

Case	Court	Tax Type	Principal Issue
Arkansas v. Farm Credit Services 520 U.S. 821 (1997)	U.S. Supreme Court (AR)	Income	Tax Injunction Act - Exceptions for U.S. instrumentalities Significance: Construed exceptions from Tax Injunction Act for U.S. instrumentalities
Missouri v. CoBank 531 U.S. 316 (2001)	U.S. Supreme Court (MO)	Income	Federal Supremacy/Comity - Whether a federal instrumentality is exempt from state income tax Significance: Narrowed scope of <i>McCulloch v. Maryland</i>
Quill Corp. v. North Dakota 504 U.S. 298 (1992)	U.S. Supreme Court (ND)	Use	Nexus - Whether the Constitution requires physical presence in a taxing state as a predicate to use tax collection liability Significance: Landmark case establishing physical presence requirement
Woolworth v. Taxation and Revenue Dept. of New Mexico 458 U.S. 354 (1982)	U.S. Supreme Court (NM)	Income	Unitary - Whether affiliates were engaged in a unitary business Significance: One of only two taxpayer victories in a unitary business case (see below)
ASARCO v. Idaho State Tax Comm'r 458 U.S. 307 (1982)	U.S. Supreme Court (ID)	Income	Unitary - Whether affiliates were engaged in a unitary business Significance: One of only two taxpayer victories in a unitary business case (see above)
Siegelman v. Chase Manhattan Bank 575 So. 2d 1041 (1991)	AL Supreme Court	Financial Institution Excise Tax	Nexus - Whether nonresident financial institutions were taxable in Alabama as a result of the presence of credit card customers Significance: Taxability held lacking on basis that Alabama had historically not imposed a tax on out-of-state national banks
Upjohn Company v. Arizona DOR App. Dkt. No. TX1997-000438 (2003)	AZ Maricopa County Court	Income	P.L. 86-272 - Whether in-state activities of employees were limited to those activities protected by the statute
Multiple Taxing Jurisdictions v. Orbitz Cases in AR, CA, FL, GA, IL, IN, KY, MO, NJ, NM, NY, NC, OH, PA, SC, TN, TX, WI (Pending)	AR Circuit Court	Hotel Occupancy	Applicability to internet travel companies Significance: Coordination of multistate defense against actions pending nationwide

Case	Court	Tax Type	Principal Issue
American General Realty Investment Corp. v. Franchise Tax Board CGC-03-425690 (2005)	CA Superior Court	Income	Whether FTB could disallow interest expense of unitary group, two members of which received nontaxable dividend income from insurance subsidiaries Significance: Taxpayer victory with Court awarded litigation costs in excess of statutory rate
CDA Cable v. Franchise Tax Board CGC 01-402879 (2002)	CA Superior Court	Income	Unitary; Business Income - Whether voting trust severed unity of ownership of a unitary group; ability of S corporation to file combined return; whether interest on installment note is apportioned in year of sale or of receipt
Fujitsu IT Holdings (Amdahl) v. Franchise Tax Board 120 Cal. App. 4 th 459 (2004)	CA Court of Appeal	Income	Apportionment - Taxability of distributions of previously taxed income in a water's-edge group
Guy F. Atkinson A0805075 (2000)	CA Court of Appeal	Income	Credits - Whether credits generated pursuant to a combined report are available to all taxpayer members of the group
Mason Shoe Manufacturing Co. v. State Board of Equalization A104964 (2004) CGC-02-411873 (2003)	CA Court of Appeal	Sales	Nexus - Whether parent company of mail order subsidiaries is subject to California sales tax as a drop shipper
MBIA Insurance Corporation v. State Board of Equalization CGC-99-308484 (2000)	CA Superior Court	Retaliatory	Whether California's retaliatory tax on insurance companies is constitutional
Mercury General Corporation CGC 07-462688 (Pending)	CA Superior Court	Income	Allocation of management expenses to tax-exempt income
Multiple Taxing Jurisdictions v. Orbitz Cases in AR, CA, FL, GA, IL, IN, KY, MO, NJ, NM, NY, NC, OH, PA, SC, TN, TX, WI (Pending)	CA Superior Court Federal Court of Appeals	Hotel Occupancy	Applicability to internet travel companies Significance: Coordination of multistate defense against actions pending nationwide

