

INDIANA TAX COURT
Cases Transmitted
Week of 1/2/06

Name: Mercantile National Bank of Indiana, Trust #2624 v. Dept. of Local Government Finance, et al
Case No. 45T10-0601-TA-1
Date Filed: 1/5/06
Attorneys: Patrick A. Mysliwy
MAISH & MYSLIWY
P.O. Box 685
Hammond, IN 46320
(219) 931-4477
Type of Tax: Real - Taxpayer challenges land base rate.

INDIANA TAX COURT
Cases Transmitted
Week of 1/2/06

Name: Mercantile National Bank of Indiana, Trust #2624 v. Dept. of Local Government Finance, et al
Case No. 45T10-0601-TA-2
Date Filed: 1/5/06
Attorneys: Patrick A. Mysliwy
MAISH & MYSLIWY
P.O. Box 685
Hammond, IN 46320
(219) 931-4477
Type of Tax: Real - Taxpayer challenges land base rate.

INDIANA TAX COURT
Cases Transmitted
Week of 1/9/06

Name: Brambles Industries, Inc. d/b/a Chep USA v. Ind. Dept. of State Revenue

Case No. 49T10-0601-TA-3

Date Filed: 1/12/06

Attorneys: Larry J. Stroble, Randal J. Kaltenmark

BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 231-7248

Type of Tax: Sales – Taxpayer challenges whether pallets rental or purchase was exempt under “for resale” exemption; whether empty containers and wrapping materials are exempt from sales tax when acquired for use on non-refundable packages.

INDIANA TAX COURT
Cases Transmitted
Week of 1/16/06

Name: Timothy M. Sullivan v. Ind. Bd. of Tax Review
Case No. 49T10-0601-TA-4
Date Filed: 1/9/06
Attorneys: Timothy M. Sullivan, pro se
Type of Tax: Real – Taxpayer challenges valuation.

INDIANA TAX COURT
Cases Transmitted
Week of 1/16/06

Name: El Paso CGP Co. (formerly known as The Coastal Corp.) & Affiliates v. Ind. Dept. of State Rev.
Case No. 49T10-0601-TA-6
Date Filed: 1/19/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Income – Taxpayer challenges whether certain items of income are non-business or business income;
whether gain from sale of certain property was non-business or business income.

INDIANA TAX COURT
Cases Transmitted
Week of 1/16/06

Name: Pipe Creek Township Assessor, et al v. Indiana Grissom Limited Partnership
Case No. 52T10-0601-TA-7
Date Filed: 1/20/06
Attorneys: Robert J. Schuckit
SCHUCKIT & ASSOC., P.C.
30th Floor, Market Tower
10 W. Market St., Ste. 3000
Indianapolis, IN 46204
(317) 363-2400
Type of Tax: Real – Petitioners challenge whether respondent's true tax value was correctly calculated.

INDIANA TAX COURT
Cases Transmitted
Week of 1/23/06

Name: City of Franklin v. Dept. of Local Government Finance, et al
Case No. 24T10-0601-TA-8
Date Filed: 1/23/06
Attorneys: Robert H. Schafstall, Attorney at Law
98 N. Jackson St.
P.O. Box 159
Franklin, IN 46131
(317) 736-7146

Sandra K. Bickel, Barton T. Sprunger
ICE MILLER
One American Square
Box 82001
Indianapolis, IN 46282-0002
(317) 236-2100

Type of Tax: Levy – Taxpayers challenge whether banked unused levy amounts may be used and whether DLGF was arbitrary, etc. in not allowing the increase in maximum levy amounts.

INDIANA TAX COURT
Cases Transmitted
Week of 1/23/06

Name: BKMM Holdings LLC v. Perry Township Assessor
Case No. 49T10-0601-TA-9
Date Filed: 1/23/06
Attorneys: Timothy J. Vrana, Attorney at Law
636 3rd Street
P.O. Box 527
Columbus, IN 47202
Type of Tax: Real - Taxpayer challenge whether the regulations were correctly applied, i.e. was the building a GCK building.

INDIANA TAX COURT
Cases Transmitted
Week of 1/23/06

Name: Donald Collier v. Perry Township Assessor
Case No. 49T10-0601-TA-10
Date Filed: 1/23/06
Attorneys: Timothy J. Vrana, Attorney at Law
636 3rd Street
P.O. Box 527
Columbus, IN 47202
Type of Tax: Real - Taxpayer challenge whether the regulations were correctly applied, i.e. neighborhood factor.

INDIANA TAX COURT
Cases Transmitted
Week of 1/30/06

Name: Ind. Dept. of State Revenue, Inheritance Tax Division v. The Estate of Ronald G. Potts
Case No. 49T10-0602-TA-11
Date Filed: 2/2/06
Attorneys: Kristen M. Kemp, Deputy Attorney General
Indiana Government Center South, Fifth Floor
302 West Washington Street
Indianapolis, IN 46204-2770
Type of Tax: Inheritance – the State challenges whether gift made within one year of death is subject to inheritance tax.

INDIANA TAX COURT
Cases Transmitted
Week of 2/6/06

Name: Joseph J. Krol and Laurel V. Krol v. Ind. Bd. of Tax Review
Case No. 45T10-0602-TA-12
Date Filed: 2/8/06
Attorneys: Steven A. Kurowski, Attorney at Law
7803 W. 75th Avenue Suite One
Scherverville, IN 46375
(219) 322-4100
Type of Tax: Real – taxpayer challenges whether land value is correct.

INDIANA TAX COURT
Cases Transmitted
Week of 2/20/06

Name: Miller Beach Investments, LLC, v. Ind. Dept. of Local Government Finance
Case No. 49T10-0602-TA-13
Date Filed: 2/24/06
Attorneys: John R. Craig, Attorney at Law
8935 Broadway
Merrillville, IN 46410
(219) 755-4357
Type of Tax: Real – taxpayer challenges whether final determination is according to the evidence.

INDIANA TAX COURT
Cases Transmitted
Week of 2/20/06

Name: Miller Beach Investments, LLC, v. Ind. Dept. of Local Government Finance
Case No. 49T10-0602-TA-14
Date Filed: 2/24/06
Attorneys: John R. Craig, Attorney at Law
8935 Broadway
Merrillville, IN 46410
(219) 755-4357
Type of Tax: Real – taxpayer challenges whether final determination is according to the evidence.

