

# Summary of Tax Court Rules amendments—2024

The proposed revision of the Tax Court Rules streamlines the appeals process, provides clearer guidance, and improves efficiency for all parties involved in tax appeals. The revision aligns Tax Court practices with the Indiana Rules of Appellate Procedure where applicable, uses the Appellate Rules as a model for new rules, and organizes the rules into four titles that correspond to different types of cases within the Tax Court’s jurisdiction.

The new structure is as follows:

## **Title I: General Provisions (Rules 1-20)**

- Applies to all Tax Court cases
- Covers scope, forms of action, appearances, parties, court operations, and general procedures
- Includes several of the former Tax Court Rules

## **Title II: Appeals from Final Determinations of the Indiana Board of Tax Review and the Department of Local Government Finance (Rules 21-27)**

- Specific procedures for appeals from the IBTR & the DLGF
- Aligns with Appellate Rules, with modifications for Tax Court specifics
- Includes rules on initiating appeals, service of process, and administrative record handling

## **Title III: Appeals from Final Determinations of the Department of Revenue and direct appeals from the Indiana Board of Tax Review (Rules 28-36)**

- Specific procedures for appeals from the DOR and direct appeals from the IBTR
- Incorporates Trial Rules where applicable
- Incorporates Appellate Rules to align practice between the types of appeals
- Includes several former Tax Court Rules

## **Title IV: Appeals from a Determination of a Probate Court (Rule 37)**

- Specifies that Indiana Rules of Appellate Procedure apply to these appeals.

## **Appendix of Forms**

Provides standardized forms for various filings and notices.

## Proposed Tax Court Rules revision cross-reference chart

New Rules	Origin
Rule 1 Scope of Rules (Title I)	Appellate Rule 1
Rule 2 Forms of Actions	Former Tax Court Rule 2
Rule 3 Motion to Proceed In Forma Pauperis	Appellate Rules 40(B) and 40(D)
Rule 4 Payment of Filing Fee	Former Tax Court Rule 3(D)
Rule 5 Appearances by Attorneys—Certifications and Acknowledgements	Former Tax Court Rules 3(J), 4(E), and 16(E)
Rule 6 Parties	Former Tax Court Rules 4(C), 4(D), and 6(A)
Rule 7 Tax Court Always Open	Former Tax Court Rule 11(A)
Rule 8 Clerk of the Tax Court	Former Tax Court Rules 11(C), 11(D), and 14; Appellate Rule 23(D)
Rule 9 Hearings	Former Tax Court Rules 8(A), 8(B), and 11(B)
Rule 10 Venue	Former Tax Court Rule 13
Rule 11 Special Judge—Selection	Former Tax Court Rule 15
Rule 12 Small Tax Cases	Former Tax Court Rule 16
Rule 13 Judgment	Former Tax Court Rule 17
Rule 14 Opinions and Memorandum Decisions	Former Tax Court Rule 17; Appellate Rules 65(C), 65(D)(2), 65(E), and 65(F)
Rule 15 Mediation	Former Tax Court Rule 18
Rule 16 Use of Forms	Appellate Rule 3
Rule 17 Special Rules	Former Tax Court Rule 19
Rule 18 Title	Former Tax Court Rule 21
Rule 19 Confidentiality of Court Records on Appeal	Former Tax Court Rule 3(I)
Rule 20 Electronic Filing and Electronic Service	Former Tax Court Rule 23
Rule 21 Scope and Definitions (Title II)	Former Tax Court Rule 1
Rule 22 Initiation of Appeal	Former Tax Court Rule 3(E); Appellate Rule 9
Rule 23 Service of Process	Former Tax Court Rules 4(A)(1), 4(A)(2), 4(B)(1), and 4(B)(4)
Rule 24 Duties of Administrative Agency	Appellate Rules 10(B), 10(C), 10(E), and 10(F)
Rule 25 Transmittal of the Certified Administrative Record	Former Tax Court Rule 3(F)

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New Rules	Origin
Rule 26 Appearances	Appellate Rules 16(A), 16(B), 16(D), 16(E), and 16(G)
Rule 27 Parties on Appeal	Former Tax Court Rules 4(B)(2), 4(B)(3) and 6(B)
Rule 28 Scope and Definitions (Title III)	Former Tax Court Rule 1
Rule 29 Commencement of an Action and Injunctions	Former Tax Court Rules 3(A) and 3(H)
Rule 30 Service of Process	Former Tax Court Rules 4(A)(1), 4(A)(2), 4(B)(1), and 4(B)(4)
Rule 31 Service of Response to Petition	Former Tax Court Rule 5(A)(2)
Rule 32 Motions and Hearings	Former Tax Court Rules 12(A) and 12(C); Appellate Rules 34 and 35(A)
Rule 33 Discovery	Former Tax Court Rule 7
Rule 34 Subpoena	Former Tax Court Rule 9
Rule 35 Oral Arguments	Former Tax Court Rule 12(E); Appellate Rule 52
Rule 36 Findings by the Tax Court	Former Tax Court Rule 10
Rule 37 Appeals from Probate Courts	Former Tax Court Rule 1

## **TITLE I. GENERAL PROVISIONS**

### **Rule 1. Scope of the Rules**

These rules govern the procedure and practice in all actions jurisdictionally cognizable in the Indiana Tax Court. They must be construed to secure the just, speedy and inexpensive determination of every action. Nothing herein is deemed to extend the jurisdiction of the Tax Court with respect to persons, actions, or claims over which it does not otherwise have authority. The Tax Court may, upon the motion of a party or the Court's own motion, permit deviation from these rules.

### **Rule 2. Forms of Action**

In the Indiana Tax Court, the forms of civil action include:

- (A) an original tax appeal arising under the tax laws of the State of Indiana by which an initial judicial appeal of a final determination of the Department of Revenue ("DOR"), the Indiana Board of Tax Review ("IBTR"), or the Department of Local Government Finance ("DLGF") is sought, and
- (B) any other action for which jurisdiction in the Tax Court is conferred by statute.

### **Rule 3. Motion to Proceed *In Forma Pauperis***

**(A) Motion to the Tax Court.** Any party who desires to proceed on appeal *in forma pauperis* must file with the Tax Court a motion for leave to so proceed, together with an affidavit conforming to Forms #App.R. 40-1 and #App.R. 40-2, showing in detail the party's inability to pay fees or costs or to give security therefore, the party's belief that the party is entitled to redress, and a statement of the issues the party intends to present on appeal.

**(B) Effect of *In Forma Pauperis* Status.** A party proceeding in forma pauperis:

- (1) is relieved of the obligation to prepay the filing fee or costs or to give security therefore; and
- (2) may file legibly handwritten or typewritten briefs and other papers.

### **Rule 4. Payment of Filing Fee**

The petitioner must pay to the Clerk of the Tax Court ("Clerk") the filing fee as required by statute. No filing fee is required in an appeal prosecuted *in forma pauperis* or on behalf of a governmental unit. The filing fee must be paid to the Clerk when the original tax appeal is filed. The Clerk must not file any motion or other documents in the proceedings until the filing fee has been paid.

**Rule 5. Appearances by Attorneys –Certifications and Acknowledgements**

Any attorney that enters an appearance on behalf of any party or an *amicus curiae* in an original tax appeal must provide the following:

- (A) Certification that the contact information listed on the Indiana Supreme Court Roll of Attorneys for each attorney is current and accurate as of the date the appearance is filed (Attorneys can review and update their Roll of Attorneys contact information on the Clerk of Courts Portal);
- (B) Acknowledgment that all orders, opinions, and notices in the matter will be sent to the email address(es) specified by the attorney on the Roll of Attorneys regardless of the contact information provided on the notice of appearance; and
- (C) Acknowledgment that each attorney listed on the notice of appearance is solely responsible for keeping his/her Roll of Attorneys contact information accurate per Ind. Admis. Disc. R. 2(A).

**Rule 6. Parties**

**(A) Public Officers in Their Official Capacities.** Public officers must only be made parties to original tax appeals in their official capacities.

**(B) Substitution of Parties.**

- (1) When a public officer who is made a party to an original tax appeal in his or her official capacity dies, resigns, or otherwise no longer holds the public office, the officer’s successor is automatically substituted as a party.
- (2) A party must provide notice to the Tax Court of the succession in office of any party. The failure of any party to file a notice does not affect the party’s substantive rights.
- (3) The death or incompetence of any party on appeal does not cause the original tax appeal to abate. Successor parties may be substituted for the deceased or incompetent parties.

**(C) Joinder of Taxpayer in Tax Court Appeals by Government Organization or Representative.** In an tax appeal in the Tax Court brought by a governmental organization or official representative, any person or persons whose liability for, or right to a refund of, taxes would be directly affected by the outcome of such appeal may intervene in the action pursuant to Rule 24 of the Indiana Rules of Trial Procedure (“Trial Rules”) if not already named as a respondent or joined under Trial Rule 20.

**Rule 7. Tax Court Always Open**

The Tax Court is deemed always open for the purpose of filing any pleadings or other proper documents, of issuing and returning any process contemplated by these rules, and of making and directing all interlocutory motions, orders, and rules. Terms of court are not recognized.

**Rule 8. Clerk of the Tax Court**

**(A) Clerk, Clerk’s Office, and Orders by Clerk.** The Clerk of the Court is the Clerk of the Supreme Court, Court of Appeals, and Tax Court, and the address of the clerk’s office is State House, Room 216, Indianapolis, Indiana 46204. Except as may be otherwise provided by law, the Clerk’s office with the Clerk or a deputy in attendance must be open during business hours on all days except Saturdays, Sundays, and legal holidays. All motions and applications for issuing process, for entering defaults or judgments by default, and for other proceedings which do not require allowance or order of the Court are grantable of course by the Clerk; but the Clerk’s action may be suspended or altered or rescinded by the Court upon cause shown.

