

Subject: Request for Public Comment on the 2026 Proposed Amendments to the Tax Court Rules

Dear Members of the Public and the Indiana Bar,

The Indiana Tax Court is seeking public comment on the 2025 proposed amendments to the Tax Court Rules. These amendments continue the Court's ongoing effort to modernize, reorganize, and clarify the Rules governing proceedings within the Court's jurisdiction.

The proposed amendments reflect a comprehensive structural update. They reorganize the Rules into four titles, relocate and renumber several provisions for consistency, and consolidate related material to reduce duplication. Certain rules have been repealed and replaced with updated versions, and new rules have been added where needed to align practice across the types of cases heard by the Court. The amendments also incorporate by reference relevant provisions of the Appellate, Trial, and Small Claims Rules rather than restating them in full, resulting in a more streamlined set of Rules.

Because of the extent of the reorganization, a traditional redline or tracked-changes presentation would not meaningfully depict the revisions. For ease of review, the draft presents the amended Rules in their current form.

The Court appreciates the time and thoughtful input of all who review and comment on the proposed amendments.

Indiana Tax Court

Indiana Tax Court Rules

Adopted, Effective July 1, 1986

Updated, Effective xxxxx

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TITLE I. RULES OF GENERAL APPLICABILITY

Scope, Definitions, and Forms

Rule 1. Scope of the Rules

Effective xxxxx

(A) Scope.

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

(B) Structure.

The Tax Court Rules are organized into four titles, each prescribing procedures for specific types of cases within the Tax Court's jurisdiction, and include an appendix:

- (1) Title I (Rules 1 through 23) applies to all tax appeals other than probate appeals;
- (2) Title II (Rules 24 through 29) applies to appeals from final determinations of the Indiana Board of Tax Review ("IBTR") and the Department of Local Government Finance ("DLGF");
- (3) Title III (Rules 30 through 35) applies to appeals from final determinations of the Department of Revenue ("DOR") and to direct appeals from the IBTR;
- (4) Title IV (Rule 36) applies to appeals from probate courts; and
- (5) The Appendix includes standardized forms for filings and notices.

Rule 2. Definitions

Effective xxxxx

The definitions provided in Rule 2 of the Indiana Rules of Appellate Procedure ("Appellate Rules") apply throughout these rules, with the following modifications:

- (1) "Administrative Agency" shall mean the IBTR, the DLGF, and the DOR, as applicable;
- (2) "Clerk's Record" includes the certified administrative records of the IBTR and the DLGF, as applicable;
- (3) "Court" and "Court on Appeal" include the Tax Court;
- (4) "Notice of Appeal" includes the Notice of Appeal that initiates an original tax appeal under Tax Court Rule 25;
- (5) "Record on Appeal" and "Transcript" include the "Clerk's Record" as that term is defined above; and

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- (6) "Rules" shall mean the Tax Court Rules, and, when the context involves incorporated provisions of the Appellate Rules, shall include those Appellate Rules as well.

When provisions of the Appellate Rules are applied in Tax Court proceedings, references to the eight terms defined above shall be interpreted in accordance with the definitions provided in this Rule.

Rule 3. Use of Forms

Effective xxxxx

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

Jurisdiction, Venue, Special Judge

Rule 4. Forms of Action

Effective January 1, 2015

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

- (A) an original tax appeal arising under Indiana's tax laws through which an initial judicial review is sought of a final determination made by the DOR, the IBTR, or the DLGF; and
- (B) any other action for which jurisdiction in the Tax Court is conferred by statute.

Rule 5. Venue

Effective xxxxx

(A) Venue.

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

(B) Change of Judge.

Trial Rule 76 does not apply in the Tax Court. A party may not seek a change of judge under that rule; any matter concerning the disqualification of the Tax Court judge is governed by Rule 6.

Rule 6. Disqualification and Selection of Special Judge

Effective January 1, 2015

(A) Disqualification of the Tax Court Judge.

The disqualification of the Tax Court judge is governed by Canon 2.11 of the Indiana Code of Judicial Conduct. A party seeking disqualification shall file a verified motion that states with specificity the grounds for disqualification. The judge shall either rule on the motion or recuse without ruling if the judge determines that disqualification is warranted. Upon disqualification or recusal, whether initiated by motion or by the judge independently, a special judge shall be appointed under Section (B).

(B) Appointment of Special Judge.

If the Tax Court judge is disqualified, has recused, or is otherwise unable to perform judicial duties in a case, the Chief Justice of Indiana shall appoint a special judge to preside over the matter.

Initiation of Appeals under Titles I - III

Rule 7. Payment of Filing Fee

Effective xxxxx

The petitioner shall pay the Clerk a filing fee of \$120. No filing fee is required in an appeal prosecuted *in forma pauperis*, as provided in Rule 15(C), or on behalf of a governmental unit. The filing fee shall be paid to the Clerk when the tax appeal is filed. The Clerk shall not file any motion or other documents until the filing fee has been paid.

Rule 8. Appearances by Attorneys – Certifications and Acknowledgments

Effective xxxxx

(A) Initiating Parties.

(1) Appeals from final determinations of the IBTR, the DLGF, and Small Tax Cases.

The filing of a Notice of Appeal under Rule 24 or a Notice of Claim under Rule 22 satisfies the requirement to file an appearance when the party uses the Tax Court's prescribed form for that filing. A party who initiates an appeal using a self-prepared Notice of Appeal or Notice of Claim

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must ensure that the document contains all information, certifications, and acknowledgments required by the Court's appearance form (Form # Tax. R. 8-1); otherwise, the party must file a separate appearance.

