

INDIANA TAX COURT

Cases Transmitted

Week of 1/7/13

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

Case No. 49T10-1301-TA-1

Date Filed: 1/7/13

Attorneys: Mark J. Richards, Matthew J. Ehinger

ICE MILLER LLP

One American Square

Suite 2900

Indianapolis, IN 46282

(317) 236-2100

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

INDIANA TAX COURT

Cases Transmitted

Week of 1/14/13

Name: Union Township, St. Joseph County v. State of Indiana, Dept. of Local Government Finance
Case No. 71T10-1301-TA-2
Date Filed: 1/8/13
Attorneys: Peter J. Agostino, M. Catherine Fanello
ANDERSON AGOSTINO & KELLER, PC
131 South Taylor Street
South Bend, IN 46601
(574) 288-1510
Type of Tax: Real – Whether the DLGF erred in denying taxpayer’s correction of error petition and subsequent property tax shortfall appeal application.

INDIANA TAX COURT

Cases Transmitted

Week of 1/14/13

Name: Covance Central Laboratory Services Limited Partnership v. Ind. Dept. of State Revenue
Case No. 49T10-1301-TA-3
Date Filed: 1/15/13
Attorneys: Stephen H. Paul, Francina A. Dlouhy, Ryann E. Ricchio
FAEGRE BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Sales & Use – Taxpayer challenges whether its purchases of laboratory freezers/equipment/software, medical specimen equipment/chemicals, and items incorporated into or used to manufacture clinical trial collection kits were exempt from tax pursuant to research/development exemption of Indiana Code § 6-2.5-5-40, the incorporation exemption of Indiana Code § 6-2.5-5-6, and the sale for resale exemption of Indiana Code § 6-2.5-5-8.

INDIANA TAX COURT

Cases Transmitted

Week of 1/14/13

Name: Covance Laboratories Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1301-TA-4

Date Filed: 1/15/13

Attorneys: Stephen H. Paul, Francina A. Dlouhy, Ryann E. Ricchio

FAEGRE BAKER & DANIELS, LLP

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Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Sales & Use – Taxpayer challenges whether its purchases of items such as of laboratory freezers/equipment/software, medical specimen equipment/chemicals, research animals, and utilities are exempt from tax pursuant to research/development exemption of Indiana Code § 6-2.5-5-40 and the exemption for utilities contained in Indiana Code § 6-2.5-5-5.1.

INDIANA TAX COURT

Cases Transmitted

Week of 1/21/13

Name: Fifth Third Auto Leasing Trust v. Ind. Dept. of State Revenue

Case No. 49T10-1301-TA-5

Date Filed: 1/23/13

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 – Taxpayer, who leases cars, challenges whether it should have collected tax from its lessees when those lessees “traded-in” the cars with third-party car dealers.

INDIANA TAX COURT

Cases Transmitted

Week of 1/21/13

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

Case No. 49T10-1301-TA-6

Date Filed: 1/24/13

Attorneys: William W. Barrett
WILLIAMS BARRETT & WILKOWSKI, LLP
600 N. Emerson Ave.
P.O. Box 405
Greenwood, IN 46142-0405
(317) 888-1121

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

INDIANA TAX COURT

Cases Transmitted

Week of 1/28/13

Name: Marion County Assessor v. RELP Pendleton LLP

Case No. 49T10-1301-TA-7

Date Filed: 1/25/13

Attorneys: John C. Slatten
Attorney for Marion County Assessor
200 E. Washington St.
Indianapolis, IN 46204
(317) 327-3913

Type of Tax: Real – Taxpayer, challenges the Indiana Board 1) erred in determining that the taxpayer made a prima facie case that its property was over-valued and 2) applied an incorrect legal definition of value.

INDIANA TAX COURT

Cases Transmitted

Week of 1/28/13

Name: J S Marten Inc., Janice S. Marten, and Christopher M. Marten v. Ind. Dept. of State Revenue
Case No. 49T10-1301-TA-8
Date Filed: 1/24/13
Attorneys: Janice Marten, *pro se*
Type of Tax: Sales & Use, Income Withholding tax – Taxpayer, challenges whether the Department’s denial of its refund claim is substantiated by the facts or its “alleged” audit.

