

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 1/3/11

Name: Charles Waltman v. Marion County Treasurer  
Case No. 49T10-1101-TA-1  
Date Filed: 1/6/11  
Attorneys: Jeffrey M. Bellamy  
THRASER BUSCHMANN & VOELKEL, P.C.  
1900 Market Square Center  
151 North Delaware Street, Suite 1900  
Indianapolis, IN 46204  
(317) 686-4773  
Type of Tax: Tax Deeds - taxpayer challenges the transfer of tax deeds in light of new assessed valuations.

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 1/10/11

Name: Douglas G. Kildsig v. Warrick Co. Assessor, et. al.

Case No. 82T10-1101-TA-2

Date Filed: 1/6/11

Attorneys: Leslie Shively  
SHIVELY & ASSOCIATES, P.C.  
P.O. Box 5717  
Evansville, IN 47716  
812.867.1361

Type of Tax: Real - taxpayer challenges the classification of a portion of his land as "excess residential" rather than "agricultural" and challenges the assessed valuation based on its market value-in-use.

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 1/17/11

Name: Best Buy Stores, LP v. Ind. Dept. of State Revenue

Case No. 49T10-1101-TA-3

Date Filed: 1/14/11

Attorneys: Gary J. Glendening, James F. Bohrer, Pamela J. Hensler  
CLENENING JOHNSON & BOHRER, P.C.

409 E. Patterson, Ste. 205

PO Box 428

Bloomington, IN 46202

(812) 861-6172

Type of Tax: Income - taxpayer challenges whether it should be forced to file a return together with one of its affiliates.

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 1/17/11

Name: Quest Diagnostics Clinical Laboratories, Inc. v. Ind. Dept. of State Revenue  
Case No. 49T10-1101-TA-4  
Date Filed: 1/20/11  
Attorneys: Mark J. Richards, Thomas F. Schnellenberger, James R. Betley  
ICE MILLER LLC  
One American Square  
Suite 2900  
Indianapolis, IN 46282  
(317) 236-2100  
Type of Tax: Income - taxpayer challenges whether it has income derived from Indiana sources, whether it was part of a unitary group, whether it has nexus with Indiana, whether it is subject to negligence penalties, and whether it is due a refund.

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 1/24/11

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

Case No. 49T10-1101-TA-5

Date Filed: 1/24/11

Attorneys: Robert A. Romack, Dan R. Dunbar

DUNBAR & ROMACK

7826 Somerset Bay, Apt. C

Indianapolis, IN 46240

(317) 213-6351

Type of Tax: Sales/Use - taxpayer challenges whether it is due a refund of sales/use tax paid on purchases of shipping supplies, wrapping materials, non-returnable containers, computer software, software maintenance, contracts, and computer support services.

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 1/24/11

Name: Tipton Co. Health Care Foundation, Inc. f/k/a Tipton Co. Memorial Hospital Foundation Inc. v. Tipton Co. Assessor  
Case No. 49T10-1101-TA-6  
Date Filed: 1/27/11  
Attorneys: Brent A. Auberry, Daniel Roy, Fenton D. Strickland  
BAKER & DANIELS  
300 N. Meridian St., Ste. 2700  
Indianapolis, In 46204  
(317) 237-0300  
Type of Tax: Real - taxpayer challenges whether it is entitled to 100% charitable exemption on property used as its assisted living facility.

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 1/31/11

Name: Lyle Lacey v. Ind. Dept. of Revenue  
Case No. 49T10-1102-TA-7  
Date Filed: 2/3/11  
Attorneys: Lyle Lacey, *pro se*  
Type of Tax: Income - taxpayer challenges whether he owes adjusted gross income tax for 2008, whether the IDOR has authority to adjudicate his challenge, and whether he is entitled to a trial by jury on his challenges.

**INDIANA TAX COURT**

Cases Transmitted

Week of 1/31/11

Name: Union-North United School Corp. v. Ind. Dept. of Local Government Finance  
Case No. 49T10-1102-TA-8  
Date Filed: 2/3/11  
Attorneys: Randal J. Kaltenmark, Jeffery J. Qualkinbush, Larry J. Stroble, Ziaaddin Mollabashy  
BARNES & THORNBURG LLP  
11 South Meridian Street  
Indianapolis, IN 46204  
(317) 231-7248  
Type of Tax: Budget – The school corporation challenges whether the DLGF correctly reduces the General Fund and Debt Service Fund as originally stated in Petitioner’s budget.



**INDIANA TAX COURT**  
Cases Transmitted  
Week of 2/7/11

Name: Clark County, Indiana v. Ind. Dept. of Local Government Finance

Case No. 39T10-1102-TA-9

Date Filed: 2/4/11

Attorneys: C. Gregory Fifer  
APPLEGATE FIFER PULLIAM LLC  
428 Meigs Ave.  
Jeffersonville, IN 47131-1418  
(812) 284-9499

R. Scott Lewis  
Attorney at Law  
530 E. Court Avenue  
Jeffersonville, IN 47130  
(812) 288-6820

Type of Tax: Budget – Clark County, Indiana challenges whether DLGF's denial of a correction of its maximum levy was lawful.

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 2/7/11

Name: Ray's Trash Service, Incorporated v. Ind. Dept. of State Revenue

Case No. 49T10-1102-TA-10

Date Filed: 2/9/11

Attorneys: Mark J. Richards, Matthew J. Ehinger

ICE MILLER, LLC

One American Square

Suite 2900

Indianapolis, IN 46282-0002

(317) 236-2100

Type of Tax: Sales/Use – Taxpayer challenges whether it a processor entitled to manufacturing exemptions and whether the Department wrongly changed its interpretation of a law.

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 2/7/11

Name: SAC Finance, Inc. v. Ind. Dept. of State Revenue  
Case No. 49T10-1102-TA-11  
Date Filed: 2/11/11  
Attorneys: Mark J. Richards, Matthew J. Ehinger  
ICE MILLER, LLC  
One American Square  
Suite 2900  
Indianapolis, IN 46282-0002  
(317) 236-2100  
Type of Tax: Sales – Taxpayer challenges whether the Department erred in partially denying its bad debt deduction.