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Square D Company v. Franchise Tax Board CGC 05-442465 (2007)	CA Superior Court	Income	Apportionment - Inclusion of gross vs. net receipts from treasury operations Significance: First application of Microsoft/GM decisions; quantification of distortion necessary for alternative apportionment
Sterling Drug v. Franchise Tax Board	CA Superior Court	Income	Combined reporting - Worldwide combined reporting sought by affiliates
J. Crew v. Connecticut	CT Superior Court	Sales	Capital improvements
Texaco v. Connecticut	CT Superior Court	Income	P.L. 86-272 - Applicability to a corporate partner registered to do business in the state where the partnership operates.
Multiple Taxing Jurisdictions v. Orbitz Cases in AR, CA, FL, GA, IL, IN, KY, MO, NJ, NM, NY, NC, OH, PA, SC, TN, TX, WI (Pending)	FL District Courts Federal Court of Appeals	Hotel Occupancy	Applicability to internet travel companies Significance: Coordination of multistate defense against actions pending nationwide
Multiple Taxing Jurisdictions v. Orbitz Cases in AR, CA, FL, GA, IL, IN, KY, MO, NJ, NM, NY, NC, OH, PA, SC, TN, TX, WI (Pending)	GA District Court Superior Court Court of Appeals Supreme Court	Hotel Occupancy	Applicability to internet travel companies Significance: Coordination of multistate defense against actions pending nationwide
American Express v. Hawaii 930 P.2d 1017 (1997)	HI Supreme Court	Use	Whether mailing promotional material into state was a taxable use
American Express v. Idaho 920 P.2d 921 (1996)	ID Supreme Court	Use	Whether mailing promotional material into state was a taxable use
A.B. Dick v. Illinois DOR 678 N.E. 2d 1100 (1997)	IL Appellate Court	Income	Unitary - Whether affiliates were engaged in a unitary business Significance: Defined IL unitary standard
Aggregate Equipment v. Illinois DOR UT 00-3	IL Admin. Hearing	Use	Estoppel - Taxpayer's right to rely on written advice presented by auditor Significance: Assessment voided under Taxpayers' Bill of Rights

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<i>American River Transportation v. Bower</i> 351 Ill. App. 3d 208 (2004)	IL Appellate Court	Use	State's ability to assess fuel purchased outside state and consumed on navigable waters in state Significance: Application of Use Tax held to violate Commerce Clause
<i>AT&T Teleholdings, Inc. v. Illinois DOR</i> No. 2007 L 50909 (Pending)	IL Circuit Court	Income	Relationship of federal consolidated return regulations to Illinois combined returns
<i>BP Oil Pipeline & Unocal Pipeline Company v. Illinois DOR</i> Nos. 2001-2364 and 2001-2365, <i>appeal denied</i> , 212 Ill. 2d 528 (2004)	IL Appellate Court	Income	Unitary - Whether corporate partner was unitary with pipeline partnerships; penalty relief
<i>BP Oil Supply Co. v. Illinois DOR</i> IT-2000-12	IL Admin. Hearing	Income	Unitary - Computation of net operating losses when member leaves a unitary business group
<i>Caterpillar Tractor v. Lenckos</i> 84 Ill. 2d 102 (1981)	IL Supreme Court	Income	Unitary - Whether Illinois law employed unitary method of apportionment Significance: First case addressing unitary apportionment in Illinois
<i>City Suburban Electric Motors v. Illinois DOR</i> 278 Ill. App. 3d 564, 663 N.E.2d 77 (1997)	IL Appellate Court	Service	Validity of regulation limiting application of machinery exemption Significance: Regulation held invalid
<i>Communications & Cable of Chicago v. City of Chicago Department of Revenue</i> 275 Ill. App. 3d 680 (1995)	IL City of Chicago Appellate Court	Transaction	Applicability to cable company converter boxes and remote controls due to Illinois constitutional prohibition on home rule occupation taxes not authorized by statute
<i>Donaldson, Lufkin & Jenrette Securities Corporation v. Illinois DOR</i> Unpublished decision	IL Circuit Court	Income	Business Income; Apportionment; Gross Receipts; Supremacy Clause
<i>Dover Corporation v. Illinois DOR</i> 98 L 50170 (2000)	IL Circuit Court	Income	Unitary; Business Income; 80/20 Company