(2) Appeals from final determinations of the DOR and direct appeals from the IBTR.

At the time an action is commenced, the attorney representing the party initiating the proceeding—or the party, if not represented by an attorney—shall file an appearance form that includes all information required by Form # Tax. R. 8-1 and, for attorneys, the certifications and acknowledgments listed in Section (D).

(B) Responding Parties.

All other parties participating in an appeal shall file a Notice of Appearance that contains all information required by Form # Tax. R. 8-1, and, for attorneys, the certifications and acknowledgments listed in Section (D). The appearance form shall be filed within 30 days after a Notice of Appeal is filed under Rule 24, within 30 days after a Notice of Claim is served under Rule 22, within 30 days after a Petition is filed under Rule 30, or along with the first document filed by the appearing party, whichever comes first.

(C) *Amicus Curiae*.

A proposed *amicus curiae* may move for leave to file an *amicus curiae* brief under Appellate Rule 41. The movant shall file with the Clerk an appearance form that complies with Appellate Rule 16(D).

(D) Attorney Certifications and Acknowledgments.

Any attorney who enters an appearance on behalf of any party or as an *amicus curiae* shall provide the following:

- (1) Certification for each attorney that the contact information listed on the Indiana Supreme Court's Roll of Attorneys 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 Indiana Courts Portal);
- (2) 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
- (3) Acknowledgment that each attorney listed on the Notice of Appearance is solely responsible for keeping their Roll of Attorneys contact information accurate as required by Rule 2(A) of the Indiana Rules for Admission to the Bar and the Discipline of Attorneys.

(E) Correction of Information.

Parties shall promptly advise the Clerk of any change in the information previously supplied under this Rule or under Rules 22, 24, or 30, as applicable, by filing a notice of change of address in each active case. Attorneys whose contact information changes shall immediately update their contact information on the Indiana Courts Portal.

(F) Withdrawal of Appearance.

An attorney wishing to withdraw their appearance shall do so in accordance with Appellate Rule 16(G).

Rule 9. Parties and Intervention

Effective xxxxx

(A) Public Officers in Their Official Capacities.

Public officers shall only be made parties to tax appeals in their official capacities.

(B) Substitution of Parties.

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

(C) Intervention of Taxpayer in Tax Court Appeals by Government Organization or Representative.

In a tax appeal 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 file a motion to intervene in the action under Rule 24 of the Indiana Rules of Trial Procedure ("Trial Rules").

General Provisions

Rule 10. Citation Form

Effective xxxxx

All motions, briefs, memoranda, and petitions filed in the Tax Court shall comply with the citation requirements of Appellate Rule 22.

Rule 11. Filing

Effective xxxxx

Filing in the Tax Court is governed by Appellate Rule 23, with the following exceptions:

- (1) In addition to the requirements of Appellate Rule 23(A), all pleadings, motions, briefs, and other papers including the Notice of Claim under Tax Court Rule 22, the Notice of Appeal under Rule 24, and the Petition under Rule 30 shall be filed with the Tax Court electronically through the Indiana E-Filing System ("IEFS") unless exempted from E-filing by order of the Court or by complying with Appellate Rule 68(C).
- (2) The filing of discovery materials, including depositions, requests, and responses under Trial Rules 27, 30, 31, 33, 34, and 36, is governed by Trial Rule 5(E).
- (3) For purposes of Appellate Rule 23(D), the list of defects for the Notice of Defect process appears in Appendix A to these rules.
- (4) For purposes of Appellate Rule 23(E), any reference to an appendix is inapplicable in the Tax Court.
- (5) For purposes of the confidentiality of Court Records under Appellate Rule 23(F), references to "the trial court" include the IBTR, the DLGF, or the DOR, as applicable.

Rule 12. Service of Documents

Effective xxxxx

Unless otherwise provided in Title II or Title III of these rules, service of documents in the Tax Court is governed by Appellate Rule 24, except for subsections (A)(1), (A)(2), and (A)(4).

Rule 13. Computation of Time

Effective xxxxx

The computation of time periods for deadlines under these rules is governed by Appellate Rule 25.

Mediation

Rule 14. Mediation

Effective xxxxx

(A) Purpose.

The purpose of mediation of any matter before the Tax Court is set forth in Rule 2.1 of the Indiana Rules for Alternative Dispute Resolution ("ADR Rules").

(B) Mediation Order.

At any time, the Tax Court may on its own motion or on a party's motion refer to mediation a case or any issue presented therein. Any tax appeal referred to mediation shall be subject to this Rule unless the parties by agreement elect to be subject to the ADR Rules. At all times during mediation, the appeal remains within the Tax Court's jurisdiction.

(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 shall promptly consider the objection and any response and determine whether the litigation should be mediated. In making this decision, the Court shall 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 that affect the potential for fair resolution of the dispute through the mediation process. If a case is ordered for mediation, the case shall remain on the Court's docket and the trial calendar.

(D) Selection of Mediator/Costs of Mediation.

Within fifteen days of an order that refers a case or issue to mediation, or within fifteen days of the Tax Court's decision under Section (C) if a timely objection is filed, the parties shall 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 Court shall designate three certified senior judges who are willing to mediate. Alternately, each side shall 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 shall be paid by the Indiana Office of Judicial Administration under Indiana Administrative Rule 5. The senior judge serving as the mediator need not be a registered mediator as provided in Rule 2.3 of the ADR Rules. Mediation shall occur at no cost to the parties.

(E) Mediation Procedure, Rules of Evidence, Discovery, Sanctions, Confidentiality.

