

INDIANA TAX COURT

Cases Transmitted

Week of 1/16/12

Name: Indianapolis Racquet Club, Inc. v. Marion County Assessor

Case No. 49T10-1201-TA-1

Date Filed: 1/17/12

Attorneys: Stephen E. DeVoe

BOSE MCKINNEY & EVANS LLP

111 Monument Circle, Suite 2700

Indianapolis, IN 46204

(317) 684-5246

Type of Tax: Real – Taxpayer challenges the IBTR's final determination that it failed to provide probative evidence that raised a prima facie case that its properties, 3 parcels, were overvalued for the March 1, 2002 Assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 1/16/12

Name: Indianapolis Racquet Club, Inc. v. Marion County Assessor

Case No. 49T10-1201-TA-2

Date Filed: 1/17/12

Attorneys: Stephen E. DeVoe

BOSE MCKINNEY & EVANS LLP

111 Monument Circle, Suite 2700

Indianapolis, IN 46204

(317) 684-5246

Type of Tax: Real – Taxpayer challenges the IBTR's final determination that it failed to provide probative evidence that raised a prima facie case that its properties, 3 parcels, were overvalued for the March 1, 2002 Assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 1/16/12

Name: Indianapolis Racquet Club, Inc. v. Marion County Assessor

Case No. 49T10-1201-TA-3

Date Filed: 1/17/12

Attorneys: Stephen E. DeVoe

BOSE MCKINNEY & EVANS LLP

111 Monument Circle, Suite 2700

Indianapolis, IN 46204

(317) 684-5246

Type of Tax: Real – Taxpayer challenges the IBTR's final determination that it failed to provide probative evidence that raised a prima facie case that its properties, 3 parcels, were overvalued for the March 1, 2002 Assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 1/23/12

Name: Fraternal Order of Eagles #3988, Inc. v. Morgan County Property Tax Assessment Board of Appeals, et. al.
Case No. 49T10-1201-TA-4
Date Filed: 1/20/12
Attorneys: Robert Hendren, Attorney at Law
P.O. Box 1668
136 E. Third St.
Lansdale, PA 19449
(371) 755-7549
Type of Tax: Real & Personal – Taxpayer challenges the final determination of the IBTR denying a charitable exemption and fraternal association exemption for 2006 because taxpayer failed to make a prima facie case..

INDIANA TAX COURT

Cases Transmitted

Week of 1/23/12

Name: Ronald J. Newhouse v. Ind. Dept. of Revenue

Case No. 02T10-1201-TA-5

Date Filed: 1/24/12

Attorneys: Jeremy J. Grogg, Allison O. Rahrig
BURT, BLEE, DIXON, SUTTON & BLOOM, LLP
200 E. Main St., Ste. 1000
Fort Wayne, IN 46802
(260) 426-1300

Type of Tax: Use – Individual challenges the Department’s final determination that the tax was properly imposed on him despite the facts that a Montana LLC purchased the vehicle in Florida, no sales tax was paid on the purchase, the title is held by the Montana LLC, and the vehicle is used intermittently in Indiana.

INDIANA TAX COURT

Cases Transmitted

Week of 1/23/12

Name: Lowe's Home Centers, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1201-TA-6

Date Filed: 1/27/12

Attorneys: Jennifer M. Herrmann
KIGHTLINGER & GRAY, LLP
600 Market Square Center
151 N. Delaware St.
Indianapolis, IN 46204
(317) 638-4521

Type of Tax: Sales – Taxpayer challenges the Department's final determination that its construction contracts are "time and materials" contracts upon which the taxpayer should have collected from its customers on the materials sold and remitted.

INDIANA TAX COURT

Cases Transmitted

Week of 2/20/12

Name: Brightpoint, Inc. and Subsidiaries v. Ind. Dept. of State Revenue.

Case No. 49T10-1202-TA-7

Date Filed: 2/22/12

Attorneys: Mark J. Richards, Matthew J. Ehinger

ICE MILLER LLP

One American Square

Suite 2900

Indianapolis, IN 46282

(317) 236-2100

Type of Tax: AGIT – Petitioners sought a refund of AGIT paid to Indiana on the basis that some of its sales were made in other states and its income from those sales was subject to franchise or corporate stock taxes in those other states. The Department denied the refund claim and Petitioners now appeal.

INDIANA TAX COURT

Cases Transmitted

Week of 2/20/12

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

Case No. 49T10-1202-TA-8

Date Filed: 2/22/12

Attorneys: Andrew K. Light, James H. Hanson, Lynne D. Likde
SCOPELITIS, GARVIN, LIGHT, HANSON & FEARY, P.C.
10 West Market Street, Suite 1500
Indianapolis, IN 46204
(317) 637-1777

Type of Tax: Use – The taxpayer sought a refund of the use tax it remitted to Indiana between January 1, 2008, and May 31, 2009, on purchases of commercial vehicles that were never “used, stored, or consumed” within Indiana. The Department denied the refund claim and Petitioner now appeals.