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 2/7/11

Name: TAL of Indiana, LLC d/b/a America Food Services v. Ind. Dept. of State Revenue  
Case No. 49T10-1102-TA-12  
Date Filed: 2/11/11  
Attorneys: Mark J. Richards, Matthew J. Ehinger  
ICE MILLER, LLC  
One American Square  
Suite 2900  
Indianapolis, IN 46282-0002  
(317) 236-2100  
Type of Tax: Sales and Food & Beverage Tax – Taxpayer challenges whether it is entitled to a refund of sales tax paid on exempt sales and of food & beverage tax on sales from vending machines.

INDIANA TAX COURT

Cases Transmitted

Week of 2/7/11

Name: Washington Township Assessor, et. al. v. Verizon Data Services, Inc.  
Case No. 49T10-1102-TA-13  
Date Filed: 2/9/11  
Attorneys: Mark E. GiaQuinta, Melanie L. Farr  
HALLER & COLVIN P.C.  
444 E. Main St.  
Fort Wayne, IN 46802  
(260) 426-0444  
Type of Tax: Personal Property – Petitioners challenge whether the IBTR erred in granting summary judgment to Respondent because the PTABOA failed to timely issue a final determination on Respondent's personal property tax appeal thereby making Respondent's self-reported assessment final.

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 2/14/11

Name: William W. Thorsness v. Porter County Assessor  
Case No. 49T10-1102-TA-14  
Date Filed: 2/10/11  
Attorneys: Michael C. Harris  
HARRIS WELSH & LUKMANN  
107 Broadway  
Chesterton, IN 46304  
(219) 926-2114  
Type of Tax: Real – Taxpayer challenges whether the IBTR decision is supported by substantial evidence.

**INDIANA TAX COURT**

Cases Transmitted

Week of 2/14/11

Name: Fire King International, Inc., et. al. v. Indiana Dept. of State Revenue

Case No. 49T10-1102-TA-15

Date Filed: 2/18/11

Attorneys: Timothy J. Eifler  
STOLL KEENON OGDEN PLLC  
2000 PNC Plaza  
500 W. Jefferson St.  
Louisville, KY 40202  
(502) 560-4208

Type of Tax: Sales – Taxpayer challenges whether IDOR property denied claims for refund when proposed assessments were allegedly issued beyond the statutory time period.

**INDIANA TAX COURT**

Cases Transmitted

Week of 2/28/11

Name: Indiana Michigan Power Co., Inc., et. al. v. Indiana Dep't. of State Revenue

Case No. 49T10-1102-TA-16

Date Filed: 2/25/11

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: GIT, AGIT, SNIT – Petitioners challenge Department's denial of certain refunds and failure to execute other agreed to refunds of tax and interest.



**INDIANA TAX COURT**

Cases Transmitted

Week of 2/28/11

Name: Alloy Custom Products, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1102-TA-17

Date Filed: 2/25/11

Attorneys: Craig McKee

WILKINSON, GOELLER, MODESITT & WILKINSON

333 Ohio St.

Terre Haute, IN 47807

(812) 232-4311

Type of Tax: Sales – Petitioner challenges the Department’s denial of its claim for refund of tax on utilities used in its production process that should be entitled to exemption.

**INDIANA TAX COURT**

Cases Transmitted

Week of 2/28/11

Name: Don R. Barden and Bella I. Barden, Husband and Wife v. Ind. Dept. of State Revenue  
Case No. 71T10-1103-TA-18  
Date Filed: 3/2/11  
Attorneys: Timothy D. Hernly, Richard Deahl  
BARNES & THORNBURG  
600 1<sup>st</sup> Source Bank Center  
100 North Michigan Street  
South Bend, IN 46601  
(574) 233-1171  
Type of Tax: AGI – Petitioners challenge the Department’s denial of their claim for refund based on Riverboat Development Inc. v. Ind. Dep’t of State Revenue, 881 N.E.2d 108 (Ind. Tax Ct. 2008) *transfer denied* 898 N.E.2d 1220 (Ind. 2008).

**INDIANA TAX COURT**

Cases Transmitted

Week of 2/28/11

Name: Clark County, Indiana v. Indiana Dep't of Local Government Finance

Case No. 39T10-1103-TA-19

Date Filed: 3/1/11

Attorneys: C. Gregory Fifer  
APPLEGATE FIFER PULLIAM LLC  
428 Meigs Ave.  
Jeffersonville, IN 47131-1418  
(812) 284-9499

R. Scott Lewis  
Attorney at Law  
530 E. Court Avenue  
Jeffersonville, IN 47130  
(812) 288-6820

Type of Tax: Real – Budget / Clark County challenges DLGF's calculation of maximum levy affecting the 2011 Budget.

**INDIANA TAX COURT**

Cases Transmitted

Week of 3/7/11

Name: Ind. Dept. of State Revenue, Inheritance Tax Division v. Estate of Emma J. Mayfield, Deceased  
Case No. 49T10-1103-TA-20  
Date Filed: 3/7/11  
Attorneys: Kristen Kemp  
Deputy Attorney General  
Indiana Government Center South  
302 West Washington Street, Fifth Floor  
Indianapolis, IN 46204  
(317) 234-6783  
Type of Tax: Inheritance – Department challenges the probate court's determination of property interests subject to inheritance tax regarding a discretionary trust.

**INDIANA TAX COURT**

Cases Transmitted

Week of 3/7/11

Name: Metropolitan School District of Pike Township v. Indiana Dep't of Local Government Finance  
Case No. 49T10-1103-TA-21  
Date Filed: 3/9/11  
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy  
BARNES & THORNBURG LLP  
11 South Meridian Street  
Indianapolis, IN 46204  
(317) 236-1313  
Type of Tax: Real – Budget / The School Corporation challenges whether the DLGF correctly calculated the tax rate for the capital project fund in the budget.

**INDIANA TAX COURT**

Cases Transmitted

Week of 3/14/11

Name: The Speedway Public Library v. Ind. Dept. of Local Government Finance

Case No. 49T10-1103-TA-22

Date Filed: 3/17/11

Attorneys: Robert B. Lutz, Attorney at Law

5026 Crawfordsville Rd.

Speedway, IN 46224

(317) 241-4020

Type of Tax: Budget – The Library challenges whether the DLGF correctly reduced its adopted and approved budget for several 2011 Funds.

**INDIANA TAX COURT**

Cases Transmitted

Week of 3/21/11

Name: Verizon Communications, et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-1103-TA-23

Date Filed: 3/21/11

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: AGIT – Petitioners challenge the Department's denial of refunds of tax related to partnership income and royalty and interest income allegedly not derived from Indiana sources.