INDIANA TAX COURT

Cases Transmitted

Week of 2/4/13

Name: Merchandise Warehouse Co. Inc. v. Dept. of State Revenue

Case No. 49T10-1302-TA-9

Date Filed: 2/7/13

Attorneys: Donald F. Foley, Marie Castetter

FOLEY & ABBOTT

300 Marott Center

342 Massachusetts Ave.

Indianapolis, IN 46204

(317) 261-0900

Type of Tax: Sales – Whether taxpayer, who provides various refrigeration, freezing, and storage services to its customers, was exempted from paying tax on its purchases of utilities pursuant to Indiana Code § 6-2.5-4-5(c)(3) (the predominant use exclusion).

INDIANA TAX COURT

Cases Transmitted

Week of 2/4/13

Name: Joseph & Jeanne Hutcherson v. Hamilton County Assessor
Case No. 49T10-1302-TA-10
Date Filed: 2/4/13
Attorneys: Joseph & Jeanne Hutcherson, *pro se*
Type of Tax: Real – Whether taxpayers request for refund of homestead tax credit paid in 2004, 05, 06, and 07 was erroneously denied.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Pulte Homes of Indiana, LLC v. Hendricks Co. Assessor

Case No. 49T10-1302-TA-11

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
BINGHAM GREENEBAUM DOLL LLP

2700 Market Tower

10 West Market Street

Indianapolis, IN 46204

(317) 635-8900

Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Springmill Ponds HOA v. Hamilton Co. Assessor

Case No. 49T10-1302-TA-12

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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(317) 635-8900

Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: BDC Cardinal Associates LP v. Hamilton Co. Assessor

Case No. 49T10-1302-TA-13

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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(317) 635-8900

Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Oaks of Avon v. Hendricks Co. Assessor

Case No. 49T10-1302-TA-14

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Ashwood Homeowners Assoc., Inc. v. Hamilton Co. Assessor

Case No. 49T10-1302-TA-15

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
BINGHAM GREENEBAUM DOLL LLP

2700 Market Tower

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Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Meadowchase Community Homeowners v. Hendricks Co. Assessor

Case No. 49T10-1302-TA-16

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
BINGHAM GREENEBAUM DOLL LLP
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Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Lake Santee Property Owners Assoc. Inc. v. Decatur Co. Assessor

Case No. 49T10-1302-TA-17

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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2700 Market Tower
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(317) 635-8900

Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Heartland Crossing Foundation, Inc. v. Hendricks Co. Assessor

Case No. 49T10-1302-TA-18

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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2700 Market Tower

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Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Avon Trails Homeowners Assn. v. Hendricks Co. Assessor

Case No. 49T10-1302-TA-19

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Highland Springs Homeowners Assn. v. Hendricks Co. Assessor

Case No. 49T10-1302-TA-20

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Wellington North Civic Assoc. v. Hamilton Co. Assessor

Case No. 49T10-1302-TA-21

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Windermere Homeowners Assoc. Inc. v. Hamilton Co. Assessor

Case No. 49T10-1302-TA-22

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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2700 Market Tower
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Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Oxbow Estates Homeowners Assoc. Inc. v. Marion Co. Assessor

Case No. 49T10-1302-TA-23

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Deer Path HOA Inc. v. Hamilton Co. Assessor

Case No. 49T10-1302-TA-24

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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2700 Market Tower
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(317) 635-8900

Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Lexington Farms Associates v. Hamilton Co. Assessor

Case No. 49T10-1302-TA-25

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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(317) 635-8900

Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Pleasant View Homeowners Assoc. Inc. v. Hamilton Co. Assessor

Case No. 49T10-1302-TA-26

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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(317) 635-8900

Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Sommerwood Homeowners Assoc. v. Hamilton Co. Assessor

Case No. 49T10-1302-TA-27

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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2700 Market Tower
10 West Market Street
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(317) 635-8900

Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Pulte Homes of Indiana, LLC. v. Hamilton Co. Assessor

Case No. 49T10-1302-TA-28

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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(317) 635-8900

Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Heartland Crossing Foundation, Inc. v. Marion Co. Assessor

Case No. 49T10-1302-TA-29

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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(317) 635-8900

Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Kensington Farms Homeowners Assoc. v. Marion Co. Assessor

Case No. 49T10-1302-TA-30

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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2700 Market Tower
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(317) 635-8900

Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Arbor Village Homeowners v. Marion Co. Assessor

Case No. 49T10-1302-TA-31

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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2700 Market Tower
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(317) 635-8900

Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Shadow Ridge Assoc., Inc. v. Marion Co. Assessor

Case No. 49T10-1302-TA-32

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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2700 Market Tower
10 West Market Street
Indianapolis, IN 46204
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Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Countryside Homeowners Assoc., Inc. v. Hamilton Co. Assessor