INDIANA TAX COURT

Cases Transmitted

Week of 2/20/12

Name: Clark E. and Karen S. Hiler v. Ind. Dept. of State Revenue

Case No. 49T10-1202-TA-9

Date Filed: 2/23/12

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 – Florida residents filed a refund claim with the Department claiming they inadvertently paid AGIT on income from intangible property (stocks and other corporate interests) that was not attributable to Indiana. The Department denied their refund claim and Florida residents now appeal.

INDIANA TAX COURT

Cases Transmitted

Week of 2/20/12

Name: Indiana Michigan Power Co., Inc., et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-1202-TA-10

Date Filed: 2/24/12

Attorneys: Francina A. Dlouhy, J. Daniel Ogren, Ryann E. Ricchio
FAEGRE BAKER DANIELS LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: GIT/AGIT/SNIT - Petitioners challenge the Department's imposition of corporate income taxes on receipts that are attributable to a business situs outside Indiana.

INDIANA TAX COURT

Cases Transmitted

Week of 2/27/12

Name: Zotec Partners, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1202-TA-11

Date Filed: 2/27/12

Attorneys: Brett J. Miller
BINGHAM GREENEBAUM DOLL LLP
2700 Market Tower
10 West Market Street
Indianapolis, IN 46204-2982
(317) 635-8900

Type of Tax: Use - The Department issued proposed assessments against the Petitioner, claiming that it owed use tax on direct mailing services provided to it by vendors domiciled outside of Indiana because those services were rendered in retail unitary transactions. The Department denied the Petitioner's protest of the proposed assessments and the Petitioner now appeals.

INDIANA TAX COURT

Cases Transmitted

Week of 3/5/12

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

Case No. 49T10-1203-TA-12

Date Filed: 3/7/12

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 - The petitioner sought refund of tax it paid on purchases of software licenses and maintenance agreements. Department denied the refund and Petitioner now appeals.

INDIANA TAX COURT

Cases Transmitted

Week of 3/5/12

Name: Brightpoint, Inc. and Subsidiaries v. Ind. Dept. of State Revenue
Case No. 49T10-1203-TA-13
Date Filed: 3/8/12
Attorneys: Mark J. Richards, Matthew J. Ehinger
ICE MILLER LLP
One American Square
Suite 2900
Indianapolis, IN 46282
(317) 236-2100
Type of Tax: AGIT – Petitioners a) included wholly-owned subsidiary in its consolidated income tax return and b) deducted foreign source dividends in calculating its NOLs. The Department determined it was improper for Petitioners to do a) and b), and therefore issued a proposed assessment. Petitioners now appeal.

INDIANA TAX COURT

Cases Transmitted

Week of 3/5/12

Name: R.R. Donnelley & Sons Co. v. Ind. Dept. of State Revenue

Case No. 49T10-1203-TA-14

Date Filed: 3/9/12

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/Use – Whether Petitioner’s acquisition of pallets – for use in shipping the printed materials it produced - are exempt from tax as non-returnable packaging materials/containers.

INDIANA TAX COURT

Cases Transmitted

Week of 3/5/12

Name: Cook Incorporated [formerly Vance Products Inc. d/b/a Cook Urological Inc.] v. Ind. Dept. of State Revenue
Case No. 49T10-1203-TA-15
Date Filed: 3/9/12
Attorneys: Craig M. McKee
WILKINSON, GOELLER, MODESITT, WILKINSON & DRUMMY, LLP
333 Ohio Street
Terre Haute, IN 47807-3513
(812) 232-4311
Type of Tax: Sales – Whether Petitioner’s purchases of water, natural gas, and electricity are exempt from sales tax because those purchases were used in its manufacturing process.

INDIANA TAX COURT

Cases Transmitted

Week of 3/19/12

Name: Fifth Third Bancorp and Subsidiaries v. Ind. Dept. of State Revenue
Case No. 49T10-1203-TA-16
Date Filed: 3/22/12
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: FIT – whether Petitioner and its subsidiaries constituted a unitary business group and were therefore required to file a combined return for purposes of the FIT.

INDIANA TAX COURT

Cases Transmitted

Week of 3/26/12

Name: Sony DADC US, Inc. v. Indiana Dep't. of State Revenue

Case No. 49T10-1203-TA-17

Date Filed: 3/28/12

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

FAEGRE BAKER DANIELS LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Sales & Use – Petitioner sought a refund of the sales/use tax it remitted on purchases of clothing, safety equipment, machinery tools, and computer hardware & software. Petitioner claimed those purchases were exempt from taxation because the personal property was directly used in its manufacturing process. The Department denied the refund and Petitioner now appeals.

INDIANA TAX COURT

Cases Transmitted

Week of 3/26/12

Name: Sony DADC US, Inc. v. Indiana Dep't. of State Revenue

Case No. 49T10-1203-TA-18

Date Filed: 3/28/12

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

FAEGRE BAKER DANIELS LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Sales & Use – Petitioner sought a refund of the sales/use tax it remitted on purchases of clothing, safety equipment, machinery tools, and computer hardware & software. Petitioner claimed those purchases were exempt from taxation because the personal property was directly used in its manufacturing process. The Department denied the refund and Petitioner now appeals.