**INDIANA TAX COURT**

Cases Transmitted

Week of 3/28/11

Name: Zimmer, Inc. v. Ind. Dep't. of State Revenue

Case No. 49T10-1104-TA-24

Date Filed: 4/1/11

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Sales/Use – Whether taxpayer’s various items meet the definition of “research and development equipment” used in Indiana Code 6-2.5-5-40; whether items withdrawn from inventory and ultimately sold are taxable; whether certain software, software licenses, and software maintenance used outside the United States are taxable; whether information services are taxable; whether rentals of gas tanks and cylinders are taxable; whether certain promotional exhibits are taxable; and whether the 10% negligence penalty was properly imposed.



**INDIANA TAX COURT**

Cases Transmitted

Week of 4/4/11

Name: Crystal Flash Petroleum, LLC v. Ind. Dep't. of State Revenue

Case No. 49T10-1104-TA-25

Date Filed: 4/6/11

Attorneys: Robert A. Romack, Dan R. Dunbar

DUNBAR & ROMACK

1949 Red Oak Drive

Franklin, IN 46131

(317) 213-6351

Type of Tax: Sales/Use – Whether taxpayer's purchases of various food preparation equipment, gasoline blending equipment, and clothing to protect food from contamination are exempt from tax.

**INDIANA TAX COURT**  
Cases Transmitted  
Week of 4/4/11

Name: John Felger v. Ind. Dep't. of State Revenue  
Case No. 02T10-1104-SC-26  
Date Filed: 4/4/11  
Attorneys: John Felger, *pro se*  
Type of Tax: Sales/Use – Whether taxpayer is entitled to exemptions for his purchases of field file for use in farming.

**INDIANA TAX COURT**

Cases Transmitted

Week of 4/11/11

Name: Van Buren Township, Madison County, et. al. v. Indiana Dep't of Local Government Finance  
Case No. 49T10-1104-TA-27  
Date Filed: 4/11/11  
Attorneys: Stephen William Schuyler, Attorney at Law  
200 East 11<sup>th</sup> St., Ste. 100  
Anderson, IN 46016  
(765) 643-3300  
Type of Tax: Real – Budget / Whether the DLGF properly denied Petitioners request for an initial maximum tax levy/budget adjustment due to the establishment of a fire territory.

**INDIANA TAX COURT**

Cases Transmitted

Week of 4/11/11

Name: Hamilton County Assessor v. SPD Realty, LLC

Case No. 49T10-1104-TA-28

Date Filed: 4/13/11

Attorneys: Marilyn S. Meighen  
Meighen & Associates, P.C.  
11015 Lakeview Drive  
Carmel, Indiana 46033  
(317) 844-1057

Type of Tax: Real Property – Whether the IBTR properly held taxpayer was entitled to 100% charitable/education exemption under Indiana Code § 6-1.1-10-16.

**INDIANA TAX COURT**

Cases Transmitted

Week of 4/18/11

Name: Hoosier Roll Shop, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1104-TA-29

Date Filed: 4/21/11

Attorneys: Ronald M. Soskin  
BOSE McKINNEY & EVANS LLP  
111 Monument Circle, Suite 2700  
Indianapolis, IN 46204  
(317) 684-5186

Type of Tax: Sales & Use – Whether taxpayer’s tangible personal property is entitled to exemption because it is a remanufacturer or taxable because it provides repair services.

**INDIANA TAX COURT**

Cases Transmitted

Week of 4/25/11

Name: Gary Community School Corp. v. Ind. Dept. Local Government Finance

Case No. 45T10-1104-TA-30

Date Filed: 4/19/11

Attorneys: Jimmy Shanahan  
SHANAHAN & SHANAHAN LLP  
230 West Monroe Street  
Chicago, IL 60606  
(312) 263-0610

Type of Tax: Real – Whether DLGF’s 2011 Budget Order and 1782 Notice properly excluded a levy for lease payments and debt service for 2004 building lease and bonds/loans.

**INDIANA TAX COURT**

Cases Transmitted

Week of 4/25/11

Name: David A. McKeeman, Sr. and Karen A. McKeeman v. Steuben Co. Assessor  
Case No. 02T10-1104-TA-31  
Date Filed: 4/22/11  
Attorneys: David A. McKeeman, Sr. and Karen A. McKeeman, *pro se*  
Type of Tax: Real – taxpayers challenge whether IBTR decision is supported by substantial evidence and is an abuse of discretion.

**INDIANA TAX COURT**

Cases Transmitted

Week of 4/25/11

Name: Columbia Sportswear USA Corp. v. Ind. Dept. of State Revenue

Case No. 49T10-1104-TA-32

Date Filed: 4/28/11

Attorneys: Randal J. Kaltenmark, Larry J. Stroble, Ziaaddin Mollabashy  
BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 231-7248

Type of Tax: AGIT – taxpayer challenges whether the DOR properly imposed additional AGIT using an alternate method than the Standard Sourcing Rules; whether the assessment was proper in light of P.L. 86-272; and whether it is entitled to a refund under a Miller Brewing Co. analysis.



**INDIANA TAX COURT**

Cases Transmitted

Week of 4/25/11

Name: Terre Haute Inn Developers (Limited Partnership) v. Ind. Dept. of State Revenue  
Case No. 49T10-1104-TA-33  
Date Filed: 4/29/11  
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: Sales & Use – taxpayer challenges whether the DOR properly imposed additional sales & use tax and interest on rentals of hotel rooms to representatives of the government and non-profits who provided exemption certificates and on rentals for >30 days of hotel rooms.

**INDIANA TAX COURT**

Cases Transmitted

Week of 5/2/11

Name: Diebold Incorporated & Subsidiaries v. Ind. Dept. of State Revenue

Case No. 49T10-1105-TA-34

Date Filed: 5/2/11

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: AGIT – taxpayer challenges whether the DOR properly imposed additional AGIT and penalties based on retroactively requiring the taxpayer to calculate its AGIT in a combined return with affiliates.

**INDIANA TAX COURT**

Cases Transmitted

Week of 5/2/11

Name: Medco Health Solutions, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1105-TA-35

Date Filed: 5/5/11

Attorneys: Francina A. Dlouhy  
BAKER & DANIELS, LLP  
300 N. Meridian St. Ste. 2700  
Indianapolis, IN 46204  
(317) 237-0300

Type of Tax: AGIT – taxpayer challenges whether the DOR improperly proposed assessments based on ignoring its own advisory letters, retroactively applying a revocation of the advisory letters, excluding rebates from the sales factor denominator, refusing to pay a refund requested, and imposing an underpayment of estimated tax penalty.

