

INDIANA TAX COURT
Cases Transmitted
Week of 1/15/07

Name: Amos-Hill Associates, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0701-TA-1
Date Filed: 1/16/07
Attorneys: Dan Dunbar
Type of Tax: Sales - taxpayer challenges whether it owes use tax on the lease of aircraft used in interstate commerce.

INDIANA TAX COURT

Cases Transmitted

Week of 1/15/07

Name: Wendt LLP v. Ind. Dept. of State Revenue
Case No. 02T10-0701-TA-2
Date Filed: 1/5/07
Attorneys: Robert L. Nicholson, Mark E. Witmer, Adam L. Hand
Type of Tax: Sales - taxpayer challenges whether certain personal property is exempt from sales tax under public transportation exemption.

INDIANA TAX COURT

Cases Transmitted

Week of 1/22/07

Name: Getinge USA, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0701-TA-3
Date Filed: 1/23/07
Attorneys: Ronald M. Soskin, Kathryn A. Lodato
Type of Tax: Sales - taxpayer challenges whether it entitled to a refund of taxes paid in error as sale was for reselling of the property and when sales tax exemption certificates were received.

INDIANA TAX COURT

Cases Transmitted

Week of 2/19/07

Name: Sue Ann Stinson, in her official capacity as Washington Twp. Assessor, Clinton Co., et. al. v. Trimas Fasteners, Inc.
Case No. 49T10-0702-TA-4
Date Filed: 2/16/07
Attorneys: Robert J. Schuckit, Beth H. Henkel
Type of Tax: Real – the petitioner is the assessing official and challenges whether the exclusion of the Respondent's evidence was arbitrary and capricious.

INDIANA TAX COURT

Cases Transmitted

Week of 2/19/07

Name: Cedar Lake Conference Assoc. v. Lake Co. PTABOA
Case No. 45T10-0702-TA-5
Date Filed: 2/16/07
Attorneys: David M. Austgen, Timothy R. Kuiper, Joseph C. Svetanoff
Type of Tax: Real – taxpayer challenges whether it is entitled to religious use exemption.

INDIANA TAX COURT

Cases Transmitted

Week of 2/19/07

Name: SAC Finance, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0702-TA-6

Date Filed: 2/21/07

Attorneys: F. Pen Cosby

Thomas B. Hardy, Nathan D. Hoggatt

Type of Tax: Sales - taxpayer challenges whether it is entitled to recover as a bad debt sales taxes paid on purchased sales contracts that have been defaulted.

INDIANA TAX COURT

Cases Transmitted

Week of 2/19/07

Name: Todd S. and Dawn E. Coombes v. Washington Twp. Assessor, et. al.
Case No. 49T10-0702-TA-7
Date Filed: 2/23/07
Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
Type of Tax: Real - taxpayers challenge their land value – appropriate appraisal of land order.

INDIANA TAX COURT

Cases Transmitted

Week of 2/26/07

Name: K-Swiss Sales Corp. v. Ind. Dept. of State Revenue
Case No. 49T10-0702-TA-8
Date Filed: 2/27/07
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
Type of Tax: Income - taxpayer challenges whether it had adjusted gross income derived from sources within Indiana.

INDIANA TAX COURT

Cases Transmitted

Week of 2/26/07

Name: Sunrise of Carmel v. Ind. Dept. of State Revenue
Case No. 49T10-0702-TA-9
Date Filed: 2/28/07
Attorneys: Arend J. Abel
Type of Tax: Health Quality Assessment - taxpayer challenges whether "assessment" tax is constitutional because federal government or private contractor determines the amount: tax applies to some and not others so as equal protection issues, due process, and other constitutional violations. so as equal protection issues, due process, and other constitutional violations.

INDIANA TAX COURT

Cases Transmitted

Week of 2/26/07

Name: Forum at the Crossing v. Ind. Dept. of State Revenue
Case No. 49T10-0702-TA-10
Date Filed: 2/28/07
Attorneys: Arend J. Abel
Type of Tax: Health Quality Assessment - taxpayer challenges whether "assessment" tax is constitutional because federal government or private contractor determines the amount: tax applies to some and not others

INDIANA TAX COURT

Cases Transmitted

Week of 2/26/07

Name: Home Depot U.S.A., Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0703-TA-11
Date Filed: 3/2/07
Attorneys: Jeffrey S. Dible, Michael T. Binder
Type of Tax: Sales - taxpayer challenges whether it is entitled to refund on bad debt sales tax collection.