INDIANA TAX COURT

Cases Transmitted

Week of 3/26/12

Name: Indianapolis Public Transportation Corporation v. Department of Local Government Finance
Case No. 49T10-1203-TA-19
Date Filed: 3/28/12
Attorneys: Beth H. Henkel
LAW OFFICE OF BETH HENKEL, LLC
6178 North Oxford
Indianapolis, IN 46220
(317) 654-5688
Type of Tax: Property – Whether the DLGF erred in reducing the tax rates applicable to Petitioner’s cumulative and debt service fund levies.

INDIANA TAX COURT

Cases Transmitted

Week of 4/9/12

Name: Carolyn Gibson v. Indiana Department of Revenue

Case No. 49T10-1204-TA-20

Date Filed: 4/10/12

Attorneys: Carolyn Gibson, *pro se*

Type of Tax: Income (Adjusted Gross) – Petitioner explains that between 1999 and 2011, she made a mistake in reporting her taxable income and, as a result, overpaid her tax liability in each of those years. While the Department refunded to her the most recent two years' overpayments, Petitioner contends she is entitled to refunds for all those years.

INDIANA TAX COURT

Cases Transmitted

Week of 4/9/12

Name: Macallister Machinery Co., Inc. v. Indiana Department of Revenue
Case No. 49T10-1204-TA-21
Date Filed: 4/9/12
Attorneys: Craig M. McKee
WILKINSON, GOELLER, MODESITT, WILKINSON & DRUMMY, LLP
333 Ohio Street
Terre Haute, IN 47807-3513
(812) 232-4311
Type of Tax: Sales – Whether Petitioner’s bulk purchases of diesel fuel, used to fuel vehicles that are leased to its customers, are exempt from tax.

INDIANA TAX COURT

Cases Transmitted

Week of 4/9/12

Name: Ashutosh Corp. d/b/a/ Cloverdale Truck Plaza v. Indiana Department of Revenue

Case No. 49T10-1204-TA-22

Date Filed: 4/11/12

Attorneys: Paul S. Ward,
PAUL S. WARD, P.C.
8425 Woodfield Crossing, Suite 100
Indianapolis, IN 46240
(317) 469-4820

Type of Tax: Sales – Whether Petitioner submitted sufficient documentation to substantiate its claim that its sales of diesel fuel were exempt from sales tax.

INDIANA TAX COURT

Cases Transmitted

Week of 4/9/12

Name: Caterpillar, Inc. v. Indiana Department of Revenue

Case No. 49T10-1204-TA-23

Date Filed: 4/9/12

Attorneys: Timothy J. Eifler
STOLL KEENON OGDEN PLLC

2000 PNC Plaza

500 West Jefferson Street

Louisville, KY 40202

(502) 333-6000

Type of Tax: AGIT – Whether Petitioner’s net operating losses may be calculated using the foreign dividends received deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 4/9/12

Name: Estate of Don H. Barden and Bella I. Barden v. Indiana Department of Revenue

Case No. 71T10-1204-TA-24

Date Filed: 4/12/12

Attorneys: Timothy D. Hernly, Richard Deahl

BARNES & THORNBURG

600 1st Source Bank Center

100 North Michigan Street

South Bend, IN 46601

(574) 233-1171

Type of Tax: AGIT – Petitioners filed claim for refund with the Department on the basis that their distributive share of income from S Corp. in which they were shareholders did not constitute taxable adjusted gross income derived from sources within Indiana. Department denied the claim and Petitioners now appeal.

INDIANA TAX COURT

Cases Transmitted

Week of 4/23/12

Name: Indiana Finance Financial Corp. v. Indiana Department of Revenue
Case No. 49T10-1204-TA-25
Date Filed: 4/23/12
Attorneys: Paul M. Pittman
BAKER PITTMAN & PAGE
333 E. Ohio Street, Suite 200
Indianapolis, IN 46204
(317) 636-5561
Type of Tax: Sales – Petitioner challenges the Department’s final determination denying a portion of its refund attributable to IRC § 166 bad debt deductions.

INDIANA TAX COURT

Cases Transmitted

Week of 4/23/12

Name: Indiana Finance Co. v. Indiana Department of Revenue

Case No. 49T10-1204-TA-26

Date Filed: 4/23/12

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

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

INDIANA TAX COURT

Cases Transmitted

Week of 4/23/12

Name: Real World Testing, LLC v. Indiana Department of State Revenue
Case No. 49T10-1204-TA-27
Date Filed: 4/23/12
Attorneys: Jeffrey A. Hokanson
FROST BROWN TODD LLC
201 N. Illinois Street, Suite 1900
P.O. Box 44961
Indianapolis, IN 46244-0961
(317) 237-3800
Type of Tax: Income Withholding Taxes – Whether test drivers hired by Petition are independent contractors or employees.