The mediation shall be conducted under the procedures, rules of evidence, discovery, sanctions, and confidentiality provisions set forth in Rules 2.7 through 2.11 of the ADR Rules, provided, however, that the provision of Rule 2.7(B)(2) that requires attorneys or representatives of a party with settlement authority to be present at each mediation conference does not apply.

(F) Termination of Mediation.

The mediation shall terminate as provided in Rule 2.7(D) of the ADR Rules; however, the Tax Court may, at any time, on good cause shown and after a hearing on the issue, terminate the mediation.

Motions

Rule 15. Motions and Memoranda

Effective xxxxx

(A) General Rule.

Except as modified in this Rule, motion practice in the Tax Court is governed by Appellate Rule 34.

(B) Content of Motions, Responses, and Replies.

Other than motions governed by Appellate Rule 34(B) or Trial Rule 56, the content of each motion, response, and reply filed in the Tax Court shall comply with Appellate Rule 34(E), to the extent reasonably practicable.

(C) Procedures for Specific Motions.

The procedures and requirements of Appellate Rules 35 through 42 apply to the corresponding motions in the Tax Court, unless inconsistent with these rules or the nature of a Tax Court proceeding. A party who desires to proceed *in forma pauperis* in the Tax Court shall comply with the requirements of Appellate Rule 40(B), and the effect of that status shall be as provided in Appellate Rule 40(D).

(D) Summary Judgment.

Any motion for summary judgment and proceedings thereon are governed by Trial Rule 56.

Briefs

Rule 16. Briefs on the Merits and Post-Trial Briefs

Effective xxxxx

(A) Form and Content

Except as otherwise provided in these rules or to the extent an Appellate Rule is inconsistent with the nature of a Tax Court proceeding, the form and content of briefs on the merits and post-trial briefs are governed by Appellate Rules 43 through 48.

(B) Timing

(1) Briefs on the Merits in Appeals from Final Determinations of the IBTR and DLGF

- (a) The petitioner's brief shall be filed no later than thirty days after the date the Administrative Agency serves its Notice of Completion of the Certified Administrative Record on the parties under Rule 27.
- (b) The respondent's brief shall be filed no later than thirty days after service of the petitioner's brief.
- (c) The petitioner's reply brief shall be filed no later than fifteen days after service of the respondent's brief. If the reply brief also serves as the cross-respondent's brief, it shall be filed no later than thirty days after service of the respondent's brief.
- (d) Any cross-petitioner's reply brief shall be filed no later than fifteen days after service of the petitioner's reply brief.

(2) Post-Trial Briefs in Appeals from Final Determinations of the DOR and Direct Appeals from the IBTR

The schedule for filing post-trial briefs shall be set by order of the Tax Court in each case.

Hearings and Oral Arguments

Rule 17. Trials and Oral Arguments

Effective xxxxx

(A) Location of Hearings.

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All hearings, including evidentiary hearings, trials, oral arguments, and hearings on motions, shall be conducted in a regular courtroom or hearing room 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 shall, at the time the appeal is filed, file an election as to the county in which the hearings shall be conducted. If the taxpayer is the respondent, the taxpayer shall file an election within 30 days after receiving notice of the appeal. If no such election is timely filed, hearings shall be conducted in Marion County unless otherwise ordered by the Court.

(B) No Jury Trials.

All appeals shall be tried to the Tax Court without a jury.

(D) Oral Hearings on Motions.

Oral hearings on motions shall be conducted when ordered by the Tax Court or, if requested by a party, in the Court's discretion. In the motion or response, a party requesting an oral hearing on a motion shall specify (1) the amount of time requested, (2) whether appearance by telecommunication is requested, (3) the names and telecommunication contact information of all parties served with the motion or response, and (4) whether official court reporting services are requested. To expedite its business, the Court may order that hearings be conducted in whole or in part by audio or video teleconference, provided that all attorneys can participate.

(E) Hearing on Petition to Enjoin.

When a petition is filed under Indiana Code section 33-26-6-2(b) to enjoin the collection of a tax pending an original tax appeal, the Tax Court shall hold a hearing as promptly as possible.

(F) Oral Arguments.

The Tax Court may, in its discretion, set oral argument on matters briefed by the parties, either on its own motion or on a party's motion. Except as otherwise provided in this Rule, the procedure for oral argument is governed by Appellate Rules 52 and 53. For purposes of those rules, references to "appellant(s)" or "plaintiff on appeal below" shall be construed to mean "petitioner(s)," and references to "appellee(s)" shall be construed to mean "respondent(s)."

Judgments and Decisions

Rule 18. Judgments and Findings by the Tax Court

Effective xxxxx

(A) Judgments.

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All judgments shall be incorporated in written decisions by the Tax Court. The Court shall issue decisions promptly after taking issues under advisement, without regard to the provisions of Trial Rules 53.1 and 53.2. Judgments shall be subject to review as prescribed by relevant Indiana rules and statutes.

(B) Findings by the Court.

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

- (1) in granting or refusing preliminary injunctions, including injunctions against the 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 Indiana Supreme Court shall not set aside the findings or judgment unless clearly erroneous, and due regard shall be given to the Tax Court's opportunity to judge the credibility of witnesses. The findings of a master shall be considered findings of the Court to the extent it adopts them. If an opinion is filed, it will be sufficient if the findings of fact and conclusions appear therein. Findings of fact are not required for rulings on any motion except as provided in Trial Rule 41(B).

(C) Petitions for Rehearing

Any party adversely affected by a Final Judgment or final disposition may file a Petition for Rehearing with the Tax Court, not a Motion to Correct Error. Petitions for Rehearing are governed by Appellate Rule 54.