INDIANA TAX COURT
Cases Transmitted
Week of 3/5/07

Name: Izaak Walton League of America v. Lake Co. PTABOA
Case No. 49T10-0703-TA-12
Date Filed: 3/6/07
Attorneys: Louis M. Casale, Mark A. Goodrich
Type of Tax: Personal - taxpayer challenges whether it is entitled to exemption for charitable or educational use.

INDIANA TAX COURT

Cases Transmitted

Week of 3/5/07

Name: Apria Healthcare, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0703-TA-13

Date Filed: 3/9/07

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy

Type of Tax: Income - taxpayer challenges whether it owes adjusted gross income tax on receipts when Indiana portion of receipts is less than 5% of the total receipts.

INDIANA TAX COURT

Cases Transmitted

Week of 3/12/07

Name: Mitsui Leasing Capital Corp. v. Ind. Dept. of State Revenue
Case No. 49T10-0703-TA-14
Date Filed: 3/9/07
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
Type of Tax: Income - taxpayer challenges whether the value of equipment it leases to lessees in Indiana should be removed from the numerator of its property factor for apportionment purposes.

INDIANA TAX COURT

Cases Transmitted

Week of 3/12/07

Name: Centro Cristiano Bethel v. Shelby Ridenour, Eel Twp. Assessor, et. al.
Case No. 49T10-0703-TA-15
Date Filed: 3/9/07
Attorneys: Robert L. Justice
Type of Tax: Personal property - taxpayer challenges whether its property is entitled to charitable use exemption.

INDIANA TAX COURT

Cases Transmitted

Week of 3/12/07

Name: Steel Dynamics, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0703-TA-16
Date Filed: 3/15/07
Attorneys: Stephen H. Paul, Brent Auberry
Type of Tax: Sales - taxpayer challenges whether it is entitled to refund of taxes paid on electricity directly used in direct production of steel products.

INDIANA TAX COURT

Cases Transmitted

Week of 3/19/07

Name: Barden Development, Inc. v. Ind. Dept. of State Revenue
Case No. 71T10-0703-TA-17
Date Filed: 3/19/07
Attorneys: Timothy D. Hernly, Richard Deahl
Type of Tax: Income - whether add-back of riverboat wagering tax in determining adjusted gross income tax should be done by the taxpayer or by partners from their respective distributable shares; and whether taxpayer should have withheld adjusted gross income tax due from distribution to partners.

INDIANA TAX COURT

Cases Transmitted

Week of 3/19/07

Name: The Majestic Star Casino, LLC v. Ind. Dept. of State Revenue
Case No. 71T10-0703-TA-18
Date Filed: 3/19/07
Attorneys: Timothy D. Hernly, Richard Deahl
Type of Tax: Income - whether add-back of riverboat wagering tax in determining adjusted gross income tax should be done by the taxpayer or by partners from their respective distributable shares; and whether taxpayer should have withheld adjusted gross income tax due from distribution to partners.

INDIANA TAX COURT

Cases Transmitted

Week of 3/26/07

Name: Lake Co. Assessor, et. al. v. U.S. Steel Corp.
Case No. 49T10-0703-TA-19
Date Filed: 3/29/07
Attorneys: Brian P. Popp
Dock McDowell, Jr.
Type of Tax: Real – plaintiffs challenge various issues regarding the 2001 real property assessment for 2001.

INDIANA TAX COURT

Cases Transmitted

Week of 4/9/07

Name: ATR Air, LLC v. Ind. Dept. of Revenue

Case No. 49T10-0704-TA-20

Date Filed: 4/10/07

Attorneys: Brent A. Auberry, Elizabeth A. Herriman

Type of Tax: Sales - taxpayer challenges whether it is entitled to sales/use tax exemption for aircraft rented in ordinary course of business or whether the agreements were "sham transactions."

INDIANA TAX COURT

Cases Transmitted

Week of 4/9/07

Name: Raymond L. Curtis v. Ind. Bd. of Tax Review
Case No. 71T10-0704-SC-21
Date Filed: 4/9/07
Attorneys: Raymond L. Curtis, pro se
Type of Tax: Real - taxpayer contents his assessment is invalid; also due process issues.