INDIANA TAX COURT

Cases Transmitted

Week of 4/23/12

Name: Bingham McHale LLP now known as Bingham Greenebaum Doll LLP v. Ind. Dept. of State Revenue
Case No. 49T10-1204-TA-28
Date Filed: 4/25/12
Attorneys: Brett J. Miller
Bingham McHale LLP
2700 Market Tower
10 West Market Street
Indianapolis, IN 46204-2982
(317) 635-8900
Type of Tax: Sales & Use – Whether Petitioner should be required to pay sales tax on its purchases of software licenses and online database subscriptions and whether it should remit use tax incident to its purchases of software maintenance agreements.

INDIANA TAX COURT

Cases Transmitted

Week of 4/23/12

Name: Bristol-Myers Squibb Co. v. Ind. Dept. of State Revenue

Case No. 49T10-1204-TA-29

Date Filed: 4/27/12

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 & Supplemental Net Income Tax – The Department determined that Petitioner's foreign source dividends were attributable to Indiana, not New York, and thereby reduced the deduction claimed by Petitioner for 2001 based on the carry back of NOL from 2003. The Petitioner now appeals.

INDIANA TAX COURT

Cases Transmitted

Week of 4/23/12

Name: Hamilton County Assessor v. Allisonville Road Development, LLC

Case No. 49T10-1204-TA-30

Date Filed: 4/27/12

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

Type of Tax: Property – Whether the Indiana Board erred in determining that taxpayer’s land qualified for a “developer’s discount” pursuant to Indiana Code § 6-1.1-4-12.

INDIANA TAX COURT

Cases Transmitted

Week of 5/7/12

Name: Dennis W. Mikel v. Ind. Dept. of Revenue

Case No. 02T10-1205-TA-31

Date Filed: 5/3/12

Attorneys: Jeremy J. Grogg, Allison O. Rahrig
BURT, BLEE, DIXON, SUTTON & BLOOM, LLP
200 East Main Street, Suite 1000
Fort Wayne, IN 46802
(260) 426-1300

Type of Tax: Use – Whether petitioner, who is a trustee of a trust that is a member of an out-of-state LLC, personally owes Indiana use tax on a vehicle that was purchased by the trust in Michigan, titled/registered in Montana, and occasionally driven there and temporarily stored in Indiana.

INDIANA TAX COURT

Cases Transmitted

Week of 5/14/12

Name: Kenneth W. Nailluex v. Ind. Dept. of Revenue

Case No. 02T10-1205-TA-32

Date Filed: 5/15/12

Attorneys: Jeremy J. Grogg, Allison O. Rahrig
BURT, BLEE, DIXON, SUTTON & BLOOM, LLP
200 East Main Street, Suite 1000
Fort Wayne, IN 46802
(260) 426-1300

Type of Tax: Use – Whether petitioner, who is a member of an out-of-state LLC, personally owes Indiana use tax on a vehicle that was purchased by the LLC in Indiana, occasionally driven and stored in Indiana, but titled and registered in Montana.

INDIANA TAX COURT

Cases Transmitted

Week of 6/11/12

Name: Shelby Gravel, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1206-TA-33

Date Filed: 6/12/12

Attorneys: John R. Humphrey, Todd C. Lady
TAFT STETTINIUS & HOLLISTER LLP

One Indiana Square, Suite 3500

Indianapolis, IN 46204

(317) 713-3500

Type of Tax: Sales / Use – Whether petitioner’s equipment, used in its manufacturing process, is exempt from sales/use tax pursuant to Indiana Code § 6-2.5-5-3.

INDIANA TAX COURT

Cases Transmitted

Week of 6/11/12

Name: Pinnacle Entertainment, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1206-TA-34

Date Filed: 6/13/12

Attorneys: Stephen H. Paul, Francina A. Dlouhy, Benjamin A. Blair

FAEGRE BAKER DANIELS LLP

300 N. Meridian St., Ste. 2700

Indianapolis, In 46204

(317) 237-0300

Type of Tax: AGIT / Corporate – Whether, in classifying as taxable the income from the sale of petitioner's property and a termination fee, the DOR erred in calculating the Petitioner's net operating losses.

INDIANA TAX COURT

Cases Transmitted

Week of 6/18/12

Name: Vern R. Grabbe v. Carroll County Assessor
Case No. 49T10-1206-TA-35
Date Filed: 6/18/12
Attorneys: Vern R. Grabbe, *pro se*
Type of Tax: Real – Whether Indiana Board erred when it found that taxpayer failed to prima facie show that his property's 2009 assessment did not accurately reflect its market value-in-use.

INDIANA TAX COURT

Cases Transmitted

Week of 6/18/12

Name: Brandenburg Industrial Service Co. v. Ind. Dept. of State Revenue
Case No. 49T10-1206-TA-37
Date Filed: 6/22/12
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: Sales/Use – Whether taxpayer’s purchases of certain equipment and consumable items – which were used/consumed in its metal recovery and manufacturing process – were exempt from taxation pursuant to Indiana Code §§ 6-2.5-5-3, 6-2.5-5-5.1, 6-2.5-3-2.

