

INDIANA TAX COURT
Cases Transmitted
Week of 1/7/08

Name: Enhanced Telecommunications Corp. v. Ind. Dept. of State Revenue
Case No. 49T10-0801-TA-00001
Date Filed: 1/10/08
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: Utility Receipts Tax - taxpayer challenges whether certain receipts from non-customers are gross receipts as subject to utility receipts tax.

INDIANA TAX COURT
Cases Transmitted
Week of 1/7/08

Name: Vultee Aircraft Historical Organization, Inc. v. Ind. Dept. of Revenue
Case No. 49T10-0801-TA-00002
Date Filed: 1/11/08
Attorneys: Dennis S. Schell
Innovation Law Office of Dennis Schell
133 W. Market Street #256
Indianapolis, IN 46204
(317) 292-7424
Type of Tax: Sales - taxpayer challenges whether it owes sales tax on purchase of historic aircraft which is to be offered for lease.

INDIANA TAX COURT
Cases Transmitted
Week of 1/14/08

Name: Blue Chip Casino, LLC v. Ind. Dept. of State Revenue
Case No. 49T10-0801-TA-00003
Date Filed: 1/11/08
Attorneys: Stephen H. Paul, Brent A. Auberry, Fenton D. Strickland
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Sales - taxpayer challenges whether it owes sales and use tax on vehicles that were subject of contest where winner of contest purchased car from dealer with funds supplied by taxpayer.

INDIANA TAX COURT
Cases Transmitted
Week of 1/28/08

Name: Cerro Wire & Cable Co., Inc. v. Curt Kovener, Assessor, Vernon Twp. of Jackson Co., et. al.
Case No. 49T10-0801-TA-00004
Date Filed: 1/28/08
Attorneys: James K. Gilday, Benjamin W. Roeger
GILDAY DONAHOE & IRVIN, P.C.
Chase Tower
111 Monument Circle, Suite 3300
Indianapolis, IN 46204-5176
(317) 624-0033
Type of Tax: Real - whether taxpayer made a *prime facie* case in absence of any opposing evidence.

INDIANA TAX COURT
Cases Transmitted
Week of 2/11/08

Name: Tri-County Telephone Co., Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0802-TA-00005

Date Filed: 2/12/08

Attorneys: Francina A. Dlouhy, Elizabeth A. Herriman

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Utility Receipts Tax - taxpayer challenges whether certain receipts from non-customers are gross receipts as subject to utility receipts tax.

INDIANA TAX COURT
Cases Transmitted
Week of 2/11/08

Name: Tipton Telephone Co., Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0802-TA-00006

Date Filed: 2/12/08

Attorneys: Francina A. Dlouhy, Elizabeth A. Herriman

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Utility Receipts Tax - taxpayer challenges whether certain receipts from non-customers are gross receipts as subject to utility receipts tax.

INDIANA TAX COURT
Cases Transmitted
Week of 2/11/08

Name: Communications Corp. of Indiana v. Ind. Dept. of State Revenue
Case No. 49T10-0802-TA-00007
Date Filed: 2/12/08
Attorneys: Francina A. Dlouhy, Elizabeth A. Herriman
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Utility Receipts Tax - taxpayer challenges whether certain receipts from non-customers are gross receipts as subject to utility receipts tax.

INDIANA TAX COURT
Cases Transmitted
Week of 2/11/08

Name: United Telephone Co. of Indiana v. Ind. Dept. of State Revenue
Case No. 49T10-0802-TA-00008
Date Filed: 2/12/08
Attorneys: Francina A. Dlouhy, Elizabeth A. Herriman
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Utility Receipts Tax - taxpayer challenges whether certain receipts from non-customers are gross receipts as subject to utility receipts tax.

INDIANA TAX COURT
Cases Transmitted
Week of 2/11/08

Name: Home Telephone Co., Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0802-TA-00010

Date Filed: 2/12/08

Attorneys: Francina A. Dlouhy, Elizabeth A. Herriman

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Utility Receipts Tax - taxpayer challenges whether certain receipts from non-customers are gross receipts as subject to utility receipts tax.