INDIANA TAX COURT
Cases Transmitted
Week of 2/20/06

Name: Miller Beach Investments, LLC, v. Ind. Dept. of Local Government Finance
Case No. 49T10-0602-TA-15
Date Filed: 2/24/06
Attorneys: John R. Craig, Attorney at Law
8935 Broadway
Merrillville, IN 46410
(219) 755-4357
Type of Tax: Real – taxpayer challenges whether true tax value was correctly calculated.

INDIANA TAX COURT
Cases Transmitted
Week of 2/20/06

Name: Miller Beach Investments, LLC, v. Ind. Dept. of Local Government Finance
Case No. 49T10-0602-TA-16
Date Filed: 2/24/06
Attorneys: John R. Craig, Attorney at Law
8935 Broadway
Merrillville, IN 46410
(219) 755-4357
Type of Tax: Real – taxpayer challenges whether true tax value was correctly calculated.

INDIANA TAX COURT
Cases Transmitted
Week of 2/27/06

Name: Ind. Dept. of State Revenue/Inheritance Tax Div. v. Estate of James M. Pickerill
Case No. 49T10-0602-TA-17
Date Filed: 2/27/06
Attorneys: Jennifer E. Gauger, Deputy Attorney General
Indiana Government Center South, Fifth Floor
302 West Washington Street
Indianapolis, IN 46204-2770
(317) 233-0927
Type of Tax: Inheritance – The Department challenges whether a family settlement agreement or will provision determines the amount of inheritance tax due.

INDIANA TAX COURT
Cases Transmitted
Week of 2/27/06

Name: Scherwood Golf Concessions, Inc. v. Dept. of Local Government Finance
Case No. 49T10-0602-TA-18
Date Filed: 2/21/06
Attorneys: Kathryn D. Schmidt
BURKE COSTANZA & CUPPY LLP
9191 Broadway
Merrillville, IN 46410
(219) 769-1313
Type of Tax: Real – taxpayer challenges grade and obsolescence.

INDIANA TAX COURT
Cases Transmitted
Week of 3/6/06

Name: One Aviation, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-0603-TA-19

Date Filed: 3/9/06

Attorneys: Jeffrey T. Bennett, Matthew T. Troyer

BINGHAM MCHALE LLP

2700 Market Tower

10 W. Market Street

Indianapolis, IN 46204

(317) 635-8900

Type of Tax: Sales & Use – taxpayer challenges whether it is entitled to a trade-in allowance in connection with exchange of two aircrafts.

INDIANA TAX COURT
Cases Transmitted
Week of 3/6/06

Name: U-Haul of Indiana, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0603-TA-20
Date Filed: 3/9/06
Attorneys: Barton T. Sprunger, Mark J. Richards
ICE MILLER, LLP
One American Square
Box 82001
Indianapolis, IN 46282-0002
(317) 236-2100
Type of Tax: Income – taxpayer challenges whether it had income from Indiana sources.

INDIANA TAX COURT
Cases Transmitted
Week of 3/6/06

Name: Bruce Glor v. Marion Co. Auditor & the Marion Co. PTABOA
Case No. 49T10-0603-TA-21
Date Filed: 3/9/06
Attorneys: Craig D. Doyle, Kurt V. Laker
DOYLE & FRIEDMEYER, P.C.
First Indiana Plaza, Suite 2000
135 N. Pennsylvania St.
Indianapolis, IN 46204
(317) 264-5000
Type of Tax: Real - taxpayer challenges whether mortgage exemption applications were timely filed.

INDIANA TAX COURT
Cases Transmitted
Week of 3/6/06

Name: William R. & Cynthia Longest v. Marion Co. Auditor & the Marion Co. PTABOA
Case No. 49T10-0603-TA-22
Date Filed: 3/9/06
Attorneys: Craig D. Doyle, Kurt V. Laker
DOYLE & FRIEDMEYER, P.C.
First Indiana Plaza, Suite 2000
135 N. Pennsylvania St.
Indianapolis, IN 46204
(317) 264-5000
Type of Tax: Real - taxpayer challenges whether mortgage exemption applications were timely filed.

INDIANA TAX COURT
Cases Transmitted
Week of 3/6/06

Name: James W. Lillis v. Marion Co. Auditor & the Marion Co. PTABOA
Case No. 49T10-0603-TA-23
Date Filed: 3/9/06
Attorneys: Craig D. Doyle, Kurt V. Laker
DOYLE & FRIEDMEYER, P.C.
First Indiana Plaza, Suite 2000
135 N. Pennsylvania St.
Indianapolis, IN 46204
(317) 264-5000
Type of Tax: Real - taxpayer challenges whether mortgage exemption applications were timely filed.

INDIANA TAX COURT
Cases Transmitted
Week of 3/6/06

Name: John P. Ryan v. Marion Co. Auditor & the Marion Co. PTABOA
Case No. 49T10-0603-TA-24
Date Filed: 3/9/06
Attorneys: Craig D. Doyle, Kurt V. Laker
DOYLE & FRIEDMEYER, P.C.
First Indiana Plaza, Suite 2000
135 N. Pennsylvania St.
Indianapolis, IN 46204
(317) 264-5000
Type of Tax: Real - taxpayer challenges whether mortgage exemption applications were timely filed.

INDIANA TAX COURT
Cases Transmitted
Week of 3/6/06

Name: Sandra D. Wade v. Marion Co. Auditor & the Marion Co. PTABOA
Case No. 49T10-0603-TA-25
Date Filed: 3/9/06
Attorneys: Craig D. Doyle, Kurt V. Laker
DOYLE & FRIEDMEYER, P.C.
First Indiana Plaza, Suite 2000
135 N. Pennsylvania St.
Indianapolis, IN 46204
(317) 264-5000
Type of Tax: Real - taxpayer challenges whether mortgage exemption applications were timely filed.

INDIANA TAX COURT
Cases Transmitted
Week of 3/6/06

Name: Paolo & Allesandra Paoletti v. Marion Co. Auditor & the Marion Co. PTABOA
Case No. 49T10-0603-TA-26
Date Filed: 3/9/06
Attorneys: Craig D. Doyle, Kurt V. Laker
DOYLE & FRIEDMEYER, P.C.
First Indiana Plaza, Suite 2000
135 N. Pennsylvania St.
Indianapolis, IN 46204
(317) 264-5000
Type of Tax: Real - taxpayer challenges whether mortgage exemption applications were timely filed.