**(B) Notice of Orders or Judgments.** The Clerk must give notice of rulings, orders, or judgments and with the effect as provided in Rule 26 of the Indiana Rules of Appellate Procedure (“Appellate Rules”).

**(C) Books and Records Kept by the Clerk and Entries**

- (1) Pleadings and Papers—Where Filed and Entered. All pleadings, documents, and rulings, including final judgments and appealable orders, must be filed electronically through the Indiana E-Filing System (“IEFS”) unless specifically exempted from E-Filing by the Tax Court or pursuant to the Supreme Court’s “Order Initiating E-Filing In the Indiana Tax Court” posted at <http://courts.in.gov/efile>. The Clerk must keep them under a consecutive file number assigned by the clerk to each case.
- (2) Docket Book. The Clerk must keep a docket book of such form that the file number of each case or proceeding must be noted on the folio of the docket whereon the first entry of the action is made. All filed documents, all process issued and returns made thereon, all appearances, orders, verdicts, judgments, enforcement proceedings, execution, and returns thereon must be entered chronologically in the docket on the folio assigned to the action and must be marked with its file number and the date of filing. Such entries must be brief but must show the nature of each document filed or writ issued and the bare substance of each order or judgment of the Tax Court and of the returns showing execution of process. Each entry must show the date the filing, return, or entry was made, including the date of judgment or order was entered.
- (3) Indexes. The Clerk under the direction of the Tax Court judge must keep suitable indexes of the docket maintained by him.
- (4) Calendars. There must be prepared under the direction of the Tax Court calendars of all actions ready for trial.
- (5) Replacing Lost Conventionally-Filed Documents. If an original pleading or document conventionally filed with the Clerk is lost, or is withheld by any person, the Tax Court may authorize a copy thereof to be filed and used instead of the

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original.

- (6) Method of Keeping Records. Under the direction of the Supreme Court or the Tax Court, the Clerk may, notwithstanding the foregoing sections, keep records in any suitable media, including without limitation, electromagnetic, photographic, electric, electronic, electrostatic, and paper media or combinations thereof.

**(D) Notice of Defect-Received but not Filed.** When the Clerk accepts a document as received but not filed, including a document that is noncompliant with the rules, the Clerk must stamp the document as “received” (but not filed) as of the date it would have been filed.

- (1) When a document is stamped as “received” due to noncompliance with the rules the Clerk must send a “Notice of Defect” to the attorney or unrepresented litigant that tendered the document, must serve all other parties with a copy of the Notice of Defect, and must note the transmission of the Notice of Defect on the docket if a cause number has been assigned to the matter.
  - (a) Individuals who are incarcerated in a penitentiary, prison, or jail and are not represented by an attorney must correct defect(s) no later than twenty business days from the date of the Notice of Defect. All other persons have ten business days from the date of the Notice of Defect within which to correct defect(s).
  - (b) If the attorney or unrepresented litigant corrects the defect(s) by the deadline provided in the Notice of Defect, and if the corrected document fully complies with the rules in all other respects, the document must be deemed filed as of the date the corrected document is filed with the Clerk’s Office pursuant to Appellate Rule 23(A) and must be deemed timely for purposes of any applicable filing deadline. Any corrected document must be served upon all other parties pursuant to Appellate Rule 24. The Clerk must send a “Notice of Cure” to the parties indicating that the defect has been cured.
  - (c) If the attorney or unrepresented litigant fails to submit a fully compliant corrected document by the deadline provided in the Notice of Defect, the Clerk must note this on the docket if a cause number has been assigned to the matter.
  - (d) A list of defects noncompliant with the Rules can be found in Appendix A.
- (2) When a document is stamped as “received” for a reason other than noncompliance with the rules any time limit for response or reply to that document must run from the date on which the document is filed. The Clerk must notify all parties of the date on which the “received” document is subsequently filed.

**Rule 9. Hearings**

- (A) Location of Hearings.** All hearings, including but not limited to evidentiary hearings, trials, oral arguments, and hearings on motions, must be conducted in Allen County, Jefferson County, Lake County, Marion County, St. Joseph County, Vanderburgh County, or Vigo County. A taxpayer who appeals to the Tax Court must, at the time the appeal is filed, file an election as to the county in which the hearings in the appeal must be conducted. If the taxpayer is the respondent in an appeal to the Tax Court, the taxpayer must file such an election within thirty days after receiving notice of the appeal. If no such election is timely filed, hearings must be conducted in Marion County unless otherwise ordered by the Court.
- (B) No Jury Trials.** All appeals must be tried to the Tax Court without a jury.
- (C) Evidentiary Hearings—Orders in Chambers.** All evidentiary hearings in connection with an original tax appeal must be conducted in open court in a regular court or hearing room in the county designated for such hearing by the taxpayer party thereto. In the absence of such designation, such hearings must be conducted in Marion County. All other acts or proceedings may be done or conducted by the judge of the Tax Court in chambers without the attendance of the Clerk or other Court officials and at any other place within the State.

**Rule 10. Venue**

The Tax Court has exclusive statewide jurisdiction over all original tax appeals and jurisdiction conferred by statute over any other matters. Venue of all these matters lies only in the Tax Court.

**Rule 11. Special Judge—Selection**

If the judge of the Tax Court is disqualified from hearing a case or is incapable of exercising judicial duties with respect to a case, the Chief Justice of the State of Indiana must appoint a special judge to sit in place of the disqualified or absent judge.

**Rule 12. Small Tax Cases**

- (A) General.** This Rule sets forth the special provisions which are to be applied in the Indiana Tax Court to small tax cases as required by IC 33-26-5-1. Except as otherwise provided in this Rule, the Indiana Rules for Small Claims (“Small Claims Rules”) are also applicable to such cases. To the extent not inconsistent therewith, the Indiana Tax Court Rules will apply. The term “small tax case” means a case which involves a claim for refund from the DOR that does not exceed \$5,000 for any year or an appeal of a final determination by the IBTR that does not exceed a disputed amount of \$45,000 in assessed value.



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**(B) Notice of Claim.** The notice of claim to be used under Small Claims Rule 2 must contain:

- (1) the name of the Tax Court;
- (2) the name, address, and telephone number of claimant;
- (3) a designation of the type of tax the claim involves;
- (4) a statement of the taxable period involved;
- (5) a brief statement of the nature of the claim;
- (6) a statement of the amount of tax at issue; and
- (7) any additional information which may facilitate proper service or processing of the claim.

(See Form # Tax.R. 12-1)

**(C) Service.** For the purpose of service, the notice of claim must also be considered to be the summons. The notice of claim must be served by registered or certified mail, return receipt requested.

- (1) In small tax cases appealing final determinations of the DOR, the notice of claim must be served upon the Attorney General.
- (2) In small tax cases appealing final determinations of the IBTR, the notice of claim must be served upon the appropriate party as specified in Tax Court Rule 22.

**(D) Appearances by Governmental Respondents.** The Attorney General must enter an appearance for and on behalf of the DOR. Respondents must file an appearance no later than thirty days after the date the notice of claim was served.

### **Rule 13. Judgment**

All judgments must be incorporated in written decisions by the Tax Court and the Court must issue decisions promptly after taking issues under advisement. Judgment must be subject to review as prescribed by relevant Indiana rules and statutes.

### **Rule 14. Opinions and Memorandum Decisions**

**(A) Publication.** Decisions specifically designated “For Publication” must be published in the official reporter and must be citable.

**(B) Memorandum Decisions.** Cases specifically designated as “Memorandum Decisions” are not published in the official reporter and must not be regarded as precedent nor cited before any court except for the purpose of establishing the defense of *res judicata*, collateral estoppel, or the law of the case. A Memorandum Decision issued on or after January 1, 2023, may, however, be cited for persuasive value to any court by any litigant. There is no duty to cite a memorandum decision except to establish *res judicata*,

collateral estoppel, or law of the case.

**(C) Official Reporter.** West’s Northeastern Reporter is the official reporter of the Tax Court.

**(D) Motion to Publish.** Within thirty days of the entry of a Memorandum Decision, a party or other person may make a motion to publish the decision in the official reporter. The motion must specify the reasons why the publication is proper.

**(E) Certification.** The Clerk must serve uncertified copies of any opinion or Memorandum Decision to all counsel of record, unrepresented parties, and the Administrative Agency at the time the opinion or Memorandum Decision is handed down. The Clerk must certify the opinion or Memorandum Decision to the Administrative Agency only after the time for all Petitions for Rehearing or Review has expired, unless all the parties request earlier certification. If the Supreme Court grants review, the Clerk must not certify any opinion or Memorandum Decision until final disposition by the Supreme Court. The Administrative Agency and parties must not take any action in reliance upon the opinion or Memorandum Decision until the opinion or Memorandum Decision is certified.

**(F) Orders, Decisions, and Opinions.** Orders, decisions, and opinions must be publicly accessible, but the Tax Court must endeavor to exclude the names of the parties and affected persons, and any other matters excluded from Public Access in accordance with the Rules on Access to Court Records, unless the Court determines the conditions in Access to Court Record Rule 9 are satisfied, or upon further general order of the Court.

### **Rule 15. Mediation**

**(A) Purpose.** The purpose of a mediation of any matter before the Tax Court is set forth in Rule 2.1 of the Indiana Rules for Alternative Dispute Resolution, which is hereby incorporated by reference.

**(B) Mediation Order.** At any time, the Tax Court may on its own motion or upon motion of any party refer to mediation an original tax appeal or any issue(s) presented therein. Any original tax appeal referred to mediation is subject to this Rule unless the parties by agreement elect to be subject to the Indiana Rules for Alternative Dispute Resolution without regard to this Rule. At all times during the course of any mediation the appeal remains within the jurisdiction of the Tax Court.