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First Data v. Illinois DOR 97 L 51084	IL Circuit Court	Service Occupation	Applicability to microfiche services
Geary v. Dominick's 129 Ill. 2d 389, 544 N.E.2d 344 (1989)	IL Supreme Court	Use	Class action regarding taxation of medical devices
Gulfstream v. Illinois DOR Unpublished decision (2002)	IL Appellate Court	Use	Applicability to aircraft refurbisher who never took title to aircraft
Hercules Inc. v. Illinois DOR 324 Ill. App. 3d 329 (2001), <i>appeal denied</i> , 197 Ill. 2d 560 (2001)	IL Appellate Court	Income	Business Income - Operational nature of gain from sale of affiliate Significance: Taxpayer victory in leading "operational test" case
Illinois v. Ritz Camera Centers 834 N.E.2d 912 (2005); 878 N.E.2d 1152 (2007) (Pending)	IL Circuit Court Appellate Court Supreme Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales. Significance: Illinois Appellate Court limits whistleblower statute applicability to use tax issues
Illinois v. Viking Office Products Unpublished decision	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.
Illinois v. Jo-Ann Stores, Inc. and Ideaforest.com, Inc. Unpublished decision	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.
Illinois v. New Balance Unpublished decision	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.
Illinois v. Omaha Steaks International Unpublished decision	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.
Illinois v. Urban Outfitters, Inc., et al Unpublished decision	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.
Illinois v. Vitamin World Unpublished decision	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.

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<i>Illinois v. Books-A-Million, Inc., et al</i> 07 L 12274 (Pending)	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.
<i>Illinois v. 4sure.com, Inc.</i> 04 L 002072 (Pending)	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.
<i>Illinois v. Fox Broadcasting Company</i> 03 L 011683 (Pending)	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.
<i>Illinois v. Guess?, Inc. and Guess.com, Inc.</i> 02 L 1442 (Pending)	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.
<i>Illinois v. Hallmark Cards, Inc.</i> 07 L 12270 (Pending)	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.
<i>Illinois v. Hobby Lobby Companies, Inc., et al</i> 03 L 014703 (Pending)	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.
<i>Illinois v. Major League Soccer</i> (Pending) 03 L 011652	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.
<i>Illinois v. Stuart Weitzman, Inc.</i> 07 L 12284 (Pending)	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.
<i>Illinois v. The New York Times Company</i> 03 L 15387 (Pending)	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.
<i>Illinois v. Tupperware.com, Inc.</i> 07 L 12279 (Pending)	IL Circuit Court	Use	<i>Qui tam</i> /Nexus - Illinois whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales.

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<i>Illinois State Chamber of Commerce v. John Filan</i> 216 Ill. 2d 653 (2005) (Pending on remand)	IL Supreme Court	User Fees	Constitutionality of raising general revenue from user fees
<i>McDonald's Corp. v. Illinois DOR</i> 94 L 510015	IL Circuit Court	Hotel Occupancy	Applicability to private conference facility
<i>Miami Corporation v. Illinois DOR</i> 212 Ill. App. 3d 702 (1991)	IL Appellate Court	Income	Alternative Apportionment Significance: Rare instance of taxpayer victory in alternative apportionment
<i>Mobil Oil v. Johnson</i> 93 Ill. 2d 126, 442 N.E.2d 846 (1982)	IL Supreme Court	Use	Applicability to refinery fuels
<i>Multiple Taxing Jurisdictions v. Orbitz</i> Cases in AR, CA, FL, GA, IL, IN, KY, MO, NJ, NM, NY, NC, OH, PA, SC, TN, TX, WI (Pending)	IL Circuit Courts	Hotel Occupancy	Applicability to internet travel companies Significance: Coordination of multistate defense against actions pending nationwide
<i>R.R. Donnelley & Sons v. Illinois DOR</i> 00 L 050459	IL Circuit Court	Sales	Exemption - Applicability of regulation limiting sales tax exemption to graphic arts process Significance: Regulation held invalid
<i>Shell Oil v. Johnson</i> 117 Ill. App. 3d 1049, 453 N.E.2d 125 (1983)	IL Appellate Court	Use	Applicability of pollution control exemption to oil refinery
<i>SpaceCom Systems v. Illinois DOR</i> Unpublished decision	IL Circuit Court	Telecommuni- cations	Constitutionality of tax; Sale for Resale; Definition of Retailer
<i>Square D Co. v. Illinois DOR</i> 233 Ill. App. 3d 1070, 599 N.E.2d 1235 (1992)	IL Appellate Court	Use	Applicability to aircraft moving in interstate commerce
<i>TV Guide v. Illinois DOR</i> 00 L 50616 (2002)	IL Circuit Court	Income	Apportionment for satellite property