INDIANA TAX COURT
Cases Transmitted
Week of 3/20/06

Name: Christopher T. Aiello, et. al. v. Marion Co. Auditor & the Marion Co. PTABOA
Case No. 49T10-0603-TA-27
Date Filed: 3/20/06
Attorneys: Craig D. Doyle, Kurt V. Laker
DOYLE & FRIEDMEYER, P.C.
First Indiana Plaza, Suite 2000
135 N. Pennsylvania St.
Indianapolis, IN 46204
(317) 264-5000
Type of Tax: Real - taxpayer challenges whether petitions for correcting errors were timely filed.

INDIANA TAX COURT
Cases Transmitted
Week of 3/20/06

Name: Reilly Industries, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0603-TA-28

Date Filed: 3/20/06

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248

Type of Tax: Income - taxpayer challenges whether foreign source dividend income may be deducted in determining a net operating loss, whether losses passed through firm partnerships are subject to tax, and whether passive loss adjustments should be included in gross income.

INDIANA TAX COURT
Cases Transmitted
Week of 3/20/06

Name: Marian Parks & George Parks v. Lickling Township Assessor
Case No. 49T10-0603-TA-29
Date Filed: 3/15/06
Attorneys: George Parks, pro se
Type of Tax: Real – taxpayers challenge whether proper guidelines were used in arriving at true tax value.

INDIANA TAX COURT
Cases Transmitted
Week of 3/20/06

Name: James T. Flanigan and Helen A. Flanigan v. Ind. Dept. of Revenue
Case No. 49T10-0603-TA-30
Date Filed: 3/22/06
Attorneys: James T. Flanigan
McCLURE McCLURE DAVIS & HENN
222 S. Emerson Ave. Suite F
Greenwood, IN 46143
(317) 885-0041
Type of Tax: Income - taxpayers challenge whether refund is attributable to employer withholdings or estimated taxes.

INDIANA TAX COURT
Cases Transmitted
Week of 4/3/06

Name: A. Taylor v. Dept. of Local Government Finance
Case No. 49T10-0603-TA-31
Date Filed: 3/15/06
Attorneys: A. Taylor, pro se
Type of Tax: Real – taxpayer challenges whether true tax value is correct.

INDIANA TAX COURT
Cases Transmitted
Week of 3/27/06

Name: Buffington Harbor Riverboats, LLC v. Ind. Dept. of State Revenue
Case No. 71T10-0603-TA-32
Date Filed: 3/27/06
Attorneys: Timothy D. Hernly, Richard Deahl
BARNES & THORNBURG
600 1st Source Bank Center
100 North Michigan Street
South Bend, IN 46601
(574) 233-1171
Type of Tax: Sales – taxpayer challenges whether sales tax is due on meals provided to employees or complimentary meals via taxpayer as agent.

INDIANA TAX COURT
Cases Transmitted
Week of 3/27/06

Name: The Majestic Star Casino, L.L.C. v. Ind. Dept. of State Revenue
Case No. 71T10-0603-TA-33
Date Filed: 3/27/06
Attorneys: Timothy D. Hernly, Richard Deahl
BARNES & THORNBURG
600 1st Source Bank Center
100 North Michigan Street
South Bend, IN 46601
(574) 233-1171
Type of Tax: Sales – taxpayer challenges whether certain purchases made for resale and are exempt from sales tax.

INDIANA TAX COURT
Cases Transmitted
Week of 3/27/06

Name: Peoples Bank Turst 10235 v. Ind. Dept. of Local Government Finance, et. al
Case No. 49T10-0603-TA-34
Date Filed: 3/30/06
Attorneys: Kenneth D. Reed
Abrahamson, Reed & Bilse
200 Russell Street
Hammond, IN 46320
(219) 937-1500
Type of Tax: Real - taxpayer challenges whether true tax value is correct and support by the evidence.

INDIANA TAX COURT
Cases Transmitted
Week of 4/3/06

Name: Kitchin Hospitality, LLC v. Ind. Dept. State Revenue
Case No. 49T10-0604-TA-35
Date Filed: 4/5/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziasddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Sales - taxpayer challenges whether it is entitled to utilities exemption for sales tax.

INDIANA TAX COURT
Cases Transmitted
Week of 4/3/06

Name: HCPI Indiana LLC v. Hamilton Co. PTABOA, et al.
Case No. 49T10-0604-TA-36
Date Filed: 4/6/06
Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
BINGHAM MCHALE LLP
2700 Market Tower
10 W. Market Street
Indianapolis, IN 46204
(317) 635-8900
Type of Tax: Real - taxpayer challenges whether it is entitled to property tax exemption for educational and charitable purposes.

INDIANA TAX COURT
Cases Transmitted
Week of 4/10/06

Name: Verizon Capital Corp. & Affiliates v. Ind. Dept. of State Rev.
Case No. 49T10-0604-TA-37
Date Filed: 4/11/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziasddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Income – taxpayer challenges whether consolidated method of apportionment may be used in calculating adjusted gross tax and supplemental net income tax.

INDIANA TAX COURT
Cases Transmitted
Week of 4/10/06

Name: Joyce Thayer-Sword v. Paoli Twp. Assessor
Case No. 49T10-0604-TA-38
Date Filed: 4/12/06
Attorneys: Timothy J. Vrana, Attorney at Law
636 3rd Street
P.O. Box 527
Columbus, IN 47202
(812) 375-9306
Type of Tax: Real – taxpayer challenges whether market value must be used or technical application of the regulations may be challenged in appealing true tax value assessment.

INDIANA TAX COURT
Cases Transmitted
Week of 4/10/06

Name: PSI Energy, Inc. v. Ind. Dept. of Rev.

Case No. 49T10-0604-TA-39

Date Filed: 4/13/06

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

Type of Tax: Income – taxpayer challenges whether it is entitled to a refund after taxable income was recalculated as a result of an IRS audit.

INDIANA TAX COURT
Cases Transmitted
Week of 4/17/06

Name: Borden Holdings, LLC v. Ind. Dept. of Rev.
Case No. 49T10-0604-TA-40
Date Filed: 4/18/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziasddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Income – taxpayer challenges whether consolidated method of apportionment may be used in calculating adjusted gross tax and supplemental net income tax.