**(C) Case Selection/Objection to Mediation Order.** After a case or issue has been referred for mediation, a party may file an objection within fifteen days after the order of referral is entered. The party must specify the grounds for objection. The Tax Court must promptly consider the objection and any response and determine whether the litigation should then be mediated or not. In this decision, the Tax Court must consider the willingness of the parties to mutually resolve their dispute, the ability of the parties to participate in the mediation process, the need for discovery and the extent to which it has been conducted, and any other factors which affect the potential for fair

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resolution of the dispute through the mediation process. If a case is ordered for mediation, the case must remain on the court docket and the trial calendar.

- (D) Selection of Mediator/Costs of Mediation.** Within fifteen days of an order referring a case or issue to mediation, or fifteen days of a decision of the Tax Court under Rule 15(C) if a timely objection is filed under that subsection, the parties may choose a mediator from the pool of senior judges who have been certified by the Indiana Judicial Nominating Commission. In the event a mediator is not selected by agreement, the Tax Court will designate three senior judges who have been certified by the Indiana Judicial Nominating Commission who are willing to mediate cases before the Tax Court. Alternately, each side must strike the name of one mediator. The side initiating the lawsuit will strike first. The mediator remaining after the striking process will be deemed the selected mediator. The senior judge serving as the mediator must be paid by the Indiana Office of Judicial Administration ("IOJA") pursuant to Supreme Court Administrative Rule 5. The senior judge serving as the mediator need not be a registered mediator as provided in Indiana Rules for Alternative Dispute Resolution, Rule 2. Mediation must occur at no cost to the parties.
- (E) Mediation Procedure, Rules of Evidence, Discovery, Sanctions, Confidentiality.** The mediation must be conducted pursuant to the procedures, rules of evidence, discovery, sanctions, and confidentiality provisions set forth in Rules 2.7, 2.8, 2.9, 2.10, and 2.11 of the Indiana Rules for Alternative Dispute Resolution which are hereby incorporated by reference; provided, however, that the provision of Rule 2.7(B)(2) requiring attorneys or representatives of a party with settlement authority to be present at each mediation must not apply.
- (F) Termination of Mediation.** The mediation must terminate as provided in Rule 2.7(D) of the Indiana Rules for Alternative Dispute Resolution as incorporated by reference in (E) above provided that the Tax Court may, at any time, upon good cause shown and upon a hearing on the issue, terminate the mediation.

### **Rule 16. Use of Forms.**

Counsel, parties, and Court Reporters are encouraged to use the forms published in the Appendix to these rules and, to the extent applicable, those published in the Appendix to the Appellate Rules.

### **Rule 17. Special Rules**

The judge of the Tax Court may from time to time make and amend rules governing practice before it not inconsistent with these rules. In all cases not provided for by rule, the Tax Court may regulate its practice in any manner not inconsistent with these rules. Any special rules must be furnished to the Clerk and to the IOJA.

**Rule 18. Title**

These rules may be known as the Indiana Tax Court Rules.

**Rule 19. Confidentiality of Court Records on Appeal**

**(A) Accessibility.** Court Records are accessible to the public, except as provided in the Rules on Access to Court Records.

**(B) Procedures for Excluding Court Records from Public Access on Appeal.** Any Court Record excluded from Public Access on appeal must be filed in accordance with the following procedures:

- (1) Notice to maintain exclusion from Public Access.
  - (a) In cases where the Court Record is excluded from Public Access pursuant to Rules 5 or 6 of the Rules on Access to Court Records, the party or person submitting the confidential record must provide the separate written notice required by Access to Court Records Rule 5 identifying the specific Access to Court Records Rule 5(B), 5(C), or 5(D) ground(s) upon which the exclusion is based. (See Form # App.R. 11-5)
  - (b) In cases where all Court Records are excluded from Public Access in accordance with Access to Court Records Rule 5(A), no notice of exclusion from Public Access is required.
- (2) Public Access and Non-Public Access Versions. Where only a portion of the Court Record has been excluded from Public Access pursuant to Access to Court Records Rule 5(B), 5(C), or 5(D), the following requirements apply:
  - (a) Public Access Version.
    - (i) If a filing contains confidential Court Records to be excluded from Public Access, the confidential Court Record must be omitted or redacted from this version.
    - (ii) The omission or redaction must be indicated at the place it occurs in the Public Access version. If multiple pages are omitted, a separate place keeper insert must be inserted for each omitted page to keep PDF page numbering consistent throughout.
    - (iii) If the entire document is to be excluded from Public Access, the Access to Court Records ACR Form filed with the document will serve as the Public Access Version.
  - (b) Non-Public Access Version.
    - (i) If the omitted or redacted Court Record is not necessary to the disposition of the case on appeal, the excluded Court Record need not be filed or tendered in any form and only the Public Access version is required. The Access to Court Records ACR Form should indicate this

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fact. (See Form # App.R. 11-6)

- (ii) If the omitted or redacted Court Record is necessary to the disposition of the case, the excluded Court Record must be separately filed or tendered as follows.
  - a. The first page of the Non-Public Access Version should be conspicuously marked “Not for Public Access” or “Confidential,” with the caption and number of the case clearly designated.
  - b. The separately filed Non-Public Access version must consist of a complete, consecutively paginated replication including both the Public Access material and the Non-Public Access material.
  - c. Use of green paper is abolished for E-Filing. Pages in the Non-Public Access version containing Court Records that are excluded from Public Access must instead be identified with a header, label, or stamp that states, “CONFIDENTIAL PER RULES ON ACCESS TO COURT RECORDS” or “EXCLUDED FROM PUBLIC ACCESS PER RULES ON ACCESS TO COURT RECORDS.”
- (c) The requirements in Tax Court Rule 19(2)(b) do not apply to cases in which all Court Records are excluded from Public Access pursuant to Access to Court Records Rule 5(A).

### **(C) E-Filing document security codes settings.**

- (1) Where only a portion of the Court Record has been excluded from Public Access pursuant to Rules 5(B), 5(C), or 5(D) of the Access to Court Record Rules, the E-Filing document security codes setting for the Public Access Version must be “Public Document.”
- (2) Where only a portion of the Court Record has been excluded from Public Access pursuant to Rules 5(B), 5(C), or 5(D) of the Access to Court Record Rules, the E-Filing document security codes setting for the Non-Public Access Version must be “Confidential document under the Rules of Access to Court Records.”
- (3) In cases in which all Court Records are excluded from Public Access pursuant to Rule 5(A) of the Access to Court Record Rules, the E-Filing document security codes setting must be “Confidential document under the Rules of Access to Court Records.”

## **Rule 20. Electronic Filing and Electronic Service**

### **(A) Definitions.**

- (1) Case Management System (“CMS”). Case Management System is the system of networked software and hardware used by any Indiana court that may receive, organize, store, retrieve, transmit, and display all relevant documents in any

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case before it.

- (2) Conventional Filing. Conventional Filing is the physical non-electronic presentation of documents to a clerk or court.
- (3) Electronic Filing (“E-Filing”). E-Filing is a method of filing documents with the clerk of any Indiana court by electronic transmission utilizing the Indiana E-Filing System. E-Filing does not include transmission by facsimile or by email.
- (4) E-Filing Manager (“EFM”). E-Filing Manager is the centralized entity approved by the Supreme Court that receives and transmits all E-Filing submissions between E-Filing Service Provider(s) and the appropriate CMS.
- (5) E-Filing Service Provider (“EFSP”). E-Filing Service Provider is the organization and software selected by a User and approved by the Supreme Court to receive and transmit all E-Filing submissions between the User and the Indiana E-Filing System.
- (6) Electronic Service (“E-Service”). E-Service is a method of serving documents by electronic transmission on any User in a case via the Indiana E-Filing System.
- (7) Indiana E-Filing System (“IEFS”). Indiana E-Filing System is the system of networked hardware, software, and service providers approved by the Supreme Court for the filing and service of documents via the Internet, into the CMS(s) used by Indiana courts.
- (8) Notice of Electronic Filing (“NEF”). Notice of Electronic Filing is the notice generated automatically when a document is submitted and transmitted through the IEFS, which sets forth the time of transmission, the name of the court, User, party, attorney, or administrative agency transmitting the document, the title of the document, the type of document, and the name of the court, attorney, party, or other person meant to receive the Notice. The time noted in a NEF will be the time at the location of the court where the case is pending. A NEF will appear immediately on the User’s screen upon submission of the document for E-Filing.
- (9) Public Access Terminal. A Public Access Terminal is a publicly accessible computer provided by a clerk or court that allows a member of the public to access the IEFS and public court records.
- (10) User Agreement. A User Agreement is an agreement in a form approved by the IOJA that establishes obligations and responsibilities of the User within the IEFS.
- (11) User. User is a Filing User or Registered User.
  - (a) Filing User. Filing Users include court and clerk staff, unrepresented litigants, attorneys, or an agent whom an attorney has expressly designated to make a filing on the attorney’s behalf and who has an IEFS user ID, password, and limited authority to file documents electronically.
  - (b) Registered User. A Registered User is a person or entity with a user ID and

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password assigned by the IEFS or its designee who is authorized to use the IEFS for the electronic filing or service of documents.

(12) **Service Contacts.** A Service Contact is a person for whom an email address and other identifying information has been entered into the IEFS by a Registered User.

(a) **Firm Service Contact.** A Firm Service Contact is a Service Contact associated in the IEFS with an attorney, organization, or law firm.

(b) **Public Service Contact.** A Public Service Contact is a Service Contact who is listed on the Public Service List for purposes of E-Service. A Registered User may add a Service Contact to the Public Service List only if authorized by the Service Contact.