INDIANA TAX COURT

Cases Transmitted

Week of 4/9/07

Name: PAFO, Inc., (Formerly Premair Flight Options, Inc.) v. Ind. Dept. of State Revenue
Case No. 49T10-0704-TA-22
Date Filed: 4/13/07
Attorneys: Stephen H. Paul, Brent A. Auberry, Jane A. Dall
Type of Tax: Sales - taxpayer challenges whether it is entitled to sales / use tax exemption for aircraft it rents out in ordinary course of business.

INDIANA TAX COURT

Cases Transmitted

Week of 4/16/07

Name: CSX Transportation, Inc., et. al. v. Ind. Dept. of State Revenue
Case No. 49T10-0704-TA-23
Date Filed: 4/19/07
Attorneys: Francina A. Dlouhy, J. Daniel Ogren
Type of Tax: Income - taxpayer challenges whether proceeds from the sale of CTI Logistx is business income.

INDIANA TAX COURT

Cases Transmitted

Week of 4/23/07

Name: United Parcel Service v. Ind. Dept. of State Revenue
Case No. 49T10-0704-TA-24
Date Filed: 4/20/07
Attorneys: Gene F. Price, Joshua T. Rose
Type of Tax: Income - taxpayer challenges whether certain affiliated insurance companies should be excluded from taxpayer's worldwide combined unitary return and therefore are owed a refund.

INDIANA TAX COURT

Cases Transmitted

Week of 4/23/07

Name: Indy Bravo, LLC v. Ind. Dept. of State Revenue
Case No. 49T10-0704-TA-25
Date Filed: 4/27/07
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
Type of Tax: Sales - taxpayer challenges whether aircraft that is leased is exempt from sales tax on its purchase

INDIANA TAX COURT

Cases Transmitted

Week of 4/30/07

Name: Delaware Capital Formation, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0705-TA-26
Date Filed: 5/4/07
Attorneys: Michael B. Cracraft, David J. Bodle
Brian E. Gledhill, Esq.
Type of Tax: Sales - taxpayer challenges whether it had sufficient nexus to be subject to Indiana income taxes; whether it had Indiana source income subject to Indiana tax; whether it had income attributable to Income; whether apportionment formula for intangible income was correctly applied; and whether attribution of royalty income to taxpayer would violate commerce clause.

INDIANA TAX COURT

Cases Transmitted

Week of 5/7/07

Name: Keebler Company v. Ind. Dept. of State Revenue
Case No. 49T10-0705-TA-27
Date Filed: 5/9/07
Attorneys: Francina A. Dlouhy
Type of Tax: Income - taxpayer challenges whether it is entitled to royalty deductions for payments to affiliates.

INDIANA TAX COURT

Cases Transmitted

Week of 5/7/07

Name: The Majestic Star Casino, LLC v. Ind. Dept. of State Revenue
Case No. 71T10-0705-TA-28
Date Filed: 5/11/07
Attorneys: Timothy D. Hernly, Richard Deahl
Type of Tax: Sales - taxpayer challenges whether complimentary meals is a transaction generating sales tax.

INDIANA TAX COURT

Cases Transmitted

Week of 5/14/07

Name: Don H. Barden and Bella I. Barden v. Ind. Dept. of State Revenue
Case No. 71T10-0705-TA-29
Date Filed: 5/11/07
Attorneys: Timothy D. Hernly, Richard Deahl
Type of Tax: Income - taxpayer challenges whether "non-Indiana" fees must be added back to income to arrive at taxable income.

INDIANA TAX COURT

Cases Transmitted

Week of 5/14/07

Name: Paul A Scholten v. Osolo Township Assessor
Case No. 71T10-0705-SC-30
Date Filed: 5/11/07
Attorneys: Paul A. Scholten, *pro se*
Type of Tax: Real - taxpayer challenges due process as far as items considered by assessor.