INDIANA TAX COURT
Cases Transmitted
Week of 4/17/06

Name: Melanie A. Caldwell & Lillie Mae Hubbard, CPA v. Dept. of Local Government Finance
Case No. 49T10-0604-TA-41
Date Filed: 4/17/06
Attorneys: Melanie A. Caldwell & Lillie Mae Hubbard, CPA, pro se
Type of Tax: DLGF – taxpayers challenge whether certain expenses should be paid from general fund or capital projects fund.

INDIANA TAX COURT
Cases Transmitted
Week of 4/17/06

Name: Gruma Copr. & Subsidiaries v. Ind. Dept. of Rev.
Case No. 49T10-0604-TA-42
Date Filed: 4/20/06
Attorneys: Larry J. Stroble
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248

Peter H. Donahoe, Alan J. Irvin
GILDAY DONAHOE & IRVIN, P.C.
Chase Tower
111 Monument Circle, Suite 3300
Indianapolis, IN 46204
(317) 624-0033

Type of Tax: Income – taxpayer challenges whether it had a unitary relationship with its subsidiaries; whether allocations and apportionments were equitable.

INDIANA TAX COURT
Cases Transmitted
Week of 4/24/06

Name: Washington Twp. Assessor (Washington County, Ind.) v. Kimball International, Inc.
Case No. 49T10-0604-TA-43
Date Filed: 4/27/06
Attorneys: Marilyn S. Meighen
MEIGHEN & ASSOCIATES, P.C.
11015 Lakeview Drive
Carmel, Indiana 46033
(317) 753-2265
Type of Tax: Real – petitioner challenges whether taxpayer presented sufficient evidence and whether comparables used by the taxpayer were, in fact, comparable.

INDIANA TAX COURT
Cases Transmitted
Week of 4/24/06

Name: French Lick Twp. Trustee Assessor (Orange County, Ind.) v. Kimball International, Inc.
Case No. 49T10-0604-TA-44
Date Filed: 4/27/06
Attorneys: Marilyn S. Meighen
MEIGHEN & ASSOCIATES, P.C.
11015 Lakeview Drive
Carmel, Indiana 46033
(317) 753-2265
Type of Tax: Real – petitioner challenges whether the Indiana Board of Tax Review's decision is supported by the evidence.

INDIANA TAX COURT
Cases Transmitted
Week of 5/1/06

Name: MS Management Assoc., Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0605-TA-45
Date Filed: 5/1/06
Attorneys: William W. Barrett
WILLIAMS HEWITT & ROBBINS, LLP
600 N. Emerson Ave.
P.O. Box 405
Greenwood, IN 46142-0405
(317) 888-1121
Type of Tax: Sales – taxpayer challenges whether maintenance agreements are subject to sales tax.

INDIANA TAX COURT
Cases Transmitted
Week of 5/1/06

Name: Simon Property Group, LP v. Ind. Dept. of State Revenue
Case No. 49T10-0605-TA-46
Date Filed: 5/1/06
Attorneys: William W. Barrett
WILLIAMS HEWITT & ROBBINS, LLP
600 N. Emerson Ave.
P.O. Box 405
Greenwood, IN 46142-0405
(317) 888-1121
Type of Tax: Sales – taxpayer challenges whether maintenance agreements are subject to sales tax.

INDIANA TAX COURT
Cases Transmitted
Week of 5/1/06

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

Case No. 49T10-0605-TA-47

Date Filed: 5/1/06

Attorneys: Barton T. Sprunger, Mark J. Richards

ICE MILLER

One American Square

Box 82001

Indianapolis, IN 46282-0002

(317) 236-2100

Type of Tax: Sales – taxpayer challenges whether sales tax is due on portion of maintenance agreement used outside of Indiana.

INDIANA TAX COURT
Cases Transmitted
Week of 5/1/06

Name: Metro Title Services v. Ind. Dept. of State Revenue
Case No. 49T10-0605-TA-48
Date Filed: 5/5/06
Attorneys: Metro Title Services
5925 E. Nall Ave., Ste.100
Mission, KS 66202
Type of Tax: Sales – taxpayer challenges whether sales tax paid on lease payments should be refunded since sales tax also was paid “up front” when the car was purchased.

INDIANA TAX COURT
Cases Transmitted
Week of 5/22/06

Name: Belterra Resort Indiana, LLC v. Ind. Dept. of State Revenue

Case No. 49T10-0605-TA-49

Date Filed: 5/23/06

Attorneys: Stephen H. Paul, Brent A. Auberry, Matthew Lesher

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Sales – taxpayer challenges whether transfer of riverboat to it was subject to sales tax since it was transferred as a capital contribution; whether the state changed its interpretation of regulations and statutes so as to increase tax liability; and whether the state is collaterally estopped from taking a position contrary to the holding in Grand Victoria.

INDIANA TAX COURT
Cases Transmitted
Week of 5/22/06

Name: Kosciusko Co. PTABOA v. Hime's - Miller's & Strombeck's 3rd Additions, Inc.

Case No. 49T10-0605-TA-50

Date Filed: 5/23/06

Attorneys: Marilyn S. Meighen
MEIGHEN & ASSOCIATES, P.C.
11015 Lakeview Drive
Carmel, Indiana 46033
(317) 753-2265

Type of Tax: Real - petitioner challenges whether subject property is entitled to exemption from property tax.

INDIANA TAX COURT
Cases Transmitted
Week of 5/29/06

Name: In the Matter of the Estate of George Sandefur, Deceased, v. State of Indiana, Dept. of Revenue
Case No. 49T10-0605-TA-51
Date Filed: 5/26/06
Attorneys: Kjell Engebretsen , Attorney at Law
220 W. Washington St. Ste. K
Lebanon, IN 46052
(765) 483-9886
Type of Tax: Inheritance tax – whether attorney fees in estates are reasonable and allowable as deduction on inheritance tax return.

INDIANA TAX COURT
Cases Transmitted
Week of 6/5/06

Name: Bank of Highland & Trust 13-3085 v. Dept. of Local Government Finance
Case No. 49T10-0606-TA-52
Date Filed: 6/2/06
Attorneys: Michael L. Muenich, Attorney at Law
Ste. 304 3235 45th St.
Highland, IN 46322
(219) 924-2640
Type of Tax: Real – taxpayer challenges whether IBTR erred in not asking the respondent for appraisal evidence and whether the IBTR's decision is supported by substantial and reliable evidence.