INDIANA TAX COURT
Cases Transmitted
Week of 2/11/08

Name: Home Telephone Co. of Pittsboro v. Ind. Dept. of State Revenue
Case No. 49T10-0802-TA-00011
Date Filed: 2/12/08
Attorneys: Francina A. Dlouhy, Elizabeth A. Herriman
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Utility Receipts Tax - taxpayer challenges whether certain receipts from non-customers are gross receipts as subject to utility receipts tax.

INDIANA TAX COURT
Cases Transmitted
Week of 2/11/08

Name: Camden Telephone Co., Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0802-TA-00012

Date Filed: 2/12/08

Attorneys: Francina A. Dlouhy, Elizabeth A. Herriman

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Utility Receipts Tax - taxpayer challenges whether certain receipts from non-customers are gross receipts as subject to utility receipts tax.

INDIANA TAX COURT
Cases Transmitted
Week of 2/11/08

Name: Communications Corp. of Southern Indiana v. Ind. Dept. of State Revenue
Case No. 49T10-0802-TA-00013
Date Filed: 2/12/08
Attorneys: Francina A. Dlouhy, Elizabeth A. Herriman
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Utility Receipts Tax - taxpayer challenges whether certain receipts from non-customers are gross receipts as subject to utility receipts tax.

INDIANA TAX COURT
Cases Transmitted
Week of 2/11/08

Name: Merchants & Farmers Telephone Co. v. Ind. Dept. of State Revenue
Case No. 49T10-0802-TA-00014
Date Filed: 2/12/08
Attorneys: Francina A. Dlouhy, Elizabeth A. Herriman
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Utility Receipts Tax - taxpayer challenges whether certain receipts from non-customers are gross receipts as subject to utility receipts tax.

INDIANA TAX COURT
Cases Transmitted
Week of 2/11/08

Name: S & W Telephone Co. Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0802-TA-00015

Date Filed: 2/12/08

Attorneys: Francina A. Dlouhy, Elizabeth A. Herriman

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Utility Receipts Tax - taxpayer challenges whether certain receipts from non-customers are gross receipts as subject to utility receipts tax.

INDIANA TAX COURT
Cases Transmitted
Week of 2/19/08

Name: Jamestown Homes of Mishawaka, Inc. v. St. Joseph Co. PTABOA
Case No. 49T10-0802-TA-00017
Date Filed: 2/19/08
Attorneys: James W. Beatty, Jessica L. Findley
LANDMAN & BEATTY
1150 Market Square Center
151 North Delaware Street
Indianapolis, IN 46204-2518
(317) 236-1040
Type of Tax: Real & Personal Property - taxpayer challenges whether it is entitled to charitable exemption and whether it provides affordable housing to persons with 95% or less of area median income.

INDIANA TAX COURT
Cases Transmitted
Week of 3/3/08

Name: Mirant Sugar Creek LLC v. Ind. Dept. of State Revenue

Case No. 71T10-0803-TA-18

Date Filed: 3/05/08

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: Utility Services - taxpayer challenges whether natural gas used in generation of electricity is subject to the Utility Services Tax.

INDIANA TAX COURT
Cases Transmitted
Week of 3/10/08

Name: Spartan Motor Chassis v. Ind. Dept. of State Revenue
Case No. 49T10-0803-TA-19
Date Filed: 3/11/08
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: AGI - taxpayer challenges sales made to Indiana located customers needs to be included in apportionment sales numerator where customer picked up items purchased in its own trucks at taxpayer's place of business.

INDIANA TAX COURT
Cases Transmitted
Week of 3/10/08

Name: J.C. Penney Corp. Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0803-TA-20

Date Filed: 3/13/08

Attorneys: Francina A. Dlouhy, Fenton D. Strickland

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Income- taxpayer challenges whether it should be forced to report income on a combined basis.