INDIANA TAX COURT

Cases Transmitted

Week of 5/28/07

Name: Buffington Harbor Riverboats, L.L.C. v. Ind. Dept. of State Revenue
Case No. 71T10-0705-TA-31
Date Filed: 5/29/07
Attorneys: Timothy D. Hernly, Richard Deahl
Type of Tax: Sales - taxpayer challenges whether food furnished free to employees and parties is subject to sales tax

INDIANA TAX COURT

Cases Transmitted

Week of 5/28/07

Name: Redcats USA, L.P. (f/k/a Brylane, L.P.) v. Ind. Dept. of State Revenue

Case No. 49T10-0705-TA-32

Date Filed: 5/29/07

Attorneys: Barton T. Sprunger, Mark J. Richards

Type of Tax: Sales – taxpayer challenges whether it owes sales tax on paper purchased for use in catalogs which were mailed to Indiana recipients.

INDIANA TAX COURT

Cases Transmitted

Week of 6/4/07

Name: Implementation Leasing, LLC v. Ind. Dept. of State Revenue
Case No. 49T10-0706-TA-33
Date Filed: 6/7/07
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
Type of Tax: Sales - taxpayer challenges whether aircraft was acquired in ordinary course of business for rental and/or leasing and therefore entitled to sales tax exemption.

INDIANA TAX COURT

Cases Transmitted

Week of 6/11/07

Name: Blue Chip Casino, LLC v. Ind. Dept. of Revenue
Case No. 49T10-0706-TA-34
Date Filed: 6/14/07
Attorneys: Stephen H. Paul, Brent A. Auberry
Type of Tax: Sales - taxpayer challenges whether sales tax was due on complimentary meals and lodging.

INDIANA TAX COURT

Cases Transmitted

Week of 6/11/07

Name: Capital Holdings 115, LLC and Capital Holdings 126, LLC v. Ind. Dept. of Revenue
Case No. 49T10-0706-TA-35
Date Filed: 6/14/07
Attorneys: Brent A. Auberry, Elizabeth A. Herriman
Type of Tax: Sales - taxpayer challenges whether aircraft was acquired in ordinary course of business for rental and/or leasing and therefore entitled to sales tax exemption.

INDIANA TAX COURT

Cases Transmitted

Week of 6/18/07

Name: Joseph Timmons v. Ind. Dept. of Local Government Finance, et. al.
Case No. 45T10-0706-TA-36
Date Filed: 6/14/07
Attorneys: Vincent E. Pelfrey
Type of Tax: Personal - taxpayer challenges whether mobile home is entitled to deduction for depreciation

INDIANA TAX COURT

Cases Transmitted

Week of 7/2/07

Name: Daimlerchrysler Corp., et. al. v. Ind. Dept. of Local Government Finance, et. al.
Case No. 49T10-0706-TA-37
Date Filed: 6/29/07
Attorneys: Timothy V. Hoffman
Type of Tax: Sales - taxpayer seeks refund of sales tax paid on sales of vehicles for which purchase price refunds were made on cars declared as lemons under the "Lemon Law."

INDIANA TAX COURT

Cases Transmitted

Week of 7/23/07

Name: Amos-Hill Associates, Inc. v. Ind. Dept. State Revenue

Case No. 49T10-0707-TA-38

Date Filed: 6/25/07

Attorneys: Dan Dunbar

Type of Tax: Sales - taxpayer challenges whether items purchased were exempt under double direct exemption for manufacturer or processing equipment.

INDIANA TAX COURT

Cases Transmitted

Week of 7/23/07

Name: M.D. Curtis Management Co., Inc. by Raymond L. Curtis, Owner v. Ind. Bd. of Tax Review, et. al.
Case No. 45T10-0707-SC-39
Date Filed: 7/17/07
Attorneys: Raymond L. Curtis, *pro se*
Type of Tax: Real – taxpayer seeks reduction of assessed value for a variety of reasons.

INDIANA TAX COURT

Cases Transmitted

Week of 7/30/07

Name: The Brotherhood Athletic Education Assoc. v. Marion Co. Auditor
Case No. 49T10-0708-TA-40
Date Filed: 8/2/07
Attorneys: Dejuain Boyd , *pro se*
Type of Tax: Real – taxpayer seeks redemption of parcels sold at tax sale.

INDIANA TAX COURT

Cases Transmitted

Week of 8/20/07

Name: Buffington Harbor Riverboats L.L.C. v. Ind. Dept. of State Revenue

Case No. 71T10-0708-TA-41

Date Filed: 8/20/07

Attorneys: Timothy D. Hernly, Richard Deahl

Type of Tax: Sales - taxpayer challenges whether free food is a retail transaction subject to sales tax.