**INDIANA TAX COURT**

Cases Transmitted

Week of 5/2/11

Name: Stevens & Associates, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1105-TA-36

Date Filed: 5/4/11

Attorneys: James K. Gilday  
GILDAY DONAHOE & IRVIN, P.C.

Chase Tower

111 Monument Circle, Suite 3300

Indianapolis, IN 46204-5176

(317) 624-0033

Type of Tax: Sales & Use – taxpayer challenges the DOR's denial of its claim for refund of overpaid tax levied from its bank account based on Best Information Available assessments because taxpayer had not filed returns.

**INDIANA TAX COURT**

Cases Transmitted

Week of 5/16/11

Name: Oscar Winski Company Incorporated v. Ind. Dept. of State Revenue

Case No. 49T10-1105-TA-37

Date Filed: 5/18/11

Attorneys: Mark J. Richards, Matthew J. Ehinger

ICE MILLER, LLC

One American Square

Suite 2900

Indianapolis, IN 46282-0002

(317) 236-2100

Type of Tax: Sales & Use – taxpayer challenges the DOR's final determination that it was not entitled to manufacturing exemptions from sales & use tax.

**INDIANA TAX COURT**

Cases Transmitted

Week of 5/16/11

Name: Gordon A. Etzler v. Ind. Dept. of Revenue

Case No. 45T10-1105-TA-38

Date Filed: 5/17/11

Attorneys: Gordon A. Etzler  
GORDON A. ETZLER & ASSOC. LLP

251 Indiana Avenue

Valparaiso, IN 46385

(219) 513-7787

Type of Tax: AGIT – Whether a tax warrant recorded against a taxpayer has priority over a perfected security interest.

**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

Attorneys: Mark J. Richards, James R. Betley

ICE MILLER, LLC

One American Square

Suite 2900

Indianapolis, IN 46282-0002

(317) 236-2100

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.

**INDIANA TAX COURT**

Cases Transmitted

Week of 5/23/11

Name: Autobanc Corp. v. Ind. Dept. of State Revenue

Case No. 49T10-1105-TA-40

Date Filed: 5/25/11

Attorneys: Paul M. Pittman  
BAKER PITTMAN & PAGE  
333 East Ohio #200  
Indianapolis, IN 46204  
(317) 636-5561

Type of Tax: Sales – taxpayer challenges whether DOR properly denied in part, a claim for refund of tax attributed to bad debts due to its re-computation of the taxpayer's tax basis.



**INDIANA TAX COURT**

Cases Transmitted

Week of 6/6/11

Name: Pepsico, Inc. and Affiliates. Ind. Dept. of State Revenue  
Case No. 49T10-1106-TA-41  
Date Filed: 6/10/11  
Attorneys: Stephen H. Paul, Francina A. Dlouhy, Fenton D. Strickland  
BAKER & DANIELS, LLP  
300 N. Meridian St. Ste. 2700  
Indianapolis, IN 46204  
(317) 237-0300  
Type of Tax: AGIT – taxpayer challenges DOR’s proposed assessments based on a forced unitary combination penalties, its failure to recalculate tax to recognize agreed issues, and its exclusion of certain NOL carryforwards.

**INDIANA TAX COURT**

Cases Transmitted

Week of 6/13/11

Name: AK Steel Corp. v. Spencer County Assessor, et. al.

Case No. 49T10-1106-TA-42

Date Filed: 6/13/11

Attorneys: F. Anthony Paganeli, Todd C. Lady  
TAFT STETTINIUS & HOLLISTER LLP

One Indiana Square, Suite 3500

Indianapolis, IN 46204

(317) 713-3500

Type of Tax: Personal Property – taxpayer challenges assessments of its business personal property, the partial disallowance of tax abatements for property located in an ERA, timeliness issues, and whether certain property is entitled to be in Pool 5.

**INDIANA TAX COURT**

Cases Transmitted

Week of 6/13/11

Name: Simon Property Group, LC v. Ind. Dept. of State Revenue

Case No. 49T10-1106-TA-43

Date Filed: 6/14/11

Attorneys: William W. Barrett

WILLIAMS BARRETT & WILKOWSKI, LLP

600 N. Emerson Avenue

P.O. Box 405

Greenwood, IN 46142-0405

(317) 888-1121

Type of Tax: Sales & Use – taxpayer challenges DOR’s denial of its claim for refund of tax paid on purchases of certain computer hardware, pre-written software licenses, and optional software maintenance agreements.

**INDIANA TAX COURT**

Cases Transmitted

Week of 6/13/11

Name: AT&T Teleholdings, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1106-TA-44

Date Filed: 6/15/11

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: AGIT - taxpayer challenges DOR's denial of its claim for refund in part for the 2007 tax year claiming the DOR did not follow its own interpretations published in prior LOFs and that the distributive shares were from intangibles that should be sourced to commercial domiciles.

**INDIANA TAX COURT**

Cases Transmitted

Week of 6/20/11

Name: Karle Enviro-organic Recycling, Inc. v. Ind. Dept. of Revenue

Case No. 49T10-1106-TA-45

Date Filed: 6/20/11

Attorneys: Jerome L. Withered  
WITHERED BURNS & PERSIN, LLP  
8 North Third Street, Suite 401  
P.O. Box 499  
Lafayette, IN 47902-0499  
(765) 742-1988

Type of Tax: Sales & Use - taxpayer challenges DOR's denial of agriculture and manufacturing exemptions for materials, tools, and equipment needed in its processing and application of fertilizer.

**INDIANA TAX COURT**

Cases Transmitted

Week of 7/4/11

Name: Brenda Truedell-Bell v. Marion County Treasurer  
Case No. 49T10-1107-TA-46  
Date Filed: 7/8/11  
Attorneys: Evelyn Keaton, Attorney at Law  
P.O. Box 20864  
Indianapolis, IN 46220  
(317) 373-0368  
Type of Tax: Real – Taxpayer asks for an injunction of the redemption period stemming from a tax sale to pursue administrative remedies.