INDIANA TAX COURT
Cases Transmitted
Week of 3/24/08

Name: Hillenbrand Industries, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0803-TA-21
Date Filed: 3/25/08
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Income – taxpayer challenges whether IDSR can deviate from prior rulings retroactively; whether IDSR can change its position without new regulation; whether IDSR erred by not consulting IRS modifications

INDIANA TAX COURT
Cases Transmitted
Week of 3/24/08

Name: 1st Source Corp. v. Ind. Dept. of State Revenue
Case No. 49T10-0803-TA-22
Date Filed: 3/28/08
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- taxpayer challenges whether LLC in which taxpayer had .05% interest should be included in combined return.

INDIANA TAX COURT
Cases Transmitted
Week of 4/7/08

Name: Brambles Industries Inc. d/b/a Chep USA v. Ind. Dept. of State Revenue
Case No. 49T10-0804-TA-23
Date Filed: 4/8/08
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 – taxpayer challenges whether sales tax is owed on pallets rented of subject to sales for resale exemption.

INDIANA TAX COURT
Cases Transmitted
Week of 4/14/08

Name: IMA Holdings, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0804-TA-24
Date Filed: 4/16/08
Attorneys: Christopher S. Roberge, Elizabeth A. Roberge, Eliza K. Bradley
ROBERGE & ROBERGE
9190 Priority Way W. Dr. Ste. 100
Indianapolis, IN 46204
(317) 818-5500
Type of Tax: Sales & Use – taxpayer challenges whether sales tax is due because lessor let lessee use aircraft for training and maintenance purposes without paying rent.

INDIANA TAX COURT
Cases Transmitted
Week of 4/14/08

Name: Carol's Planes, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0804-TA-25
Date Filed: 4/17/08
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 – taxpayer challenges whether it owes sales or use tax on airplane it leased to others who had hanger in Indiana.

INDIANA TAX COURT
Cases Transmitted
Week of 4/21/08

Name: Ind. Dept. of State Revenue, Inheritance Tax Division v. Estate of Donald King
Case No. 49T10-0804-TA-26
Date Filed: 4/21/08
Attorneys: Russell Dean Bailey
Inheritance Tax Section
Ind. Dept. of State Revenue
100 N. Senate Ave. Rm. N248
Indianapolis, IN 46204
Type of Tax: Inheritance – Appellant challenges whether an adult adoption entered Nunc Pro Tunc was sufficient to place said adoption in Class A category for inheritance tax purposes.

INDIANA TAX COURT
Cases Transmitted
Week of 4/21/08

Name: Mitchell M. Smith v. Ind. Dept. of State Revenue

Case No. 49T10-0804-TA-27

Date Filed: 4/25/08

Attorneys: Michael P. Shanahan
STEWART & IRWIN, P.C.
251 E. Ohio St., Ste. 1100
Indianapolis, IN 46204-2118
(317) 639-5454

Type of Tax: Sales & Use – taxpayer challenges whether sales/use tax on 3 RVs that he did not own and whether tax on RV on which tax was due was calculated correctly.

INDIANA TAX COURT
Cases Transmitted
Week of 4/28/08

Name: Millennium Steel Service, LLC v. Ind. Dept. of Revenue
Case No. 49T10-0804-TA-28
Date Filed: 4/25/08
Attorneys: Mark A. Loyd
GREENEBAUM DOLL & McDONALD PLLC
3500 National City Tower
101 South Fifth Street
Louisville, KY 40202
(502) 587-3552
Type of Tax: Sales – taxpayer challenges whether certain parts, supplies, and equipment are exempt from sales tax under manufacturing exemption and whether packaging materials are exempt under resale exemption.

INDIANA TAX COURT
Cases Transmitted
Week of 5/5/08

Name: Ameritech Publishing, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0805-TA-29

Date Filed: 5/5/08

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: Use – taxpayer challenges whether telephone directories are subject to use tax when the raw materials were converted to telephone directories wholly out of state and transported to Indiana by third party.

INDIANA TAX COURT
Cases Transmitted
Week of 5/5/08

Name: Autobanc Corp. v. Ind. Dept. of State Revenue
Case No. 49T10-0805-TA-30
Date Filed: 5/5/08
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 it is entitled to refund of sales tax and eligible for bad debt deduction and whether discount price paid for installment sales contract should be calculated in amount of refund.