Rule 19. Opinions and Memorandum Decisions

Effective xxxxx

(A) Published Opinions.

Decisions designated "For Publication" shall be published in the official reporter and shall be citable.

(B) Memorandum Decisions.

Decisions designated as "Memorandum Decisions" are not published in the official reporter and shall 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. However, a

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memorandum decision issued on or after January 1, 2023, may be cited for persuasive value to any court by any litigant. But there is no duty to cite a memorandum decision except to establish res judicata, collateral estoppel, or law of the case.

(C) Motion to Publish.

Within thirty days of the entry of a memorandum decision, a party may file a motion requesting the Tax Court to publish the decision in the official reporter. The motion must specify the reasons why publication is proper.

(D) Official Reporter.

West's Northeastern Reporter shall be the official reporter of the Tax Court.

(E) Certification.

The certification of opinions and memorandum decisions in the Tax Court is governed by Appellate Rule 65(E).

(F) Orders, Decisions, and Opinions.

Orders, decisions, and opinions issued by the Tax Court are publicly accessible as provided in Appellate Rule 65(F).

Court Procedures and Clerk

Rule 20. Tax Court Always Open

Effective xxxxx

The Tax Court shall be deemed always open for filing pleadings and other proper documents, issuing and returning any process under these rules, and making and directing all interlocutory motions, orders, and rulings. Terms of court are not recognized.

Rule 21. Clerk of the Tax Court

Effective xxxxx

(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 otherwise provided by law, the Clerk's office with the Clerk or a deputy in attendance shall be

open during business hours on all days except Saturdays, Sundays, and legal holidays.

(B) Notice of Orders or Judgments.

The Clerk shall give notice of rulings, orders, or judgments as provided in Appellate Rule 26.

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

For purposes of this section, any reference in Trial Rule 77 to “the clerk of the circuit court” includes the Clerk, and any reference to “the trial court” or to “the circuit, superior, and probate courts in the county” includes the Tax Court.

(1) Pleadings and Papers--Where Filed and Entered.

All pleadings, documents, and rulings, including final judgments and appealable orders, shall be filed electronically through the Indiana E-Filing System (“IEFS”) unless specifically exempted from E-Filing by order of the Court or by complying with Appellate Rule 68(C). The Clerk shall keep them under a consecutive file number assigned by the Clerk to each case.

(2) Chronological Case Summary (CCS).

The Clerk shall create and maintain a Chronological Case Summary for each case in conformity with Trial Rule 77(B).

Rule 22. Small Tax Cases

Effective xxxxx

(A) General.

This Rule sets forth the special provisions that apply to small tax cases in the Tax Court, as required by Indiana Code section 33-26-5-1. Except as otherwise provided in this Rule, the Indiana Rules for Small Claims also apply in such cases. The term “small tax case” means a case that involves either (1) a claim for refund from the DOR not exceeding \$5,000 for any year, or (2) an appeal from a final determination of the IBTR involving a disputed assessed value not exceeding \$45,000.

(B) Notice of Claim.

The Notice of Claim shall conform to Form # Tax. R. 22-1, which shall include, without limitation:

- (1) the name of the Tax Court;
- (2) the claimant’s name, address, telephone number, and email address, if any;

- (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 that may facilitate proper service or processing of the claim.

(C) Service.

For purposes of service, the Notice of Claim shall also constitute the summons. The Notice of Claim shall 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 shall be served on the Attorney General.
- (2) In small tax cases appealing final determinations of the IBTR, the Notice of Claim shall be served on the appropriate party as specified in Rule 25.

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

Scope of Appeals from IBTR and DLGF Final Determinations

Rule 23. Scope

Effective xxxxx

This Title governs appeals from final determinations of the IBTR and the DLGF. The rules in Title I apply to these appeals unless otherwise provided. Where both this Title and Title I are silent, the Appellate Rules apply, unless they are clearly inconsistent with these rules or the nature of such an appeal.

Commencement of Appeals from IBTR and DLGF

Final Determinations; Service of Process

Rule 24. Initiation of an Appeal

Effective xxxxx

(A) Notice of Appeal.

An original tax appeal from a final determination of the IBTR or DLGF is initiated by filing a Notice of Appeal in the Tax Court that conforms to Form # Tax. R. 24-1 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 shall be served on 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 in Trial Rules 4.1 through 4.11, as applicable. Copies of the Notice of Appeal shall be served on public officers only in their official capacities. In addition, a copy shall be filed with the IBTR.

(C) Content of Notice of Appeal.

The Notice of Appeal shall indicate the following:

(1) Party Information.

- (a) Name and address of the parties initiating the appeal, and if a party is not represented by counsel, telephone number, and email address(es), if any;
- (b) Name, address, attorney number, telephone number, and email address(es) of each attorney representing the parties initiating the appeal;
- (c) Certification for each attorney that the contact information listed on the Indiana Supreme Court's Roll of Attorneys 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 Indiana Courts Portal);
- (d) 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
- (e) Acknowledgment that each attorney listed on the Notice of Appearance is solely responsible for keeping their Roll of Attorneys contact information accurate as required by Rule 2(A) of the Indiana Rules for Admission to the Bar and the Discipline of Attorneys.

(2) Administrative Agency Information.

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- (a) The name of the Administrative Agency that issued the final determination being appealed; and
- (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.

A statement indicating whether any Administrative Agency records were excluded from Public Access.

(5) Mediation Information.

An indication of whether the petitioner is willing to participate in mediation under Tax Court Rule 14.

(6) Attachments.