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Technology Company IT 04-7 (2003)	IL Admin. Hearing	Income	Unitary - Whether affiliates were engaged in a unitary business Significance: Redefined IL unitary definition to exclude same line of business requirement
Tektronix v. Illinois DOR 04 CH 20458 (2005)	IL Circuit Court	Income	Business Income - Cessation of business
The Goodyear Tire & Rubber Company v. Illinois DOR 00 L 50060	IL Circuit Court	Income	Unitary; Business Income - Treatment of pension reversion as business/nonbusiness income and unitary group issues
Therakinetix v. Illinois DOR Unpublished decision	IL Appellate Court	Use	Applicability of exemption to medical appliance Significance: Regulation held invalid
Toronto Dominion Bank v. Illinois DOR IT 00-5	IL Admin. Hearing	Income	Unitary - Whether affiliates were engaged in a unitary business
Town Crier v. Illinois DOR 733 N.E.2d 780 (2000)	IL Appellate Court	Use	Applicability to taxpayer with no in-state solicitation
Travenol Laboratories v. Johnson 195 Ill. App. 3d 532, 553 N.E.2d 14 (1990)	IL Appellate Court	Use	Validity of state regulation limiting exemption for medical appliances Significance: Regulation held invalid
Tyson Foods v. Illinois DOR 312 Ill. App. 3d 64 (1 st Dist. 2000), <i>appeal denied</i> , 188 Ill. 2d 584 (2000)	IL Appellate Court	Income	P.L. 86-272
Waste Management v. Illinois DOR 98 L 050263	IL Circuit Court	Use	Scope of pollution control exemption as applied to turbine powered by landfill methane
MBNA v. Indiana Dkt. No. 49T10-0506-TA-53 (Pending)	IN Appellate Tax Board	Income	Nexus - Non-physically present credit card issuer

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<i>Multiple Taxing Jurisdictions v. Orbitz</i> Cases in AR, CA, FL, GA, IL, IN, KY, MO, NJ, NM, NY, NC, OH, PA, SC, TN, TX, WI (Pending)	KY District Court	Hotel Occupancy	Applicability to internet travel companies Significance: Coordination of multistate defense against actions pending nationwide
<i>NCR Corp. v. Comptroller of the Treasury</i> 313 Md. 118, 544 A.2d 764 (1988)	MD Court of Appeals	Income	Foreign-Source Income; Apportionment Significance: Issues of significance for multinational companies
<i>MBNA v. Massachusetts</i> Dkt. No. 265986 (Pending)	MA Appellate Tax Board	Income	Nexus - Non-physically present credit card issuer
<i>MBNA America v. Minnesota</i> Dkt No. A04-1826 (2005)	MN Supreme Court	Income	Statute of limitations nonapplicability due to Taxpayer Bill of Rights Significance: Rare victory at state Supreme Court under Taxpayer Bill of Rights for taxpayer that missed a S/L deadline
<i>NCR Corp. v. Commissioner of Revenue</i> 438 N.W.2d 86 (1989)	MN Supreme Court	Income	Whether the taxpayer properly excluded from gross income royalties paid by licensees and dividends and interest received from foreign subsidiaries
<i>Multiple Taxing Jurisdictions v. Orbitz</i> Cases in AR, CA, FL, GA, IL, IN, KY, MO, NJ, NM, NY, NC, OH, PA, SC, TN, TX, WI (Pending)	MO Circuit Courts	Hotel Occupancy	Applicability to internet travel companies Significance: Coordination of multistate defense against actions pending nationwide
<i>Northwest Farm Credit Services v. Montana DOR</i> Dkt. No. DA 07-0581	MT Supreme Court	Income	Statute of Limitations - Whether the taxpayer's failure to report a federal refund claim prior to finalization keeps the statute of limitations open for unrelated issues
<i>Gillette v. New Jersey</i> Dkt. No. 002480 (2001)	NJ Tax Court	Income	P.L. 86-272 - Whether in-state activities of employees were limited to those activities protected by the statute