(c) **Public Service List.** The Public Service List is a directory of Public Service Contacts who are available for E-Service.

**(B) User Agreement Required.** Every User must execute a User Agreement with one or more EFSPs before that User may utilize the IEFS.

**(C) [Reserved]**

**(D) Electronic Filing of Documents.**

(1) Unless otherwise permitted by these rules, all documents submitted for filing in the Tax Court by an attorney must be filed electronically using the IEFS. The E-Filing of documents is controlled by the case number in the IEFS designated by the User.

(2) Attorneys who wish to be exempted from the requirement that they file electronically may file a motion for electronic filing exemption. The motion must be filed in each pending case to which these rules are applicable. The motion will be granted only upon a showing of good cause.

**(E) Proof of Filing.** Users should print or otherwise save each NEF as proof of E-Filing. Confirmation of E-Filing may also be made by referring to the Chronological Case Summary of the Tax Court's CMS.

**(F) Conventionally Filed Documents.** Conventionally filed documents must be entered into the CMS by the Clerk. If the original documents cannot be converted into a legible electronic document, then the originals must be placed into the case file and that action must be noted in the Chronological Case Summary. The filer must also conventionally serve these documents in accordance with all applicable Tax Court Rules and file a certificate of service.

**(G) Service of Pleading and Other Papers:**

(1) **Service on Public Service Contact.** Registered Users must serve all documents in a case upon every other party who is a Public Service Contact through E-Service using the IEFS. E-Service has the same legal effect as service of an original paper

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document. E-Service of a document through the IEFS is deemed complete upon transmission, as confirmed by the NEF associated with the document. Exempt parties must serve all documents in a case as provided by all applicable Tax Court Rules.

- (2) Service on Others. Service of documents on attorneys of record who are not Registered Users or on unrepresented parties who are not Public Service Contacts must be as provided by all applicable Tax Court Rules.

### **(H) Format Requirements.**

- (1) Documents filed electronically must conform with these Rules and the requirements of the IEFS.
- (2) All documents must be submitted in the manner required by the EFSP. The IEFS may be accessed via any Internet connection available to the Registered User and at Public Access Terminals located in the office of the Tax Court Clerk or the office of a county clerk.

### **(I) Signature.**

- (1) All documents electronically filed that require a signature must include a person's signature using one of the following methods:
  - (a) a graphic image of a handwritten signature, including an actual signature on a scanned document; or
  - (b) the indicator "/s/" followed by the person's name.
- (2) A document that is signed and E-Filed is subject to the terms and provisions of either Trial Rule 11(A) or Appellate Rule 23(E), as applicable. A Registered User may include the Signature of other attorneys in documents E-Filed with the Court but in doing so represents to the Tax Court that any such Signature is authorized.

**(J) Time and Effect.** Subject to payment of all applicable fees, a document is considered E-Filed on the date and time reflected in the NEF associated with the document. E-Filing must be completed before midnight to be considered filed that day, and compliance with filing deadlines is determined in accordance with the time zone in Indianapolis, the location of the Tax Court. E-Filing under these rules must be available 24 hours a day, except for times of required maintenance.

**(K) Official Court Record.** The electronic version of a document filed with or generated by the Tax Court under this rule is an official court record.

**(L) [Reserved]**

**(M) [Reserved]**

### **(N) Inability to E-File.**

- (1) IEFS Failures.
  - (a) The rights of the parties must not be affected by an IEFS failure.



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- (b) When E-Filing is prevented by an IEFS failure, a User or party may revert to conventional filing.
  - (c) With the exception of deadlines that by law cannot be extended, when E-Filing is prevented by an IEFS failure, the time allowed for the filing of any document otherwise due at the time of the IEFS failure must be extended by one day for each day on which such failure occurs, unless otherwise ordered by the Tax Court.
  - (d) Upon motion and a showing of an IEFS failure, the Tax Court must enter an order permitting the document to be considered timely filed and may modify responsive deadlines accordingly.
- (2) Other Failures Not Caused by the User Who Was Adversely Affected. When E-Filing is prevented by any other circumstance not caused by the User who was adversely affected, the User may bring such circumstances to the attention of the Tax Court and request relief as provided in either Trial Rule 6(B) or Appellate Rule 35, as applicable, or the User may revert to conventional filing.

**TITLE II. APPEALS FROM FINAL DETERMINATIONS OF THE INDIANA BOARD OF TAX REVIEW AND THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**Rule 21. Scope and Definitions**

**(A) Scope.** Except to the extent the Tax Court Rules are clearly inconsistent with the Appellate Rules, the Appellate Rules apply to actions in the Tax Court that challenge the final determinations of the IBTR and the DLGF. All references in the Appellate Rules to “appellant” must also be construed to mean “petitioner” and all references to “appellee” must also be construed to mean “respondent.”

**(B) Exceptions.** For purposes of appeals from final determinations of the IBTR and the DLGF, the following Appellate Rules **do not** apply:

- (1) Appellate Rules 4 through 8 (Title II “Jurisdiction”);
- (2) Appellate Rules 9 through 20 (Title III “Initiation of Appeal”);
- (3) Appellate Rules 27 through 33 (Title V “Record on Appeal”);
- (4) Appellate Rules 49 through 51 (Title VIII “Appendices”); and
- (5) Appellate Rules 56 through 64 (Title XI “Supreme Court Proceedings”).

**(C) Definitions.** For purposes of appeals from final determinations of the IBTR and the DLGF, the definitions provided in Appellate Rule 2 apply, with the following modifications:

- (1) “Administrative Agency” includes the IBTR and the DLGF;
- (2) “Clerk’s Record” includes the certified administrative records of the IBTR and the

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DLGF;

- (3) “Court and Court on Appeal” includes the Tax Court;
- (4) “Notice of Appeal” includes the Notice of Appeal that initiates an original tax appeal under Tax Court Rule 22;
- (5) “Record on Appeal” includes the “Clerk’s Record” as defined in section (C)(2) of this Rule.

**Rule 22. Initiation of Appeal.**

- (A) Notice of Appeal.** An original tax appeal from a final determination of the IBTR is commenced by filing a Notice of Appeal in the Tax Court (see Form # Tax.R. 22-1) within the period prescribed by statute. Unless the Notice of Appeal is timely filed, the right to appeal is forfeited.
- (B) Copies of Notice of Appeal.** In an appeal from a final determination of the IBTR, copies of the Notice of Appeal required under Section A of this Rule must be served upon those persons designated by any applicable statute. A petitioner complies with this Rule by serving a copy of the Notice of Appeal in the manner provided by Trial Rules 4.1 through 4.11 as applicable. Copies of the Notice of Appeal must be served upon public officers only in their official capacities.
- (C) Notice to the IBTR.** In appeals challenging a final determination of the IBTR, the person commencing the appeal must also file a copy of the Notice of Appeal with the IBTR.
- (D) Content of Notice of Appeal.** The Notice of Appeal must indicate the following:
  - (1) Party Information.
    - (a) Name and address of the party initiating the appeal, and if a party is not represented by counsel, the party’s FAX number, telephone number, and electronic email address, if any;
    - (b) Name, address, attorney number, FAX number (if any), telephone number and electronic email address of each attorney representing the party initiating the appeal.
  - (2) Administrative Agency Information.
    - (a) The name of the Administrative Agency that issued the final determination being appealed;
    - (b) The date the Administrative Agency issued the final determination.
  - (3) Request for Record. A Request to the Administrative Agency to prepare the Certified Administrative Record.
  - (4) Public Access Information. Whether any Administrative Agency records were

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excluded from Public Access.

- (5) Mediation Information. Whether the petitioner is willing to participate in Mediation under Tax Court Rule 15.
  - (6) Attachments:
    - (a) A copy of the final determination being appealed;
    - (b) The filing fee;
    - (c) The documents required by Tax Court Rule 4, if proceeding *in forma pauperis*.
  - (7) Certification. A certification, signed by the attorney or pro se party, certifying that:
    - (a) The attorney or the pro se party has reviewed and complied, and will continue to comply, with the requirements of Tax Court Rule 19 and the Rules on Access to Court Records, to the extent they apply to the appeal; and
    - (b) The attorney or pro se party will make satisfactory payment arrangements with the Administrative Agency for the certified administrative record requested in the Notice of Appeal.
  - (8) Certificate of Filing and Service. The Certificate of Service required by Appellate Rule 24. This Certificate must also certify the date on which the Notice of Appeal was filed with the Clerk.
- (E) Joint Appeals.** If two or more persons are entitled to appeal from a single final determination, they may proceed jointly by filing a joint Notice of Appeal. The joined parties may, thereafter, proceed on appeal as a single petitioner.
- (F) Cross-Appeals.** A respondent may cross-appeal without filing a Notice of Appeal by raising cross-appeal issues in its brief. A party must file a Notice of Appeal to preserve its right to appeal if no other party appeals.

### **Rule 23. Service of Process**

#### **(A) Appeals from Final Determinations of the IBTR.**

- (1) Jurisdiction Over Parties or Persons – In General. In original tax appeals of final determinations of the IBTR, the Tax Court acquires jurisdiction over a party or person who under these rules commences or joins in the original tax appeal, is served with summons or enters an appearance, or who is subjected to the power of the Tax Court under any other law.
- (2) Summons. Service of summons is required only with respect to the named respondent and any other person whom the petitioner seeks to join as a party. If the DLGF is a named respondent, service of summons must be made upon the Commissioner of the DLGF. Service of summons must be made in accordance with the Trial Rules.

