

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

459

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