- (a) A copy of the final determination being appealed;
- (b) The filing fee; and
- (c) The documents required by Tax Court Rule 15, if proceeding *in forma pauperis*.

(7) Certification.

A certification, signed by the attorney or unrepresented party, certifying that:

- (a) The attorney or the unrepresented party has reviewed and complied with, and will continue to comply with, the confidentiality requirements of Tax Court Rule 11 and the Rules on Access to Court Records, to the extent they're applicable; and
- (b) The attorney or unrepresented 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 shall also certify the date on which the Notice of Appeal was filed with the Clerk. (See Form # Tax. R. 24-1).

(D) 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.

(E) Cross-Appeals.

A respondent may cross-appeal without filing a Notice of Appeal by raising cross-appeal issues

in the respondent's brief. A party must file a Notice of Appeal to preserve its right to appeal if no other party appeals.

Rule 25. Service of Process

Effective xxxxx

(A) Appeals from Final Determinations of the IBTR.

(1) Jurisdiction Over Parties or Persons – In General.

In original tax appeals from final determinations of the IBTR, the Tax Court acquires jurisdiction over any party or person who, under these rules, initiates or joins in the appeal, is served with a summons or enters an appearance, or is otherwise subject to the Court's jurisdiction under 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 shall be made on the Commissioner of the DLGF. Service of summons shall be made in accordance with the Trial Rules.

(B) Appeals from Final Determinations of the DLGF.

(1) Jurisdiction Over Parties or Persons – In General.

In original tax appeals of final determinations of the DLGF, the Tax Court acquires jurisdiction over any party or person who, under these rules, initiates or joins in the appeal. The Court acquires jurisdiction over the DLGF when the Notice of Appeal is filed with the Clerk.

(2) Summons.

In original tax appeals from 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, however, for the Court to acquire jurisdiction over any other person. Such service shall be made as provided in Trial Rule 4.11.

Rule 26. Duties of the Administrative Agency

Effective xxxxx

(A) Preparation of Certified Administrative Record.

Within forty-five days of the filing of the Notice of Appeal, the Administrative Agency shall

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 shall issue and file a Notice of Completion of the Certified Administrative Record with the Clerk and shall serve a copy on the parties to the appeal in accordance with Rule 12.

(C) Extension of Time to Complete the Certified Administrative Record.

The Administrative Agency may move the Tax Court for an extension of time to prepare the certified administrative record under Appellate Rule 35(A) and shall state in the motion the factual basis for its inability to comply with the prescribed deadline despite the exercise of due diligence. (See Form # App. R. 10-3). The Administrative Agency shall file the motion with the Clerk and shall serve a copy of the motion on the parties to the appeal in accordance with Rule 12.

(D) Failure to File the Notice of Completion of the Certified Administrative Record.

If the Administrative Agency fails to issue, file, or serve a timely Notice of Completion of the Certified Administrative Record, the petitioner shall seek an order from the Tax Court compelling the Administrative Agency to prepare the certified administrative record and issue, file, and serve its notice of completion. Failure of the 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, or served subjects the appeal to dismissal.

Rule 27. Transmittal of the Certified Administrative Record

Effective xxxxx

Unless exempted from electronic filing under Appellate Rule 68(C), the petitioner shall electronically file a copy of the certified administrative record with the Tax Court within thirty days after the date the Administrative Agency files its Notice of Completion of Certified Administrative Record. Unrepresented parties who are not attorneys or attorneys who have obtained an exemption may conventionally file the certified administrative record as permitted by Appellate Rule 68(C).

Rule 28. Parties on Appeal

Effective xxxxx

(A) Respondent.

- (1) When a taxpayer initiates an appeal challenging a final determination of the IBTR, the named respondent shall be the person or persons designated by statute as parties.
- (2) When a governmental official or entity initiates an appeal challenging a final determination of the IBTR, the named respondent shall be the taxpayer who was a party to the proceeding before the IBTR.

(B) Right of Intervention.

The DLGF shall have the right to intervene in original tax appeals of final determinations of the IBTR when the interpretation of the DLGF's rules is at issue. This right of intervention shall not extend to settlement of the litigation between the original parties to the tax appeal unless the DLGF was a party to the proceeding before the IBTR.

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

Scope of DOR Appeals and Direct Appeals

Rule 29. Scope and Definitions

Effective xxxxx

(A) Scope.

This Title governs appeals from final determinations of the DOR and direct appeals from the IBTR. The rules in Title I apply to these appeals unless otherwise provided. Where both this Title and Title I are silent, the Trial Rules apply, unless they are clearly inconsistent with these rules or the nature of such an appeal.

(B) Definitions.

For purposes of these rules, a "direct appeal" is an appeal initiated under Indiana Code section 6-1.1-15-5(g).

Commencement of DOR Appeals and Direct Appeals; Service of Process

Rule 30. Commencement of an Action and Injunctions

Effective xxxxx

(A) Commencement of Appeals from Final Determinations of the DOR and Direct Appeals from the IBTR.

- (1) An original tax appeal from a final determination of the DOR is initiated by filing in the Tax Court a petition that conforms to Form # Tax. R. 30-1.
- (2) A direct appeal is initiated by filing in the Tax Court a petition that conforms to Form # Tax. R. 30-2.

(B) Enjoining the Collection of a Tax.

In certain circumstances, the collection of a listed tax, interest, or penalty is limited by statute. However, if a petitioner seeks to enjoin collection of a tax while an original tax appeal is pending, the petitioner must file, along with the appeal, a petition to enjoin collection that includes a summary of the issues to be raised and the equitable considerations supporting the request.