INDIANA TAX COURT

Cases Transmitted

Week of 8/20/07

Name: Wayne Robey v. Fairfield Twp.Assessor

Case No. 49T10-0708-TA-42

Date Filed: 8/20/07

Attorneys: Wayne Robey, pro se

Type of Tax: Real - taxpayer challenges whether property was properly assessed and whether the Assessor met its burden at the hearing.

INDIANA TAX COURT

Cases Transmitted

Week of 8/20/07

Name: Brambles Industries, Inc. d/b/a Chep USA v. Ind. Dept. of State Revenue
Case No. 49T10-0708-TA-43
Date Filed: 8/22/07
Attorneys: Larry J. Stroble, Randal J. Kaltenmark
Type of Tax: Sales – Taxpayer challenges whether pallets rental or purchase was exempt under “for resale” exemption; whether empty containers and wrapping materials are exempt from sales tax when acquired for use on non-refundable packages.

INDIANA TAX COURT

Cases Transmitted

Week of 8/27/07

Name: Delphi Automotive Systems LLC v. Ind. Dept. of State Revenue
Case No. 49T10-0708-TA-44
Date Filed: 8/27/07
Attorneys: Barton T. Sprunger, Mark J. Richards
Type of Tax: Sales – taxpayer challenges whether it is entitled to exemption of sales tax on items purchased for research and development.

INDIANA TAX COURT

Cases Transmitted

Week of 9/3/07

Name: Mel Goldstein, et. al. v. Ind. Dept. of Local Government Finance, et. al.

Case No. 49T10-0709-TA-45

Date Filed: 9/6/07/07

Attorneys: John R. Price

Type of Tax: Real – taxpayers challenge whether Marion County adoption of local income tax was legal; whether executive branch had authority to extend deadlines for adoption of local option income tax; whether refund may be delayed at option of Marion County Treasurer; diverse rates in taxing districts; and assessing methodology.

INDIANA TAX COURT

Cases Transmitted

Week of 9/10/07

Name: Dover Industries, Inc. d/b/a Rotary Lift Co. v. Ind. Dept. of Revenue
Case No. 39T10-0709-TA-46
Date Filed: 9/13/07
Attorneys: George A. Leninger
Type of Tax: Sales - taxpayer challenges whether calculation of natural gas used in manufacturing was correct resulting in sales tax required.

INDIANA TAX COURT

Cases Transmitted

Week of 9/17/07

Name: Jacqueline D. Watson, et. al. v. Nettie Walls, Van Buren Twp. Assessor
Case No. 49T10-0709-SC-47
Date Filed: 9/22/07
Attorneys: Jacqueline D. Watson, pro se
Type of Tax: Real - taxpayers challenge whether their property was properly classified and whether assessor is qualified.

INDIANA TAX COURT

Cases Transmitted

Week of 9/17/07

Name: Finley and Co., Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0709-SC-48
Date Filed: 9/19/07
Attorneys: Carl V. Burkart, CPA
Type of Tax: Sales - taxpayer challenges whether claim for refund was timely filed.

INDIANA TAX COURT

Cases Transmitted

Week of 10/1/07

Name: Roger L. and Pamela K. Shoot v. Anderson Twp. Assessor, et. al.
Case No. 49T10-0709-TA-49
Date Filed: 9/28/07
Attorneys: Roger L. and Pamela K. Shoot, pro se
Type of Tax: Real - taxpayers challenge whether Indiana Board of Tax Review's decision was supported by substantial and reliable evidence.

INDIANA TAX COURT

Cases Transmitted

Week of 10/8/07

Name: AWHR America's Water Heater Rentals, LLC v. Indiana Dep't. of State Revenue
Case No. 49T10-0710-TA-50
Date Filed: 10/9/07
Attorneys: Barton T. Sprunger, Mark J. Richards
Type of Tax: Sales - taxpayer challenges whether service agreement is a retail transaction subject to sales tax; whether water heater is an improvement to real estate and not subject to sales tax; and whether Department's position is a change that can operate only prospectively.

