

INDIANA TAX COURT

Cases Transmitted

Week of 1/6/14

Name: E-Z Car Credit Corp. v. Indiana Dep't of State Revenue

Case No. 49T10-1401-TA-1

Date Filed: 8/1/13

Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy

BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 236-1313

Type of Tax: Sales – Taxpayer challenges the Department's final determination denying claim for refund attributable to bad debt deductions taken under IRC § 166.

INDIANA TAX COURT

Cases Transmitted

Week of 1/13/14

Name: RDM Sales & Service, Inc. v. Ind. Dep't of Revenue

Case No. 49T10-1401-TA-2

Date Filed: 1/16/14

Attorneys: David E. Price
Attorney at Law
43 N. Kringle Place
P.O. Box 100
Santa Claus, IN 47579
(812) 937-4444

Type of Tax: Sales & Use – Whether taxpayer, a vending machine operator, was required to collect sales tax on the sales of bottled H₂O and juice from its machines and if not, does it have standing to seek a refund.

INDIANA TAX COURT

Cases Transmitted

Week of 1/20/14

Name: Property Development Company Four, LLC v. Grant Co. Assessor

Case No. 49T10-1401-TA-3

Date Filed: 1/23/14

Attorneys: Paul K. Ogden
OGDEN LAW FIRM
3525 W. 55th St.
Indianapolis, IN 46228
(317) 297-9720

Type of Tax: Real Property – Whether the Indiana Board of Tax Review erred when it determined that an Assessor could reassess property retroactively under Indiana Code § 6-1.1-9-5.

INDIANA TAX COURT
Cases Transmitted
Week of 2/17/14

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

Case No. 49T10-1402-TA-4

Date Filed: 2/21/14

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 its purchases of software maintenance agreements were subject to tax.

INDIANA TAX COURT
Cases Transmitted
Week of 3/10/14

Name: Globe Metallurgical, Inc. Indiana Dep't of State Revenue

Case No. 49T10-1403-TA-5

Date Filed: 3/10/14

Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy

BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 236-1313

Type of Tax: AGIT – The taxpayer challenges whether the Department erred in determining that it had nexus within Indiana and is therefore subject to the income tax.

INDIANA TAX COURT

Cases Transmitted

Week of 3/10/14

Name: Indiana Dep't of State Revenue, Inheritance Tax Division v. Estate of Janice Hamblin
Case No. 49T10-1403-TA-6
Date Filed: 3/11/14
Attorneys: Thomas D. Cameron, Evan W. Bartel
Office of Attorney General
Indiana Government Center South, Fifth Floor
302 West Washington Street
Indianapolis, IN 46204-2770
(317) 234-6783
Type of Tax: Inheritance tax – whether the county court erred in determining that the annuity interests transferred by the decedent via a trust, could be valued as though they were life estates.

INDIANA TAX COURT
Cases Transmitted
Week of 3/10/14

Name: Calumet Township Trustee v. Dep't of Local Government Finance
Case No. 49T10-1403-TA-7
Date Filed: 3/10/14
Attorneys: Ragen H. Hatcher
Hatcher Law Group, LLC
487 Broadway, Suite 200A
Gary, IN 46402
(219) 979-0490
Type of Tax: Real – whether the DLGF erred in determining how the Petitioner should allocate its maximum levy as mandated by HEA 1585.

INDIANA TAX COURT

Cases Transmitted

Week of 3/24/14

Name: Aurora Loan Services v. Ind. Dep't of Revenue

Case No. 49T10-1403-TA-8

Date Filed: 3/24/14

Attorneys: Todd B. Logsdon
FISHER & PHILLIPS LLP
220 W. Main St., Ste. 2000
Louisville, KY 40202
(502) 561-3990

Type of Tax: Withholding Tax – taxpayer challenges whether the Department erred in denying the portion of its refund claim that the Department asserts constitutes “non-refundable collection fees.”

INDIANA TAX COURT
Cases Transmitted
Week of 4/14/14

Name: West Ohio II, LLC v. Marion Co. Assessor, et. al.
Case No. 49T10-1404-TA-9
Date Filed: 4/14/14
Attorneys: Bradley D. Hasler, Jeffrey T. Bennett
BINGHAM GREENEBAUM DOLL LLP
2700 Market Tower
10 West Market Street
Indianapolis, IN 46204
(317) 635-8900
Type of Tax: Real property – Taxpayer, whose 2013 real property assessment appeal is still pending at the Property Tax Assessment Board of Appeals level, seeks to enjoin the collection of the tax in 2014, which is greater than that which would be collected if it wins its appeal at the administrative level.

INDIANA TAX COURT

Cases Transmitted

Week of 4/21/14

Name: Washington Park Cemetery Assoc., Inc. v. Marion Co. Assessor, et. al.