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<i>Helme Tobacco v. New Jersey</i>	NJ Tax Court	Income	Deductibility of interest paid to affiliate
<i>Multiple Taxing Jurisdictions v. Orbitz</i> Cases in AR, CA, FL, GA, IL, IN, KY, MO, NJ, NM, NY, NC, OH, PA, SC, TN, TX, WI (Pending)	NJ District Court	Hotel Occupancy	Applicability to internet travel companies Significance: Coordination of multistate defense against actions pending nationwide
<i>Norfolk Southern v. New Jersey</i> 2005 WL 1531329 (2005)	NJ Tax Court	Income	Apportionment Significance: Important nationwide issue with implications for many industries
<i>Pfizer Inc. v. Director, Division of Taxation</i> NJ Tax Ct. Dkt. 000055-2006 (Pending)	NJ Tax Court	Income	Constitutionality of “throwout” rule, which increases a taxpayer’s apportionment percentage based on whether the taxpayer is subject to net income tax in other states Significance: Important nationwide issue with throwback implications
<i>Multiple Taxing Jurisdictions v. Orbitz</i> Cases in AR, CA, FL, GA, IL, IN, KY, MO, NJ, NM, NY, NC, OH, PA, SC, TN, TX, WI (Pending)	NM District Court	Hotel Occupancy	Applicability to internet travel companies Significance: Coordination of multistate defense against actions pending nationwide
<i>Allied-Signal v. NYS</i> 645 N.Y.S.2d 895, 229 A.D.2d 759 (1996) <i>Allied-Signal v. NYC</i> 580 N.Y.S.2d 696 (1991)	NY Supreme Court Appellate Division Court of Appeals	Income	Transactional Nexus; Apportionment - Inclusion in tax base of gain from sale of nonunitary affiliate Significance: Pre- and post- U.S. Supreme Court decisions under same facts, but NY courts refused to follow Supreme Court’s approach
<i>American Airlines</i> Dkt. No. 819514 (2005)	NYS Tax Appeals Tribunal	Sales	Purchases of electricity for use in exempt aircraft maintenance
<i>Barclays Bank</i> Dkt. No. 818789 (2005)	NYS Tax Appeals Tribunal	Banking	Taxpayer seeking netting of assets and liabilities for tax on gross assets

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British Airways Dkt. Nos. 818259 & 818429 (2004)	NYS Tax Appeals Tribunal	Sales	Sales tax on purchases of chilled and heated water at airport
Colt Industries v. NYC 484 N.Y.S.2d 551, 106 A.D.2d 59 (1985)	NY Supreme Court Appellate Division	Income	Deductibility of management fees
Disney Enterprises Dkt. No. 818378 (Pending)	NYS Tax Appeals Tribunal	Income	Apportionment - Inclusion of nontaxpayer's numerators in combined apportionment formula
Dominion Textile Dkt. No. 812248 (1997)	NYS Tax Appeals Tribunal	Income	Business Income - Characterization of income from stock options under prior regulations as business income, not investment income.
Fairchild Industries Dkt. No. 815543 (2000)	NYS Tax Appeals Tribunal	Income	Taxability of extraterritorial income
General Electric Capital v. NYS 810 N.E.2d 864 (2004)	NY Court of Appeals	Sales	Bad debts
Grace Co. Dkt. No. TSB-D-90(9)C (1980)	NYS Tax Appeals Tribunal	Income	Penalty - Reasonable cause grounds for abatement of penalty Significance: Established precedent regarding abatement of late filing penalties
Richard Gray v. NYS 651 N.Y.S.2d 740, 235 A.D.2d 641 (1997)	NY Supreme Court Appellate Division	Personal Income	Residency
Grumman Dkt. No. 813147 (1996)	NYS Division of Tax Appeals	Income	Allocation of expenses to tax-exempt income Significance: First case rejecting taxing authority's discretion to disallow expenses
GTE Spacenet v. NYS 638 N.Y.S.2d 29, 224 A.D.2d 283 (1996)	NY Supreme Court Appellate Division	Utilities	Nature of income received by corporate partner from utility partnership Significance: Taxpayer victory; groundbreaking decision with numerous implications