INDIANA TAX COURT

Cases Transmitted

Week of 10/15/07

Name: Tipton Telephone Co. Inc. v. Indiana Dep't. of State Revenue
Case No. 49T10-0710-TA-51
Date Filed: 10/19/07
Attorneys: Francina A. Dlouhy, Elizabeth Herriman
Type of Tax: Utility Receipts tax - taxpayer challenges whether subscriber line changes, voicemail, digital subscription line changes, and other charges are subject to the utility receipts tax.

INDIANA TAX COURT

Cases Transmitted

Week of 10/15/07

Name: Commonwealth Corp. of Indiana v. Indiana Dep't. of State Revenue
Case No. 49T10-0710-TA-52
Date Filed: 10/19/07
Attorneys: Francina A. Dlouhy, Elizabeth Herriman
Type of Tax: Utility Receipts tax - taxpayer challenges whether subscriber line changes, voicemail, digital subscription line changes, and other charges are subject to the utility receipts tax.

INDIANA TAX COURT

Cases Transmitted

Week of 10/15/07

Name: Home Telephone Co. Inc. v. Indiana Dep't. of State Revenue
Case No. 49T10-0710-TA-53
Date Filed: 10/19/07
Attorneys: Francina A. Dlouhy, Elizabeth Herriman
Type of Tax: Utility Receipts tax - taxpayer challenges whether subscriber line changes, voicemail, digital subscription line changes, and other charges are subject to the utility receipts tax.

INDIANA TAX COURT

Cases Transmitted

Week of 10/15/07

Name: Communications Corp. of Southern Indiana v. Indiana Dep't. of State Revenue
Case No. 49T10-0710-TA-54
Date Filed: 10/19/07
Attorneys: Francina A. Dlouhy, Elizabeth Herriman
Type of Tax: Utility Receipts tax - taxpayer challenges whether subscriber line changes, voicemail, digital subscription line changes, and other charges are subject to the utility receipts tax.

INDIANA TAX COURT

Cases Transmitted

Week of 10/15/07

Name: S & W Telephone Co. Inc. v. Indiana Dep't. of State Revenue
Case No. 49T10-0710-TA-55
Date Filed: 10/19/07
Attorneys: Francina A. Dlouhy, Elizabeth Herriman
Type of Tax: Utility Receipts tax - taxpayer challenges whether subscriber line changes, voicemail, digital subscription line changes, and other charges are subject to the utility receipts tax.

INDIANA TAX COURT

Cases Transmitted

Week of 10/15/07

Name: Merchants & Farmers Telephone Co. v. Indiana Dep't. of State Revenue
Case No. 49T10-0710-TA-56
Date Filed: 10/19/07
Attorneys: Francina A. Dlouhy, Elizabeth Herriman
Type of Tax: Utility Receipts tax - taxpayer challenges whether subscriber line changes, voicemail, digital subscription line changes, and other charges are subject to the utility receipts tax.

INDIANA TAX COURT

Cases Transmitted

Week of 10/15/07

Name: Camden Telephone Co. Inc. v. Indiana Dep't. of State Revenue
Case No. 49T10-0710-TA-57
Date Filed: 10/19/07
Attorneys: Francina A. Dlouhy, Elizabeth Herriman
Type of Tax: Utility Receipts tax - taxpayer challenges whether subscriber line changes, voicemail, digital subscription line changes, and other charges are subject to the utility receipts tax.

INDIANA TAX COURT

Cases Transmitted

Week of 10/15/07

Name: Home Telephone Co. of Pittsboro v. Indiana Dep't. of State Revenue
Case No. 49T10-0710-TA-58
Date Filed: 10/19/07
Attorneys: Francina A. Dlouhy, Elizabeth Herriman
Type of Tax: Utility Receipts tax - taxpayer challenges whether subscriber line changes, voicemail, digital subscription line changes, and other charges are subject to the utility receipts tax.

INDIANA TAX COURT

Cases Transmitted

Week of 10/15/07

Name: Tri-County Telephone Co. Inc. v. Indiana Dep't. of State Revenue
Case No. 49T10-0710-TA-59
Date Filed: 10/19/07
Attorneys: Francina A. Dlouhy, Elizabeth Herriman
Type of Tax: Utility Receipts tax - taxpayer challenges whether subscriber line changes, voicemail, digital subscription line changes, and other charges are subject to the utility receipts tax.