INDIANA TAX COURT
Cases Transmitted
Week of 6/5/06

Name: Americall Group, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0606-TA-53
Date Filed: 6/6/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Income – whether taxpayer’s income was generated for activities in Indiana; whether taxpayer had a tax status Indiana and whether services performed by taxpayer in Indiana were incidental to services performed outside Indiana.

INDIANA TAX COURT
Cases Transmitted
Week of 6/5/06

Name: Greatamerica Leasing Corp. v. Ind. Dept. of State Revenue

Case No. 49T10-0606-TA-54

Date Filed: 6/9/06

Attorneys: Barton T. Sprunger, Mark J. Richards

ICE MILLER

One American Square

Box 82001

Indianapolis, IN 46282-0002

(317) 236-2100

Type of Tax: Income – taxpayer challenges whether is has sufficient presence and contacts in Indiana to make it liable for gross income tax.

INDIANA TAX COURT
Cases Transmitted
Week of 6/12/06

Name: Ulrich Chemical, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0606-TA-55
Date Filed: 6/12/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Use – taxpayer challenges whether claims for refund were timely filed.

INDIANA TAX COURT
Cases Transmitted
Week of 6/12/06

Name: Batesville Casket Co., Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0606-TA-56
Date Filed: 6/13/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Sales – taxpayer challenges whether it owes sales tax on computer software package used outside Indiana and whether it, as a licensee of the software, is liable to use tax.

INDIANA TAX COURT
Cases Transmitted
Week of 6/19/06

Name: Daimlerchrysler Corp., et. al. v. Ind. Dept. of State Revenue

Case No. 49T10-0606-TA-57

Date Filed: 6/19/06

Attorneys: Timothy V. Hoffman
SANCHEZ DANIELS & HOFFMAN LLP
333 W. Wacker Dr. Ste. 500
Chicago, IL 60606
(312) 641-1555

Type of Tax: Sales – taxpayer challenges whether it is entitled to refund of sales tax that it refunded to customers as a result of the lemon law repurchases and other returned vehicles.

INDIANA TAX COURT
Cases Transmitted
Week of 6/19/06

Name: Compass Group USA, Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0606-TA-58

Date Filed: 6/21/06

Attorneys: Larry J. Stroble, Randal J. Kaltenmark

BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, IN 46204

(317) 231-7248

Type of Tax: Income – taxpayer challenges whether sale of certain assets is business income apportionable to Indiana.

INDIANA TAX COURT
Cases Transmitted
Week of 6/26/06

Name: Astro-Galaxy, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0606-TA-59
Date Filed: 6/26/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Sales – taxpayer challenges whether it is exempt from use tax on purchase of aircraft where aircraft is being leased and sales tax is being collected from lessee with each lease payment.

INDIANA TAX COURT
Cases Transmitted
Week of 6/26/06

Name: Lakes of the Four Seasons Property Owners' Assoc., Inc. v. Dept. of Local Government Finance
Case No. 49T10-0606-TA-61
Date Filed: 6/22/06
Attorneys: Theodore A. Fitzgerald, Brien E. Less
PETRY, FITZGERALD & LESS
107 N. Main St., P.O. Box 98
Hebron, IN 46341
(219) 996-2300
Type of Tax: Real – taxpayer challenges whether privates roads have a positive value.

INDIANA TAX COURT
Cases Transmitted
Week of 6/26/06

Name: Meijer Stores Ltd. Partnership v. Dept. of Local Government Finance
Case No. 49T10-0606-TA-62
Date Filed: 6/28/06
Attorneys: Stephen H. Paul, Jon B. Laramore, Brent A. Auberry
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Real – taxpayer challenges whether IBTR should have ruled on the taxpayer's evidentiary objections and whether 30% adjustment should be made to arrive at a market in use value.

INDIANA TAX COURT
Cases Transmitted
Week of 6/26/06

Name: Meijer Stores Ltd. Partnership v. Dept. of Local Government Finance
Case No. 49T10-0606-TA-63
Date Filed: 6/28/06
Attorneys: Stephen H. Paul, Jon B. Laramore, Brent A. Auberry
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Real – taxpayer challenges whether IBTR should have ruled on the taxpayer's evidentiary objections, grade, obsolescence, and whether land is entitled to an oversize parcel adjustment.

INDIANA TAX COURT
Cases Transmitted
Week of 7/3/06

Name: IDSR, Inheritance Tax Division v. The Estate of Virgil J. Miller
Case No. 82T10-0606-TA-64
Date Filed: 6/30/06
Attorneys: Steve Carter, Attorney General of Indiana, By: Jennifer E. Gauger, Deputy Attorney General
Indiana Government Center South, Fifth Floor
302 West Washington Street
Indianapolis, IN 46204-2770
(317) 233-0927
Type of Tax: Revenue – State challenges inheritance tax ruling.

INDIANA TAX COURT
Cases Transmitted
Week of 7/3/06

Name: Perdue Farms, Inc. v. Boone Twp. Assessor, et al.
Case No. 49T10-0607-TA-65
Date Filed: 7/7/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Real – taxpayer challenges whether its turkeys are entitled to interstate commerce exemption.

INDIANA TAX COURT
Cases Transmitted
Week of 7/3/06

Name: In Re Estate of Stacey Toran, Deceased v. IDSR, Inheritance Tax Division
Case No. 49T10-0607-TA-66
Date Filed: 7/7/06
Attorneys: David W. Hamilton
TOWE & HAMILTON
22 East Washington Street
600 Victoria Centre
Indianapolis, In 46204
(317) 632-2524
Type of Tax: Revenue – Taxpayer challenges inheritance tax ruling.

INDIANA TAX COURT
Cases Transmitted
Week of 7/3/06

Name: Boyd Indiana, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0607-TA-67
Date Filed: 7/7/06
Attorneys: Stephen H. Paul, Brent A. Auberry
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Income – taxpayer challenges whether it is entitled to Riverboat Building credit.

