

MOTOR VEHICLE FUEL, ALTERNATIVE FUELS AND GENERAL AVIATION FUEL TAX COURT CASE INDEX

| Issue | Cite | Last Name | First Name | TAC | | CC | | CA | | SC | | Final |
|--|----------------------------|----------------------------|------------|------|----------|------|----------|------|----------|------|------|-------|
| | | | | Act. | Date | Act. | Date | Act. | Date | Act. | Date | |
| APPEALS - JURISDICTION - SERVICE REQUIREMENTS - CIRCUIT COURT CANNOT COMMENCE JUDICIAL REVIEW AS COPY OF PETITION FOR REVIEW WAS NOT PROPERLY SERVED UPON DEPARTMENT | WTB101-18 | JONES OIL COMPANY, INC. | | | | A | 10/08/96 | | | | | YES |
| APPEALS - TAX APPEALS COMMISSION - PETITION FOR REHEARING - TIMELINESS - PETITION FOR REHEARING IS DUE WITHIN 20 DAYS AFTER SERVICE OF FINAL ORDER - SERVICE BEGINS WHEN COMMISSION DEPOSITS RULING IN U.S. MAIL | 400-669 | BENDER | CAROL J. | D | 02/03/03 | | | | | | | YES |
| APPEALS - TAX APPEALS COMMISSION - PETITION FOR REHEARING - TIMELINESS - PETITION FOR REHEARING IS DUE WITHIN 20 DAYS AFTER SERVICE OF FINAL ORDER - SERVICE BEGINS WHEN COMMISSION DEPOSITS RULING IN U.S. MAIL | 400-669 | BENDER | DANIEL J. | D | 02/03/03 | | | | | | | YES |
| DYED DIESEL FUEL - PENALTY FOR USING DYED DIESEL FUEL IN A TAXABLE MANNER | 401-430 | O'NEILL | PATRICK A. | R | 04/29/11 | | | | | | | NO |
| OFFICER LIABILITY - RESPONSIBLE PERSON - SUMMARY JUDGMENT GRANTED, PETITIONER HAD DUTY AND AUTHORITY TO PAY THE SPECIAL FUEL TAX AND CHARGES | 400-147 | THOMAS | GERALD K. | A | 08/21/95 | | | | | | | YES |
| PERSONAL LIABILITY - MOTOR FUEL TAX - RESPONSIBLE OFFICER OF CORPORATION - CORPORTION FAILED TO PAY SUPPLIER FOR FUEL RECEIVED AND SOLD TO CUSTOMERS | 400-649 400-732 400-801 | BENDER | CAROL J. | A | 12/11/02 | A | 01/28/04 | A | 01/20/05 | | | YES |
| PERSONAL LIABILITY - MOTOR FUEL TAX - RESPONSIBLE OFFICER OF CORPORATION - CORPORTION FAILED TO PAY SUPPLIER FOR FUEL RECEIVED AND SOLD TO CUSTOMERS | 400-649 400-732 400-801 | BENDER | DANIEL J. | A | 12/11/02 | A | 01/28/04 | A | 01/20/05 | | | YES |
| REFUNDS - INTERSTATE COMMERCE - FUEL USED OUT-OF-STATE - CREDIT NOT BARRED BY FAILURE TO FILE AFFIDAVIT OF TAX PAYMENT UNDER PROTEST | 201-912 202-161 | SCHWEIGER INDUSTRIES, INC. | | | | R | 10/26/81 | A | 10/15/82 | | | YES |
| REFUNDS - INTERSTATE COMMERCE - REFUNDS FOR FUEL USED OUT-OF-STATE - CREDIT ALLOWED AS STATE PROVIDED NO LIMITING PERIOD WITHIN WHICH CLAIM MAY BE FILED | 201-912 202-161 | SCHWEIGER INDUSTRIES, INC. | | | | R | 10/26/81 | A | 10/15/82 | | | YES |
| STATUTE OF LIMITATIONS - APPLICABLE STATUTE OF LIMITATIONS FOR FUEL TAX REPORTS FILED IS FOUR YEARS | 400-185 WTB96-21 | JONES OIL COMPANY, INC. | | A | 12/12/95 | | | | | | | YES |
| STATUTE OF LIMITATIONS - THE FOUR YEAR STATUTE OF LIMITATIONS DOES NOT APPLY WHERE SPECIAL FUEL TAX RETURNS WERE NOT FILED | 400-185 WTB96-21 | JONES OIL COMPANY, INC. | | A | 12/12/95 | | | | | | | YES |