INDIANA TAX COURT

Cases Transmitted

Week of 10/15/12

Name: Ind. Dept. of State Revenue, Inheritance Tax Division v. The Estate of Orville J. Rauch
Case No. 49T10-1207-TA-38
Date Filed: 7/23/12
Attorneys: John P. Lowrey, Deputy Attorney General
Office of the Attorney General
Indiana Government Center South, Fifth Floor
302 West Washington Street
Indianapolis, IN 46204-2770
(317) 234-3089
Type of Tax: Inheritance - the Department challenges whether executors should have been designated Class C beneficiaries or Class beneficiaries due to a in loco parentis relationship with decedent.

INDIANA TAX COURT

Cases Transmitted

Week of 7/23/12

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

Case No. 49T10-1207-TA-39

Date Filed: 7/23/12

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 Department's denial of its claim for refund of tax paid on purchases of optional software maintenance agreements.

INDIANA TAX COURT

Cases Transmitted

Week of 7/30/12

Name: Kevin R. Apple & KGB Lumber, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1208-TA-40

Date Filed: 8/3/12

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: Sales/Use – Whether Taxpayer, who transports various lumber products, provided adequate documentation the Department to substantiate that it is predominately engaged in public transportation and, therefore exempt from sales and use tax.

INDIANA TAX COURT

Cases Transmitted

Week of 8/6/12

Name: Brightpoint, Inc. and Subsidiaries v. Ind. Dept. of State Revenue

Case No. 49T10-1208-TA-41

Date Filed: 8/8/12

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: AGIT – Whether certain subsidiaries of taxpayer were properly included in its affiliated group for purposes of filing a consolidated income tax return; whether taxpayer properly calculated its Indiana NOLs by deducting foreign source dividends.

INDIANA TAX COURT

Cases Transmitted

Week of 8/6/12

Name: Lee and Sally Peters v. Lisa Garoffolo, Boone County Assessor and Ind. Bd. of Tax Review
Case No. 49T10-1207-TA-42
Date Filed: 7/23/12
Attorneys: Lee and Sally Peters, *pro se*
Type of Tax: Real property – taxpayers maintain that the Indiana Board erred in determining that their evidence did not *prima facie* demonstrate that their office building was assessed incorrectly.

INDIANA TAX COURT

Cases Transmitted

Week of 8/6/12

Name: Lake County Assessor v. Tube City IMS, LLC

Case No. 49T10-1208-TA-43

Date Filed: 8/10/12

Attorneys: Marilyn S. Meighen
MEIGHEN & ASSOCIATES, P.C.

11015 Lakeview Drive

Carmel, Indiana 46033

(317) 844-1057

Type of Tax: Personal property – whether the Indiana Board erred in determining that Respondent's equipment qualified for Pool 5 depreciation.

INDIANA TAX COURT

Cases Transmitted

Week of 8/13/12

Name: Brightpoint North America L.P. v. Ind. Dept. of State Revenue

Case No. 49T10-1208-TA-44

Date Filed: 8/15/12

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 – Whether taxpayer owed tax upon its execution of optional maintenance agreements (software); whether materials acquired by taxpayer were utilized/consumed in its cellular telephone production/assembly process and therefore exempt from tax.

INDIANA TAX COURT

Cases Transmitted

Week of 8/20/12

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

Case No. 49T10-1208-TA-45

Date Filed: 8/22/12

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

Type of Tax: Sales & Use – Taxpayer challenges Department’s final determination denying a portion of its refund attributable to IRC §277 bad debt deductions.

INDIANA TAX COURT

Cases Transmitted

Week of 8/27/12

Name: Virginia Garwood v. Ind. Dept. of State Revenue

Case No. 82T10-1208-TA-46

Date Filed: 8/27/12

Attorneys: Stacy K. Newton
RUDOLPH, FINE, PORTER & JOHNSON, LLC

221 NW Fifth Street

P.O. Box 1507

Evansville, IN 47706-1507

(812) 422-9444

Type of Tax: Sales – The Respondent issued jeopardy assessments against the Petitioner for sales tax owed and seized Petitioner's property to satisfy those assessments. Petitioner filed claim for refund after Tax Court determined that the jeopardy assessments were void. Respondent has failed to rule on Petitioner's claim for refund.

INDIANA TAX COURT

Cases Transmitted

Week of 9/3/12

Name: Laboratory Corporation of America Holdings v. Ind. Dept. of State Revenue

Case No. 49T10-1209-TA-47

Date Filed: 9/6/12

Attorneys: Larry J. Stroble
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248

Type of Tax: Sales & Use – Taxpayer is engaged in the business of operating medical testing laboratories and, in the course of that business, purchases drugs that are used in the diagnosis of disease. Issue on appeal is whether the taxpayer's purchase of those drugs is exempt from sales/use tax.

INDIANA TAX COURT

Cases Transmitted

Week of 9/3/12

Name: PA Labs Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1209-TA-48

Date Filed: 9/6/12

Attorneys: Larry J. Stroble
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248

Type of Tax: Sales & Use – Taxpayer is engaged in the business of operating medical testing laboratories and, in the course of that business, purchases drugs that are used in the diagnosis of disease. Issue on appeal is whether the taxpayer's purchase of those drugs is exempt from sales/use tax.