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<i>GTE Spacenet v. NYS</i> 607 N.Y.S.2d 677, 201 A.D.2d 429 (1994)	NY Supreme Court Appellate Division	Excise	Applicability of telecommunication excise tax to wireless provider
<i>Heidleberg-Eastern</i> Dkt. Nos. 806890 & 807829 (1994)	NYS Tax Appeals Tribunal	Income	Combination Significance: Taxpayer victory and leading precedent for taxpayer-sought combination
<i>Huckaby v. NYS</i> 829 N.E. 2d 276 (2005)	NY Court of Appeals	Personal Income	Challenged New York's "convenience of the employer" rule for nonresidents
<i>Lazard Freres v. NYC</i> Dkt. No. TAT (E) 93-107 (UB) (1996)	NYC Tax Appeals Tribunal	Unincorporated Business	Availability for exemption for taxes paid by partner Significance: Taxpayer victory that led to change in statute
<i>Kellwood Company</i> Dkt No. 820915 (Pending)	NYS Tax Appeals Tribunal	Income	Combination - Forced combination of manufacturer/marketer of apparel and consumer goods with its factoring company Significance: First NY case concerning the validity of a factoring subsidiary
<i>Multiple Taxing Jurisdictions v. Orbitz</i> Cases in AR, CA, FL, GA, IL, IN, KY, MO, NJ, NM, NY, NC, OH, PA, SC, TN, TX, WI (Pending)	NY District Court Federal Court of Appeals	Hotel Occupancy	Applicability to internet travel companies Significance: Coordination of multistate defense against actions pending nationwide
<i>Municipal Bond Investors</i> Dkt. No. 811060 (1994)	NYS Tax Appeals Tribunal	Insurance	Retaliatory Tax Significance: Represented a consortium of insurance companies and successfully argued that a company did not have to litigate a tax issue in another state to get a credit against its NY retaliatory tax for taxes paid to the other state
<i>Nielsen</i> Dkt. No. 818817 (2004)	NYS Tax Appeals Tribunal	Personal Income	Whether a nonresident's gain on the sale of restricted stock was taxable for NYS personal income tax purposes
<i>New York Funeral Chapels</i> Dkt. No. 818854 (2003)	NYS Division of Tax Appeals	Income	Calculation of net operating loss carryovers for income tax purposes

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<i>New York Times</i> Dkt. No. 809776 (1995)	NYS Tax Appeals Tribunal	Income	Combination Significance: Taxpayer victory; important precedent for significance of federal section 482 regulations
<i>Rozier</i> Dkt. No. 819958 (2006)	NYS Tax Appeals Tribunal	Personal Income	Whether a nonresident individual's income from patents sold to a related corporation was nontaxable investment income
<i>Smith Kline</i> Dkt. No. 818583 (2004)	NYS Division of Tax Appeals	Use	Sample drug packaging
<i>Sodexo</i> Dkt. Nos. 820020; 820021; 820022; 820023; 820024 (2008)	NYS Tax Appeals Tribunal	Sales	Purchases as agent for tax exempt entity
<i>Tamagni v. NYS</i> 91 N.Y.2d 530; cert. denied, 525 U.S. 931 (1998)	NY Court of Appeals	Personal Income	Residency and constitutionality of statutory residence test
<i>Upjohn & Pharmacia</i> Dkt. No. 818583 (2004)	NYS Tax Appeals Tribunal	Use	Sample drug packaging
<i>Wascana Energy</i> Dkt. No. 817866 (2002)	NYS Tax Appeals Tribunal	Income	Nexus - Whether a Canadian corporation shipping natural gas through public pipelines had taxable nexus in NY Significance: Important taxpayer victory; no nexus for shipper where title passed at border
<i>Yampol</i> Dkt. No. 813261 (1997)	NYS Tax Appeals Tribunal	Personal Income	Statute of limitations regarding notice of federal change
<i>RJ Reynolds Tobacco v. NYC</i> 643 N.Y.S.2d 865, 169 Misc. 2d 674 (1996)	NY Supreme Court NY County	NYC Corporation Tax	Interstate commerce discrimination in depreciation schemes Significance: Taxpayer victory and oft-cited precedent regarding interstate discrimination