INDIANA TAX COURT
Cases Transmitted
Week of 7/10/06

Name: Steven H. Gresham, d/b/a G.F.C. v. Ind. Dept. of State Revenue
Case No. 49T10-0607-TA-68
Date Filed: 7/14/06
Attorneys: Stephen R. Buschmann, Jeffrey M. Bellamy
THRASHER BUSCHMANN GRIFFITH & VOELKEL, P.C.
151 N. Delaware St. Ste. 1900
Indianapolis, IN 46204
(317) 686-4773
Type of Tax: Sales - taxpayer challenges whether assumptions made by auditor were valid in calculating sales tax owed.

INDIANA TAX COURT
Cases Transmitted
Week of 7/24/06

Name: Miller Brewing Co. v. Ind. Dept. of State Revenue
Case No. 49T10-0607-TA-69
Date Filed: 7/24/06
Attorneys: Stephen H. Paul, Jon Laramore, Brent A. Auberry
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Income - taxpayer challenges whether sales outside of Indiana are included in its income.

INDIANA TAX COURT
Cases Transmitted
Week of 7/31/06

Name: Heritage Acceptance Corp. v. Ind. Dept. of State Revenue
Case No. 49T10-0607-TA-70
Date Filed: 7/28/06
Attorneys: Stephen H. Paul, Brent A. Auberry
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Sales - taxpayer challenges whether it is entitled to refund under bad debt deduction statute.

INDIANA TAX COURT
Cases Transmitted
Week of 7/31/06

Name: Gregory B. Wiles & Megan G. Wiles v. Ind. Dept. of State Revenue
Case No. 49T10-0608-TA-71
Date Filed: 7/27/06
Attorneys: Gregory B. Wiles and Megan G. Wiles, pro se
Type of Tax: Withholding - taxpayers challenge whether they owe certain withholding taxes that they paid and should not have.

INDIANA TAX COURT
Cases Transmitted
Week of 7/31/06

Name: IDSR, Inheritance Tax Division v. The Estate of Elizabeth J. Brandewiede
Case No. 49T10-0608-TA-72
Date Filed: 7/20/06
Attorneys: Steve Carter, Attorney General of Indiana, By: Tamara Schmitt, Deputy Attorney General
Indiana Government Center South, Fifth Floor
302 West Washington Street
Indianapolis, IN 46204-2770
(317) 233-0927
Type of Tax: Revenue – State challenges inheritance tax ruling.

INDIANA TAX COURT
Cases Transmitted
Week of 7/31/06

Name: Roger L. & Pamela K. Shoot v. Ander Township Assessor, et al.
Case No. 49T10-0608-TA-73
Date Filed: 8/2/06
Attorneys: Roger L. & Pamela K. Shoot, pro se
Type of Tax: Real - taxpayers challenge whether Form 131 was filed timely and that IBTR should not have dismissed their case for that reason.

INDIANA TAX COURT
Cases Transmitted
Week of 8/7/06

Name: Steel Dynamics, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0608-TA-74
Date Filed: 8/4/06
Attorneys: Stephen H. Paul, Brent A. Auberry
Type of Tax: Sales - taxpayer challenges whether certain items are used in the manufacturing process and exempt from sales tax.

INDIANA TAX COURT
Cases Transmitted
Week of 8/14/06

Name: First Bank of Whiting Trust No. 1857 v. Dept. of Local Government Finance & St. John Twp. Assessor
Case No. 49T10-0608-TA-75
Date Filed: 8/11/06
Attorneys: Greg Bouwer
Type of Tax: Real - taxpayer challenges whether correct value in use was used.

INDIANA TAX COURT
Cases Transmitted
Week of 8/14/06

Name: Allied Collection Service, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0608-TA-76
Date Filed: 8/16/06
Attorneys: Brett J. Miller
Type of Tax: Sales - taxpayer challenges whether transaction was unitary so as to make services subject to sales tax

INDIANA TAX COURT
Cases Transmitted
Week of 8/14/06

Name: Eifler Helicopters, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0608-TA-77
Date Filed: 8/17/06
Attorneys: Timothy J. Eifler
Type of Tax: Sales - taxpayer challenges whether sales tax on helicopter is exempt under public transportation exemption.

INDIANA TAX COURT
Cases Transmitted
Week of 8/14/06

Name: Dan Justice v. Ind. Dept. of State Revenue
Case No. 49T10-0608-TA-78
Date Filed: 8/18/06
Attorneys: Jonathan M. Brown, Attorney at Law
Type of Tax: Withholding/ Sales - taxpayer challenges whether it is responsible party and liable for unpaid taxes or corporation.

INDIANA TAX COURT
Cases Transmitted
Week of 8/21/06

Name: Diebold Incorporated & Subsidiaries v. Ind. Dept. of State Revenue
Case No. 49T10-0608-TA-79
Date Filed: 8/21/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
Type of Tax: Income - taxpayer challenges whether it must file a combined return with subsidiaries when subsidiaries did not do business in Indiana; whether certain intercompany sales should be included in sales factor; and if combined reporting is, in fact required, what constitutes the property unitary group?

INDIANA TAX COURT
Cases Transmitted
Week of 8/21/06

Name: Andrew J. Whittaker Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0608-TA-80
Date Filed: 8/21/06
Attorneys: Brett J. Miller
Type of Tax: Income - taxpayer challenges whether it owes adjusted income tax on certain gambling winnings at Indiana casinos.

INDIANA TAX COURT
Cases Transmitted
Week of 8/21/06

Name: HRL Ventures, LLC v. Ind. Dept. of State Revenue
Case No. 49T10-0608-TA-81
Date Filed: 8/24/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
Type of Tax: Sales - taxpayer challenges whether airplane was leased so as to make sales tax due on lease payment.

INDIANA TAX COURT
Cases Transmitted
Week of 8/28/06

Name: ESPN Productions, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0609-TA-82
Date Filed: 9/1/06
Attorneys: Larry J. Stroble
Type of Tax: Income - taxpayer challenges whether proper amount of income is apportioned to Indiana; whether viewing audience rule can be applied; whether the Department as the authority to invoke equitable apportionment provision; and alleges various constitutional violations.

INDIANA TAX COURT
Cases Transmitted
Week of 8/28/06

Name: Kooshtard Property VIII, LLC v. Addison Township Assessor
Case No. 49T10-0609-TA-83
Date Filed: 8/30/06
Attorneys: Timothy J. Vrana
Type of Tax: Real - taxpayer challenges influence factor.