Case No. 49T10-1404-TA-10

Date Filed: 4/21/14

Attorneys: Bradley D. Hasler, Jeffrey T. Bennett

BINGHAM GREENEBAUM DOLL LLP

2700 Market Tower

10 West Market Street

Indianapolis, IN 46204

(317) 635-8900

Type of Tax: Real property – Taxpayer, whose 2013 real property assessment appeal is still pending at the Property Tax Assessment Board of Appeals level, seeks to enjoin the collection of the tax in 2014, which is greater than that which would be collected if it wins its appeal at the administrative level.

INDIANA TAX COURT

Cases Transmitted

Week of 4/21/14

Name: RPM Petroleum, Inc. v. Dep't of State Revenue

Case No. 49T10-1404-TA-11

Date Filed: 4/18/14

Attorneys: Frank J. Agostino
Attorney at Law
120 W. LaSalle Ave., Ste. 704
P.O. Box 1635
South Bend, IN 46634
574-288-3750

Type of Tax: Sales & Use – Department used best information available in issuing assessments against taxpayer, retail merchant, because taxpayer's business records were missing, incomplete, or unverified. Taxpayer now asserts that the Department's methodology in making those assessments was improper. Taxpayer filed a petition to enjoin collect of the tax.

INDIANA TAX COURT

Cases Transmitted

Week of 4/21/14

Name: Sukwinder Singh & Charanjit Singh v. Dep't of State Revenue

Case No. 49T10-1404-TA-12

Date Filed: 4/18/14

Attorneys: Frank J. Agostino
Attorney at Law
120 W. LaSalle Ave., Ste. 704
P.O. Box 1635
South Bend, IN 46634
574-288-3750

Type of Tax: AGIT – Whether Department's assessments of adjusted gross income tax against taxpayers, resulting from sales tax assessments against taxpayers' convenience store, were improper. Taxpayers filed a petition to enjoin collect of the tax.

INDIANA TAX COURT

Cases Transmitted

Week of 4/21/14

Name: Sukhwinder Singh & Davinder Kaur v. Dep't of State Revenue

Case No. 49T10-1404-TA-13

Date Filed: 4/18/14

Attorneys: Frank J. Agostino
Attorney at Law
120 W. LaSalle Ave., Ste. 704
P.O. Box 1635
South Bend, IN 46634
574-288-3750

Type of Tax: AGIT – Taxpayer, shareholder in convenience store (referred to in 49T10-1404-TA-11), challenges the Department's adjusted gross income tax assessments that resulted from an audit of and assessment of sales tax against the convenience store. Taxpayer filed a petition to enjoin the collection of tax.

INDIANA TAX COURT

Cases Transmitted

Week of 4/21/14

Name: Aman & Baghel Petroleum, Inc. v. Dep't of State Revenue

Case No. 49T10-1404-TA-14

Date Filed: 4/18/14

Attorneys: Frank J. Agostino
Attorney at Law
120 W. LaSalle Ave., Ste. 704
P.O. Box 1635
South Bend, IN 46634
574-288-3750

Type of Tax: Sales & Use – Department used best information available in issuing assessments against taxpayer, retail merchant, because taxpayer's business records were missing, incomplete, or unverified. Taxpayer now asserts that the Department's methodology in making those assessments was improper. Taxpayer filed a petition to enjoin collect of the tax.

INDIANA TAX COURT

Cases Transmitted

Week of 4/21/14

Name: Kooshtard Property I, LLC v. Monroe County Assessor

Case No. 49T10-1404-TA-15

Date Filed: 4/24/14

Attorneys: Timothy J. Vrana
TIMOTHY J. VRANA LLC
628 3rd Street
P.O. Box 527
Columbus, IN 47202
(812) 375-9306

Type of Tax: Real – whether the Indiana Board of Tax Review, in upholding the taxpayer's land assessment, erred because it relied on a non-USPAP complaint appraisal.

INDIANA TAX COURT

Cases Transmitted

Week of 4/21/14

Name: Speedway LLC v. Ind. Dep't of State Revenue

Case No. 49T10-1404-TA-16

Date Filed: 4/25/14

Attorneys: Ronald M. Soskin
BOSE McKINNEY & EVANS, LLP
111 Monument Circle, Suite 2700
Indianapolis, IN 46204
(317) 684-5000

Type of Tax: Gross Retail (sales) – whether the Department erred in disallowing taxpayer's collection allowance under Indiana Code § 6-2.5-6-7.

INDIANA TAX COURT

Cases Transmitted

Week of 5/12/14

Name: 6 & 15 Convenience Store, Inc. v. Ind. Dept. of State Revenue

Case No. 71T10-1405-TA-17

Date Filed: 5/9/14

Attorneys: Steven J. Olsen
YODER, AINLAY, ULMER & BUCKINGHAM, LLP

130 North Main Street

P.O. Box 5752900

Goshen, IN 46527

(574) 533-1171

Type of Tax: Sales – Whether taxpayer provided evidence demonstrating that certain of its sales of diesel fuel were exempt from sales tax.