INDIANA TAX COURT

Cases Transmitted

Week of 10/22/07

Name: Aquila LLC v. Indiana Dep't. of State Revenue
Case No. 49T10-0710-TA-60
Date Filed: 10/22/07
Attorneys: James F. Bohrer, Lonnie D. Johnson
Type of Tax: Sales - taxpayer challenges whether its airplane lease was a "bona fide" lease and therefore eligible for sales tax exemption.

INDIANA TAX COURT

Cases Transmitted

Week of 11/5/07

Name: Delaware Co. Assessor v. Woods Edge Apts. L.P.
Case No. 49T10-0711-TA-00061
Date Filed: 11/9/07
Attorneys: Robert J. Schuckit, Beth Henkel
Type of Tax: Real – Assessor challenges IBTR's decision to grant taxpayer's appeal – states taxpayer did not submit a prime facie case.

INDIANA TAX COURT

Cases Transmitted

Week of 11/5/07

Name: Delaware Co. Assessor v. Woods Edge Apts. L.P.
Case No. 49T10-0711-TA-00062
Date Filed: 11/9/07
Attorneys: Robert J. Schuckit, Beth Henkel
Type of Tax: Real – Assessor challenges IBTR's decision to grant taxpayer's appeal – states taxpayer did not submit a prime facie case.

INDIANA TAX COURT

Cases Transmitted

Week of 11/12/07

Name: Mechanic, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0711-TA-00063
Date Filed: 11/16/07
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
Type of Tax: Sales – Taxpayer challenges whether its customers were liable for sales tax on their purchases from taxpayer via the public transportation exemption and whether taxpayer is entitled to a refund as it refunds taxes to the customers.

INDIANA TAX COURT

Cases Transmitted

Week of 11/12/07

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

Case No. 49T10-0711-TA-00064

Date Filed: 11/16/07

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy

Type of Tax: Sales – Taxpayer challenges whether its customers were liable for sales tax on their purchases from taxpayer via the public transportation exemption and whether taxpayer is entitled to a refund as it refunds taxes to the customers.

INDIANA TAX COURT

Cases Transmitted

Week of 11/12/07

Name: Recycling Works, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0711-TA-00065
Date Filed: 11/16/07
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
Type of Tax: Sales – Taxpayer challenges whether it entitled to manufacturing exemption on certain items used in manufacturing process.

INDIANA TAX COURT

Cases Transmitted

Week of 11/19/07

Name: Wayne Twp., Marion Co., Indiana v. Ind. Dept. of Local Government Finance, et. al.
Case No. 49T10-0711-TA-00066
Date Filed: 11/21/07
Attorneys: Stephen R. Buschmann, Jeffrey M. Bellamy
Type of Tax: IBTR / Other- whether DLGF correctly calculated COIT and distributive shares to Wayne Township.

INDIANA TAX COURT
Cases Transmitted
Week of 11/26/07

Name: Agilysis, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0711-TA-00067
Date Filed: 11/27/07
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Income – taxpayer challenges whether it has Indiana source income and whether it is subject to forced combined income reporting.

INDIANA TAX COURT

Cases Transmitted

Week of 11/26/07

Name: Susan Barker v. Johnson Co. Assessor & Blue River Twp. Assessor
Case No. 49T10-0711-TA-00068
Date Filed: 11/26/07
Attorneys: Timothy J. Vrana
Type of Tax: Real – taxpayer challenges IBTR finding that taxpayer did not present significant evidence of values in use.

INDIANA TAX COURT

Cases Transmitted

Week of 11/26/07

Name: City of Clinton, Indiana v. Ind. Dep't. of Local Government Finance
Case No. 49T10-0711-TA-00069
Date Filed: 11/26/07
Attorneys: Scott Craig
Type of Tax: IBTR / Other – taxpayer seeks review of DLGF's denial of budget and appropriation.

INDIANA TAX COURT

Cases Transmitted

Week of 11/26/07

Name: Lyle Lacey v. Ind. Dep't of State Revenue
Case No. 49T10-0711-TA-00070
Date Filed: 11/30/07
Attorneys: Lyle Lacey, *pro se*
Type of Tax: Income – taxpayer seeks reversal of assessment of Adjusted Gross Income Tax / whether he has wages.