INDIANA TAX COURT
Cases Transmitted
Week of 9/11/06

Name: American Greetings Corp. v. Ind. Dept. of State Revenue
Case No. 49T10-0609-TA-84
Date Filed: 9/8/06
Attorneys: Francina A. Dlouhy, Matthew R. Leshner
Type of Tax: Income - taxpayer challenges whether income tax should have been calculated on combined basis.

INDIANA TAX COURT
Cases Transmitted
Week of 9/11/06

Name: Rotor Leasing, LLC d/b/a Freedom Helicopters v. Ind. Dept. of State Revenue
Case No. 49T10-0609-TA-85
Date Filed: 9/12/06
Attorneys: Patrick M. O'Brien
Type of Tax: Sales - taxpayer challenges whether helicopter purchase should be exempt as rental/leasing of tangible property.

INDIANA TAX COURT
Cases Transmitted
Week of 9/18/06

Name: James W. Walter & Betty I. Walter v. Ind. Dept. of State Revenue
Case No. 49T10-0609-TA-86
Date Filed: 9/19/06
Attorneys: James K. Gilday, Peter H. Donahoe
Type of Tax: Income - taxpayers challenge whether they owe income tax calculated by Department using the "best information available method."

INDIANA TAX COURT
Cases Transmitted
Week of 9/18/06

Name: Starwood Hotels & Resorts Worldwide, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0609-TA-87
Date Filed: 9/22/06
Attorneys: Stephen H. Paul, Brent A. Auberry
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Innkeeper's Tax - taxpayer challenges whether it owes Innkeeper's Tax on phone charges made to hotel guests.

INDIANA TAX COURT
Cases Transmitted
Week of 9/25/06

Name: Meijer Stores Limited Partnership v. Betty Smith, Wayne Twp. Assessor, et. al.
Case No. 49T10-0609-TA-89
Date Filed: 9/27/06
Attorneys: Stephen H. Paul, Brent A. Auberry
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300
Type of Tax: Real - taxpayer challenges whether it made a prima facie case and whether IBTR made the Respondent's case for it since no evidence was presented for the Respondent.

INDIANA TAX COURT
Cases Transmitted
Week of 10/9/06

Name: Verizon Capital Corp. & Affiliates v. Ind. Dept. of State Revenue
Case No. 49T10-0610-TA-90
Date Filed: 10/12/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
Type of Tax: Income - taxpayer challenges whether it is entitled to refund as claimed on income tax return.

INDIANA TAX COURT
Cases Transmitted
Week of 10/9/06

Name: TMP Interactive, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0610-TA-91
Date Filed: 10/12/06
Attorneys: Larry J. Stroble
Type of Tax: Income - taxpayer challenges whether apportionment of income is correct and whether high or low tax rate applies.

INDIANA TAX COURT
Cases Transmitted
Week of 10/9/06

Name: Robertshaw Controls Co. v. Ind. Dept. of State Revenue
Case No. 49T10-0610-TA-92
Date Filed: 10/13/06
Attorneys: Francina A. Dlouhy, Matthew R. Leshner
Type of Tax: Income - taxpayer challenges whether it is required to file consolidated return using "stacked" or "pure stacked" method.

INDIANA TAX COURT
Cases Transmitted
Week of 10/16/06

Name: Wal-Mart Stores, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0610-TA-93
Date Filed: 10/16/06
Attorneys: Barton T. Sprunger, Mark J. Richards
Type of Tax: Income – taxpayer challenges whether it can continue to use Federal Consolidated Method of reporting or if the Department can require use of the Standard Combined Method.

INDIANA TAX COURT
Cases Transmitted
Week of 10/16/06

Name: Walgreen Co. v. Ind. Dept. of State Revenue
Case No. 49T10-0610-TA-94
Date Filed: 10/18/06
Attorneys: Francina A. Dlouhy, J. Daniel Ogren
Type of Tax: Income - taxpayer challenges whether it was required to file on a combined basis or a separate company basis.

INDIANA TAX COURT
Cases Transmitted
Week of 10/16/06

Name: Walgreens Home Care Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0610-TA-95
Date Filed: 10/18/06
Attorneys: Francina A. Dlouhy, J. Daniel Ogren
Type of Tax: Income - taxpayer challenges whether it was required to file on a combined basis or a separate company basis.

INDIANA TAX COURT
Cases Transmitted
Week of 10/16/06

Name: Walgreens Health Initiatives, Inc. (formerly know as WHP Health Initiatives, Inc.) v. Ind. Dept. of State Revenue
Case No. 49T10-0610-TA-96
Date Filed: 10/18/06
Attorneys: Francina A. Dlouhy, J. Daniel Ogren
Type of Tax: Income - taxpayer challenges whether it was required to file on a combined basis or a separate company basis.

INDIANA TAX COURT
Cases Transmitted
Week of 11/6/06

Name: Jim Hadley Chevrolet-Cadillac, Inc. v. Madison Twp. Assessor (Jefferson County, Indiana)
Case No. 49T10-0611-TA-97
Date Filed: 11/6/06
Attorneys: Marilyn S. Meighen
Type of Tax: Personal property - taxpayer challenges whether it is a manufacturer or processor of used and new motor vehicles to be sold out of state and therefore entitled to exemption on such motor vehicles.

INDIANA TAX COURT
Cases Transmitted
Week of 11/6/06

Name: Eric Stassen v. State of Indiana, Dept. of Revenue
Case No. 49T10-0611-TA-98
Date Filed: 11/8/06
Attorneys: Timothy L. Stewart
Type of Tax: Withholding / Sales - taxpayer challenges whether he is a "responsible officer" and liable for unpaid tax.

INDIANA TAX COURT
Cases Transmitted
Week of 11/3/06

Name: James Ricketts, Sr. v. Michael Rodman, (Marion Co. Treas.), et. al.
Case No. 49T10-0611-TA-99
Date Filed: 11/14/06
Attorneys: James Ricketts, Sr., *pro se*
Type of Tax: Real estate - taxpayer challenges whether property is entitled to homestead exemptions and whether property is tax exempt since it is being rented to an Indiana tax-exempt corporation.

INDIANA TAX COURT
Cases Transmitted
Week of 11/13/06

Name: Franklin Paul Dowell & Kay Elinor Dowell v. Washington Twp. Assessor
Case No. 49T10-0611-TA-100
Date Filed: 11/17/06
Attorneys: Timothy J. Vrana
TIMOTHY J. VRANA LLC
636 3rd Street
P.O. Box 527
Columbus, IN 47202
(812) 375-9306
Type of Tax: Real - taxpayer challenges whether correct neighborhood valuation form was used and whether property should be assed using it.