Case No. 49T10-1302-TA-33

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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Indianapolis, IN 46204

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Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Timber Ridge of Marion Co. Homeowners Assoc., Inc. v. Hamilton Co. Assessor

Case No. 49T10-1302-TA-34

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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Indianapolis, IN 46204
(317) 635-8900

Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Royalwood Homeowners Assoc., Inc. v. Hamilton Co. Assessor

Case No. 49T10-1302-TA-35

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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2700 Market Tower

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Indianapolis, IN 46204

(317) 635-8900

Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Sandstone Property Owners Assoc., Inc. v. Hamilton Co. Assessor

Case No. 49T10-1302-TA-36

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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2700 Market Tower
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Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Spring Farms Homeowners Assn., Inc. v. Hamilton Co. Assessor

Case No. 49T10-1302-TA-37

Date Filed: 2/8/13

Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
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Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Muir Woods, Inc. v. Joseph P. O'Connor, Assessor of Marion County

Case No. 49T10-1302-TA-38

Date Filed: 2/11/13

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: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Sylvan Ridge Lakes Homeowners Assoc., Inc. v. Joseph P. O'Connor, Assessor of Marion County
Case No. 49T10-1302-TA-39
Date Filed: 2/11/13
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: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Oakmont Homeowners Assoc., Inc. v. Joseph P. O'Connor, Assessor of Marion County

Case No. 49T10-1302-TA-40

Date Filed: 2/11/13

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

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111 Monument Circle, Suite 3300

Indianapolis, IN 46204-5176

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Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Spruce Knoll Homeowners Assoc., Inc. v. Joseph P. O'Connor, Assessor of Marion County

Case No. 49T10-1302-TA-41

Date Filed: 2/11/13

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

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Indianapolis, IN 46204-5176

(317) 624-0033

Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/11/13

Name: Muir Woods Section One Assn., Inc. v. Joseph P. O'Connor, Assessor of Marion County

Case No. 49T10-1302-TA-42

Date Filed: 2/11/13

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

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Indianapolis, IN 46204-5176

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Type of Tax: Real – Whether the Indiana Board of Tax Review erred in dismissing taxpayer's appeal on the basis that the issue raised by taxpayer on its Form 133 (that common areas of development have a zero value) was not an objective error, but rather a subjective error which necessitated the filing of a Form 131.

INDIANA TAX COURT

Cases Transmitted

Week of 2/25/13

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

Case No. 49T10-1302-TA-43

Date Filed: 2/22/13

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 specialized instruments required for use in installing orthopedic implants are "durable medical equipment" and therefore exempt from sales/use tax pursuant to IND. CODE § 6-2.5-5-18(a).

INDIANA TAX COURT

Cases Transmitted

Week of 3/18/13

Name: Aztar Indiana Gaming, LLC et. al. v. Indiana Dep't. of State Revenue

Case No. 49T10-1303-TA-44

Date Filed: 3/18/13

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 – Taxpayer challenges whether income from membership interest in holding company was income derived from sources within Indiana.

INDIANA TAX COURT

Cases Transmitted

Week of 3/18/13

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

Case No. 49T10-1303-SC-45

Date Filed: 3/22/13

Attorneys: Robert A. Romack
DUNBAR & ROMACK
1949 Red Oak Drive
Franklin, IN 46131
(317) 213-6351

Type of Tax: Sales/Use – It appears that Petitioner is seeking a refund of sales tax it collected and remitted on its sales of wine cards.

INDIANA TAX COURT

Cases Transmitted

Week of 3/25/13

Name: Graessle Mercer, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1303-TA-46

Date Filed: 3/25/13

Attorneys: Jason M. Smith
JASON M. SMITH LAW SERVICES

225 Mulberry Street

Seymour, IN 47274

(812) 525-3543

Type of Tax: Sales/Use – Whether Petitioner was required to collect/remit sales tax on the postage costs it charged its customers for delivering printed materials.

INDIANA TAX COURT

Cases Transmitted

Week of 4/15/13

Name: VideolIndiana Inc. and Affiliates v. Ind. Dep't of State Revenue

Case No. 49T10-1304-TA-47

Date Filed: 4/18/13

Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy

BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 231-7248

Type of Tax: AGIT – Whether the Department erred in denying taxpayers' claims for refund of adjusted gross income tax on the basis that their returns erroneously included their owner as a member of their affiliated group.