#### **(B) Appeal from Final Determinations of the DLGF.**

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- (1) **Jurisdiction Over Parties or Persons – In General.** In original tax appeals of final determinations of the DLGF, the Tax Court acquires jurisdiction over a party or person who under these rules commences or joins in the original tax appeal. The Tax Court acquires jurisdiction over the DLGF when the Notice of Appeal is filed with the Clerk.
- (2) **Summons.** In original tax appeals of final determinations of the DLGF, it is not necessary to serve summons on the Attorney General or the DLGF. Service of summons in accordance with the Trial Rules is required for the Tax Court to acquire jurisdiction over any other persons; such service must be made as provided in Trial Rule 4.11.

### **Rule 24. Duties of Administrative Agency**

**(A) Preparation of Certified Administrative Record.** Within forty-five days of the filing of the Notice of Appeal, the Administrative Agency must prepare the certified administrative record.

**(B) Notice of Completion of the Certified Administrative Record.** On or before the deadline for preparation of the certified administrative record, the Administrative Agency must issue and file a Notice of Completion of the Certified Administrative Record with the Clerk and must serve a copy on the parties to the appeal in accordance with Appellate Rule 24 to advise them that the certified administrative record has been prepared and is complete.

**(C) Extension of Time to Complete the Certified Administrative Record.** The Administrative Agency may move the Court for an extension of time to prepare the certified administrative record pursuant to Appellate Rule 35(A) and must state in such motion the factual basis for inability to comply with the prescribed deadline despite exercise of due diligence. (See Form # App.R. 10-3). The Administrative Agency must file an original and one copy of the motion with the Clerk and must serve a copy of the motion on the parties to the appeal in accordance with Appellate Rule 24.

**(D) Failure to File the Notice of Completion of the Certified Administrative Record.** If the Administrative Agency fails to issue, file, and serve a timely Notice of Completion of the Certified Administrative Record, the petitioner must seek an order from the Court compelling the Administrative Agency to prepare the certified administrative record and issue, file, and serve its Notice of Completion. Failure of petitioner to seek such an order not later than seven days after the Notice of Completion of the Certified Administrative Record was due to have been issued, filed, and served must subject the appeal to dismissal.

### **Rule 25. Transmittal of the Certified Administrative Record**

The petitioner must conventionally file a certified copy of the administrative record with the Tax Court within thirty days after the date the Administrative Agency files a Notice of

Completion of Certified Administrative Record with the Tax Court indicating that the record has been prepared.

### **Rule 26. Appearances**

**(A) Initiating Parties.** The filing of a Notice of Appeal pursuant to Tax Court Rule 22 satisfies the requirement to file an appearance.

**(B) Responding Parties.** All other parties participating in an appeal must file an appearance form with the Clerk. (See Form # Tax.R. 26-1). The appearance form must be filed within thirty days after the filing of the Notice of Appeal or contemporaneously with the first document filed by the appearing party, whichever comes first. The appearance form must also indicate whether the respondent is willing to participate in Mediation under Tax Court Rule 15.

**(C) Amicus Curiae.** When moving for leave to file an *amicus curiae* brief under Appellate Rule 41, the movant must file an appearance form with the Clerk containing the following:

- (1) Name and address of the movant;
- (2) Name, address, attorney number, telephone number, FAX number, and electronic mail address, if any, of the attorneys representing the movant; and
- (3) Whether the movant sought *amicus curiae* status in the proceeding before the Administrative Agency, and if so, whether the request was granted.

**(D) Correction of Information.** Parties must promptly advise the Clerk of any change in the information previously supplied under this Rule and Tax Court Rule 22. Attorneys whose contact information changes must immediately update their contact information on the Indiana Supreme Court Roll of Attorneys using the website designated by the Supreme Court for this purpose.

**(E) Withdrawal of Appearance.** An attorney wishing to withdraw his or her appearance must seek leave of the court by motion stating the reason that leave is sought. If a new attorney will be replacing the withdrawing attorney, the new attorney's appearance should, if possible, be filed with the motion to withdraw appearance.

### **Rule 27. Parties on Appeal**

**(A) Non-governmental petitioner.** When a taxpayer commences an appeal challenging a final determination of the IBTR, the named respondent must be the person or persons designated by statute as parties to judicial review of final determinations of the IBTR.

**(B) Governmental petitioner.** When a government official or entity commences an appeal challenging a final determination of the IBTR, the named respondent must be the taxpayer who was a party to the proceeding before the IBTR.

**(C) Right of Intervention.** The DLGF has the right to intervene in original tax appeals of final determinations of the IBTR when the interpretation of its rules is at issue. This right of

intervention does not extend to settlement of the litigation between the original parties to the tax appeal unless the DLGF was a party to the action before the IBTR.

### **TITLE III. APPEALS FROM FINAL DETERMINATIONS OF THE DEPARTMENT OF REVENUE AND DIRECT APPEALS FROM THE INDIANA BOARD OF TAX REVIEW**

#### **Rule 28. Scope and Definitions**

**(A) Scope.** Except to the extent these rules are clearly inconsistent with the Trial Rules, the Trial Rules apply to actions in the Tax Court that challenge the final determinations of the DOR or that are direct appeals from the IBTR.

**(B) Definitions.** For purposes of these Rules, a “direct appeal” is an appeal initiated pursuant to I.C. 6-1.1-15-5(g).

#### **Rule 29. Commencement of an Action and Injunctions**

**(A) Commencement of Appeals from Final Determinations of the DOR.** An original tax appeal from a final determination of the DOR is commenced by filing a petition in the Tax Court. (See Form # Tax.R. 29-1)

**(B) Commencement of Direct Appeals from the IBTR.** An original tax appeal that is a direct appeal from the IBTR is commenced by filing a petition in the Tax Court. (See Form # Tax.R. 29-2)

**(C) Enjoining the Collection of a Tax.** In certain circumstances, the collection of a listed tax, interest, and penalties is limited by statute. Nonetheless, if the petitioner seeks to enjoin the collection of a tax pending the original tax appeal, there must be included with the original tax appeal a petition to enjoin the collection of the tax, which petition must include a summary of the issues that the petitioner will raise in the original tax appeal, and the equitable considerations for which the Tax Court should order the collection of the tax to be enjoined.

#### **Rule 30. Service of Process**

##### **(A) Appeals from final determinations of the DOR.**

- (1) **Jurisdiction Over Parties or Persons – In General.** Notwithstanding anything to the contrary herein, the Tax Court acquires jurisdiction over the DOR upon the filing of a petition with the Clerk that seeks to set aside a DOR final determination.
- (2) **Transmittal Letter.** The Clerk must promptly transmit copies of a petition filed in the Tax Court to the Attorney General and to the DOR and must state in an accompanying transmittal letter:

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- (a) the date on which the petition was filed;
- (b) the date on which the petition is being mailed to the Attorney General and the DOR; and
- (c) the time within which these rules require a responsive pleading. Nothing in this rule relieves a party from complying with statutory requirements for bringing an original tax appeal.

(3) **Summons.** In original tax appeals of final determinations of the DOR, it is not necessary to serve summons on the Attorney General or the DOR. Service of summons in accordance with the Trial Rules is required for the Tax Court to acquire jurisdiction over any other persons; such service must be made as provided in Trial Rule 4.11.

### **(B) Direct appeals from the IBTR.**

- (1) **Jurisdiction Over Parties or Persons – In General.** In direct appeals from the IBTR, the Tax Court acquires jurisdiction over a party or person who under these rules commences or joins in the original tax appeal, is served with summons or enters an appearance, or who is subjected to the power of the Tax Court under any other law.
- (2) **Transmittal Letter.** The Clerk must promptly transmit a copy of the petition to the IBTR and must state in an accompanying transmittal letter the date on which the petition was filed.
- (3) **Summons.** Service of summons must be required only with respect to the named respondent and any other person whom the petitioner names as a party. If the DLGF is a named respondent, service of summons must be made upon the Commissioner of the DLGF. Service of summons must be made in accordance with the Trial Rules.

### **Rule 31. Service of Response to Petition**

**(A) Appeals from final determinations of the DOR.** In cases challenging final determinations of the DOR, the named respondent must file an answer no later than thirty days after the Clerk’s transmittal letter is mailed.

**(B) Direct appeals from the IBTR.** In cases that involve direct appeals from the IBTR, the named respondent must file an answer no later than thirty days after the date the petition and summons are served upon it.

### **Rule 32. Motions and Hearings**

**(A) Use of Motion.** Unless a statute or these rules provide another form of application, a request for an order or for other relief must be made by filing a motion.

**(B) Motions Subject to Decision Without Response.** The Tax Court will not await a response before ruling on the following motions:

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- (1) to extend time;
- (2) to file an oversize petition, brief, or motion;
- (3) to withdraw appearance; and
- (4) to substitute a party.

The Tax Court will consider any responses filed before it rules on the motion. A response filed after ruling on the motion will automatically be treated as a motion to reconsider; any party may file a motion to reconsider a decision on a motion described in this Section within ten days after the Tax Court's ruling on the motion.

**(C) Response.** Any party may file a response to a motion within ten days after the motion is served. The fact that no response is filed does not affect the Tax Court's discretion in ruling on the motion.

**(D) Reply.** The movant may not file a reply to a response without leave of the Tax Court. Any reply must be filed with the motion for leave and tendered within seven days of service of the response.

**(E) Summary Judgment.** Any motion for summary judgment and proceedings thereon is governed by Trial Rule 56.

**(F) Motion For Extension of Time.** Any motion for an extension of time must be filed at least seven days before the expiration of time unless the movant was not then aware of the facts on which the motion is based. No motion for an extension of time must be filed after the time for doing the act expires.