INDIANA TAX COURT

Cases Transmitted

Week of 9/10/12

Name: Maumee Dialysis Services, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1209-TA-49

Date Filed: 9/10/12

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

FAEGRE BAKER DANIELS LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Sales & Use – Whether taxpayer's purchases of items used to treat patients with end-stage renal disease are subject to tax.

INDIANA TAX COURT

Cases Transmitted

Week of 9/10/12

Name: RCG Columbus, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1209-TA-50

Date Filed: 9/10/12

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

FAEGRE BAKER DANIELS LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Sales & Use – Whether taxpayer's purchases of items used to treat patients with end-stage renal disease are subject to tax.

INDIANA TAX COURT

Cases Transmitted

Week of 9/10/12

Name: Renal Care Group Terre Haute, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1209-TA-51

Date Filed: 9/10/12

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

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Type of Tax: Sales & Use – Whether taxpayer's purchases of items used to treat patients with end-stage renal disease are subject to tax.

INDIANA TAX COURT

Cases Transmitted

Week of 9/10/12

Name: Bio-Medical Applications of Indiana, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1209-TA-52

Date Filed: 9/10/12

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

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Type of Tax: Sales & Use – Whether taxpayer's purchases of items used to treat patients with end-stage renal disease are subject to tax.

INDIANA TAX COURT

Cases Transmitted

Week of 9/10/12

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

Case No. 49T10-1209-TA-53

Date Filed: 9/10/12

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

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Type of Tax: Sales & Use – Whether taxpayer's purchases of items used to treat patients with end-stage renal disease are subject to tax.

INDIANA TAX COURT

Cases Transmitted

Week of 9/10/12

Name: Fresenius Medical Care East Chicago, LLC formerly known as Saint Margaret Mercy Dialysis Centers, L.L.C.
v. Ind. Dept. of State Revenue

Case No. 49T10-1209-TA-54

Date Filed: 9/10/12

Attorneys: Francina A. Dlouhy, J. Daniel Ogren
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Type of Tax: Sales & Use – Whether taxpayer's purchases of items used to treat patients with end-stage renal disease are subject to tax.

INDIANA TAX COURT

Cases Transmitted

Week of 9/10/12

Name: RCG Indiana, L.L.C. v. Ind. Dept. of State Revenue

Case No. 49T10-1209-TA-55

Date Filed: 9/10/12

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

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Type of Tax: Sales & Use – Whether taxpayer's purchases of items used to treat patients with end-stage renal disease are subject to tax.

INDIANA TAX COURT

Cases Transmitted

Week of 9/10/12

Name: RCG Bloomington, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1209-TA-56

Date Filed: 9/10/12

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

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Type of Tax: Sales & Use – Whether taxpayer's purchases of items used to treat patients with end-stage renal disease are subject to tax.

INDIANA TAX COURT

Cases Transmitted

Week of 9/10/12

Name: National Medical Care, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1209-TA-57

Date Filed: 9/10/12

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

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(317) 237-0300

Type of Tax: Sales & Use – Whether taxpayer's purchases of items used to treat patients with end-stage renal disease are subject to tax.

INDIANA TAX COURT

Cases Transmitted

Week of 9/10/12

Name: Mid America Clinical Laboratories, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1209-TA-58

Date Filed: 9/11/12

Attorneys: Larry J. Stroble
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248

Type of Tax: Sales & Use – Taxpayer is engaged in the business of operating medical testing laboratories and, in the course of that business, purchases drugs that are used in the diagnosis of disease. Issue on appeal is whether the taxpayer's purchase of those drugs is exempt from sales/use tax.

INDIANA TAX COURT

Cases Transmitted

Week of 9/10/12

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

Case No. 49T10-1209-TA-59

Date Filed: 9/14/12

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

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

INDIANA TAX COURT

Cases Transmitted

Week of 9/17/12

Name: D.D.A. Associates LLC v. Noble County Property Tax Assessment Board of Appeals
Case No. 49T10-1209-TA-60
Date Filed: 9/18/12
Attorneys: Cheryl L. Weimer
EBERHARD & WEIMER, P.C.
115 S. Detroit Street
LaGrange, In 46761
(260) 463-7154
Type of Tax: Property (real) – Taxpayer challenges whether its property is entitled to a religious purpose exemption.

INDIANA TAX COURT

Cases Transmitted

Week of 10/8/12

Name: The Majestic Star Casino II, Inc. n/k/a The Majestic Star Casino II, LLC v. Ind. Dept. of State Revenue

Case No. 71T10-1210-TA-62

Date Filed: 10/9/12

Attorneys: Richard Deahl, Ziaaddin Mollabashy

BARNES & THORNBURG

600 1st Source Bank Center

100 North Michigan Street

South Bend, IN 46601

(574) 233-1171

Type of Tax: Income/various - whether the Department was required to remit to taxpayer statutory interest on refunds pursuant to Ind. Code § 6-8.1-9-2.