INDIANA TAX COURT

Cases Transmitted

Week of 5/26/2014

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

Case No. 49T10-1405-TA-18

Date Filed: 5/27/14

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 the Department erred in denying a portion of taxpayer's claim for refund attributable to IRC §166 bad debt deductions.

INDIANA TAX COURT

Cases Transmitted

Week of 5/26/2014

Name: Gregory & Carmen Cooper v. Allen Co. Assessor
Case No. 02T10-1405-TA-19
Date Filed: 5/22/14
Attorneys: Gregory S. Cooper, *pro se*
Type of Tax: Real – taxpayers challenge whether the Indiana Board erred in determining that taxpayers failed to rebut the Assessor’s evidence demonstrating that the taxpayers’ land was properly valued.

INDIANA TAX COURT

Cases Transmitted

Week of 5/26/2014

Name: North America Packaging Corp. v. Ind. Dep't of State Revenue

Case No. 49T10-1405-TA-20

Date Filed: 5/29/14

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 the Department erred in determining that taxpayer's palletizers were not exempt from tax because they were not acquired for direct use in the direction production of other tangible personal property as required by Indiana Code § 6-2.5-5-3.

INDIANA TAX COURT

Cases Transmitted

Week of 5/26/2014

Name: North America Packaging Corp. v. Ind. Dep't of State Revenue
Case No. 49T10-1405-TA-21
Date Filed: 5/29/14
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 – taxpayer challenges whether the Department erred in determining that taxpayer's sales to customers outside of Indiana should have been included in Indiana's sales tax factor numerator.

INDIANA TAX COURT

Cases Transmitted

Week of 5/26/2014

Name: Carol Cooper v. Allen Co. Assessor

Case No. 02T10-1405-TA-22

Date Filed: 5/22/14

Attorneys: Gregory S. Cooper
BARNES & THORNBURG
600 One Summit Square
Fort Wayne, IN 46802
(260) 425-4660

Type of Tax: Real – taxpayer challenges whether the Indiana Board erred in determining that taxpayers failed to rebut the Assessor’s evidence demonstrating that the taxpayer’s land was properly valued.

INDIANA TAX COURT

Cases Transmitted

Week of 6/2/14

Name: Pioneer Hi-Bred International, Inc. v. Indiana Dep't. of State Revenue

Case No. 49T10-1406-TA-23

Date Filed: 6/2/14

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

Type of Tax: Sales & Use - Taxpayer challenges: 1) whether certain purchases made by taxpayer are exempt because they were used in the direct production and manufacture of other tangible personal property; and 2) whether the Department is permitted to pursue a return of money it previously paid to the taxpayer on its refund claim.

INDIANA TAX COURT

Cases Transmitted

Week of 6/2/14

Name: Pioneer Hi-Bred International, Inc. v. Indiana Dep't. of State Revenue

Case No. 49T10-1406-TA-24

Date Filed: 6/2/14

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

Type of Tax: Sales & Use - Taxpayer challenges whether certain purchases made by taxpayer are exempt because they were used in the direct production and manufacture of other tangible personal property.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Marion Co. Auditor v. Grandville Cooperative, Inc.

Case No. 49T10-1406-TA-25

Date Filed: 6/6/14

Attorneys: Adriana Katzen
Asst. Corporate Counsel
Office of Corporation Counsel
200 E. Washington St., Rm. 1601
Indianapolis, IN 46204
(317) 327-4055

Type of Tax: Real – Whether Indiana Code § 6-1.1-15-12, the Correction of Error statute, is invalid because it does not provide an auditor with an avenue to appeal PTABOA final determinations.

Alternatively, whether the PTABOA erroneously determined that Respondents' properties were entitled to a homestead deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Marion Co. Auditor v. Mayfield Green Cooperative, Inc.

Case No. 49T10-1406-TA-26

Date Filed: 6/6/14

Attorneys: Adriana Katzen
Asst. Corporate Counsel
Office of Corporation Counsel
200 E. Washington St., Rm. 1601
Indianapolis, IN 46204
(317) 327-4055

Type of Tax: Real – Whether Indiana Code § 6-1.1-15-12, the Correction of Error statute, is invalid because it does not provide an auditor with an avenue to appeal PTABOA final determinations.

Alternatively, whether the PTABOA erroneously determined that Respondents' properties were entitled to a homestead deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Marion Co. Auditor v. Southwood Cooperative, Inc.

Case No. 49T10-1406-TA-27

Date Filed: 6/6/14

Attorneys: Adriana Katzen
Asst. Corporate Counsel
Office of Corporation Counsel
200 E. Washington St., Rm. 1601
Indianapolis, IN 46204
(317) 327-4055

Type of Tax: Real – Whether Indiana Code § 6-1.1-15-12, the Correction of Error statute, is invalid because it does not provide an auditor with an avenue to appeal PTABOA final determinations.

Alternatively, whether the PTABOA erroneously determined that Respondents' properties were entitled to a homestead deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Marion Co. Auditor v. Three Fountains West, Inc.