**INDIANA TAX COURT**

Cases Transmitted

Week of 7/18/11

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

Case No. 84T10-1107-TA-47

Date Filed: 7/21/11

Attorneys: Kelvin L. Roots  
WILKINSON, GOELLER, MODESITT & WILKINSON

333 Ohio St.

Terre Haute, IN 47807

(812) 232-4311

Type of Tax: Sales - Taxpayer appeals the Department's final determination that certain of its retail sales of equipment used to install drainage tile in farm fields is not entitled to the Agricultural Equipment Exemption under Indiana Code § 6-2.5-5-2.

**INDIANA TAX COURT**

Cases Transmitted

Week of 8/1/11

Name: HST Lessee Indianapolis LLC d/b/a Westin Indianapolis v. Ind. Dept. of State Revenue  
Case No. 49T10-1108-TA-48  
Date Filed: 8/3/11  
Attorneys: Mark J. Richards, James R. Betley  
ICE MILLER, LLC  
One American Square  
Suite 2900  
Indianapolis, IN 46282-0002  
(317) 236-2100  
Type of Tax: Sales, Innkeepers – taxpayer challenges denial of its refund claims for taxes paid for rentals of rooms and sales/purchases of intangibles, services, and damage charges that are variously exempt purchases by governmental units, were accompanied by a proper exemption certificate, are excluded from tax, and are prohibited by state and federal law.



**INDIANA TAX COURT**

Cases Transmitted

Week of 8/1/11

Name: Jaklin Idris and Dariana Kamenova (JT) v. Marion County Assessor  
Case No. 49T10-1108-SC-49  
Date Filed: 8/3/11  
Attorneys: Jaklin Idris and Dariana Kamenova (JT), *pro se*  
Type of Tax: Real – Taxpayers challenge Indiana Board's final determination that they failed to make a prima facie case for a change in their downtown condominium's assessed value.

**INDIANA TAX COURT**

Cases Transmitted

Week of 8/1/11

Name: Riddy-Crane Holdings, LLC v. Ind. Dept. of Revenue

Case No. 49T10-1108-TA-50

Date Filed: 8/1/11

Attorneys: Louis M. Meiners, Jr., Attorney at Law  
3073 Horseshoe Dr. S., Ste. 210  
Naples, FL 34104  
(239) 213-0066

Type of Tax: Sales/Use – Taxpayer challenges whether it is entitled to refund of tax paid on purchase price of its aircraft under the exemption in Ind. Code § 6-2.5-5-8(b) even though it was leased unprofitably to an unrelated charter operator and to a member.

**INDIANA TAX COURT**

Cases Transmitted

Week of 8/1/11

Name: Vern R. Grabbe v. Carroll County Assessor, Neda K. Duff  
Case No. 49T10-1108-TA-51  
Date Filed: 8/1/11  
Attorneys: Vern R. Grabbe, *pro se*  
Type of Tax: Real – Taxpayer challenges whether the 2009 assessed values of improvements on two parcels of land in Carroll County are over-valued because they are based on the sales/purchase prices of the parcels.

**INDIANA TAX COURT**

Cases Transmitted

Week of 8/1/11

Name: Hyatt Corp. v. Ind. Dept. of State Revenue

Case No. 49T10-1108-TA-52

Date Filed: 8/4/11

Attorneys: Mark J. Richards, James R. Betley

ICE MILLER LLP

One American Square

Suite 2900

Indianapolis, IN 46282

(317) 236-2100

Type of Tax: Sales, Inn Keeper, Food & Beverage – Taxpayer claims Department's denial of its claim for refund is unlawful because it collected properly completed exemption certificates, some purchases in furtherance of a not-for-profits exempt purpose, some purchases were by governmental units, some purchases are separately bargained for by the individual not in furtherance of non-for-profit mission or governmental unit, and the 2005 and 2006 assessments were made beyond the statutory time limits.

**INDIANA TAX COURT**

Cases Transmitted

Week of 8/22/11

Name: Harsukh & Parul Bosamia v. Marion Co. Assessor  
Case No. 49T10-1108-TA-53  
Date Filed: 8/24/11  
Attorneys: Harsukh & Parul Bosamia, *pro se*  
Type of Tax: Real – Taxpayers challenge the 2007 and 2008 assessed value of their restaurant property and Indiana Board’s final determination that they did not make a prima facie case by presenting 2010 comparables, 2007 – 2010 sales data, and list prices of properties not sold.

**INDIANA TAX COURT**

Cases Transmitted

Week of 8/29/11

Name: Circle Block Operators LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1108-TA-54

Date Filed: 8/31/11

Attorneys: Mark J. Richards, James R. Betley

ICE MILLER LLP

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Indianapolis, IN 46282

(317) 236-2100

Type of Tax: Sales, Inn Keeper, Food & Beverage – Taxpayer challenges assessment of tax in light of its provision of exemption certificates, purchases by not-for-profits and governmental units, purchases of intangibles, and services in conjunction with the rental of hotel rooms.

**INDIANA TAX COURT**

Cases Transmitted

Week of 9/12/11

Name: Rama II, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1109-TA-55

Date Filed: 9/9/11

Attorneys: James K. Gilday  
GILDAY & ASSOCIATES, P.C

Chase Tower

111 Monument Circle, Suite 3300

Indianapolis, IN 46204-5176

(317) 624-0033

Type of Tax: Underground Storage Tank Fees – Taxpayer challenges negligence penalties and non-payment penalties assessed for a 10 year period as unreasonable and excessive in proportion to the amount of the fees.

**INDIANA TAX COURT**

Cases Transmitted

Week of 9/12/11

Name: Howard County Assessor v. Kokomo Mall, LLC

Case No. 49T10-1109-TA-56

Date Filed: 9/16/11

Attorneys: Alan D. Wilson, Attorney at Law

515 West Sycamore Street

P.O. Box 958

Kokomo, IN 46903-0958

(765) 457-9321

Type of Tax: Real – Assessor challenges IBTR's final determination that taxpayer's assessed value for the parcels constituting the Kokomo Mall were over-stated based on an appraisal.



**INDIANA TAX COURT**

Cases Transmitted

Week of 9/19/11

Name: Verizon Communications Inc., et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-1109-TA-57

Date Filed: 9/19/11

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: AGIT – Petitioners challenge the Department’s denial of refund claims for overpaid AGIT from erroneous inclusion of partnership, royalty, and interest income on their original returns based on the authority of *Riverboat Development, Inc. v. Ind. Dep’t of State Revenue*, 881 N.E.2d 107 (Ind. Tax Ct. 2008); *trans. denied* 898 N.E.2d 1220 (Ind. 1008).

