

PT-2009-20	Ralston Gap Cattle Co.		<ul style="list-style-type: none"> <li>• Appeal received February 8, 2010 from a decision of the Teton County Tax Appeal Board.</li> <li>• The hearing on March 23, 2010 was vacated and continued indefinitely pending court action.</li> <li>• The District Court has recently denied the Plaintiffs' request for class action certification.</li> <li>• An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011.</li> <li>• By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.</li> <li>• Appeal has been remanded to 14<sup>th</sup> Judicial District, Meagher County, for further review.</li> <li>• Judge Spaulding granted DOR motion for summary judgment on June 2, 2014.</li> <li>• Taxpayers filed an appeal of district court decision with Montana Supreme Court on June 13, 2014. Mike Green/Wiley Barker, taxpayer attorneys.</li> </ul>
PT-2009-21	Ralston Gap Cattle Co.		<ul style="list-style-type: none"> <li>• Appeal received February 8, 2010 from a decision of the Teton County Tax Appeal Board.</li> <li>• The hearing on March 23, 2010 was vacated and the matter continued indefinitely pending court action.</li> <li>• The District Court has recently denied the Plaintiffs' request for class action certification.</li> <li>• An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011.</li> <li>• By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.</li> <li>• Appeal has been remanded to 14<sup>th</sup> Judicial District, Meagher County, for further review.</li> <li>• Judge Spaulding granted DOR motion for summary judgment on June 2, 2014.</li> <li>• Taxpayers filed an appeal of district court decision with Montana Supreme Court on June 13, 2014. Mike Green/Wiley Barker, taxpayer attorneys.</li> </ul>

PT-2009-22	Ralston Gap Cattle Co.		<ul style="list-style-type: none"> <li>• Appeal received February 8, 2010 from a decision of the Teton County Tax Appeal Board.</li> <li>• The hearing on March 23, 2010 was vacated and the matter continued indefinitely pending court action.</li> <li>• The District Court has recently denied the Plaintiffs' request for class action certification.</li> <li>• An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011.</li> <li>• By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.</li> <li>• Appeal has been remanded to 14<sup>th</sup> Judicial District, Meagher County, for further review.</li> <li>• Judge Spaulding granted DOR motion for summary judgment on June 2, 2014.</li> <li>• Taxpayers filed an appeal of district court decision with Montana Supreme Court on June 13, 2014. Mike Green/Wiley Barker, taxpayer attorneys.</li> </ul>
PT-2009-23	Ralston Gap Cattle Co.		<ul style="list-style-type: none"> <li>• Appeal received February 8, 2010 from a decision of the Teton County Tax Appeal Board.</li> <li>• The hearing on March 23, 2010 was vacated and the matter continued indefinitely pending court action.</li> <li>• The District Court has recently denied the Plaintiffs' request for class action certification.</li> <li>• An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011.</li> <li>• By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.</li> <li>• Appeal has been remanded to 14<sup>th</sup> Judicial District, Meagher County, for further review.</li> <li>• Judge Spaulding granted DOR motion for summary judgment on June 2, 2014.</li> <li>• Taxpayers filed an appeal of district court decision with Montana Supreme Court on June 13, 2014. Mike Green/Wiley Barker, taxpayer attorneys.</li> </ul>