Case No. 49T10-1406-TA-28

Date Filed: 6/6/14

Attorneys: Adriana Katzen
Asst. Corporate Counsel
Office of Corporation Counsel
200 E. Washington St., Rm. 1601
Indianapolis, IN 46204
(317) 327-4055

Type of Tax: Real – Whether Indiana Code § 6-1.1-15-12, the Correction of Error statute, is invalid because it does not provide an auditor with an avenue to appeal PTABOA final determinations.

Alternatively, whether the PTABOA erroneously determined that Respondents' properties were entitled to a homestead deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Marion Co. Auditor v. Troy Manor Cooperative, Inc.

Case No. 49T10-1406-TA-29

Date Filed: 6/6/14

Attorneys: Adriana Katzen
Asst. Corporate Counsel
Office of Corporation Counsel
200 E. Washington St., Rm. 1601
Indianapolis, IN 46204
(317) 327-4055

Type of Tax: Real – Whether Indiana Code § 6-1.1-15-12, the Correction of Error statute, is invalid because it does not provide an auditor with an avenue to appeal PTABOA final determinations.

Alternatively, whether the PTABOA erroneously determined that Respondents' properties were entitled to a homestead deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Marion Co. Auditor v. Yorktown Homes South, Inc.

Case No. 49T10-1406-TA-30

Date Filed: 6/6/14

Attorneys: Adriana Katzen
Asst. Corporate Counsel
Office of Corporation Counsel
200 E. Washington St., Rm. 1601
Indianapolis, IN 46204
(317) 327-4055

Type of Tax: Real – Whether Indiana Code § 6-1.1-15-12, the Correction of Error statute, is invalid because it does not provide an auditor with an avenue to appeal PTABOA final determinations.

Alternatively, whether the PTABOA erroneously determined that Respondents' properties were entitled to a homestead deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Marion Co. Auditor v. Retreat Cooperative, Inc.

Case No. 49T10-1406-TA-31

Date Filed: 6/6/14

Attorneys: Adriana Katzen
Asst. Corporate Counsel
Office of Corporation Counsel
200 E. Washington St., Rm. 1601
Indianapolis, IN 46204
(317) 327-4055

Type of Tax: Real – Whether Indiana Code § 6-1.1-15-12, the Correction of Error statute, is invalid because it does not provide an auditor with an avenue to appeal PTABOA final determinations.

Alternatively, whether the PTABOA erroneously determined that Respondents' properties were entitled to a homestead deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Marion Co. Auditor v. Lakeview Terrace Cooperative, Inc.

Case No. 49T10-1406-TA-32

Date Filed: 6/6/14

Attorneys: Adriana Katzen
Asst. Corporate Counsel
Office of Corporation Counsel
200 E. Washington St., Rm. 1601
Indianapolis, IN 46204
(317) 327-4055

Type of Tax: Real – Whether Indiana Code § 6-1.1-15-12, the Correction of Error statute, is invalid because it does not provide an auditor with an avenue to appeal PTABOA final determinations.

Alternatively, whether the PTABOA erroneously determined that Respondents' properties were entitled to a homestead deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Marion Co. Auditor v. Harvard Square Cooperative, Inc.

Case No. 49T10-1406-TA-33

Date Filed: 6/6/14

Attorneys: Adriana Katzen
Asst. Corporate Counsel
Office of Corporation Counsel
200 E. Washington St., Rm. 1601
Indianapolis, IN 46204
(317) 327-4055

Type of Tax: Real – Whether Indiana Code § 6-1.1-15-12, the Correction of Error statute, is invalid because it does not provide an auditor with an avenue to appeal PTABOA final determinations.

Alternatively, whether the PTABOA erroneously determined that Respondents' properties were entitled to a homestead deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Marion Co. Auditor v. Three Fountains Cooperative, Inc.

Case No. 49T10-1406-TA-34

Date Filed: 6/6/14

Attorneys: Adriana Katzen
Asst. Corporate Counsel
Office of Corporation Counsel
200 E. Washington St., Rm. 1601
Indianapolis, IN 46204
(317) 327-4055

Type of Tax: Real – Whether Indiana Code § 6-1.1-15-12, the Correction of Error statute, is invalid because it does not provide an auditor with an avenue to appeal PTABOA final determinations.