**(G) Content of Motions, Responses, and Replies.** Except for the motions listed in Rule 32(B) and (E), a motion, response, or reply must contain the following, but headings are not required:

- (1) Statement of Grounds. A statement particularizing the grounds on which the motion, response, or reply is based;
- (2) Statement of Supporting Facts. The specific facts supporting those grounds, including page citation to any supporting material;
- (3) Statement of Supporting Law. All supporting legal arguments, including citation to authority;
- (4) Other Required Matters. Any matter specifically required by a Rule governing the motion; and
- (5) Request for Relief. A specific and clear statement of the relief sought.

**(H) Form of Motions, Response, and Replies.** Motions, responses, and replies must conform to the requirements for briefs under Appellate Rule 43(B)-(G).

Length. Unless the Tax Court provides otherwise, a motion or a response must not exceed ten pages or 4,200 words, and replies must not exceed five pages or 2,100 words. If the document exceeds the page limit, it must contain a word count



certificate in compliance with Appellate Rule 44(F).

- (I) Oral Hearings.** Oral hearings must be conducted on motions in the discretion of the Court if requested by either party, or when ordered by the Court. In the motion or response, a party requesting oral hearing must specify the amount of time required for hearing, whether appearance by telecommunications is requested, the names and telecommunications contact information of all parties served with the motion or response, and whether official court reporting services are requested for the hearing. To expedite its business, the Court may direct the submission and determination of motions without oral hearing upon brief written statements or reasons in support and opposition, or may direct and permit hearings by audio or audio/video teleconferencing in whole or in part provided all attorneys can participate.
- (J) Hearing on Petition to Enjoin.** When a petition to enjoin the collection of a tax pending the original tax appeal is filed pursuant to IC 33-26-6-2(b), a hearing will be held as promptly as possible upon request of either party.

### **Rule 33. Discovery**

**(A) Applicability.** The Tax Court’s discovery rules apply to appeals from final determinations of the DOR and cases that involve IBTR direct appeals. In limited instances, these discovery rules will also apply to appeals from final determinations the DLGF upon good cause shown.

**(B) Methods.** Except as otherwise provided by these rules, a party must obtain discovery in accordance with the Trial Rules.

**(C) Disclosure.** Within thirty days of the filing of its response in an original tax appeal, the DOR must produce to the petitioner(s), without the need for a written request and without regard to the admissibility of the documents and records in court, all of the non-privileged documents, correspondence, and records from its files regarding the petitioner(s) for the tax periods at issue in the original tax appeal. In addition, both parties must exchange preliminary witness lists, exhibit lists, and contentions.

**(D) Limitations.** The number of interrogatories must be limited to twenty-five. Subparts to interrogatories must be considered individual interrogatories when determining the total number of interrogatories propounded. A party may propound additional interrogatories only upon leave of court for good cause shown.

#### **(E) Failure to Make or Cooperate in Discovery.**

- (1) Appropriate Court. The Tax Court is the proper court to resolve discovery disputes related to a deposition or non-compliance with an order under Trial Rule 34.
- (2) Form. Any motion raising a discovery dispute must set forth all efforts taken to resolve the dispute, including the date, time, and place of any discovery communications and conferences and the names of all participating parties. The Court may deny any motion raising a discovery dispute that does not contain this

information.

- (3) Sanctions. In addition to any other sanctions available under these rules or the Trial Rules, if a deponent fails to be sworn or fails to answer a question after being directed to do so by the Tax Court, the failure may be considered a contempt of court.
- (4) Required Actions Prior to Court Involvement. The parties must not involve the Tax Court in any discovery dispute, including disputes involving depositions, before conferring in a good faith attempt to resolve the dispute. In any dispute that cannot be resolved in this manner and after complying with Trial Rule 26(F), the parties must request an attorney conference with the Tax Court before filing a motion to compel discovery or for a protective order with the Tax Court.

**(F) Stipulations Required.**

- (1) In General. In an original tax appeal, the parties are required to stipulate to the fullest extent in which complete or qualified agreement can or fairly should be reached in all non-privileged, relevant matters. Included in matters required to be stipulated are all facts, all documents, and all papers or contents or aspects thereof, and all evidence that fairly should not be in dispute. Where the truth or authenticity of facts or evidence claimed to be relevant by one party is not disputed, an objection on the ground of materiality or relevance may be noted by any other party but must not be regarded as just cause for refusal to stipulate. The requirement of stipulation applies under this Rule without regard to where the burden of proof may lie with respect to the matters involved. Documents or papers or other exhibits annexed to or filed with the stipulation must be considered to be part of the stipulation.
- (2) Scope. The fact that any matter may have been obtained through discovery or requests for admission or through any other authorized procedure is not grounds for omitting those matters from the stipulation. Discovery procedures should be regarded as aids to stipulation, and matters obtained through them that are within the scope of this Rule must be set forth comprehensively in the stipulation, in logical order in the context of all other provisions of the stipulation. A failure to include in the stipulation a matter admitted under Indiana Trial Rule 36 does not affect the Tax Court's ability to consider the admitted matter.
- (3) Form. Stipulations required under this Rule must be in writing, signed by the parties thereto or by their counsel. Documents or other papers, which are the subject of stipulation in any respect and which the parties intend to place before the Tax Court, must be annexed to or filed with the stipulation. The stipulation must be clear and concise. Separate items must be stated in separate paragraphs, and must be appropriately lettered or numbered. Exhibits attached to a stipulation must be numbered serially (i.e., 1, 2, 3, etc.) The exhibit number must be followed by a "P" if offered by the petitioner, an "R" if offered by the respondent, or a "J" if offered jointly (e.g., 1-P, 2-R, or 3-J).

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- (4) Filing. Executed stipulations prepared pursuant to this Rule, and related exhibits, must be filed by the parties at or before the commencement of the trial of the case, unless the Tax Court must otherwise order. A stipulation when filed need not be offered formally to be admitted into evidence.
- (5) Objection. A party making an objection to all or any part of a stipulation, including any document referenced therein, must note the objection in the stipulation.
- (6) Binding Effect. A stipulation must be treated, to the extent of its terms, as a conclusive admission by the parties to the stipulation, unless otherwise permitted by the Tax Court or agreed upon by those parties. The Tax Court will not permit a party to a stipulation to qualify, change, or contradict a stipulation in whole or in part, except where justice requires. A stipulation and the admissions therein must be binding and have effect only in the pending case and not for any other purpose, and cannot be used against any of the parties thereto in any other case or proceeding.
- (7) Noncompliance by a Party. If a party fails to stipulate to the genuineness of any document or to the truth of any matter as requested under this Rule, and if the party requesting the stipulation thereafter proves the genuineness of the document or the truth of the matter, he may apply to the Tax Court for an order requiring the other party to pay for the reasonable expenses incurred in making that proof, including reasonable attorney's fees. The Tax Court must make the order unless it finds that (1) the request was held objectionable, or (2) the stipulation sought was not of substantial importance, (3) the party failing to stipulate had reasonable grounds to believe that he might prevail on the matter, or (4) there was other good reason for the failure to stipulate.

### **Rule 34. Subpoena**

**(A) Subpoena for Taking Depositions—Place of Examination.** Proof of service of a notice to take a deposition as provided in Trial Rules 30(B) and 31(A) constitutes a sufficient authorization for the issuance by the Clerk or by the clerk of court for the county in which the deposition is to be taken of subpoenas for the persons named or described therein. The subpoena may command the persons to whom it is directed to produce designated books, papers, documents, or tangible things which constitute or contain matters within the scope of the examination permitted by Trial Rule 26(B), but in that event the subpoena will be subject to the provisions of Trial Rules 26(C) and 45(B).

**(B) Subpoena for a Hearing or Trial.** At the request of any party, subpoenas for attendance at a hearing or trial must be issued by the Clerk when requested, or, in the case of a subpoena for the taking of a deposition, by the Clerk or by the clerk of the court in the county in which the deposition is being taken. A subpoena may be served at any place within the state; and when permitted by the laws of the United States, this or another state or foreign country, the Court, upon proper application and cause shown, may authorize the service of a subpoena outside the state in accordance with and as permitted by such law.

**(C) Contempt.** Failure by any person without adequate excuse to obey a subpoena served upon him may be deemed in contempt of the Tax Court or the court from which the subpoena was issued, or of the court of the county where the witness was required thereunder to appear or act. The attendance of all witnesses when duly subpoenaed and to whom fees have been paid or tendered as required by law may be enforced by attachment.

### **Rule 35. Oral Arguments**

**(A) Initiation.** The Tax Court may, in its discretion, set an oral argument on its own or upon a party's motion.

**(B) Time for Filing Motion for Oral Argument.** A party's motion for oral argument must be filed no later than seven days after: (a) the service of any reply brief ordered by the Tax Court; or (b) the service of any response brief, if no reply brief is ordered by the Tax Court.

**(C) Time Allowed in Oral Argument.** During oral argument, each side must have an aggregate of thirty minutes to make its argument unless otherwise ordered by the Tax Court. A party may, for good cause shown, request more or less time in its motion for oral argument or by separate motion filed no later than fifteen days after the order setting oral argument. A party is not required to use all of the time allowed, and the Tax Court may terminate any argument if in its judgment further argument is unnecessary. A party may exceed its allotted time only upon leave of the Tax Court.

**(D) Procedures for Oral Argument.** For purposes of any oral argument conducted under this rule, the provisions of Appellate Rule 53(B)-(H) apply.

### **Rule 36. Findings by the Tax Court**

The Tax Court must determine the facts and judgment must be entered thereon pursuant to Trial Rule 58. The Court must render its decisions in writing. The Tax Court must make special findings of fact without request:

- (1) in granting or refusing preliminary injunctions, including injunctions against collection of any tax;
- (2) in making any final decision after trial; and
- (3) in any other case provided by these rules or by statute.