<p>PT-2009-46 and cross appeal PT- 2009-54</p>	<p>Loren Hawks</p>		<ul style="list-style-type: none"> <li>• Appeal received April 20, 2010 from a decision of the Liberty County Tax Appeal Board</li> <li>• May 18, 2010 hearing continued pending judicial determination in <i>Lucas, et al., v. Department of Revenue</i>, Case No. DV-10-02.</li> <li>• Taxpayer is to submit a written response by September 8 as to whether this case is impacted by the <i>Lucas</i> case.</li> <li>• A telephonic status conference will be held on September 14, 2010 at 9:30 a.m.</li> <li>• DOR cross appeal held in abeyance per order dated May 17, 2010.</li> <li>• The District Court has recently denied the Plaintiffs' request for class action certification.</li> <li>• An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011.</li> <li>• By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.</li> <li>• Appeal has been remanded to 14<sup>th</sup> Judicial District, Meagher County, for further review.</li> <li>• Judge Spaulding granted DOR motion for summary judgment on June 2, 2014.</li> <li>• Taxpayers filed an appeal of district court decision with Montana Supreme Court on June 13, 2014. Mike Green/Wiley Barker, taxpayer attorneys.</li> </ul>
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<p>PT-2009-47 and cross appeal PT- 2009-55</p>	<p>Angela Hawks- Swartz</p>		<ul style="list-style-type: none"> <li>• Appeal received April 20, 2010 from a decision of the Liberty County Tax Appeal Board</li> <li>• May 18, 2010 hearing continued pending judicial determination in <i>Lucas, et al., v. Department of Revenue</i>, Case No. DV-10-02.</li> <li>• Taxpayer is to submit a written response by September 8 as to whether this case is impacted by the <i>Lucas</i> case.</li> <li>• A telephonic status conference will be held on September 14, 2010 at 9:30 a.m.</li> <li>• DOR cross appeal held in abeyance per order dated May 17, 2010.</li> <li>• The District Court has recently denied the Plaintiffs' request for class action certification.</li> <li>• An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011.</li> <li>• By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.</li> <li>• Appeal has been remanded to 14<sup>th</sup> Judicial District, Meagher County, for further review.</li> <li>• Judge Spaulding granted DOR motion for summary judgment on June 2, 2014.</li> <li>• Taxpayers filed an appeal of district court decision with Montana Supreme Court on June 13, 2014. Mike Green/Wiley Barker, taxpayer attorneys.</li> </ul>
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<p>PT-2009-50 and cross appeal PT- 2009-53</p>	<p>Dale Hawks</p>		<ul style="list-style-type: none"> <li>• Appeal received April 22, 2010 from a decision of the Liberty County Tax Appeal Board</li> <li>• May 18, 2010 hearing continued pending judicial determination in <i>Lucas, et al., v. Department of Revenue</i>, Case No. DV-10-02.</li> <li>• Taxpayer is to submit a written response by September 8 as to whether this case is impacted by the <i>Lucas</i> case.</li> <li>• A telephonic status conference will be held on September 14, 2010 at 9:30 a.m.</li> <li>• DOR cross appeal held in abeyance per order dated May 17, 2010.</li> <li>• DOR cross appeal held in abeyance per order dated May 17, 2010.</li> <li>• The District Court has recently denied the Plaintiffs' request for class action certification.</li> <li>• An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011.</li> <li>• By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.</li> <li>• Appeal has been remanded to 14<sup>th</sup> Judicial District, Meagher County, for further review.</li> <li>• Judge Spaulding granted DOR motion for summary judgment on June 2, 2014.</li> <li>• Taxpayers filed an appeal of district court decision with Montana Supreme Court on June 13, 2014. Mike Green/Wiley Barker, taxpayer attorneys.</li> </ul>
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PT-2009-70	Kenneth R. Greenwood		<ul style="list-style-type: none"> <li>• Appeal received June 7, 2010 from a decision of the Valley County Tax Appeal Board. C.A. Daw, DOR tax counsel.</li> <li>• A hearing was held in Helena on July 29, 2010 in Room 152 of Capitol at 8:30 a.m.</li> <li>• A telephonic status conference was held on October 14, 2011 at 2:00 p.m.</li> <li>• An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011.</li> <li>• By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.</li> <li>• Appeal has been remanded to 14<sup>th</sup> Judicial District, Meagher County, for further review.</li> <li>• Judge Spaulding granted DOR motion for summary judgment on June 2, 2014.</li> <li>• Taxpayers filed an appeal of district court decision with Montana Supreme Court on June 13, 2014. Mike Green/Wiley Barker, taxpayer attorneys.</li> </ul>