Alternatively, whether the PTABOA erroneously determined that Respondents' properties were entitled to a homestead deduction.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Grandville Cooperative, Inc. v. Marion Co. Assessor
Case No. 49T10-1406-TA-35
Date Filed: 6/9/14
Attorneys: James F. Beatty, Jessica L. Findley, Donald D. Levenhagen, Kathryn Merritt-Thrasher, Megan M. Piazza
LANDMAN BEATTY, LAWYERS
9100 Keystone Crossing, Suite 870
P.O. Box 40960
Indianapolis, IN 46240-0960
(317) 236-1040
Type of Tax: Real – Whether the Indiana Board erred in determining that the PTABOA has statutory authority to review or remove exemptions claimed under Indiana Code § 6-1.1-11-4.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Harvard Square Cooperative, Inc. v. Marion Co. Assessor
Case No. 49T10-1406-TA-36
Date Filed: 6/9/14
Attorneys: James F. Beatty, Jessica L. Findley, Donald D. Levenhagen, Kathryn Merritt-Thrasher, Megan M. Piazza
LANDMAN BEATTY, LAWYERS
9100 Keystone Crossing, Suite 870
P.O. Box 40960
Indianapolis, IN 46240-0960
(317) 236-1040
Type of Tax: Real – Whether the Indiana Board erred in determining that the PTABOA has statutory authority to review or remove exemptions claimed under Indiana Code § 6-1.1-11-4.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Riley-Roberts Park, LP v. Marion Co. Assessor
Case No. 49T10-1406-TA-37
Date Filed: 6/9/14
Attorneys: James F. Beatty, Jessica L. Findley, Donald D. Levenhagen, Kathryn Merritt-Thrasher, Megan M. Piazza
LANDMAN BEATTY, LAWYERS
9100 Keystone Crossing, Suite 870
P.O. Box 40960
Indianapolis, IN 46240-0960
(317) 236-1040
Type of Tax: Real – Whether the Indiana Board erred in determining that the PTABOA has statutory authority to review or remove exemptions claimed under Indiana Code § 6-1.1-11-4.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Yorktown Homes South, Inc. v. Marion Co. Assessor
Case No. 49T10-1406-TA-38
Date Filed: 6/9/14
Attorneys: James F. Beatty, Jessica L. Findley, Donald D. Levenhagen, Kathryn Merritt-Thrasher, Megan M. Piazza
LANDMAN BEATTY, LAWYERS
9100 Keystone Crossing, Suite 870
P.O. Box 40960
Indianapolis, IN 46240-0960
(317) 236-1040
Type of Tax: Real – Whether the Indiana Board erred in determining that the PTABOA has statutory authority to review or remove exemptions claimed under Indiana Code § 6-1.1-11-4.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Troy Manor Cooperative, Inc. v. Marion Co. Assessor
Case No. 49T10-1406-TA-39
Date Filed: 6/9/14
Attorneys: James F. Beatty, Jessica L. Findley, Donald D. Levenhagen, Kathryn Merritt-Thrasher, Megan M. Piazza
LANDMAN BEATTY, LAWYERS
9100 Keystone Crossing, Suite 870
P.O. Box 40960
Indianapolis, IN 46240-0960
(317) 236-1040
Type of Tax: Real – Whether the Indiana Board erred in determining that the PTABOA has statutory authority to review or remove exemptions claimed under Indiana Code § 6-1.1-11-4.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Lakeview Terrace Cooperative, Inc. v. Marion Co. Assessor
Case No. 49T10-1406-TA-40
Date Filed: 6/9/14
Attorneys: James F. Beatty, Jessica L. Findley, Donald D. Levenhagen, Kathryn Merritt-Thrasher, Megan M. Piazza
LANDMAN BEATTY, LAWYERS
9100 Keystone Crossing, Suite 870
P.O. Box 40960
Indianapolis, IN 46240-0960
(317) 236-1040
Type of Tax: Real – Whether the Indiana Board erred in determining that the PTABOA has statutory authority to review or remove exemptions claimed under Indiana Code § 6-1.1-11-4.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Mayfield Green Cooperative, Inc. v. Marion Co. Assessor

Case No. 49T10-1406-TA-41

Date Filed: 6/9/14

Attorneys: James F. Beatty, Jessica L. Findley, Donald D. Levenhagen, Kathryn Merritt-Thrasher, Megan M. Piazza
LANDMAN BEATTY, LAWYERS

9100 Keystone Crossing, Suite 870

P.O. Box 40960

Indianapolis, IN 46240-0960

(317) 236-1040

Type of Tax: Real – Whether the Indiana Board erred in determining that the PTABOA has statutory authority to review or remove exemptions claimed under Indiana Code § 6-1.1-11-4.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Three Fountains West, Inc. v. Marion Co. Assessor
Case No. 49T10-1406-TA-42
Date Filed: 6/9/14
Attorneys: James F. Beatty, Jessica L. Findley, Donald D. Levenhagen, Kathryn Merritt-Thrasher, Megan M. Piazza
LANDMAN BEATTY, LAWYERS
9100 Keystone Crossing, Suite 870
P.O. Box 40960
Indianapolis, IN 46240-0960
(317) 236-1040
Type of Tax: Real – Whether the Indiana Board erred in determining that the PTABOA has statutory authority to review or remove exemptions claimed under Indiana Code § 6-1.1-11-4.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Southwood Cooperative, Inc. v. Marion Co. Assessor
Case No. 49T10-1406-TA-43
Date Filed: 6/9/14
Attorneys: James F. Beatty, Jessica L. Findley, Donald D. Levenhagen, Kathryn Merritt-Thrasher, Megan M. Piazza
LANDMAN BEATTY, LAWYERS
9100 Keystone Crossing, Suite 870
P.O. Box 40960
Indianapolis, IN 46240-0960
(317) 236-1040
Type of Tax: Real – Whether the Indiana Board erred in determining that the PTABOA has statutory authority to review or remove exemptions claimed under Indiana Code § 6-1.1-11-4.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Three Fountains Cooperative, Inc. v. Marion Co. Assessor
Case No. 49T10-1406-TA-44
Date Filed: 6/9/14
Attorneys: James F. Beatty, Jessica L. Findley, Donald D. Levenhagen, Kathryn Merritt-Thrasher, Megan M. Piazza
LANDMAN BEATTY, LAWYERS
9100 Keystone Crossing, Suite 870
P.O. Box 40960
Indianapolis, IN 46240-0960
(317) 236-1040
Type of Tax: Real – Whether the Indiana Board erred in determining that the PTABOA has statutory authority to review or remove exemptions claimed under Indiana Code § 6-1.1-11-4.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Retreat Cooperative, Inc. v. Marion Co. Assessor