Rule 31. Service of Process

Effective xxxxx

(A) Appeals from Final Determinations of the DOR.

(1) Jurisdiction Over Parties or Persons – In General.

Notwithstanding any provision to the contrary, the Tax Court acquires jurisdiction over the DOR when a petition seeking to set aside the DOR's final determination is filed with the Clerk.

(2) Transmittal Letter.

The Clerk shall promptly transmit copies of a petition to the Attorney General and to the DOR and shall state in the accompanying transmittal letters:

- (a) the date on which the petition was filed;
- (b) the date on which the petition is being mailed to the Attorney General and to the

Proposed amendments to Indiana Tax Court Rules (January 2026)

DOR; and

(c) the deadline for filing a responsive pleading.

Nothing in this Rule shall relieve a party from complying with statutory requirements for bringing an original tax appeal.

(3) Summons.

In original tax appeals from 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, however, for the Tax Court to acquire jurisdiction over any other person. Such service shall 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, the Tax Court acquires jurisdiction over any party or person who, under these rules, initiates or joins in the appeal, is served with a summons or enters an appearance, or is subjected to the Court's authority under any other law.

(2) Transmittal Letter.

The Clerk shall promptly transmit a copy of the petition to the IBTR and shall state in an accompanying transmittal letter the date on which the petition was filed.

(3) Summons.

Service of summons is 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 shall be made on the Commissioner of the DLGF. Service of summons shall be made in accordance with the Trial Rules.

Pleadings

Rule 32. Service of Response to Petition

Effective xxxxx

(A) Appeals from Final Determinations of the DOR.

In cases challenging final determinations of the DOR, the respondent shall file an answer no later than thirty days after the Clerk mails the transmittal letter.

(B) Direct Appeals from the IBTR.

In direct appeals, the respondent shall file an answer no later than thirty days after the date the petition and summons are served.

Discovery and Subpoenas

Rule 33. Discovery

Effective January 1, 2018

(A) Applicability.

The Tax Court's discovery rules apply to appeals from final determinations of the DOR and to direct appeals. In limited instances, the discovery rules also apply to appeals from final determinations of the IBTR or the DLGF on leave of the Court for good cause shown.

(B) Methods.

Except as otherwise provided by these rules, a party shall obtain discovery in accordance with the Trial Rules.

(C) Disclosure.

Within thirty days of the DOR filing its response in a tax appeal, the DOR shall 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 non-privileged documents, correspondence, and records from the DOR's files regarding the petitioner(s) for the tax periods at issue in the appeal. The parties shall also exchange preliminary witness lists, exhibit lists, and contentions.

(D) Limitations.

The number of interrogatories shall be limited to twenty-five. Subparts of interrogatories shall be counted as separate interrogatories in determining the total number. Additional interrogatories may be served only on leave of the Tax 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.

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Any motion raising a discovery dispute must describe all efforts taken to resolve the dispute, including the date, time, and place of any discovery communications and conferences, and the names of all participants. The Tax Court may deny any motion that does not include this information.

(3) Sanctions.

In addition to any other sanctions available under these rules or the Trial Rules, a deponent's failure to be sworn or to answer a question after being directed to do so by the Tax Court may be treated as contempt of court.

(4) Required Actions Before Court Involvement.

The parties shall not involve the Tax Court in any discovery dispute without first conferring in a good-faith effort to resolve the dispute. If the dispute cannot be resolved and the parties have complied with Trial Rule 26(F), they shall request an attorney conference with the Tax Court before filing a motion to compel discovery or a motion for a protective order.

(F) Stipulations Required.

(1) In General.

In a tax appeal, the parties shall, to the fullest extent possible, stipulate to all non-privileged and relevant matters on which complete or qualified agreement can or fairly should be reached. Matters required to be stipulated include all facts, documents, papers, and other evidence that fairly should not be in dispute.

When the truth or authenticity of facts or evidence claimed to be relevant by one party is not disputed, another party may note an objection based on materiality or relevance, but such objection shall not constitute just cause to refuse to stipulate.

The stipulation requirement applies under this Rule regardless of which party bears the burden of proof on the matters involved. Documents, papers, or other exhibits attached to or filed with a stipulation are deemed part of the stipulation.

(2) Scope.

The fact that a matter has been obtained through discovery or any other authorized procedure is not a valid reason to omit that matter from the stipulation. Discovery procedures are intended to aid the stipulation process, and any matters obtained through them that fall within the scope of this Rule shall be comprehensively set forth in the stipulation and arranged logically in the context of all other stipulated matters. A failure to include in the stipulation a matter admitted under Trial Rule 36 does not limit the Tax Court's ability to consider that admitted matter.

(3) Form.

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Stipulations required under this Rule shall be in writing and signed by the parties or their counsel. Documents or other papers that are the subject of stipulation and that the parties intend to present to the Tax Court shall be attached to or filed with the stipulation.

The stipulation shall be clear and concise. Separate items shall be stated in separate, appropriately lettered or numbered paragraphs. Exhibits attached to a stipulation shall be numbered sequentially (e.g., 1, 2, 3, etc.). Each exhibit number shall be followed by "P" if offered by the petitioner, "R" if offered by the respondent, or "J" if offered jointly.

(4) Filing.

Executed stipulations prepared under this Rule, and related exhibits, shall be filed by the parties at or before the beginning of trial, unless the Tax Court orders otherwise. 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 must note the objection in the stipulation.

(6) Binding Effect.