INDIANA TAX COURT
Cases Transmitted
Week of 5/5/08

Name: Barbara Near Interiors v. Ind. Dept. of State Revenue
Case No. 49T10-0805-SC-31
Date Filed: 5/7/08
Attorneys: Paul Scott Pettigrew
Attorney at law
10 W. Market St., Ste. 2070
Indianapolis, IN 46204
(317) 464-1501
Type of Tax: Sales – taxpayer challenges whether it paid duplicate taxes and is entitled to a refund of overpayment.

INDIANA TAX COURT
Cases Transmitted
Week of 5/5/08

Name: LaPorte Co., Indiana, et al. v. Dept. of Local Government Finance
Case No. 49T10-0805-TA-32
Date Filed: 5/7/08
Attorneys: Shaw R. Friedman
FRIEDMAN & ASSO., P.C.
705 Lincolnway
LaPorte, IN 46350
(219) 326-1264
Type of Tax: Petitioners seek authorization to take depositions to be included record.

INDIANA TAX COURT
Cases Transmitted
Week of 5/5/08

Name: Charwood LLC v. Bartholomew Co. Assessor

Case No. 49T10-0805-TA-33

Date Filed: 5/7/08

Attorneys: Timothy J. Vrana
TIMOTHY J. VRANA LLC
636 3rd Street
P.O. Box 527
Columbus, IN 47202
(812) 375-9306

Type of Tax: Real – taxpayer challenges whether assessed values can be raised between general reassessment dates when there were no changes in the property.

INDIANA TAX COURT
Cases Transmitted
Week of 5/5/08

Name: Delphi Automotive Systems, LLC v. Ind. Dept. of State Revenue
Case No. 49T10-0805-TA-34
Date Filed: 5/9/08
Attorneys: Barton T. Sprunger, Mark J. Richards
ICE MILLER
One American Square
Box 82001
Indianapolis, IN 46282-0002
(317) 236-2100
Type of Tax: Sales – taxpayer challenge whether certain materials, supplies, and equipment were eligible for research and development exemption on sales tax.

INDIANA TAX COURT
Cases Transmitted
Week of 5/5/08

Name: C.A.R.E. Auto Auction v. Indiana Dep't. of State Revenue
Case No. 49T10-0805-TA-35
Date Filed: 5/9/08
Attorneys: Brent A. Auberry, Fenton D. Strickland
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Sales – taxpayer challenges whether it owes sales tax on sales of vehicles owned by others but sold through taxpayer's auction house.

INDIANA TAX COURT
Cases Transmitted
Week of 5/5/08

Name: Hayse Lemmerz International-Wabash, Inc., et al v. Indiana Dep't of State Revenue
Case No. 49T10-0805-TA-36
Date Filed: 5/9/08
Attorneys: Brent A. Auberry, Fenton D. Strickland
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Income – taxpayers challenge whether Hayse Lemmerz International was properly included in Indiana corporate income tax return.

INDIANA TAX COURT
Cases Transmitted
Week of 5/19/08

Name: Clark-Pleasant Community School Corp., Johnson, Co. v. Dept. of Local Government Finance
Case No. 49T10-0805-TA-37
Date Filed: 5/21/08
Attorneys: George E. Purdy
BOSE McKINNEY & EVANS LLP
111 Monument Circle, Suite 2700
Indianapolis, IN 46204
(317) 684-5000
Type of Tax: DLGF – School corporation challenges whether DLGF rejected school corporation’s petition requesting approval to enter into a lease rental agreement for school construction project.

INDIANA TAX COURT
Cases Transmitted
Week of 5/26/08

Name: International RV World, Inc. v. Ind. Dept. of State Revenue
Case No. 71T10-0805-TA-38
Date Filed: 5/27/08
Attorneys: Tracey A. Anderson, Margot Reagan
TUESLEY HALL KNOPA LLP
212 East LaSalle Avenue, Suite 100
South Bend, IN 46617
(574) 232-3538
Type of Tax: Sales – taxpayer challenges whether it should have collected sales tax on purchases of RVs delivered outside of Indiana.