**INDIANA TAX COURT**

Cases Transmitted

Week of 9/19/11

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

Case No. 49T10-1109-TA-58

Date Filed: 9/21/11

Attorneys: Mark J. Richards, Matthew J. Ehinger

ICE MILLER LLP

One American Square

Suite 2900

Indianapolis, IN 46282

(317) 236-2100

Type of Tax: Sales – Taxpayer challenges DOR’s final determination denying a portion of its refund attributable to IRC §166 bad debt deductions.

**INDIANA TAX COURT**

Cases Transmitted

Week of 9/19/11

Name: Wells Group, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1109-TA-59

Date Filed: 9/22/11

Attorneys: F. Pen Cosby, Attorney at Law  
251 E. Ohio St., Ste. 915  
Indianapolis, IN 46204  
(317) 636-8182

Type of Tax: AGIT – Taxpayer challenges DOR’s final determination disallowing the deduction of a loss in 2007 incurred due to bad debts claimed on its 2006 Federal tax return resulting from payments made to an affiliate that were not repaid.

**INDIANA TAX COURT**

Cases Transmitted

Week of 9/26/11

Name: Wireless Advocates, LLV v. Ind. Dept. of State Revenue  
Case No. 49T10-1109-TA-60  
Date Filed: 9/26/11  
Attorneys: Thomas Gaisser, *pro se*  
Type of Tax: AGIT/Withholding – Taxpayer LLC, *pro se*, challenges DOR's failure to issue a refund requested on its 2006 Form WH-3.

**INDIANA TAX COURT**

Cases Transmitted

Week of 10/3/11

Name: Ronald Fledderman, et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-1110-TA-61

Date Filed: 9/21/11

Attorneys: Mark J. Richards, Matthew J. Ehinger

ICE MILLER LLP

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Suite 2900

Indianapolis, IN 46282

(317) 236-2100

Type of Tax: AGIT – Shareholders of Indiana S Corporation challenge the DOR's partial denial of their protest of Proposed Assessments based on the denial of certain research and development expenses.

**INDIANA TAX COURT**

Cases Transmitted

Week of 10/17/11

Name: Thermo-Cycler Industries, Inc. v. Ind. Dept. of State Revenue

Case No. 71T10-1110-TA-62

Date Filed: 10/19/11

Attorneys: Andrew R. Wolf  
THE WOLF LAW OFFICE  
206 Professional Center  
2424 Franklin Street  
Michigan City, IN 46360  
(219) 380-3070

Type of Tax: Sales – Taxpayer challenges the Department’s final determination denying its protest, in part, of tax, interest, and penalties assessed following a compliance audit that examined only tax returns, not the companies’ books and records and that did not confirm to the requirements of I.C. 6-8.1-3-12, I.C. 6-8.1-5-1, the Indiana Constitution, and for a proposed assessment of 2010, violates the due process and privileges and immunities rights of the U.S. Constitution, and finally I.C. 8-8.1-6-16.

**INDIANA TAX COURT**

Cases Transmitted

Week of 10/24/11

Name: Asplundh Tree Expert Co. v. Ind. Dept. of State Revenue

Case No. 49T10-1110-TA-63

Date Filed: 10/24/11

Attorneys: Andrew K. Light, James H. Hanson, Lynne D. Likde  
SCOPELITIS, GARVIN, LIGHT, HANSON & FEARY, P.C.

10 West Market Street

Indianapolis, IN 46204

(317) 637-1777

Type of Tax: Use – Non-resident taxpayer challenges the Department's denial of its claim for refund of use tax overpayments on commercial vehicles for tax periods from January 1, 2007, through April 30, 2009.

**INDIANA TAX COURT**

Cases Transmitted

Week of 10/24/11

Name: Paul J. Elmer and Carol A. Elmer v. Ind. Dept. of State Revenue

Case No. 49T10-1110-TA-64

Date Filed: 10/25/11

Attorneys: F. Pen Cosby  
CREMER & CREMER  
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Indianapolis, IN 46204  
(317) 636-8182

David F. McNamar  
MCNAMAR & ASSOCIATES, P.C.  
55555 Bay Colony Lane  
Indianapolis, IN 46234  
(317) 299-0160

Type of Tax: Income – Taxpayer/shareholders of two subchapter S corporations challenge the DOR's final determination denying certain business expense, vehicle expense, and uncollectible account deductions for 2005 – 2008.



**INDIANA TAX COURT**

Cases Transmitted

Week of 10/24/11

Name: Pitney Bowes Inc., et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-1110-TA-65

Date Filed: 10/28/11

Attorneys: Francina A. Dlouhy, Ryann E. Perlinski

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: AGIT – Taxpayers challenge the DOR’s final determination reclassifying the gain on the sale of a subsidiary that was subject to an I.R.C. § 338 (h)(10) election as business income apportionable to and taxable by Indiana resulting in a change to its NOL carryforwards and thus additional assessment.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/14/11

Name: Keith-MHP, LLC v. Larry Davis, in his official capacity as Assessor, Madison County  
Case No. 49T10-1111-TA-66  
Date Filed: 11/15/11  
Attorneys: Paul M. Jones, Jr., Matthew J. Ehinger  
ICE MILLER, LLC  
One American Square  
Suite 2900  
Indianapolis, IN 46282-0002  
(317) 236-2100  
Type of Tax: Real – Taxpayer challenges IBTR's final determination denying an adjustment to the assessed value of its mobile home community that taxpayer claimed exceeded the property's market value in use.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/14/11

Name: The City of Greenfield; and The Greenfield Fire Protection Territory v. Ind. Dept. of Local Government Finance  
Case No. 49T10-1111-TA-67  
Date Filed: 11/16/11  
Attorneys: Mark J. Crandley  
BARNES & THORNBURG LLP  
11 South Meridian Street  
Indianapolis, IN 46204  
(317) 261-7924  
Type of Tax: Property – The City and Territory challenge the DLGF's final determination denying certain increases to the maximum levies for the incorporated and unincorporated areas in the fire protection territory.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/21/11