Case No. 49T10-1406-TA-45

Date Filed: 6/9/14

Attorneys: James F. Beatty, Jessica L. Findley, Donald D. Levenhagen, Kathryn Merritt-Thrasher, Megan M. Piazza
LANDMAN BEATTY, LAWYERS

9100 Keystone Crossing, Suite 870

P.O. Box 40960

Indianapolis, IN 46240-0960

(317) 236-1040

Type of Tax: Real – Whether the Indiana Board erred in determining that the PTABOA has statutory authority to review or remove exemptions claimed under Indiana Code § 6-1.1-11-4.

INDIANA TAX COURT

Cases Transmitted

Week of 6/9/2014

Name: Ronald Newhouse Farms Inc. v. Ind. Dep't of State Revenue

Case No. 02T10-1406-TA-46

Date Filed: 6/5/14

Attorneys: Jeremy J. Grogg, Katherine R. Gould
BURT, BLEE, DIXON, SUTTON & BLOOM, LLP

200 East Main Street, Ste. 1000

Fort Wayne, IN 46802

(260) 426-1300

Type of Tax: Use - Whether the Department erred in assessing tax on the taxpayer's occasional storage use of a vehicle it purchases as the member of a Montana LLC.

INDIANA TAX COURT

Cases Transmitted

Week of 7/7/14

Name: Indiana Finance Financial Corp. v. Ind. Dep't of State Revenue

Case No. 49T10-1407-TA-47

Date Filed: 7/10/14

Attorneys: Paul M. Pittman
PITTMAN & Page, LLC
333 E. Ohio St. #200
Indianapolis, IN 46204
(317) 686-5760

Type of Tax: Sales – taxpayer challenges the Department's final determination denying a portion of its claim for refund attributable to bad debt deductions taken under I.R.C. §166.

INDIANA TAX COURT

Cases Transmitted

Week of 7/7/14

Name: Indiana Finance Co. v. Ind. Dep't of State Revenue

Case No. 49T10-1407-TA-48

Date Filed: 7/10/14

Attorneys: Paul M. Pittman
PITTMAN & Page, LLC
333 E. Ohio St. #200
Indianapolis, IN 46204
(317) 686-5760

Type of Tax: Sales – taxpayer challenges the Department's final determination denying a portion of its claim for refund attributable to bad debt deductions taken under I.R.C. §166.

INDIANA TAX COURT

Cases Transmitted

Week of 7/14/14

Name: Princess City Plaza LLC v. St. Joseph Co. Assessor

Case No. 71T10-1406-TA-49

Date Filed: 6/30/14

Attorneys: Bradley J. Adamsky
NEWBY, LEWIS, KAMINSKI & JONES, LLP
916 Lincolnway
LaPorte, IN 46350
(219) 362-1577

Type of Tax: Real – whether the Indiana Board erred in determining that taxpayer’s appraisal did not probatively demonstrate that the subject property’s assessed value was improper.

INDIANA TAX COURT

Cases Transmitted

Week of 7/22/14

Name: Forethought Financial Services, Inc. v. Indiana Dep't of State Revenue
Case No. 49T10-1407-TA-50
Date Filed: 7/25/14
Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 236-1313
Type of Tax: Sales & Use – whether taxpayer is entitled to a refund of taxes paid on certain transactions involving, inter alia, commercial printing services and fulfillment services.

INDIANA TAX COURT

Cases Transmitted

Week of 8/4/14

Name: Gladis Helena Graham v. Indiana Dep't of State Revenue

Case No. 49T10-1408-TA-51

Date Filed: 8/5/14

Attorneys: Jeffrey S. Dible

FROST BROWN TODD LLC

201 North Illinois Street, Suite 1900

P.O. Box 44961

Indianapolis, IN 46244-0961

(317) 237-3800

Type of Tax: Sales & Use, AGIT – whether Department erred in determining that taxpayer was a responsible officer of, and therefore accountable for, the sales/use/agit taxes liabilities of her husband's business.