A stipulation will 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 to by those parties. The Court will not permit a party to a stipulation to qualify, change, or contradict a stipulation in whole or in part, except when justice requires. A stipulation and the admissions therein shall 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 in any other 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, the party may ask 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 Court shall enter such an order unless the Court finds that (1) the request was held objectionable, (2) the stipulation sought was not of substantial importance, (3) the party failing to stipulate had reasonable grounds to believe that they might prevail on the matter, or (4) there was other good reason for the failure to stipulate.

Rule 34. Subpoena

Effective September 1, 2018

(A) Subpoena for Taking Depositions--Place of Examination.

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Proof of service of a notice to take a deposition, as provided in Trial Rules 30(B) and 31(A), constitutes sufficient authorization for the Clerk, or for the clerk of the court in the county where the deposition is to be taken, to issue subpoenas for the persons named or described in the notice. The subpoena may command the persons to whom it is directed to produce designated books, papers, documents, or tangible things that constitute or contain matters within the scope of the examination permitted by Trial Rule 26(B). In that event, the subpoena is subject to 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 shall 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 to be taken. A subpoena may be served anywhere within Indiana. When permitted by the laws of the United States, of this or another state, or of a foreign country, the Tax Court, on proper application and good cause shown, may authorize service of a subpoena outside Indiana as permitted by those laws.

(C) Contempt.

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

TITLE IV. APPEALS FROM PROBATE COURTS

Rule 35. Appeals from a Determination of a Probate Court

Effective xxxxx

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

Appendix

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

(1) A Notice of Defect may be issued if any of the following items is missing, insufficient, or incomplete:

(a) A certificate of service, *see* Ind. Tax Ct. Rules 1, 12, 23, 29; Ind. Appellate Rules 24, 68(F);

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- (b) A word count certificate, *see* Tax Ct. Rs. 15(A), 16; 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, the Notice of Claim, or the Petition, the filing fee or other material required by Appellate Rule 40, *see* Tax Ct. Rs. 7, 15(C);
 - (e) For a motion to proceed *in forma pauperis*, a copy of the supporting affidavit that conforms to Form # App. R. 40-2, *see* Tax Ct. R. 15(C); App. R. 40(B);
 - (f) A document tendered without an appearance having been filed, *see* Tax Ct. R. 8(B);
 - (g) A copy of the final determination being appealed, if not attached to the Notice of Appeal, the Notice of Claim, or the Petition, *see* Tax Ct. Rs. 22(B), 24(D)(6), 30(A); or
 - (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. Rs. 11, 22; 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* Tax Ct. Rs. 11, 16; App. Rs. 46(F), 46(H); or
 - (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. 11; 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 that hyperlinks may appear in a color other than black, *see* Tax Ct. Rs. 11, 16; App. Rs. 43(C), 54(F);
 - (b) Page numbering issues exist, *see* Tax Ct. Rs. 11, 15(A), 16; App. Rs. 23(F)(3)(b), 34(G), 43(F); or
 - (c) The document was conventionally filed but should have been electronically filed through the Indiana E-Filing System, *see* Tax Ct. Rs. 11, 27; App. R. 68(C).

TAX R. 8-1: NOTICE OF APPEARANCE

IN THE INDIANA TAX COURT

CAUSE NO. _____

_____)
Name of Petitioner(s),)
)
v.)
)
_____)
Name of Respondent(s).)

APPEARANCE

PARTY INFORMATION

Name: _____
Address: _____

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

Tel. 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 INFORMATION (IF THE PARTY IS REPRESENTED BY ATTORNEY):

Attorney Name: _____

Indiana Attorney #: _____

Address: _____

Tel. No.: _____

E-Mail: _____

Attorney Name: _____

Indiana Attorney #: _____

Address: _____

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Tel. No.: _____

E-Mail: _____

Attorney Name: _____

Indiana Attorney #: _____

Address: _____

Tel. No.: _____

E-Mail: _____

Attorney Name: _____

Indiana Attorney #: _____

Address: _____

Tel. No.: _____

E-Mail: _____

MEDIATION

Is the Respondent willing to participate in mediation under Tax Court Rule 14?

☐ Yes ☐ No

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

IMPORTANT: Each attorney specified above:

- (a) certifies that the contact information listed for them on the Indiana Supreme Court's 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 the attorney at the email address(es) specified by the attorney on the Roll of Attorneys *regardless of the contact information listed above*; and
- (c) understands that they are solely responsible for keeping their Roll of Attorneys contact information current and accurate, see Ind. Admission and Discipline Rule 2(A).

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

Respectfully submitted,

Signed: _____

Printed: _____

[Insert Name of Attorney or unrepresented party]

Address: _____

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Telephone number: _____

Attorney Number (if applicable): _____

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 20____, the foregoing was served on the following:

Name of Persons Served

For each individual listed above, indicate one method of service below:

- ☐ personally delivered
- ☐ deposited in the United States Mail or with any third-party commercial carrier
- ☐ electronically filed through an approved Indiana e-filing service provider

Signature

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TAX R. 22-1: NOTICE OF CLAIM

IN THE INDIANA TAX COURT

CAUSE NO. _____

_____)	
Name of Petitioner(s),)	
)	
v.)	On Appeal from a Final Determination of
)	the [Indiana Department of Revenue or
)	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.: _____
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 Claim, if any:

Attorney Name: _____
Indiana Attorney #: _____
Address: _____

Tel. No.: _____
E-Mail: _____

Attorney Name: _____
Indiana Attorney #: _____
Address: _____

Tel. No.: _____
E-Mail: _____

Proposed amendments to Indiana Tax Court Rules (January 2026)

IMPORTANT: Each attorney specified above:

- (a) certifies that the contact information listed for them on the Indiana Supreme Court's 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 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 they are solely responsible for keeping their Roll of Attorneys contact information current and accurate, see Ind. Admission and Discipline Rule 2(A).