INDIANA TAX COURT
Cases Transmitted
Week of 6/2/08

Name: Goalie Entertainment, Inc. DBA ABV Mgmt., Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0806-TA-39
Date Filed: 6/5/08
Attorneys: F. Pen Cosby, Attorney at Law
251 E. Ohio St., Ste. 915
Indianapolis, IN 46204
(317) 636-8182
Type of Tax: Sales - taxpayer challenges whether it is entitled to refund of sales tax paid under bad debt statute.

INDIANA TAX COURT
Cases Transmitted
Week of 6/9/08

Name: Kooshtard Property VIII, LLC v. Shelby County Assessor
Case No. 49T10-0806-TA-40
Date Filed: 6/10/08
Attorneys: Timothy J. Vrana
TIMOTHY J. VRANA LLC
636 3rd Street
P.O. Box 527
Columbus, IN 47202
(812) 375-9306
Type of Tax: Real - taxpayer challenges whether it should have negative influence factor.

INDIANA TAX COURT
Cases Transmitted
Week of 6/23/08

Name: Lynne Legge v. LaPorte County Auditor
Case No. 49T10-0806-TA-41
Date Filed: 6/18/08
Attorneys: Lynne Legge, *pro se*
Type of Tax: Real - taxpayer challenges assessment of penalties and delinquencies.

INDIANA TAX COURT
Cases Transmitted
Week of 6/23/08

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

Case No. 49T10-0806-TA-42

Date Filed: 6/23/08

Attorneys: Brent A. Auberry, Fenton D. Strickland

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Income - taxpayer challenges whether assessment by DOR was time barred and challenges various constitutional issues.

INDIANA TAX COURT
Cases Transmitted
Week of 6/23/08

Name: Reno Group Leasing v. Ind. Dept. of State Revenue
Case No. 49T10-0806-TA-43
Date Filed: 6/23/08
Attorneys: Louis M. Meiners, Jr., Attorney at law
3073 Horseshoe Dr. S Ste. 210
Naples, FL 34104
(239) 213-0066
Type of Tax: Sales - taxpayer challenges whether it owes sales tax on aircraft licensed, titled, and taken out of state - only flights in Indiana were for maintenance and was for lease in Petitioner's ordinary course of business

INDIANA TAX COURT
Cases Transmitted
Week of 7/7/08

Name: Comerica Inc. and Comerica Bank v. Ind. Dept. of State Revenue
Case No. 49T10-0807-TA-44
Date Filed: 7/7/08
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 - taxpayer challenges whether it owes FIT and whether it is allowed deduction for Foreign Source Income.

INDIANA TAX COURT
Cases Transmitted
Week of 7/7/08

Name: Lincoln Village Cooperative, Inc. v. Bartholomew County Assessor
Case No. 49T10-0807-TA-45
Date Filed: 7/10/08
Attorneys: James W. Beatty, Jessica L. Findley
LANDMAN & BEATTY
1150 Market Square Center
151 North Delaware Street
Indianapolis, IN 46204-2518
(317) 236-1040
Type of Tax: Real – taxpayer challenges whether it is entitled to exemption for low-income housing.

INDIANA TAX COURT
Cases Transmitted
Week of 7/14/08

Name: First Merchants Corp., et. al. v. Ind. Dept. of Revenue

Case No. 49T10-0807-TA-46

Date Filed: 7/17/08

Attorneys: Brent A. Auberry, Fenton D. Strickland

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: FIT – taxpayer challenges whether divisions not attributable to Indiana should be included in numerator in calculating FIT. Whether LOF is retroactive in violation of statute.

INDIANA TAX COURT
Cases Transmitted
Week of 7/21/08

Name: Yellow Book Sales, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0807-TA-47
Date Filed: 7/21/08
Attorneys: Larry J. Stroble
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Sales - taxpayer challenges whether it is subject to use tax on directories when no contact in Indiana.