INDIANA TAX COURT

Cases Transmitted

Week of 8/4/14

Name: Lorillard Tobacco Company v. Indiana Dep't of State Revenue

Case No. 49T10-1408-TA-52

Date Filed: 8/8/14

Attorneys: Francina A. Dlouhy
FAEGRE BAKER DANIELS LLP
300 North Meridian Street, Suite 2700
Indianapolis, IN 46204
(317) 237-0300

Type of Tax: AGIT – whether under Indiana Code § 6-3.2-20(c)(2), taxpayer was required to add-back to its adjusted gross income royalty payments made to an affiliate.

INDIANA TAX COURT

Cases Transmitted

Week of 8/11/14

Name: Allen Co. Assessor v. Verizon Data Services, Inc.

Case No. 49T10-1408-TA-53

Date Filed: 8/14/14

Attorneys: Mark E. GiaQuinta, Melanie L. Farr, Sarah L. Mason
HALLER & COLVIN, P.C.

444 E. Main St.

Fort Wayne, IN 46802

(260) 426-0444

Type of Tax: Personal – Whether the Indiana Board erred when it determined: 1) that because the Assessor failed to change Verizon's self-reported personal property assessment by October 30th as required by Indiana Code § 6-1.1-16-1(a)(2), the assessment was final; and (2) that Verizon's appeal to the Indiana Board was timely under Indiana Code § 6-1.1-15-1(o).

INDIANA TAX COURT

Cases Transmitted

Week of 9/29/14

Name: Sunny Incorporated v. Ind. Dep't of State Revenue

Case No. 49T10-1409-TA-56

Date Filed: 9/27/14

Attorneys: Frank J. Agostino

Attorney at Law

120 W. LaSalle Ave., Ste. 704

P.O. Box 1635

South Bend, IN 46634

574-288-3750

Type of Tax: Sales – Whether the Department erred in making its best information available assessments because it ignored data records submitted by taxpayer “in favor of amounts determined by fiat.”

INDIANA TAX COURT

Cases Transmitted

Week of 9/29/14

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

Case No. 49T10-1409-TA-57

Date Filed: 9/27/14

Attorneys: Frank J. Agostino

Attorney at Law

120 W. LaSalle Ave., Ste. 704

P.O. Box 1635

South Bend, IN 46634

574-288-3750

Type of Tax: Withholding – Whether the Department erred in making its best information available assessments because it ignored data records submitted by taxpayer “in favor of amounts determined by fiat.”

INDIANA TAX COURT

Cases Transmitted

Week of 9/29/14

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

Case No. 49T10-1409-TA-58

Date Filed: 9/27/14

Attorneys: Frank J. Agostino

Attorney at Law

120 W. LaSalle Ave., Ste. 704

P.O. Box 1635

South Bend, IN 46634

574-288-3750

Type of Tax: Corporate Income – Whether the Department erred in making its best information available assessments because it ignored data records submitted by taxpayer “in favor of amounts determined by fiat.”

INDIANA TAX COURT

Cases Transmitted

Week of 9/29/14

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

Case No. 49T10-1409-TA-59

Date Filed: 9/27/14

Attorneys: Frank J. Agostino

Attorney at Law

120 W. LaSalle Ave., Ste. 704

P.O. Box 1635

South Bend, IN 46634

574-288-3750

Type of Tax: Sales – Whether the Department erred in making its best information available assessments because it ignored data records submitted by taxpayer “in favor of amounts determined by fiat.”

INDIANA TAX COURT

Cases Transmitted

Week of 10/13/14

Name: IMEDCO AG v. Ind. Dep't of State Revenue

Case No. 49T10-1410-TA-60

Date Filed: 10/14/14

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

Type of Tax: AGIT – Whether the Department erred in interpreting Indiana Code § 6-3-2-2.6 to mean that taxpayer, in 2013, was not permitted to carryback net operating losses that arose prior to December 31, 2011.

INDIANA TAX COURT

Cases Transmitted

Week of 10/13/14

Name: Rajinder Singh and Akvinder Kaur v. Ind. Dep't of State Revenue

Case No. 49T10-1410-TA-61

Date Filed: 10/15/14

Attorneys: Frank J. Agostino

Attorney at Law

120 W. LaSalle Ave., Ste. 704

P.O. Box 1635

South Bend, IN 46634

574-288-3750

Type of Tax: AGIT – Whether the Department's assessments of adjusted gross income tax against taxpayers, resulting from sales tax assessments against taxpayers' convenience store, were improper.

INDIANA TAX COURT

Cases Transmitted

Week of 10/13/14

Name: B & B Petroleum, Inc. v. Ind. Dep't of State Revenue

Case No. 49T10-1410-TA-62

Date Filed: 10/15/14

Attorneys: Frank J. Agostino

Attorney at Law

120 W. LaSalle Ave., Ste. 704

P.O. Box 1635

South Bend, IN 46634

574-288-3750

Type of Tax: Sales & Use – Department used best information available in issuing assessments against taxpayer, retail merchant, because taxpayer's business records were missing, incomplete or unverified. Taxpayer asserts that the Department's methodology in making those assessments was improper.