INDIANA TAX COURT

Cases Transmitted

Week of 4/22/13

Name: Vern R. Grabbe v. Clinton Co. Assessor, Dana M. Myers
Case No. 49T10-1304-TA-48
Date Filed: 4/22/13
Attorneys: Vern R. Grabbe, *pro se*
Type of Tax: Real – Whether the Indiana Board erred in determining taxpayer did not prima facie demonstrate that his assessments were incorrect.

INDIANA TAX COURT

Cases Transmitted

Week of 4/22/13

Name: Hurco Companies, Inc. v. Ind. Dep't of State Revenue
Case No. 49T10-1304-TA-49
Date Filed: 4/22/13
Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: AGIT – Whether taxpayer's income received from its patents was exempt from tax pursuant to IND. CODE § 6-3-2-21.7.

INDIANA TAX COURT

Cases Transmitted

Week of 4/29/13

Name: RJK Trust/Robert J. Kuchler, Trustee v. LaPorte Co. Assessor
Case No. 45T10-1304-TA-50
Date Filed: 4/23/13
Attorneys: Robert J. Kuchler, *pro se*
Type of Tax: Real – Whether the Indiana Board of Tax Review erred in increasing taxpayer's 2006 assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 5/20/13

Name: Sony DADC US, Inc. v. Indiana Department of State Revenue

Case No. 49T10-1305-TA-51

Date Filed: 5/21/13

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 – Whether Petitioner’s purchases of protective clothing and safety equipment, liquid argon and nitrogen, computer software and LED monitors were exempt from tax as items of tangible personal property that were “directly used” in its manufacturing process.

INDIANA TAX COURT

Cases Transmitted

Week of 5/20/13

Name: Autumn Ridge, LP v. Larry Davis, in his official capacity as Assessor, Madison County
Case No. 49T10-1305-TA-52
Date Filed: 5/23/13
Attorneys: Paul M. Jones, 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 of Tax Review’s final determination is erroneous because it found that Petitioner failed to establish the subject property’s value based on the income approach.

INDIANA TAX COURT

Cases Transmitted

Week of 5/20/13

Name: Kathryn Gillette v. Brown County Assessor
Case No. 49T10-1305-TA-53
Date Filed: 5/20/13
Attorneys: Kathryn Gillette, *pro se*
Type of Tax: Real property – Whether the Indiana Board of Tax Review erred when it determined that Petitioner's submission of insurance values on her property did not establish its market value-in-use.

INDIANA TAX COURT

Cases Transmitted

Week of 6/3/13

Name: Schilli Leasing, Inc. v. Indiana Department of Revenue
Case No. 49T10-1306-TA-54
Date Filed: 6/4/13
Attorneys: Jerome L. Withered
WITHERED BURNS, LLP
8 North Third Street, Suite 401
P.O. Box 499
Lafayette, IN 47902-0499
(765) 742-1988
Type of Tax: Sales – Whether taxpayer’s purchases qualify for the public transportation exemption under Indiana Code § 6-2.5-5-27.

INDIANA TAX COURT

Cases Transmitted

Week of 6/10/13

Name: William E. Schmidt, Jr. and Danielle R. Schmidt v. Indiana Department of State Revenue

Case No. 49T10-1306-TA-55

Date Filed: 6/14/13

Attorneys: Matthew S. Carr
KRIEG DEVAULT LLP
12800 N. Meridian St., Ste. 300
Carmel, IN 46032
(317) 636-4341

Adam C. Shields
KRIEG DEVAULT LLP
One Indiana Square, Ste. 2800
Indianapolis, IN 46204
(317) 636-4641

Type of Tax: AGIT – Whether the Department erred in determining that taxpayers were residents with Indiana source income and therefore should have filed Indiana income tax returns for 2009 and 2010.

INDIANA TAX COURT

Cases Transmitted

Week of 6/17/13

Name: Utilimaster Corporation v. Indiana Department of State Revenue
Case No. 49T10-1306-TA-56
Date Filed: 6/17/13
Attorneys: Robert A. Romack, Dan R. Dunbar
Attorneys at Law
1949 Red Oak Drive
Franklin, IN 46131
(317) 213-6351
Type of Tax: Sales & Use – Whether certain purchases by taxpayer were exempt from taxation under Indiana Code § 6-2.5-5-40 and 6-2.5-4-17, and 45 Indiana Administrative Code 2.2-5-8.