INDIANA TAX COURT
Cases Transmitted
Week of 7/21/08

Name: McLeod USA Publishing Co. v. Ind. Dept. of State Revenue
Case No. 49T10-0807-TA-48
Date Filed: 7/21/08
Attorneys: Larry J. Stroble
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Sales - taxpayer challenges whether it is subject to use tax on directories when no contact in Indiana.

INDIANA TAX COURT
Cases Transmitted
Week of 7/21/08

Name: Raytheon Technical Services Co. LLC v. Ind. Dept. of State Revenue
Case No. 49T10-0807-TA-49
Date Filed: 7/22/08
Attorneys: Craig M. McKee, Attorney at law
333 Ohio St., P.O. Box 800
Terre Haute, IN 47808-0800
(812) 232-4311
Type of Tax: Sales - taxpayer challenges whether it is entitled to exemption of sales tax on utilities used in manufacturing.

INDIANA TAX COURT
Cases Transmitted
Week of 7/21/08

Name: Leonard White v. Greene County Assessor

Case No. 84T10-0807-TA-50

Date Filed: 7/21/08

Attorneys: Richard W. Lorenz
HICKAM & LORENZ
10 S. Main St., P.O. Box 46
Spencer, IN 47460
(812) 329-2221

Type of Tax: Real - taxpayer challenges whether it carried the burden of proof at the Indiana Board of Tax Review.

INDIANA TAX COURT
Cases Transmitted
Week of 7/28/08

Name: COA Financial Services v. Ind. Dept. of State Revenue
Case No. 49T10-0807-TA-51
Date Filed: 8/1/08
Attorneys: John R. Humphrey
TAFT STETTINIUS & HOLLISTER LLP
One Indiana Square Ste. 3500
Indianapolis, In 46204
(317) 713-3500
Type of Tax: FIT - taxpayer challenges whether it is liable for FIT because it received primarily interest income.

INDIANA TAX COURT
Cases Transmitted
Week of 8/4/08

Name: Home Depot U.S.A., Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0807-TA-52
Date Filed: 7/24/08
Attorneys: Jeffrey S. Dible, Michael T. Binder, Robert L. Hartley
LOCKE REYNOLDS LLP
201 North Illinois Street, Suite 1000
P.O. Box 44961
Indianapolis, IN 46244-0961
(317) 237-3800
Type of Tax: Sales - taxpayer challenges whether it is entitled to refund of bad debt sales tax collection.

INDIANA TAX COURT
Cases Transmitted
Week of 8/4/08

Name: Showland Entertainment Enterprises, Inc. v. Marshall County Assessor

Case No. 49T10-0808-TA-53

Date Filed: 8/1/08

Attorneys: Bruce D. Huntington
BOTKIN & HALL, LLP
105 E. Jefferson Blvd. Ste. 400
South Bend, IN 46601
(574) 234-3900

Type of Tax: Real - taxpayer challenges whether hearing officer's exclusion of certain exhibits was abuse of discretion and/or arbitrary and capricious.

INDIANA TAX COURT
Cases Transmitted
Week of 8/18/08

Name: Delphi Automotive Aystems, LLC v. Ind. Dept. of State Revenue
Case No. 49T10-0808-TA-54
Date Filed: 8/19/08
Attorneys: Barton T. Sprunger, Mark J. Richards
ICE MILLER
One American Square
Box 82001
Indianapolis, IN 46282-0002
(317) 236-2100
Type of Tax: Sales – taxpayer challenges whether it is entitled to refund of sales tax paid for research and development equipment and machinery.

INDIANA TAX COURT
Cases Transmitted
Week of 9/15/08

Name: Autobanc Corp. v. Ind. Dept. of State Revenue
Case No. 49T10-0809-TA-55
Date Filed: 9/18/08
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 – taxpayer challenges whether it is entitled to refund of sales tax and eligible for bad debt deduction and whether discount price paid for installment sales contract should be calculated in amount of refund.

INDIANA TAX COURT
Cases Transmitted
Week of 9/22/08

Name: Depuy Orthopaedics, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0809-TA-56
Date Filed: 9/26/08
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Income – taxpayer challenges whether it must include certain subsidiaries of its parent in consolidated return; whether certain royalty payments by a subsidiary included are allowed to be deducted.