The Supreme Court must not set aside the findings or judgment of the Tax Court unless clearly erroneous, and due regard must be given to the opportunity of the Tax Court to judge the credibility of the witnesses. The findings of a master must be considered as findings of the Tax Court to the extent that the Tax Court adopts them. If an opinion or memorandum decision is filed, it will be sufficient if the findings of fact and conclusions appear therein. Findings of fact are unnecessary on decisions of motions under Trial Rules 12 or 56 or any other motion except as provided in Trial Rule 41(B) (dismissal).

**TITLE IV. APPEALS FROM A DETERMINATION OF A PROBATE COURT**

**Rule 37. Appeals from Probate Courts.**

In the case of an appeal from a determination of a probate court, the Indiana Rules of Appellate Procedure apply.

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### APPENDIX OF FORMS

#### **Appendix A. Tendered Documents That Do Not Comply with the Indiana Tax Court Rules**

- (1) A Notice of Defect may be issued if one or more of the following is missing, insufficient, or incomplete:
  - (a) A certificate of service, *see* Ind. Tax Ct. Rules 1, 20(G); Ind. Trial Rule 5(C); Ind. Appellate Rule 24;
  - (b) A word count certificate, *see* App. Rs. 34(G)(2), 44(E) & (F), 54(E);
  - (c) A table of contents or table of authorities, *see* App. Rs. 46(A)(1) & (2), 46(B), 46(E)(1);
  - (d) For any document filed after the Notice of Appeal or Petition, a filing fee or material required by Appellate Rule 40, *see* Tax Ct. Rs. 3, 4;
  - (e) For a motion to proceed *in forma pauperis*, a copy of any affidavit supporting the request to proceed *in forma pauperis* that conforms to Form # App. R. 40-2, *see* Tax Ct. R. 4;
  - (f) Document was tendered without first filing an appearance, *see* Tax Ct. Rs. 5, 26;
  - (g) A certified copy of the administrative agency record, *see* Tax Ct. R. 22(D)(6);
  - (h) For a non-public access version of a document, a conspicuous designation of “Not for Public Access” or “Confidential” on the first page, *see* Tax Ct. R. 19; App. R. 23(F).
  
- (2) A Notice of Defect may be issued if one or more of the following prohibited items is included:
  - (a) For any Brief, any additional documents, other than the appealed judgment or order, *see* App. R. 46(H);
  - (b) For any document, information excluded from public access when the document is not accompanied by a Notice to Maintain Exclusion from Public Access, *see* Tax Ct. R. 19(B); App. R. 23(F)(3).
  
- (3) A Notice of Defect may be issued if the document is otherwise defective because:
  - (a) Document Production issues exist, except for hyperlinks, which may appear in a color other than black, *see* App. Rs. 43(C), 54(F);
  - (b) Page numbering issues exist, *see* App. Rs. 23(F)(3)(b), 34(G), 43(F);
  - (c) The document was conventionally filed but should have been electronically filed through the Indiana E-Filing System, *see* Tax Ct. R. 20(F); App. R. 68(E).

Proposed amendments to Indiana Tax Court Rules (October 2024)

**TAXR 12-1: NOTICE OF CLAIM**

**IN THE  
INDIANA TAX COURT**

**CASE NO.** \_\_\_\_\_

_____ ,	)	
Name of Petitioner(s),	)	
	)	
v.	)	On Appeal from a Final Determination of
	)	the [Indiana Department of Revenue/
	)	the Indiana Board of Tax Review]
	)	
_____ ,	)	
Name of Respondent(s).	)	

**NOTICE OF CLAIM**

**Party Information**

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_

The following party information *only if not represented by an attorney.*

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Requesting service of orders and opinions of the Court by:

E-mail or  U.S. Mail (choose one)

*In forma pauperis:*  Yes  No

Attorney(s) representing party filing Notice, if any:

Name: \_\_\_\_\_

Attorney # \_\_\_\_\_

Address: \_\_\_\_\_  
 \_\_\_\_\_

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Name: \_\_\_\_\_

Attorney # \_\_\_\_\_

Address: \_\_\_\_\_  
 \_\_\_\_\_

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Proposed amendments to Indiana Tax Court Rules (October 2024)

**IMPORTANT:** Each attorney specified above:

- (a) certifies that the contact information listed for him/her on the Indiana Supreme Court Roll of Attorneys is current and accurate as of the date this Notice of Appeal is filed;
- (b) acknowledges that all orders, opinions, and notices in this matter will be sent to the attorney at the email address(es) specified by the attorney on the Roll of Attorneys regardless of the contact information listed above for the attorney; and
- (c) understands that he/she is solely responsible for keeping his/her Roll of Attorneys contact information accurate, see Ind. Admis. Disc. R. 2(A).

Attorneys can review and update their Roll of Attorneys contact information on the Indiana Courts Portal.

**INFORMATION REGARDING THE APPEAL**

This appeal:

Involves a claim for refund from the Indiana Department of Revenue that does not exceed \$5,000 for any year

- Date the Letter of Findings was issued: \_\_\_\_\_
- Type of tax involved: \_\_\_\_\_
- Taxable period involved: \_\_\_\_\_
- Amount of tax at issue: \_\_\_\_\_
- Brief Statement of the Nature of Claim and Any Additional Information Which May Facilitate Proper Service or Processing of the Claim: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Challenges a final determination of the Indiana Board in which the disputed amount does not exceed \$45,000 in assessed value

- Date the final determination was issued: \_\_\_\_\_
- Type of tax involved: \_\_\_\_\_
- Taxable period involved: \_\_\_\_\_
- Amount of tax at issue: \_\_\_\_\_
- Brief Statement of the Nature of Claim and Any Additional Information Which May Facilitate Proper Service or Processing of the Claim: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



Proposed amendments to Indiana Tax Court Rules (October 2024)

- Involves a Claimant that is a sole proprietorship, partnership, corporate entity, LLC, LLP, or Trust and therefore is subject to special rules regarding its representation in the course of proceedings. Claimant acknowledges that it has
  - Read the provisions of Ind. Small Claims Rule 8(C) to determine when and if it applies;
  - Has designated a full-time employee or trustee to represent it by executing a certificate of compliance in accordance with S.C.R. 8(C)(5); and
  - That the designated full-time employee or trustee must file an affidavit in the matter in accordance with S.C.R. 8(C)(5).

**INSTRUCTIONS TO THE INDIANA BOARD OF TAX REVIEW, IF APPLICABLE**

The Claimant hereby requests the IBTR to prepare the certified administrative record in this matter. Claimant acknowledges that it must file that record with the Tax Court within thirty days after Claimant receives notification from the IBTR that the record has been prepared.

**PUBLIC ACCESS**

Was the entire agency record sealed or excluded from public access?

- Yes     No

Was a portion of the agency record sealed or excluded from public access?

- Yes     No

If yes, which provision(s) in the Rules on Access to Court Records are the basis for this exclusion:

---

If Rule 6 of the Rules on Access to Court Records provides the basis for this exclusion, was the final determination or letter of findings issued in accordance with the requirements of this rule?

- Yes     No

**MEDIATION**

Is the Claimant willing to participate in Mediation under Tax Court Rule 15?

- Yes     No

If yes, provide a brief statement of the facts of the case. (Attach additional pages as needed.)

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**Attachments**

The following MUST be attached to this Notice of Claim:

- Copy of the final determination being appealed
- Copy of all orders and entries relating to the Administrative Agency’s decision to seal or exclude information from public access
- Forms # App.R. 40-1 and 40-2, if proceeding *in forma pauperis*

Proposed amendments to Indiana Tax Court Rules (October 2024)

**Certification**

By signing below, I certify that I have reviewed and complied, and will continue to comply, with the applicable requirements of the Indiana Tax Court Rules, the Appellate Rules, the Small Claims Rules, and the Rules on Access to Court Records on appeal.

Respectfully submitted,

\_\_\_\_\_  
[Insert Name of Attorney or *pro se* party]

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone number

\_\_\_\_\_  
Attorney Number (if represented by counsel)

CERTIFICATE OF FILING AND SERVICE

I hereby certify that on this \_\_\_ day of \_\_\_, 20\_\_\_, the foregoing was filed with the Clerk of the Indiana Supreme Court, Court of Appeals, and Tax Court.

I also certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_, the foregoing was served upon the following persons, by [state exact method of service]:

[List names and address of:

- (1) counsel of record or *pro se* party;
- (2) Attorney General, if applicable]

\_\_\_\_\_  
[Signature]

Proposed amendments to Indiana Tax Court Rules (October 2024)

TAX R. 22-1: NOTICE OF APPEAL

IN THE  
INDIANA TAX COURT

CASE NO. \_\_\_\_\_

_____	)	
Name of Petitioner(s),	)	
	)	
v.	)	On Appeal from a Final Determination of
	)	the Indiana Board of Tax Review or the
	)	Department of Local Government Finance
_____	)	
Name of Respondent(s).	)	

NOTICE OF APPEAL

**Party Information**

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_

The following party information *only if not represented by an attorney*:

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Requesting service of orders and opinions of the Court by:

E-mail or  U.S. Mail (choose one)

*In forma pauperis*:  Yes  No

Attorney(s) representing party filing Notice of Appeal, if any:

Name: \_\_\_\_\_

Attorney # \_\_\_\_\_

Address: \_\_\_\_\_  
 \_\_\_\_\_

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Name: \_\_\_\_\_

Attorney # \_\_\_\_\_

Address: \_\_\_\_\_  
 \_\_\_\_\_

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Name: \_\_\_\_\_

Proposed amendments to Indiana Tax Court Rules (October 2024)

Attorney # \_\_\_\_\_  
Address: \_\_\_\_\_  
Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_  
E-Mail: \_\_\_\_\_

Name: \_\_\_\_\_  
Attorney # \_\_\_\_\_  
Address: \_\_\_\_\_  
Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_  
E-Mail: \_\_\_\_\_

IMPORTANT: Each attorney specified above:

- (a) certifies that the contact information listed for him/her on the Indiana Supreme Court Roll of Attorneys is current and accurate as of the date this Notice of Appeal is filed;
- (b) acknowledges that all orders, opinions, and notices in this matter will be sent to the attorney at the email address(es) specified by the attorney on the Roll of Attorneys regardless of the contact information listed above for the attorney; and
- (c) understands that he/she is solely responsible for keeping his/her Roll of Attorneys contact information accurate, see Ind. Admis. Disc. R. 2(A).

