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**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

In the matter of:

QUAKER OATS COMPANY,	)	Cause No.: 49T10-0105-TA-34
	)	
Petitioner	)	Petition No.: 49-900-99-1-7-00799R
	)	
v.	)	County: Marion
	)	
DEPARTMENT OF LOCAL	)	Township: Wayne
GOVERNMENT FINANCE,	)	
	)	Personal Property
	)	
Respondent	)	Assessment Year: 1999

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On Remand from the Indiana Tax Court

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**April 10, 2003**

**FINAL DETERMINATION**

The Indiana Board of Tax Review has revised the above referenced determination in accordance with the Tax Court's instructions. The Indiana Board hereby grants Quaker Oats Company an Interstate Commerce Exemption on inventory, as the Tax Court has held that Quaker Oats Company timely filed its Form 103 Business Tangible Personal Property Return. The assessed value of Quaker Oats Company's business tangible personal property in the township and county referenced above is hereby changed from \$1,203,180 to \$134,270, and the \$25 late filing penalty is hereby removed.

This Final Determination of the above captioned matter is issued by the Indiana Board of Tax Review on the date first written above.

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Chairman, Indiana Board of Tax Review