INDIANA TAX COURT
Cases Transmitted
Week of 9/29/08

Name: Paul Lefebvre v. Ind. Bd. of Tax Review
Case No. 49T10-0810-SC-57
Date Filed: 10/1/08
Attorneys: Paul Lefebvre, pro se
Type of Tax: Real – taxpayer challenges whether real estate was correctly assessed.

INDIANA TAX COURT
Cases Transmitted
Week of 10/6/08

Name: George M. Moffett v. Ind. Dept. of Local Government Finance, et al.
Case No. 49T10-0810-TA-58
Date Filed: 10/7/08
Attorneys: George M. Moffett, pro se
Type of Tax: Bond Issue – taxpayer objects to school corporation’s decision, with DLGF approval, to bond for school construction.

INDIANA TAX COURT
Cases Transmitted
Week of 10/20/08

Name: Sage-Popovich, Inc. and Patricia Popovich v. Ind. Dept. of State Revenue
Case No. 49T10-0810-TA-59
Date Filed: 10/23/08
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: Income – taxpayer challenges whether certain deductions were improperly disallowed.

INDIANA TAX COURT
Cases Transmitted
Week of 10/20/08

Name: Hayse Lemmerz International-Wabash, Inc., et. al. v. Indiana Dep't. of State Revenue
Case No. 49T10-0810-TA-60
Date Filed: 10/24/08
Attorneys: Brent A. Auberry, Fenton D. Strickland
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Income – whether certain affiliates of taxpayers had income deemed from Indiana sources.

INDIANA TAX COURT
Cases Filed
Week of 10/13/08

Name: In Re: Estate of Forest W. Ouackenbush, Deceased v. Ind. Dep't. of State Revenue, Inheritance Tax Div.
Case No. 49T10-0810-TA-61
Date Filed: 10/14/08
Attorneys: Jack L. Walkey & Cheryl M. Knodle
BALL EGGLESTON PC
P.O. Box 1535
Lafayette, IN 47902
(765) 742-9046
Type of Tax: Inheritance – what is the effect of pre-emancipation adoption on clarification of transferee for inheritance tax purposes.

INDIANA TAX COURT
Cases Filed
Week of 11/3/08

Name: Ind. Dept. of State Revenue, Inheritance Tax Div. v. Estate of Katherine S. Boehle.
Case No. 49T10-0811-TA-62
Date Filed: 11/5/08
Attorneys: Kevin M. Schroeder
Inheritance Tax Section, Ind. Dept. of Revenue
100 N. Senate Ave., Rm. N248
Indianapolis, IN 46204
(317) 232-2157
Type of Tax: Inheritance – State challenges whether a contingency exist so as to defeat a life estate.

INDIANA TAX COURT
Cases Transmitted
Week of 11/10/08

Name: B. Keith Sandlin Trust (R. Keith Sandlin Trustee) v. Michigan Twp. Assessor & LaPorte Co. Assessor
Case No. 49T10-0811-TA-63
Date Filed: 11/14/08
Attorneys: David A. Suess, Thomas M. Atherton, Kathryn Lodato
BOSE McKINNEY & EVANS LLP
111 Monument Circle, Suite 2700
Indianapolis, IN 46204
(317) 684-5000
Type of Tax: Real – taxpayer challenges whether a township assessor was authorized to increase assessed value without sale or changes to property since last reassessed.

INDIANA TAX COURT

Cases Transmitted

Week of 11/17/08

Name: The Home Depot U.S.A., Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0811-TA-64

Date Filed: 11/19/08

Attorneys: Jeffrey S. Dible, Michael T. Binder, Robert L. Hartley
LOCKE REYNOLDS LLP

201 North Illinois Street, Suite 1000

P.O. Box 44961

Indianapolis, IN 46244-0961

(317) 237-3800

Type of Tax: Sales – taxpayer challenges whether it is entitled to bad debt deduction from defaulted credit card sales.