INDIANA TAX COURT

Cases Transmitted

Week of 6/17/13

Name: Spencer County Assessor and Grass Township Assessor v. AK Steel Corp.
Case No. 49T10-1306-TA-57
Date Filed: 6/21/13
Attorneys: Philip A. Whistler, Mark J. Richards, Matthew J. Ehinger
ICE MILLER LLP
One American Square
Suite 2900
Indianapolis, IN 46282
(317) 236-2471
Type of Tax: Personal property – Whether taxpayer, as a steel finishing facility and not an integrated steel mill, was entitled to depreciate its personal property pursuant to “Pool No. 5” as codified by Indiana Code § 6-1.1-3-23.

INDIANA TAX COURT

Cases Transmitted

Week of 7/1/13

Name: AK Steel Corp. v. Spencer County Assessor and Grass Township Assessor

Case No. 49T10-1306-TA-58

Date Filed: 7/1/13

Attorneys: Anne L. Cowgur, Todd C. Lady, Nathan J. Hagerman

TAFT STETTINIUS & HOLLISTER LLP

One Indiana Square, Suite 3500

Indianapolis, IN 46204

(317) 713-3500

Type of Tax: Personal property – Whether the amendment to Indiana Code § 6-1.1-3-23(a) (added by Public Law 228-2005) which limits the application of Pool No. 5 depreciation to only those integrated steel mills that own blast furnaces in Indiana violates the U.S. Constitution (Commerce Clause, Due Process Clause, and Equal Protection Clause) and the Indiana Constitution (Article I §23, Article IV §§ 22 & 23, and Article X §1.)

INDIANA TAX COURT

Cases Transmitted

Week of 7/1/13

Name: Utilimaster Corp. v. Ind. Dept. of State Revenue
Case No. 71T10-1307-TA-60
Date Filed: 7/3/13
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 the Department incorrectly disallowed a portion of Petitioner’s claim for refund.

INDIANA TAX COURT

Cases Transmitted

Week of 7/8/13

Name: GFS Marketplace North America, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-1307-TA-61

Date Filed: 7/8/13

Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy

BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 236-1313

Type of Tax: AGIT – Whether taxpayer’s income derived from its membership interest in an LLC is not taxable because its receipt is not attributable to Indiana under Indiana Code § 6-3-2-2.2; alternatively, taxpayer maintains that if its income is properly sourced to Indiana, the apportionment of such income must be redetermined using a different sales factor.

INDIANA TAX COURT

Cases Transmitted

Week of 7/8/13

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

Case No. 49T10-1307-TA-62

Date Filed: 7/11/13

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

BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 236-1313

Type of Tax: AGIT – Whether Department’s adjustments to taxpayer’s tax returns reducing its deduction for management fees paid to its management company were proper because they distorted taxpayer’s Indiana adjusted gross income.

INDIANA TAX COURT

Cases Transmitted

Week of 7/15/13

Name: Thompson's M/C, Inc. v. Ind. Dept. of Revenue

Case No. 49T10-1307-TA-63

Date Filed: 7/18/13

Attorneys: Charles P. Frost, Secretary/Treasurer

Thompson's M/C, Inc.

250 W. Honey Creek Parkway

Terre Haute, IN 47802

(812) 232-1111

Type of Tax: Sales - Whether taxpayer submitted all the required information to substantiate a claim for refund on sales tax remitted on gasoline that was included in the purchase price of the vehicles it sold.

INDIANA TAX COURT

Cases Transmitted

Week of 7/22/13

Name: Klink Trucking, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1307-TA-64

Date Filed: 7/25/13

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 whether its purchases of tangible personal property are entitled to the public transportation exemption.

INDIANA TAX COURT

Cases Transmitted

Week of 7/22/13

Name: E.I. duPont de Nemours and Company v. Indiana Dep't of State Revenue

Case No. 49T10-1307-TA-65

Date Filed: 7/26/13

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

Type of Tax: AGIT - taxpayer challenges whether the Department erred in treating taxpayer's gain from the sale of an affiliate as allocable business income; interest expense deductions as not deductible; and R&D expenses as not deductible.

INDIANA TAX COURT

Cases Transmitted

Week of 7/29/13

Name: Urschel Laboratories, Inc. v. Indiana Dep't of State Revenue

Case No. 49T10-1308-TA-66

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: Income – taxpayer challenges whether the Department erred in determining that some of taxpayer's products sales in other states and countries were subject to the "throw-back rule."

INDIANA TAX COURT

Cases Transmitted

Week of 8/22/13

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

Case No. 49T10-1308-TA-67

Date Filed: 8/22/13

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 – Whether taxpayer’s purchases of computer software, gas cylinders, and various items of machinery, tools, and equipment were exempt from tax as items of tangible personal property that were “directly used” in its manufacturing process.