PT-2009-87	Devlin Ranch Company		<ul style="list-style-type: none"> <li>• Appeal received June 24, 2010 from a decision of the Prairie County Tax Appeal Board.</li> <li>• This appeal is held in temporary abeyance pending court action in <i>Lucas, et al., v. Department of Revenue</i>, Case No. DV-10-02.</li> <li>• The District Court has recently denied the Plaintiffs' request for class action certification.</li> <li>• An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011.</li> <li>• By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.</li> <li>• Appeal has been remanded to 14<sup>th</sup> Judicial District, Meagher County, for further review.</li> <li>• Judge Spaulding granted DOR motion for summary judgment on June 2, 2014.</li> <li>• Taxpayers filed an appeal of district court decision with Montana Supreme Court on June 13, 2014. Mike Green/Wiley Barker, taxpayer attorneys.</li> </ul>

PT-2013-12	Abbey/Land LLC	November 18-21, 2014	<ul style="list-style-type: none"> <li>• Appeal received September 11, 2013 from a decision of the Lake County Tax Appeal Board. William K. VanCanagan and J.R. Casillas, taxpayer attorneys. Michele Crepeau, DOR tax counsel.</li> <li>• A telephonic scheduling conference was held on October 24, 2013 at 1:30 p.m.</li> <li>• A hearing date of September 8-12, 2014 was established.</li> <li>• September 8-12, 2014 hearing vacated, by request of taxpayer, and rescheduled for October 27, 2014.</li> <li>• October 27-31, 2014 hearing vacated, by request of Department of Revenue, and rescheduled for November 18-21, 2014.</li> <li>• A video pretrial conference will be held at 10:00 a.m. on October 20, 2014.</li> </ul>
PT-2013-21	Phillips 66 Company	March 10-13, 2015	<ul style="list-style-type: none"> <li>• Appeal received January 27, 2014 from a decision of the Yellowstone County Tax Appeal Board.</li> <li>• Set for hearing March 10-13, 2015 at 9:30 a.m. A final pretrial conference will be held March 4, 2015 at 9:30 a.m.</li> </ul>
PT-2013-21X	Phillips 66 Company	March 10-13, 2015	<ul style="list-style-type: none"> <li>• Department of Revenue cross appeal received February 3, 2014 from a decision of the Yellowstone County Tax Appeal Board.</li> <li>• Set for hearing March 10-13, 2015 at 9:30 a.m. A final pretrial conference will be held March 4, 2015 at 9:30 a.m.</li> </ul>
PT-2013-22	Hickory Swing, LLC		<ul style="list-style-type: none"> <li>• Department of Revenue appeal received February 13, 2014 from a decision of the Cascade County Tax Appeal Board.</li> <li>• Held in abeyance pending outcome of <i>Hickory Swing v. Cascade County, et.al.</i>, Cause No. CDV-13-899.</li> <li>• District Court issued its decision on October 14, 2014 granting DOR's converted Motion for Summary Judgment and Defendant Cascade County and Cascade County Tax Appeal Board's converted Motion for Summary Judgment and Motion to Set Aside Default.</li> </ul>
PT-2013-25	CBA, LLC		<ul style="list-style-type: none"> <li>• Department of Revenue appeal received March 19, 2014 from a decision of the Cascade County Tax Appeal Board.</li> <li>• Held in abeyance pending outcome of <i>Hickory Swing v. Cascade County, et.al.</i>, Cause No. CDV-13-899.</li> <li>• District Court issued its decision on October 14, 2014 granting DOR's converted Motion for Summary Judgment and Defendant Cascade County and Cascade County Tax Appeal Board's converted Motion for Summary Judgment and Motion to Set Aside Default.</li> </ul>