INDIANA TAX COURT

Cases Transmitted

Week of 11/24/08

Name: Marshall & Ilsley Corp. v. Ind. Dept. of State Revenue

Case No. 49T10-0811-TA-65

Date Filed: 11/25/08

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 - taxpayer challenges whether Indiana source income was calculated by pre-apportionment method.

INDIANA TAX COURT

Cases Transmitted

Week of 11/24/08

Name: Indiana Bell Telephone Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0811-TA-66

Date Filed: 11/25/08

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: Utility Receipts - taxpayer challenges whether end user common line charge or end user access charge are subject to utility receipts tax.

INDIANA TAX COURT

Cases Transmitted

Week of 12/1/08

Name: Robert V. Rohrman v. Fairfield Twp. Assessor (Tippecanoe County)
Case No. 49T10-0812-TA-67
Date Filed: 12/1/08
Attorneys: Charles Max Layden
LAYDEN & LAYDEN
712 Bank One Building
201 Main Street, P.O. Box 909
Lafayette, IN 47902-0909
(765) 742-7646
Type of Tax: Real - taxpayer challenges whether IBTR decision is supported by substantial evidence.

INDIANA TAX COURT
Cases Transmitted
Week of 12/1/08

Name: Ronald O. Guingrich v. Allen County Assessor, et. al.
Case No. 49T10-0812-SC-68
Date Filed: 12/1/08
Attorneys: Ronald O. Guingrich, pro se
Type of Tax: Real - taxpayer challenges whether land was assessed properly.

INDIANA TAX COURT

Cases Transmitted

Week of 12/8/08

Name: Donald Elliott, Jr. v. Marshall County Assessor
Case No. 49T10-0812-TA-69
Date Filed: 12/8/08
Attorneys: Donald Elliott, Jr., pro se
Type of Tax: Real - taxpayer challenges whether IBTR decision is supported by substantial evidence.

INDIANA TAX COURT

Cases Transmitted

Week of 12/9/08

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

Case No. 49T10-0812-TA-70

Date Filed: 12/9/08

Attorneys: Timothy J. Eifler
Stoll Keenon Ogden PLLC
2000 PNC Plaza
500 W. Jefferson St.
Louisville, KY 40202
(502) 333-6000

Type of Tax: Income – taxpayer challenges whether dividends received from subsidiaries could be deducted in arriving at net operating loss.

INDIANA TAX COURT

Cases Transmitted

Week of 12/16/08

Name: Dale J. Scopelite & James T. Sheehan, pro se v. Ind. Dept. of Local Government Finance
Case No. 49T10-0812-TA-71
Date Filed: 12/18/08
Attorneys: Dale J. Scotelite and James T. Sheehan, pro se
Type of Tax: DLGF – Plaintiffs object to certain provisions approved as part of City of Hammond budget.

INDIANA TAX COURT

Cases Transmitted

Week of 12/16/08

Name: Ind. Dep't. of State Revenue, Inheritance Tax Div. v. Estate of Doris K. Parker

Case No. 49T10-0812-TA-72

Date Filed: 12/18/08

Attorneys: Kevin M. Schroeder
Inheritance Tax Section, Ind. Dept. of Revenue
100 N. Senate Ave., Rm. N248
Indianapolis, IN 46204
(317) 232-2157

Type of Tax: Inheritance – State challenges whether correct value of retained life estate was used in determining Indiana inheritance tax.

INDIANA TAX COURT

Cases Transmitted

Week of 12/22/08

Name: The College Network, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0812-TA-73

Date Filed: 12/23/08

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

Robert Robinson, Attorney at law
7087 N. Washington Blvd.
Indianapolis, IN 46220
(317) 253-8697

Type of Tax: Sales - taxpayer challenges whether sales on "Study guides" was subject to sales tax or a service.

INDIANA TAX COURT

Cases Transmitted

Week of 12/29/08

Name: Peichen Sgro v. State of Ind. Dept. of Revenue
Case No. 49T10-0812-TA-74
Date Filed: 12/19/09
Attorneys: Peichen Sgro, *pro se*
Type of Tax: Sales - taxpayer challenges whether it should receive a refund of sales tax paid on new car purchased and immediately removed permanently to New Mexico.