 7** Oral Arguments
- 3** Hearings