INDIANA TAX COURT

Cases Transmitted

Week of 10/8/12

Name: Citibank, N.A. v. Ind. Dept. of State Revenue

Case No. 49T10-1210-TA-63

Date Filed: 10/9/12

Attorneys: Heather MacDougall

AKERMAN SENTERFITT

222 Lakeview Avenue, Fourth Floor

West Palm Beach, FL 33401

(561) 653-3646

Type of Tax: Sales / use - whether taxpayer, who finances credit card sales of consumer goods from various merchants, is entitled to a refund on bad debt sales tax collections.

INDIANA TAX COURT

Cases Transmitted

Week of 10/22/12

Name: Brandenburg Industrial Service Company v. Ind. Dept. of State Revenue
Case No. 49T10-1210-TA-64
Date Filed: 10/22/12
Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Sales/Use – whether Taxpayer’s equipment and consumable items used in its metal recovery and manufacturing business are exempt from tax.

INDIANA TAX COURT

Cases Transmitted

Week of 10/15/12

Name: Marineland Gardens Community Assoc., Inc. v. Kosciusko County Assessor

Case No. 45T10-1210-TA-65

Date Filed: 10/19/12

Attorneys: Jay L. Lavender
LAVENDER & BAUER, PC

116 N. Buffalo St.

Warsaw, IN 46581

(574) 267-4151

Type of Tax: Property – whether Taxpayer’s land is exempt under Indiana Code § 6-1.1-10-16(c)(3) because it is owned by a nonprofit entity established for the purpose of retaining and preserving it for its natural characteristics.

INDIANA TAX COURT

Cases Transmitted

Week of 10/22/12

Name: Crystal Flash Petroleum, LLC v. Ind. Department of State Revenue

Case No. 49T10-1210-TA-66

Date Filed: 10/24/12

Attorneys: Robert A. Romack, Dan R. Dunbar

DUNBAR & ROMACK

1949 Red Oak Drive

Franklin, IN 46131

(317) 213-6351

Type of Tax: Sales & Use – taxpayer challenges whether the Department’s placement of certain invoices in “strata” for use in determining the amount of tax refund determining to which taxpayer is entitled.

INDIANA TAX COURT

Cases Transmitted

Week of 10/22/12

Name: Aztec Partners, LLC v. Indiana Attorney General's Office

Case No. 49T10-1210-SC-67

Date Filed: 10/24/12

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, who owns/operates restaurants through Indiana, owes tax on its purchases of natural gas and electricity that are used in its food heating/cooling equipment.

INDIANA TAX COURT

Cases Transmitted

Week of 10/29/12

Name: Hamilton Southeastern Utilities, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1210-TA-68

Date Filed: 10/29/12

Attorneys: Brett J. Miller

BINGHAM GREENEBAUM DOLL LLP

2700 Market Tower

10 West market Street

Indianapolis, In 46204-2982

(317) 635-8900

Type of Tax: Utility receipts –whether taxpayer, a sewage collection/disposal company, owes utility receipts tax on system development charges and connection fees.

INDIANA TAX COURT

Cases Transmitted

Week of 11/5/12

Name: Indiana Heart Hospital, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1211-TA-69

Date Filed: 11/5/12

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 – whether taxpayer purchases and resale of durable medical equipment/supplies are exempt from tax under Indiana Code §§ 6-2.5-5-8 and 6-2.5-5-18.

INDIANA TAX COURT

Cases Transmitted

Week of 11/5/12

Name: Marion County Assessor v. Washington Square Mall, LLC, et. al.

Case No. 49T10-1211-TA-70

Date Filed: 11/5/12

Attorneys: John C. Slatten

Attorney for Marion County Assessor

200 E. Washington Street, Suite 1121

Indianapolis, IN 46204

(317) 327-3913

Type of Tax: Real property – whether the Indiana Board abused its discretion determining that Respondent met its burden of proof at the administrative level demonstrating that its assessment was erroneous.

INDIANA TAX COURT

Cases Transmitted

Week of 11/5/12

Name: Monroe County Assessor v. Kooshtard Property, LLC

Case No. 49T10-1211-TA-71

Date Filed: 11/7/12

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

Type of Tax: Real property – whether the Indiana Board abused its discretion determining that Respondent met its burden of proof at the administrative level demonstrating that its assessment was erroneous.

INDIANA TAX COURT

Cases Transmitted

Week of 11/12/12

Name: Hoogenboom Nofziger Realty Corp. v. Cathy Search, in her official capacity as Assessor, Elkhart County
Case No. 49T10-1211-TA-72
Date Filed: 11/9/12
Attorneys: Paul M. Jones, Jr., Matthew J. Ehinger
ICE MILLER LLP
One American Square
Suite 2900
Indianapolis, IN 46282
(317) 236-2100
Type of Tax: Real property – whether the Indiana Board erred when it found that the Assessor presented sufficient evidence to rebut taxpayer’s prima facie case that its property was overvalued.