PT-2013-26	Russell Lee Voytoski, Jr.,		<ul style="list-style-type: none"> <li>• Department of Revenue appeal received March 19, 2014 from a decision of the Cascade County Tax Appeal Board.</li> <li>• Held in abeyance pending outcome of <i>Hickory Swing v. Cascade County, et.al.</i>, Cause No. CDV-13-899.</li> <li>• District Court issued its decision on October 14, 2014 granting DOR's converted Motion for Summary Judgment and Defendant Cascade County and Cascade County Tax Appeal Board's converted Motion for Summary Judgment and Motion to Set Aside Default.</li> </ul>
PT-2011-12	John Richards		<ul style="list-style-type: none"> <li>• Taxpayer filed a Petition for Judicial Review in Missoula County on November 20, 2012. The Record was sent to court on March 21, 2013. Oral argument held. Post-hearing briefing completed February 12, 2014. <u>Matter was remanded to STAB on March 24, 2014.</u></li> <li>• A telephonic status conference was held on June 18, 2014 at 9:30 a.m.</li> <li>• The matter will be heard on briefs with all submissions due August 1, 2014.</li> <li>• Decision is being written.</li> </ul>
PT-2014-2	Jean H. Tyson		<ul style="list-style-type: none"> <li>• Appeal received on July 25, 2014 from a decision of the Department of Revenue. Michele Crepeau, Department of Revenue tax counsel.</li> <li>• Set for hearing on record.</li> <li>• All submissions due October 29, 2014.</li> </ul>
PT-2014-3	Christos and Tammi Vlahos	November 10, 2014	<ul style="list-style-type: none"> <li>• Appeal received on August 4, 2014 from a decision of the Yellowstone County Tax Appeal Board.</li> <li>• The appeal will be heard on the record with final submissions due November 10, 2014. The matter will then be deemed ready for decision.</li> </ul>
PT-2014-5	Denise A. Morigeau	January 13, 2015	<ul style="list-style-type: none"> <li>• Appeal received on August 15, 2014 from a decision of the Lake County Tax Appeal Board. Teresa Whitney, Department of Revenue tax counsel.</li> <li>• A telephonic status conference was held at 3:30 p.m. on September 11, 2014.</li> <li>• A hearing will be held in Helena at 1:30 p.m. on January 13, 2015.</li> </ul>

CT-2012-2	Omimex Canada, LTD		<ul style="list-style-type: none"> <li>• Complaint received February 17, 2012. Jared La Fevre, taxpayer attorney.</li> <li>• DOR answer received March 14, 2012.</li> <li>• A telephonic scheduling conference was held on April 17, 2012 at 3:00 p.m.</li> <li>• A motion to stay was filed by the taxpayer on May 7, 2012.</li> <li>• By order dated May 23, 2012, the matter is stayed. Parties are to file joint status reports every four months.</li> <li>• District Court granted DOR's Motion for Partial Summary Judgment on March 31, 2014, and then granted Omimex's Motion for Certification on May 30, 2014. Omimex will file an appeal with the Montana Supreme Court. During that appeal, district court has entered an order staying all litigation. Likewise, in appeals for 2012 and 2013, before ODR, the parties have agreed that those appeals will be stayed pending the outcome of the Supreme Court appeal.</li> </ul>
CT-2014-2	Plum Creek Timber Company, Inc., & Affiliates		<ul style="list-style-type: none"> <li>• Complaint received September 9, 2014. Michael Green and D. Wiley Barker, taxpayer attorneys.</li> <li>• DOR answer received October 14, 2014.</li> </ul>
MT-2014-1	The Tobacconist, Inc.		<ul style="list-style-type: none"> <li>• Complaint received July 25, 2014. Taxpayer attorney Mark McLaverty. Keith Jones, Department of Revenue tax counsel.</li> <li>• A telephonic status conference was held at 9:30 a.m. on September 10, 2014.</li> <li>• Another telephonic status conference will be held at 10:00 a.m. on October 21, 2014.</li> </ul>
MT-2014-2	Joseph R. Ramirez	November 6, 2014	<ul style="list-style-type: none"> <li>• Complaint received September 4, 2014 from a decision of the Department of Transportation.</li> <li>• DOT answer received September 23, 2014.</li> <li>• Set for hearing on the record. All submissions due November 6, 2014, at which time the matter will be deemed ready for decision.</li> </ul>