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Cox Cablevision Corp. v. DOR 12 Or Tax Court 219 (1992)	OR Tax Court	Income	Unitary - Whether cable television station engaged in unitary business with over-the-air broadcasting stations
Crocker Equipment Leasing v. DOR 314 Or. 122, 838 P.2d 552 (1992) 12 OTR 16 (1991)	OR Supreme Court	Income	Apportionment - Whether bank unitary group is entitled to modification of the statutory apportionment formula
Maytag Corp. v. DOR 12 OTR 502 (1993)	OR Tax Court	Income	Unitary
Canteen v. PA 818 A.2d 594 (2003), affirmed by Penn. Supreme Court	PA Commonwealth Court	Income	Business Income - Nonbusiness nature of section 338(h)(10) gain Significance: First case ever decided on this nationwide issue and important taxpayer victory
Multiple Taxing Jurisdictions v. Orbitz Cases in AR, CA, FL, GA, IL, IN, KY, MO, NJ, NM, NY, NC, OH, PA, SC, TN, TX, WI (Pending)	PA Court of Common Pleas	Hotel Occupancy	Applicability to internet travel companies Significance: Coordination of multistate defense against actions pending nationwide
NCR Corp. v. South Carolina Tax Comm'n 304 S.C. 1, 402 S.E.2d 666 (1991)	SC Supreme Court	Income	Foreign-Source Income; Apportionment

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<p>Multiple Taxing Jurisdictions v. Orbitz Cases in AR, CA, FL, GA, IL, IN, KY, MO, NJ, NM, NY, NC, OH, PA, SC, TN, TX, WI (Pending)</p>	<p>TN District Court</p>	<p>Hotel Occupancy</p>	<p>Applicability to internet travel companies Significance: Coordination of multistate defense against actions pending nationwide</p>
<p>State of Tennessee v. Target Corp. 02-3764-III (2003)</p>	<p>TN Chancery Court</p>	<p>Use</p>	<p><i>Qui tam</i>/Nexus - Tennessee whistleblower action filed by relator alleging failure to collect/report sales/use tax on internet sales Significance: Decision resulted in dismissal of all whistleblower cases alleging use tax violations in TN</p>
<p>Multiple Taxing Jurisdictions v. Orbitz Cases in AR, CA, FL, GA, IL, IN, KY, MO, NJ, NM, NY, NC, OH, PA, SC, TN, TX, WI (Pending)</p>	<p>TX District Courts</p>	<p>Hotel Occupancy</p>	<p>Applicability to internet travel companies Significance: Coordination of multistate defense against actions pending nationwide</p>
<p>Upjohn v. TX 38 S.W.3d 600 (2000)</p>	<p>TX Court of Appeals</p>	<p>Franchise</p>	<p>Whether taxable capital exception to receipts factor applied to earned surplus tax</p>
<p>FIA Card Services f/k/a MBNA 220 W.Va. 163, 640 S.E.2d 226 (2006)</p>	<p>WV Supreme Court of Appeals</p>	<p>Franchise and Income</p>	<p>Nexus - Non-physically present credit card issuer</p>
<p>Multiple Taxing Jurisdictions v. Orbitz Cases in AR, CA, FL, GA, IL, IN, KY, MO, NJ, NM, NY, NC, OH, PA, SC, TN, TX, WI (Pending)</p>	<p>WI</p>	<p>Hotel Occupancy</p>	<p>Applicability to internet travel companies Significance: Coordination of multistate defense against actions pending nationwide</p>