INDIANA TAX COURT

Cases Transmitted

Week of 11/12/12

Name: Waterford Development Corp. v. Cathy Search, in her official capacity as Assessor, Elkhart County
Case No. 49T10-1211-TA-73
Date Filed: 11/9/12
Attorneys: Paul M. Jones, Jr., Matthew J. Ehinger
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Indianapolis, IN 46282
(317) 236-2100
Type of Tax: Real property – whether the Indiana Board erred when it found that the Assessor presented sufficient evidence to rebut taxpayer’s prima facie case that its property was overvalued.

INDIANA TAX COURT

Cases Transmitted

Week of 3/11/13

Name: Indiana Dep't. of State Revenue/Inheritance Tax Division v. Estate of Judd Leighton
Case No. 71T10-1211-TA-74
Date Filed: 11/14/12
Attorneys: John Lowrey, Deputy Attorney General
Office of the Attorney General
Indiana Government Center South, 5th Fl
302 W. Washington Street
Indianapolis, IN 46204
Type of Tax: Inheritance – The Department challenges whether the probate court had subject matter jurisdiction over the Estate's refund claim.

INDIANA TAX COURT

Cases Transmitted

Week of 11/19/12

Name: King Systems Corp. v. Ind. Dept. of State Revenue

Case No. 49T10-1211-TA-75

Date Filed: 11/19/12

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

11 South Meridian Street

Indianapolis, IN 46204

(317) 231-7741

Type of Tax: Income – whether taxpayer should have applied the “throw-back” rule to its receipts from sales in those jurisdictions in which it did not file voluntary disclosure agreements or tax returns.

INDIANA TAX COURT

Cases Transmitted

Week of 11/19/12

Name: Marion County Assessor v. Simon Debartolo Group, L.P., et. al.
Case No. 49T10-1211-TA-76
Date Filed: 11/19/12
Attorneys: John C. Slatten
Attorney for Marion County Assessor
200 E. Washington Street, Suite 1121
Indianapolis, IN 46204
(317) 327-3913
Type of Tax: Real property – whether the Indiana Board abused its discretion when it reduced an assessment based solely on a sale that occurred after the relevant valuation/assessment date and that was improperly trended.

INDIANA TAX COURT

Cases Transmitted

Week of 11/19/12

Name: Monumental Life Ins. Co. (successor by merger to Peoples Benefit Life Ins. Co.v. Indiana Dept. of State Revenue
Case No. 49T10-1211-TA-77
Date Filed: 11/20/12
Attorneys: Francina A. Dlouhy, Benjamin A. Blair
FAEGRE BAKER DANIELS LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: AGIT – whether the taxpayer’s claim for refund is barred by the statute of limitations found in Indiana Code § 6-8.1-9-1.

INDIANA TAX COURT

Cases Transmitted

Week of 11/26/12

Name: Roderick E. Kellam v. Fountain County Assessor
Case No. 49T10-1211-TA-78
Date Filed: 11/26/12
Attorneys: Roderick E. Kellam, *pro se*
Type of Tax: Real property – whether the Indiana Board erred when it found that taxpayer had not demonstrated that he was entitled to a homestead deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 12/3/12

Name: Kindred Nursing Centers Limited Partnership v. Ind. Dept. of State Revenue

Case No. 49T10-1212-TA-80

Date Filed: 12/7/12

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

FAEGRE BAKER DANIELS LLP

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Indianapolis, IN 46204

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Type of Tax: Sales & Use – whether taxpayer's purchases/rentals of various medical equipment and supplies are exempt from tax pursuant to Indiana Code § 6-25-5-18.

INDIANA TAX COURT

Cases Transmitted

Week of 12/10/12

Name: Marion County Assessor v. Gateway Arthur, Inc.

Case No. 49T10-1212-TA-81

Date Filed: 12/6/12

Attorneys: John C. Slatten

Attorney for Marion County Assessor

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Type of Tax: Real property – whether the Indiana Board erred in determining that taxpayer's evidence of property value was more probative than that of the Assessor.

INDIANA TAX COURT

Cases Transmitted

Week of 12/10/12

Name: Marion County Assessor v. Gateway Arthur, Inc.
Case No. 49T10-1212-TA-82
Date Filed: 12/6/12
Attorneys: John C. Slatten
Attorney for Marion County Assessor
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(317) 327-3913
(317) 237-0300
Type of Tax: Real property – whether the Indiana Board erred in determining that the Assessor failed to make a prima facie case that taxpayer's property was valued correctly.

INDIANA TAX COURT

Cases Transmitted

Week of 12/24/12

Name: The PNC Financial Services Group formerly National City Corp. v. Ind. Dept. of State Revenue

Case No. 49T10-1212-TA-83

Date Filed: 12/27/12

Attorneys: Brett J. Miller

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(317) 635-8900

Type of Tax: Financial Institutions Tax – whether the Department's proposed FIT assessments were in error because it:

- 1) Erroneously excluded member(s) from the unitary group;
- 2) Erroneously included interest from an inter-company loan;
- 3) Included mathematical errors;
- 4) Erroneously allocated net operating losses for purposes of carry forward.