INDIANA TAX COURT

Cases Transmitted

Week of 11/26/07

Name: Tipton Community School Corp. v. Ind. Dep't of State Revenue
Case No. 49T10-0711-TA-00071
Date Filed: 11/30/07
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Jeffrey J. Qualkinbush, Ziaaddin Mollabashy
Type of Tax: IBTR / Other – Tipton Community School Corp. seeks review of DLGF's denial of petition for school construction project.

INDIANA TAX COURT

Cases Transmitted

Week of 12/3/07

Name: Lake Co. PTABOA v. St. George Serbian Orthodox Church
Case No. 49T10-0712-TA-00072
Date Filed: 12/3/07
Attorneys: Mark A. Thiros
Type of Tax: Real – Lake Co. PTABOA seeks review of grant of charitable exemption to Respondent

INDIANA TAX COURT

Cases Transmitted

Week of 12/3/07

Name: Norfolk Corp. & Subsidiaries v. Ind. Dep't of State Revenue
Case No. 49T10-0712-TA-00073
Date Filed: 12/6/07
Attorneys: Ronald M. Soskin, Robert B. Clemens
Type of Tax: Adjusted Income Tax – taxpayer challenges whether parent company can be included on consolidated return; whether West Virginia property taxes paid need to be added back on Indiana return; whether gain for stock sale should be included on Indiana return; and whether Michigan single business tax needs to be added back on Indiana return.

INDIANA TAX COURT

Cases Transmitted

Week of 12/10/07

Name: Big Foot Stores, LLC v. Grant Co. Assessor & Franklin Twp. Assessor

Case No. 49T10-0712-TA-00074

Date Filed: 12/5/07

Attorneys: Timothy J. Vrana

Type of Tax: Real – taxpayer challenges whether “trending” increases in assessed value are allowed under law.

INDIANA TAX COURT

Cases Transmitted

Week of 12/10/07

Name: Big Foot Stores, LLC v. Grant Co. Assessor & PleasantTwp. Assessor

Case No. 49T10-0712-TA-00075

Date Filed: 12/5/07

Attorneys: Timothy J. Vrana

Type of Tax: Real – taxpayer challenges whether “trending” increases in assessed value are allowed under law.

INDIANA TAX COURT

Cases Transmitted

Week of 12/10/07

Name: Big Foot Stores, LLC v. Grant Co. Assessor & Mill Twp. Assessor

Case No. 49T10-0712-TA-00076

Date Filed: 12/5/07

Attorneys: Timothy J. Vrana

Type of Tax: Real – taxpayer challenges whether “trending” increases in assessed value are allowed under law.

INDIANA TAX COURT

Cases Transmitted

Week of 12/10/07

Name: Big Foot Stores, LLC v. Grant Co. Assessor & Mill Twp. Assessor

Case No. 49T10-0712-TA-00077

Date Filed: 12/5/07

Attorneys: Timothy J. Vrana

Type of Tax: Real – taxpayer challenges whether “trending” increases in assessed value are allowed under law.

INDIANA TAX COURT

Cases Transmitted

Week of 12/10/07

Name: Virginia Perry, et. al. v. Ind. Dep't of Local Government Finance, et. al.
Case No. 49T10-0712-TA-00078
Date Filed: 12/14/07
Attorneys: Todd A. Richardson, Joseph P. Rompala
Type of Tax: IBTR / Other – taxpayer seeks review of DLGF's approval of Township's loan to be paid from property tax proceeds.

INDIANA TAX COURT

Cases Transmitted

Week of 12/17/07

Name: St. George Serbian Orthodox Church v. Lake Co. PTABOA
Case No. 45T10-0712-TA-00079
Date Filed: 12/5/07
Attorneys: Barton T. Sprunger, Mark J. Richards
Type of Tax: Real – taxpayer seeks reversal of denial of property tax exemption.

INDIANA TAX COURT

Cases Transmitted

Week of 12/24/07

Name: East Chicago Second Century, Inc. v. Indiana Dep't. of State Revenue
Case No. 49T10-0712-TA-00080
Date Filed: 12/28/07
Attorneys: Barton T. Sprunger, Mark J. Richards
Type of Tax: Income – taxpayer challenges whether payments from casino were income or contributions to capital.