IT-2011-2	Timothy L. Blixseth	May 11-22, 2015	<ul style="list-style-type: none"> <li>• Complaint received February 10, 2011. Amanda Myers and Keith A. Jones, DOR tax counsels. Phillip J. DeFelice, taxpayer attorney.</li> <li>• DOR answer due March 10, 2011.</li> <li>• This appeal was held in abeyance pending bankruptcy action by order dated May 9, 2011. The bankruptcy action was dismissed.</li> <li>• A telephonic status conference was held on June 20, 2011.</li> <li>• The taxpayer has filed a Petition for Interlocutory Adjudication.</li> <li>• The appeal is held in abeyance pending the outcome of court action.</li> <li>• A telephonic scheduling conference was held on December 15, 2011 at 9:30 a.m.</li> <li>• A telephonic status conference was held on January 19, 2012 at 9:30 a.m.</li> <li>• A telephonic status conference was held on February 29, 2012 at 9:30 a.m. Another telephonic status conference was held on May 31, 2012.</li> <li>• The Dec. 3-7, 2012 hearing was vacated and continued to November 4-8, 2013.</li> <li>• As of December 31, 2012, this appeal is subject to an automatic stay of unknown duration.</li> <li>• On July 10, 2013, U.S. Bankruptcy Court in Nevada dismissed the bankruptcy proceeding. DOR requested a telephonic status conference to set matter for hearing.</li> <li>• A new scheduling order was signed on April 8, 2014 with two proposed hearing dates: November 3-14, 2014 and May 11-22, 2015.</li> <li>• Oral argument on various motions was held on April 23, 2014.</li> <li>• Board rulings on various motions issued on May 1, 2014.</li> <li>• DOR has filed motions for summary judgment on various audit issues.</li> <li>• A telephonic status conference was held on October 2, 2014 at 10:30 a.m.</li> <li>• An order was issued on October 2, 2014 affirming all deadlines prescribed in March 24, 2014 scheduling order.</li> <li>• An order was issued on October 9, 2014 granting taxpayer's request to continue the November 2014 hearing to May 11-22, 2015.</li> </ul>
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IT-2014-1	T. J. Michael Brantley	September 16, 2014	<ul style="list-style-type: none"> <li>• Appeal received February 11, 2014 from a decision of the Department of Revenue. Thomas Morrison, taxpayer attorney. Teresa Whitney, Department of Revenue tax counsel.</li> <li>• DOR answer received March 7, 2014.</li> <li>• A telephonic status conference was held at 1:30 p.m. on May 6, 2014.</li> <li>• A hearing was held on Helena at 9:30 a.m. on September 16, 2014. A telephonic pretrial conference was held at 9:30 a.m. on August 22, 2014.</li> <li>• Post-hearing briefs were received on October 14, 2014.</li> <li>• Decision is being written.</li> </ul>
IT-2014-3	Gordon L. Olson	March 24, 2015	<ul style="list-style-type: none"> <li>• Appeal received August 28, 2014 from a decision of the Department of Revenue.</li> <li>• DOR answer received September 29, 2014.</li> <li>• Set for hearing in Helena at 1:30 p.m. on March 24, 2015.</li> </ul>
IT-2014-4	James & Shannon Hadley		<ul style="list-style-type: none"> <li>• Appeal received October 9, 2014 from a decision of the Department of Revenue.</li> <li>• DOR answer due November 10, 2014.</li> </ul>
IT-2014-5	Douglas & Jennifer Hoffman		<ul style="list-style-type: none"> <li>• Appeal received October 14, 2014 from a decision of the Department of Revenue.</li> <li>• DOR answer due November 14, 2014.</li> </ul>
SPT-2013-10	Alpine Aviation, Inc.		<ul style="list-style-type: none"> <li>• Complaint received January 13, 2014. Max A. Hansen, taxpayer attorney.</li> <li>• Amended complaint received March 6, 2014.</li> <li>• DOR answer to amended complaint received March 12, 2014.</li> <li>• DOR filed a Petition for Interlocutory Adjudication with the First Judicial District Court on April 9, 2014.</li> <li>• Matter is stayed pending judicial action.</li> </ul>