INDIANA TAX COURT

Cases Transmitted

Week of 8/29/13

Name: Larry G. Jones and Sharon F. Jones v. Jefferson County Assessor
Case No. 39T10-1308-TA-68
Date Filed: 8/28/13
Attorneys: Larry & Sharon Jones, *pro se*
Type of Tax: Real property – Whether the Indiana Board erred in denying the taxpayers' 2008/2009 real property assessment appeals.

INDIANA TAX COURT

Cases Transmitted

Week of 9/9/13

Name: Hamilton County Assessor v. Charles E. Duke

Case No. 49T10-1309-TA-69

Date Filed: 9/10/13

Attorneys: Marilyn S. Meighen

Attorney at Law

11015 Lakeview Drive

Carmel, Indiana 46033

(317) 844-1057

Type of Tax: Property/Educational Exemption – Whether the Indiana Board erred in determining that taxpayer’s property, a daycare facility, qualified for an exemption because it was predominately used for educational purposes.

INDIANA TAX COURT

Cases Transmitted

Week of 9/16/13

Name: Norman J. Gallivan, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1309-TA-70

Date Filed: 9/16/13

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 – Whether the Department erred in assessing tax on some of taxpayer's sales transactions because the exemption certifications that were presented were not Indiana certificates and did not meet the requirements of Indiana Code § 6-2.5-3-7 and § 6-2.5-8-8.

INDIANA TAX COURT

Cases Transmitted

Week of 9/16/13

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

Case No. 49T10-1309-TA-71

Date Filed: 9/20/13

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 filed claims seeking refunds of agit paid in 2006, 2008, and 2009; the Department has failed to act on those claims.

INDIANA TAX COURT
Cases Transmitted
Week of 11/4/13

Name: Missionaries of Divine Compassion, Inc. v. Kosciusko Co. Assessor
Case No. 49T10-1311-TA-72
Date Filed: 11/4/13
Attorneys: Sarah Masterson, president, *pro se*
Type of Tax: Real – Whether the Indiana Board erred in determining that taxpayer's property, an Anglican convent/mastery was not entitled to the religious exemption provided for in Indiana Code § 6-1.1-10-16.

INDIANA TAX COURT

Cases Transmitted

Week of 11/25/13

Name: Quality Technology International, Inc. v. Indiana Dep't of State Revenue, et. al.
Case No. 49T10-1311-TA-73
Date Filed: 11/25/13
Attorneys: Randal J. Kaltenmark, Mark J. Crandley, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 236-1313
Type of Tax: AGIT & Withholding – whether the taxpayer is entitled to a refund of collection fees that were incurred as a result of the Department's erroneous proposed assessment.

INDIANA TAX COURT

Cases Transmitted

Week of 11/25/13

Name: Sand Canyon Corp., f/k/a Option One Mortgage Corp, and Affiliates v. Indiana Dep't of State Revenue
Case No. 49T10-1311-TA-74
Date Filed: 11/27/13
Attorneys: Francina A. Dlouhy
FAEGRE BAKER DANIELS LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: FIT – whether the Department's denial of taxpayer's claim for refund on the basis that it was untimely filed was erroneous.

INDIANA TAX COURT

Cases Transmitted

Week of 12/16/13

Name: Quest Diagnostics Clinical Laboratories, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1312-TA-75

Date Filed: 12/16/13

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 – On December 17, 2010, taxpayer, on the basis that is inadvertently included the apportionment factors of a minority interest in adjusted gross income tax returns, filed amended returns and claims for refund with the Department of State Revenue. The Department has failed to act on those refund claims.

INDIANA TAX COURT

Cases Transmitted

Week of 12/16/13

Name: ESPN Productions, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1312-TA-76

Date Filed: 12/19/13

Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy

BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 236-1313

Type of Tax: AGIT – whether taxpayer, which provides production services for sporting events, is subject to Indiana adjusted gross income tax. If it is, then whether:

- a) Taxpayer has sales attributable in Indiana;
- b) Department has authority to require taxpayer to do a combined reporting on its tax return.

INDIANA TAX COURT

Cases Transmitted

Week of 12/23/13

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

Case No. 49T10-1312-TA-77

Date Filed: 12/27/13

Attorneys: Paul M. Pittman

PITTMAN & PAGE, LLC

333 East Ohio Street #200

Indianapolis, IN 46204

(317) 636-5561

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