INDIANA TAX COURT

Cases Transmitted

Week of 10/13/14

Name: B & B Petroleum, Inc. v. Ind. Dep't of State Revenue

Case No. 49T10-1410-TA-63

Date Filed: 10/15/14

Attorneys: Frank J. Agostino

Attorney at Law

120 W. LaSalle Ave., Ste. 704

P.O. Box 1635

South Bend, IN 46634

574-288-3750

Type of Tax: AGIT – Whether the Department's assessments of adjusted gross income tax against taxpayer, resulting from sales tax assessments against taxpayers' convenience store, were improper.

INDIANA TAX COURT

Cases Transmitted

Week of 10/27/14

Name: Mirko Blesich v. Lake Co. Assessor

Case No. 49T10-1410-TA-64

Date Filed: 10/8/14

Attorneys: Mirko Blesich, *pro se*

Type of Tax: Real - Taxpayer challenges whether the Indiana Board erred when it failed to reduce taxpayer's 2007 thru 2010 assessments below his property's 2006 assessed value.

INDIANA TAX COURT

Cases Transmitted

Week of 11/3/14

Name: The University of Phoenix, Inc. v. Ind. Dep't of State Revenue

Case No. 49T10-1411-TA-65

Date Filed: 11/7/14

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: AGIT – Taxpayers challenge whether the tuition it received from its Indiana online students should have been included in the numerator of its Indiana sales factor.

INDIANA TAX COURT

Cases Transmitted

Week of 12/1/14

Name: Utilimaster Corp. v. Indiana Dep't of State Revenue
Case No. 71T10-1411-TA-66
Date Filed: 11/26/14
Attorneys: Robert A. Romack, Dan R. Dunbar
DUNBAR & ROMACK
Attorneys at Law
331 Carriage Lane
Franklin, IN 46131
(317) 213-6351
Type of Tax: Sales/Use – Whether Utilimaster's purchases of gasoline and other items were exempt from tax because those items were used in the direction production of other tangible personal property. Utilimaster also contends that its purchases of computer software were exempt.

INDIANA TAX COURT

Cases Transmitted

Week of 12/1/14

Name: Mirko Blesich v. Lake Co. Assessor
Case No. 49T10-1411-TA-67
Date Filed: 11/24/14
Attorneys: Mirko Blesich, *pro se*
Type of Tax: Real – Whether the Indiana Board erred in determining that the taxpayer failed to present a prima facie case that his assessment was incorrect.

INDIANA TAX COURT

Cases Transmitted

Week of 12/1/14

Name: Gary Pettijohn v. Indiana Dep't of State Revenue
Case No. 49T10-1412-TA-68
Date Filed: 12/4/14
Attorneys: John Robert Panico, Gregory Bekes
PANICO LAW LLC
9465 Counselors Row, Suite 200
(317) 759-7464
Type of Tax: Income - Whether taxpayer owes Indiana income tax based on his claim that he is not a resident of Indiana; he is not domiciled within the State nor has he spend more than 183 days within the State.

INDIANA TAX COURT

Cases Transmitted

Week of 12/15/14

Name: Brandenburg Industrial Service Co. v. Ind. Dept. of State Revenue
Case No. 49T10-1412-TA-69
Date Filed: 12/17/14
Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy
Type of Tax: Sales & Use – The taxpayer challenges whether purchases of equipment and consumable items are exempt from sales/use taxes under the manufacturing/temporary storage exemptions.

INDIANA TAX COURT

Cases Transmitted

Week of 12/29/14

Name: Blue Top Communications Inc. v. Indiana Dep't of State Revenue
Case No. 49T10-1412-TA-70
Date Filed: 12/29/14
Attorneys: Brian C. Hewitt, David J. Lekse
ALERDING CASTOR HEWITT LLP
47 S. Pennsylvania St., Ste. 700
Indianapolis, IN 46204
(317) 829-1910
Type of Tax: Sales - Whether the Department of Revenue erred in denying sales tax refund to taxpayer on sales it purportedly made outside Indiana.

INDIANA TAX COURT

Cases Transmitted

Week of 12/29/14

Name: BME, Inc. FKA Benner Mechanical & Electrical v. Indiana Dep't of State Revenue
Case No. 49T10-1412-TA-71
Date Filed: 12/31/14
Attorneys: Nathan J. Hagerman, John Robert Humphrey
TAFT STETTINIUS & HOLLISTER
One Indiana Square, Ste. 3500
Indianapolis, IN 46204
(317) 713-3500
Type of Tax: Sales - Whether the Department of Revenue's sales tax assessments erroneously treated taxpayer's lump sum contracts as time and material contracts; whether the Department failed to grant taxpayer credit for sales tax paid at taxpayer's initial point of purchase.