INDIANA TAX COURT
Cases Transmitted
Week of 11/13/06

Name: Gordon R. Miller v. Washington Twp. Assessor

Case No. 49T10-0611-TA-101

Date Filed: 11/17/06

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

Type of Tax: Real - taxpayer challenges whether correct neighborhood valuation form was used and whether property should be assed using it.

INDIANA TAX COURT
Cases Transmitted
Week of 11/27/06

Name: Freightliner Corp. & Subsidiaries, n/k/a Freightliner LLC v. Ind. Dept. of State Revenue
Case No. 49T10-0611-TA-102
Date Filed: 11/29/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Income - taxpayer challenges whether it is entitled to a refund on its 2000, 2001, and 2002 net operating loss carryback and for understated non-taxable sales 1998-1999.

INDIANA TAX COURT
Cases Transmitted
Week of 11/27/06

Name: Joseph Timmons v. Shirley Lafever in her capacity as Porter Co. Assessor, et. al.
Case No. 45T10-0611-TA-103
Date Filed: 11/21/06
Attorneys: Vincent E. Pelfrey
Attorney at Law
205 E. Jefferson St.
Valparaiso, IN 46383
(219) 464-3151
Type of Tax: Income - taxpayer challenges whether it is entitled to a refund on its 2000, 2001, and 2002 net operating loss carryback and for understated non-taxable sales 1998-1999.

INDIANA TAX COURT
Cases Transmitted
Week of 12/4/06

Name: Victory Chevrolet Cadillac v. Wayne Twp. Assessor (Wayne Co., IN)
Case No. 49T10-0612-TA-104
Date Filed: 12/6/06
Attorneys: Marilyn S. Meighen
MEIGHEN & ASSOCIATES, P.C.
11015 Lakeview Drive
Carmel, Indiana 46033
(317) 844-1057
Type of Tax: Personal - taxpayer challenges whether it is entitled to the manufacturer's exemption on its inventory as the property will be shipped out of state.

INDIANA TAX COURT
Cases Transmitted
Week of 12/4/06

Name: Studebaker Buick Pontiac GMC, Inc. v. Wayne Twp. Assessor (Wayne Co., IN)
Case No. 49T10-0612-TA-105
Date Filed: 12/6/06
Attorneys: Marilyn S. Meighen
MEIGHEN & ASSOCIATES, P.C.
11015 Lakeview Drive
Carmel, Indiana 46033
(317) 844-1057
Type of Tax: Personal - taxpayer challenges whether it is entitled to the manufacturer's exemption on its inventory as the property will be shipped out of state.

INDIANA TAX COURT
Cases Transmitted
Week of 12/8/06

Name: Rent-A-Center East, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0612-TA-106
Date Filed: 12/12/06
Attorneys: Francina A. Dlouhy
BAKER & DANIELS, LLP
300 N. Meridian St. Ste. 2700
Indianapolis, IN 46204
(317) 237-0300

Craig B. Fields, Michael W. McLoughlin
Morrison & Foerster LLP
1290 Avenue of the Americas
New York, NY 10104
(212) 468-8000

Type of Tax: Income - taxpayer challenges whether it should be forced to file a combined return and whether it has adjusted gross income subject to Indiana adjusted gross income tax.

INDIANA TAX COURT
Cases Transmitted
Week of 12/15/06

Name: Kinro Manufacturing Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0612-TA-107
Date Filed: 12/19/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Income - taxpayer challenges whether it has income subject to Indiana income tax.

INDIANA TAX COURT
Cases Transmitted
Week of 12/15/06

Name: Lippert Components, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0612-TA-108
Date Filed: 12/19/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Income - taxpayer challenges whether it has income subject to Indiana income tax.

INDIANA TAX COURT
Cases Transmitted
Week of 12/15/06

Name: Kinro, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0612-TA-109
Date Filed: 12/19/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Income - taxpayer challenges whether it has income subject to Indiana income tax.

INDIANA TAX COURT
Cases Transmitted
Week of 12/15/06

Name: Black & Decker (U.S.) Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-0612-TA-110

Date Filed: 12/19/06

Attorneys: Francina A. Dlouhy, J. Daniel Ogren

BAKER & DANIELS, LLP

300 N. Meridian St. Ste. 2700

Indianapolis, IN 46204

(317) 237-0300

Type of Tax: Income - taxpayer challenges whether it is entitled to deduction as a business expense the money paid for intellectual property licenses.

INDIANA TAX COURT
Cases Transmitted
Week of 12/29/06

Name: Arvin Sango, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0612-TA-111
Date Filed: 12/29/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Sales - taxpayer challenges whether their Uncoiler is part of the production process making its purchase exempt from sales tax.

INDIANA TAX COURT
Cases Transmitted
Week of 12/29/06

Name: Beit's USA, Inc. v. Ind. Dept. of State Revenue
Case No. 49T10-0612-TA-112
Date Filed: 12/29/06
Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: Income - taxpayer challenges whether it had income subject to tax from sale to Colgate; whether it can deduct interest paid on a loan; and whether it can file a combined return.

INDIANA TAX COURT
Cases Transmitted
Week of 12/29/06

Name: Oaken Bucket Partners, LLC v. Hamilton Co. PTABOA & Hamilton Co. Assessor
Case No. 49T10-0612-TA-113
Date Filed: 12/29/06
Attorneys: Jeffrey T. Bennett, Bradley D. Hasler
BINGHAM MCHALE LLP
2700 Market Tower
10 W. Market Street
Indianapolis, IN 46204
(317) 635-8900
Type of Tax: Real - taxpayer challenges whether it is entitled to religious purposes exemption.

INDIANA TAX COURT
Cases Transmitted
Week of 12/29/06

Name: First North American Nat'l Bank ("FNANB"), by Circuit City Stores, Inc. as Representative of its Interests v. Ind. Dept. of State Revenue
Case No. 49T10-0612-TA-114
Date Filed: 12/29/06
Attorneys: Larry J. Stroble
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, IN 46204
(317) 231-7248
Type of Tax: FIT - taxpayer challenges whether assessments to it for FIT were valid and whether substantive nexus between it and Indiana exists.