Name: Bd. of Commissioners of Clark County, Indiana v. Ind. Dept. of Local Government Finance  
Case No. 49T10-1111-TA-68  
Date Filed: 11/21/11  
Attorneys: C. Gregory Fifer  
APPLEGATE FIFER PULLIAM LLC  
428 Meigs Avenue  
Jeffersonville, IN 47131-1418  
(812) 284-9499  
Type of Tax: Property – Board challenges the DLGF’s final determination denying an increase to the County’s Cumulative Capital Development Funds up to the maximum tax rate.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/21/11

Name: Alan M. Rackov v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-69

Date Filed: 11/23/11

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: AGIT – Non-resident owners of interests/shares in pass through entities doing business in Indiana challenge the Department's denial of their claim for refund alleging their dividend income is not derived from Indiana sources.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/21/11

Name: Vicki E. and Richard A. Yonke v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-70

Date Filed: 11/23/11

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy  
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Type of Tax: AGIT – Non-resident owners of interests/shares in pass through entities doing business in Indiana challenge the Department's denial of their claim for refund alleging their dividend income is not derived from Indiana sources.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/21/11

Name: Phillip G. and Terri Lynn Ruffin v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-71

Date Filed: 11/23/11

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy  
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Type of Tax: AGIT – Non-resident owners of interests/shares in pass through entities doing business in Indiana challenge the Department's denial of their claim for refund alleging their dividend income is not derived from Indiana sources.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/21/11

Name: Pino and Ana A. Mancina v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-72

Date Filed: 11/23/11

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: AGIT – Non-resident owners of interests/shares in pass through entities doing business in Indiana challenge the Department's denial of their claim for refund alleging their dividend income is not derived from Indiana sources.



**INDIANA TAX COURT**

Cases Transmitted

Week of 11/21/11

Name: Kevin B. and Nicole F. Barnhart v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-73

Date Filed: 11/23/11

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy  
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Type of Tax: AGIT – Non-resident owners of interests/shares in pass through entities doing business in Indiana challenge the Department's denial of their claim for refund alleging their dividend income is not derived from Indiana sources.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/21/11

Name: Cale C. and Maria T. Chamberlin v. Ind. Dept. of State Revenue  
Case No. 49T10-1111-TA-74  
Date Filed: 11/23/11  
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy  
BARNES & THORNBURG LLP  
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Indianapolis, IN 46204  
(317) 231-7248  
Type of Tax: AGIT – Non-resident owners of interests/shares in pass through entities doing business in Indiana challenge the Department's denial of their claim for refund alleging their dividend income is not derived from Indiana sources.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/21/11

Name: Don B. and Stacy L. Quinn v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-75

Date Filed: 11/23/11

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy  
BARNES & THORNBURG LLP

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Indianapolis, IN 46204

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Type of Tax: AGIT – Non-resident owners of interests/shares in pass through entities doing business in Indiana challenge the Department's denial of their claim for refund alleging their dividend income is not derived from Indiana sources.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/21/11

Name: George E. and Sherryl D. Stripp v. Ind. Dept. of State Revenue  
Case No. 49T10-1111-TA-76  
Date Filed: 11/23/11  
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: AGIT – Non-resident owners of interests/shares in pass through entities doing business in Indiana challenge the Department's denial of their claim for refund alleging their dividend income is not derived from Indiana sources.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/21/11

Name: David E. and Dawn L. Marsoupian v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-77

Date Filed: 11/23/11

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy  
BARNES & THORNBURG LLP

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Indianapolis, IN 46204

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Type of Tax: AGIT – Non-resident owners of interests/shares in pass through entities doing business in Indiana challenge the Department's denial of their claim for refund alleging their dividend income is not derived from Indiana sources.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/21/11

Name: Indianapolis Downs, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-78

Date Filed: 11/23/11

Attorneys: David A. Suess, Ronald M. Soskin, Paul D. Vink

BOSE McKINNEY & EVANS, LLP

111 Monument Circle, Suite 2700

Indianapolis, IN 46204

(317) 684-5186

Type of Tax: Graduated Slot Machine Wagering Tax – Taxpayer challenges the Department's denial of its claim for refund of that portion of the graduated tax it paid on 15% of its total collections that were set aside in trust for the horse industry.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/28/11

Name: C.E. and Patricia Dekko v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-79

Date Filed: 11/29/11

Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy

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Indianapolis, IN 46204

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Type of Tax: AGIT – Non-resident shareholder/partners in entities doing business in Indiana challenge the Department's denial of their claim for refund of tax paid on income allegedly not from an Indiana source.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/28/11

Name: AT&T Mobility Wireless Operations Holdings LLC, et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-80

Date Filed: 11/29/11

Attorneys: Stephen R. Carter, Attorney at Law  
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3235 45<sup>th</sup> Street, Suite 202  
Highland, IN 46322  
(219) 922-5985

Type of Tax: Sales – Taxpayers challenge the Department’s final determination denying its refund claim because taxpayer failed to first refund the sales tax it erroneously collected and remitted to its customers.



**INDIANA TAX COURT**

Cases Transmitted

Week of 11/28/11

Name: Telecorp Communications LLC, et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-81

Date Filed: 11/29/11

Attorneys: Stephen R. Carter, Attorney at Law  
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Type of Tax: Sales – Taxpayers challenge the Department’s final determination denying its refund claim because taxpayer failed to first refund the sales tax it erroneously collected and remitted to its customers.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/28/11

Name: New Cingular Wireless PCS LLC, et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-82

Date Filed: 11/29/11

Attorneys: Stephen R. Carter, Attorney at Law  
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Type of Tax: Sales – Taxpayers challenge the Department’s final determination denying its refund claim because taxpayer failed to first refund the sales tax it erroneously collected and remitted to its customers.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/28/11

Name: New Cingular Wireless PCS LLC, et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-83

Date Filed: 11/29/11

Attorneys: Stephen R. Carter, Attorney at Law  
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Type of Tax: Sales – Taxpayers challenge the Department’s final determination denying its refund claim because taxpayer failed to first refund the sales tax it erroneously collected and remitted to its customers.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/28/11

Name: New Cingular Wireless PCS LLC, et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-84

Date Filed: 11/29/11

Attorneys: Stephen R. Carter, Attorney at Law  
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Type of Tax: Sales – Taxpayers challenge the Department’s final determination denying its refund claim because taxpayer failed to first refund the sales tax it erroneously collected and remitted to its customers.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/28/11