Attorneys can review and update their Roll of Attorneys contact information on the Indiana Courts Portal.

**INFORMATION FOR FINAL DETERMINATION BEING APPEALED**

Date of Final Determination being appealed: \_\_\_\_\_

Parties Before the Administrative Agency: \_\_\_\_\_

Does this appeal challenge the constitutionality of a state statute? \_\_\_\_\_

**INSTRUCTIONS TO THE ADMINISTRATIVE AGENCY**

The Petitioner hereby requests the Indiana Board of Tax Review/Department of Local Government Finance to prepare the certified administrative record in this matter. Petitioner acknowledges that it must file that record with the Court within thirty days after Petitioner receives notification from the Administrative Agency that the record has been prepared.

**PUBLIC ACCESS**

Was the entire agency record sealed or excluded from public access?  
 Yes     No

Was a portion of the agency record sealed or excluded from public access?  
 Yes     No

If yes, which provision(s) in the Rules on Access to Court Records are the basis for this exclusion:

\_\_\_\_\_

If Rule 6 of the Rules on Access to Court Records provides the basis for this exclusion, was the final determination issued in accordance with the requirements of this rule?

Proposed amendments to Indiana Tax Court Rules (October 2024)

Yes  No

**Mediation**

Is the Petitioner willing to participate in Mediation under Tax Court Rule 15?

Yes  No

If yes, provide a brief statement of the facts of the case. (Attach additional pages as needed.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Attachments**

The following MUST be attached to this Notice of Appeal:

- Copy of the final determination being appealed
- Copy of all orders and entries relating to the Administrative Agency’s decision to seal or exclude information from public access, if applicable
- Forms # App. Rs. 40-1 and 40-2, if proceeding *in forma pauperis*

**Certification**

By signing below, I certify that I have reviewed and complied, and will continue to comply, with the requirements of the Tax Court Rules, the applicable Appellate Rules, and the Rules on Access to Court Records on appeal.

Respectfully submitted,

\_\_\_\_\_  
[Insert Name of Attorney or *pro se* party]

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone number

\_\_\_\_\_  
Attorney Number (if represented by counsel)

**CERTIFICATE OF FILING AND SERVICE**

I hereby certify that on this \_\_\_ day of \_\_\_, 20 \_\_\_, the foregoing was filed with the Clerk of the Indiana Supreme Court, Court of Appeals, and Tax Court.

I also certify that on this \_\_\_ day of \_\_\_, 20 \_\_\_, the foregoing was served by [insert specific means of service] upon:

[list names and addresses of each party served, including the Administrative Agency.]

\_\_\_\_\_  
[Signature]

Tax. R. 26-1: NOTICE OF APPEARANCE

IN THE  
INDIANA TAX COURT

CASE No. \_\_\_\_\_

_____	)
Petitioner,	)
	)
v.	)
	)
_____	)
Respondent.	)

NOTICE OF APPEARANCE

**I. Party Information**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

The following party information only if not represented by an attorney:

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Requesting service of orders and opinions of the Court by:

E-Mail  FAXor  U.S. Mail (choose one)

*In forma pauperis:*  Yes  No

**II. Attorney Information (if party represented by attorney):**

Attorney Name: \_\_\_\_\_

Indiana Attorney #: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Attorney Name: \_\_\_\_\_

Indiana Attorney #: \_\_\_\_\_

Proposed amendments to Indiana Tax Court Rules (October 2024)

Address: \_\_\_\_\_  
\_\_\_\_\_

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Attorney Name: \_\_\_\_\_

Indiana Attorney #: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Attorney Name: \_\_\_\_\_

Indiana Attorney #: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Tel. No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-Mail: \_\_\_\_\_

**IMPORTANT:** Each attorney specified above:

- (a) certifies that the contact information listed for him/her on the Indiana Supreme Court Roll of Attorneys is current and accurate as of the date this Appearance is filed;
- (b) acknowledges that all orders, opinions, and notices in this matter will be sent to him/her at the E-Mail address(es) specified by him/her on the Roll of Attorneys *regardless of the contact information listed above*; and
- (c) understands that he/she is solely responsible for keeping his/her Roll of Attorneys contact information current and accurate, see Ind. Admis. Disc. R. 2(A).

Attorneys can review and update their Roll of Attorneys contact information on the Courts Portal.

Respectfully submitted,

Signed: \_\_\_\_\_

Printed: \_\_\_\_\_

[Insert Name of Attorney or pro se party]

Address: \_\_\_\_\_  
\_\_\_\_\_

Tel. No.: \_\_\_\_\_

Indiana Attorney # (if applicable): \_\_\_\_\_

Proposed amendments to Indiana Tax Court Rules (October 2024)

CERTIFICATE OF SERVICE

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, the foregoing was served upon the following persons, by [state exact method of service]:

[List names and address of:

(1) counsel of record or pro se party;

(2) Attorney General, if applicable]

\_\_\_\_\_  
[Signature]



**TAX R. 29-1: PETITION FOR ORIGINAL TAX APPEAL OF A FINAL DETERMINATION OF THE INDIANA DEPARTMENT OF REVENUE**

**IN THE  
INDIANA TAX COURT  
CASE No. \_\_\_\_\_**

\_\_\_\_\_)  
Petitioner, )  
 )  
 )  
v. )  
 )  
Indiana Department of )  
State Revenue, )  
 )  
Respondent. )

**PETITION FOR ORIGINAL TAX APPEAL  
OF A FINAL DETERMINATION OF  
THE INDIANA DEPARTMENT OF REVENUE**

[Name of Petitioner(s)], [by counsel or pro se], (“Petitioner(s)”) bring(s) this Original Tax Appeal against Respondent, the Indiana Department of Revenue (“DOR”), requesting judicial review of the DOR’s final determination. In support, [name of Petitioner(s)] alleges as follows:

1. State the name and mailing address of Petitioner(s).
2. State the name and mailing address of the Respondent(s).
3. Attach a copy of the DOR’s Final Determination that is being appealed.
4. Summarize the facts, issue(s) and conclusion(s) included in the Final Determination.
5. List the reasons the Petitioner(s) believe the DOR’s final determination is erroneous and/or not in accordance with the law.
6. State the specific relief that Petitioner(s) seek from the Court.

WHEREFORE, Petitioner(s) pray(s) for judicial review of the DOR’s Final Determination, for the Court to vacate and set aside that Final Determination, for the Court to remand this case for redetermination in accordance with its Order, and for all other just and proper relief [and further recite any additional or different relief, specifying the type and extent of relief requested].

/s/ \_\_\_\_\_  
Attorney/Pro Se Litigant’s Name,  
Address

Proposed amendments to Indiana Tax Court Rules (October 2024)

Indiana Attorney Number (if applicable)

CERTIFICATE OF FILING AND SERVICE

I hereby certify that on this \_\_\_ day of \_\_\_, 20\_\_\_, the foregoing was filed with the Clerk of the Indiana Supreme Court, Court of Appeals, and Tax Court.

I also certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_, the foregoing was served upon the following persons, by [state exact method of service]:

[List names and address of:

- (1) counsel of record or pro se party;
- (2) Attorney General, if applicable]

\_\_\_\_\_  
[Signature]

Proposed amendments to Indiana Tax Court Rules (October 2024)

**TAX R. 29-2: PETITION FOR DIRECT APPEAL FROM THE INDIANA BOARD OF TAX REVIEW**

**IN THE  
INDIANA TAX COURT  
CASE No. \_\_\_\_\_**

\_\_\_\_\_)  
Petitioner, )  
 )  
 )  
v. )  
 )  
\_\_\_\_\_)  
Respondent. )

**PETITION FOR DIRECT APPEAL  
FROM THE INDIANA BOARD OF TAX REVIEW**

[Name of Petitioner(s)], [by counsel or pro se], (“Petitioner(s)”) bring(s) this Original Tax Appeal against Respondent, \_\_\_\_\_, pursuant to Indiana Code Section 6-1.1-15-5(g). In support, [name of Petitioner(s)] alleges as follows:

1. State the name and mailing address of Petitioner(s).
2. State the name and mailing address of the Respondent(s).
3. Summarize the facts supporting the Tax Court’s jurisdiction in the case.
4. Summarize the facts and issue(s) relevant to a decision on the merits.
5. State the specific relief that Petitioner(s) seek from the Court.

WHEREFORE, Petitioner(s) pray(s) for judicial review of its/their direct appeal and for all other just and proper relief [and further recite any additional or different relief, specifying the type and extent of relief requested].

/s/ \_\_\_\_\_  
Attorney/Pro Se Litigant’s Name,  
Address  
Indiana Attorney Number (if applicable)

CERTIFICATE OF FILING AND SERVICE

I hereby certify that on this \_\_\_ day of \_\_\_, 20\_\_\_, the foregoing was filed with the Clerk of the Indiana Supreme Court, Court of Appeals, and Tax Court.

Proposed amendments to Indiana Tax Court Rules (October 2024)

I also certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, the foregoing was served upon the following persons, by [state exact method of service]:

[List names and address of:

- (1) counsel of record or pro se party;
- (2) Attorney General, if applicable]

---

[Signature]