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

INFORMATION REGARDING THE SMALL TAX CASE

This appeal:

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

☐ Date the Final Determination was issued: _____

☐ Type of tax involved: _____

☐ Taxable period involved: _____

☐ Amount of tax at issue: _____

☐ Brief statement of the nature of the claim and any additional information that may facilitate proper service or processing of the claim:

- ☐ Challenges a final determination of the Indiana Board of Tax Review 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 the claim and any additional information that may facilitate proper service or processing of the claim:

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

Does this appeal challenge the constitutionality of a state statute?

☐ Yes ☐ No

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. The Claimant acknowledges that it shall file that record with the Tax Court within 30 days after the 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 provides the basis for this exclusion:

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

☐ Yes ☐ No

MEDIATION

Is the Claimant willing to participate in mediation under Tax Court Rule 14?

☐ Yes ☐ No

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

ATTACHMENTS

The following SHALL be attached to this Notice of Claim:

- ☐ A copy of the final determination being appealed
- ☐ Copies of all orders and entries relating to the agency's decision to seal or exclude information from public access
- ☐ The documents required by Tax Court Rule 15, if seeking to proceed *in forma pauperis*

CERTIFICATION

By signing below, I certify that I have reviewed and complied with, 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.

Proposed amendments to Indiana Tax Court Rules (January 2026)

Respectfully submitted,

[Insert Name of Attorney or unrepresented 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 on the following:

Name of Persons Served

For each individual listed above, indicate one method of service below:

- ☐ personally delivered
- ☐ deposited in the United States Mail or with any third-party commercial carrier
- ☐ electronically filed through an approved Indiana e-filing service provider

Signature

Proposed amendments to Indiana Tax Court Rules (January 2026)

TAX R. 24-1: NOTICE OF APPEAL

IN THE INDIANA TAX COURT

CAUSE 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.: _____
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:

Attorney Name: _____

Indiana Attorney #: _____

Address: _____

Tel. No.: _____

E-Mail: _____

Attorney Name: _____

Indiana Attorney #: _____

Address: _____

Tel. No.: _____

E-Mail: _____

IMPORTANT: Each attorney specified above:

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- (a) certifies that the contact information listed for them on the Indiana Supreme Court's 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 the attorney at the email address(es) specified by the attorney on the Roll of Attorneys regardless of the contact information listed above; and
- (c) understands that they are solely responsible for keeping their Roll of Attorneys contact information current and accurate, see Ind. Admission and Discipline Rule 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?

☐ Yes ☐ No

INSTRUCTIONS TO THE ADMINISTRATIVE AGENCY

The Petitioner hereby requests the Indiana Board of Tax Review or the Department of Local Government Finance to prepare the certified administrative record in this matter. The Petitioner acknowledges that it shall file that record with the Tax Court within 30 days after the 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 agency order issued in accordance with the requirements of this Rule?

☐ Yes ☐ No

MEDIATION

Is the Petitioner willing to participate in mediation under Tax Court Rule 14?

☐ Yes ☐ No

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

ATTACHMENTS

The following SHALL be attached to this Notice of Appeal:

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- ☐ A copy of the final determination being appealed
- ☐ Copies of all orders and entries relating to the Administrative Agency's decision to seal or exclude information from public access, if applicable
- ☐ The documents required by Tax Court Rule 15, if seeking to proceed *in forma pauperis*

CERTIFICATION

By signing below, I certify that I have reviewed and complied with, 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 unrepresented 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 on the following:

Name of Persons Served

For each individual listed above, indicate one method of service below:

- ☐ personally delivered
- ☐ deposited in the United States Mail or with any third-party commercial carrier
- ☐ electronically filed through an approved Indiana e-filing service provider

Signature

**TAX R. 30-1: PETITION FOR ORIGINAL TAX APPEAL OF A FINAL DETERMINATION OF THE
INDIANA DEPARTMENT OF STATE REVENUE**

IN THE INDIANA TAX COURT

CAUSE NO. _____

Name of Petitioner(s),)
)
)
)
v.)
)

Name of Respondent(s).)

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

[Name of Petitioner(s)], [by counsel or pro se], ("Petitioner(s)") bring(s) this Original Tax Appeal against Respondent, the Indiana Department of State Revenue ("Department"), requesting judicial review of the Department'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 Department'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 Department's final determination is erroneous or not in accordance with the law.
6. State the specific relief that the Petitioner(s) seeks from the Tax Court.

WHEREFORE, Petitioner(s) pray(s) for judicial review of the Department'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].

Respectfully submitted,

[Insert Name of Attorney or unrepresented party]

Address

Proposed amendments to Indiana Tax Court Rules (January 2026)

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 on the following:

Name of Persons Served

For each individual listed above, indicate one method of service below:

- ☐ personally delivered
- ☐ deposited in the United States Mail or with any third-party commercial carrier
- ☐ electronically filed through an approved Indiana e-filing service provider

Signature

TAX R. 30-2: PETITION FOR DIRECT APPEAL FROM THE INDIANA BOARD OF TAX REVIEW

IN THE INDIANA TAX COURT

CAUSE NO. _____

Name of Petitioner(s),)
)
)
)
v.)
)
)

Name of Respondent(s).)

**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, _____, requesting judicial review under 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 the Petitioner(s) seeks from the Court.

WHEREFORE, Petitioner(s) pray(s) for judicial review in this direct appeal, 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].

Respectfully submitted,

[Insert Name of Attorney or unrepresented 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 on the following:

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