Name: New Cingular Wireless PCS LLC, et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-85

Date Filed: 11/29/11

Attorneys: Stephen R. Carter, Attorney at Law  
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3235 45<sup>th</sup> Street, Suite 202  
Highland, IN 46322  
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Type of Tax: Sales – Taxpayers challenge the Department’s final determination denying its refund claim because taxpayer failed to first refund the sales tax it erroneously collected and remitted to its customers.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/28/11

Name: New Cingular Wireless PCS LLC, et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-86

Date Filed: 11/29/11

Attorneys: Stephen R. Carter, Attorney at Law  
10765 Lantern Road Suite 201  
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Highland, IN 46322  
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Type of Tax: Sales – Taxpayers challenge the Department’s final determination denying its refund claim because taxpayer failed to first refund the sales tax it erroneously collected and remitted to its customers.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/28/11

Name: New Cingular Wireless PCS LLC, et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-87

Date Filed: 11/29/11

Attorneys: Stephen R. Carter, Attorney at Law  
10765 Lantern Road Suite 201  
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Highland, IN 46322  
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Type of Tax: Sales – Taxpayers challenge the Department’s final determination denying its refund claim because taxpayer failed to first refund the sales tax it erroneously collected and remitted to its customers.

**INDIANA TAX COURT**

Cases Transmitted

Week of 11/28/11

Name: New Cingular Wireless PCS LLC, et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-88

Date Filed: 11/29/11

Attorneys: Stephen R. Carter, Attorney at Law  
10765 Lantern Road Suite 201  
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3235 45<sup>th</sup> Street, Suite 202  
Highland, IN 46322  
(219) 922-5985

Type of Tax: Sales – Taxpayers challenge the Department’s final determination denying its refund claim because taxpayer failed to first refund the sales tax it erroneously collected and remitted to its customers.



**INDIANA TAX COURT**

Cases Transmitted

Week of 11/28/11

Name: New Cingular Wireless PCS LLC, et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-1111-TA-89

Date Filed: 11/29/11

Attorneys: Stephen R. Carter, Attorney at Law  
10765 Lantern Road Suite 201  
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Steven P. Polick  
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3235 45<sup>th</sup> Street, Suite 202  
Highland, IN 46322  
(219) 922-5985

Type of Tax: Sales – Taxpayers challenge the Department’s final determination denying its refund claim because taxpayer failed to first refund the sales tax it erroneously collected and remitted to its customers.

**INDIANA TAX COURT**

Cases Transmitted

Week of 12/5/11

Name: Lanigan Holdings, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1112-TA-90

Date Filed: 12/7/11

Attorneys: David A. Suess, Ronald M. Soskin, Brian S. Jones

BOSE McKINNEY & EVANS, LLP

111 Monument Circle, Suite 2700

Indianapolis, IN 46204

(317) 684-5000

Type of Tax: Collection Fees – Taxpayer challenges the Department’s denial of that portion of its refund claim that represents non-refundable 3<sup>rd</sup> party collection fees.

**INDIANA TAX COURT**

Cases Transmitted

Week of 12/12/11

Name: Sony DADC US Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1112-TA-91

Date Filed: 12/13/11

Attorneys: Stephen H. Paul, Brent A. Auberry, Benjamin A. Blair

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Sales & Use – Taxpayer challenges the Department’s final determination denying its refund claim for tax paid on purchases of certain clothing, computers, and liquid gases allegedly used in its manufacturing process and its alleged retroactive application of law changes regarding computer software and services.

**INDIANA TAX COURT**

Cases Transmitted

Week of 12/12/11

Name: Johnson Co. PTABOA and the Johnson Co. Assessor v. KC Propco LLC d/b/a Kindercare Learning Center  
Case No. 49T10-1112-TA-92  
Date Filed: 12/15/11  
Attorneys: Dustun D. Huddleston  
HUDDLESTON & HUDDLESTON  
Clark House  
98 West Jefferson Street  
P.O. Box 9  
Franklin, IN 46131  
(317) 736-5137  
Type of Tax: Real – County challenges the IBTR's final determination granting an exemption for property that it alleges is not owned, occupied, and used for educational purposes..

**INDIANA TAX COURT**

Cases Transmitted

Week of 12/12/11

Name: John and Sylvia Von Ermannsdorff v. Ind. Dept. of State Revenue

Case No. 49T10-1112-TA-93

Date Filed: 12/16/11

Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy

BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 231-7741

Type of Tax: AGIT – Taxpayer challenges both the Department’s final determination that they owe AGIT for 2000 through 2009 based on the Department’s use of estimates that allegedly understated the cost of goods sold and that the imposition of a negligence penalty is proper.

**INDIANA TAX COURT**

Cases Transmitted

Week of 12/19/11

Name: Orange County Assessor v. James E. Stout

Case No. 49T10-1112-TA-94

Date Filed: 12/19/11

Attorneys: Marilyn S. Meighen  
Meighen & Associates, P.C.  
11015 Lakeview Drive  
Carmel, Indiana 46033  
(317) 844-1057

Type of Tax: Real – Assessor challenges the IBTR's final determination lowering the assessed value of land to that of the prior year's agricultural land and the IBTR's construction of the applicability of Indiana Code 6-1.1-15-17 to this case.

**INDIANA TAX COURT**

Cases Transmitted

Week of 12/19/11

Name: B & R Oil Co. Inc. v. Ind. Dept. of State Revenue  
Case No. 49T10-1112-TA-95  
Date Filed: 12/22/11  
Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy  
BARNES & THORNBURG LLP  
11 South Meridian Street  
Indianapolis, IN 46204  
(317) 231-7741  
Type of Tax: Sales & Use – Taxpayer challenges the Department’s final determination that applied overpayments of prepaid sales & use tax to another taxable period after the imposition of interest and penalties.

**INDIANA TAX COURT**

Cases Transmitted

Week of 12/26/11

Name: Shelby County Assessor v. CVS Pharmacy, Inc. #6637-02

Case No. 49T10-1112-TA-96

Date Filed: 12/27/11

Attorneys: Marilyn S. Meighen  
Meighen & Associates, P.C.  
11015 Lakeview Drive  
Carmel, Indiana 46033  
(317) 844-1057

Type of Tax: Real – Assessor challenges the IBTR's final determination that held that the assessed values established for 2007 and 2008 should remain unchanged, finding the competing appraisals submitted by both parties less credible/reliable.