

# Indiana Department of Revenue



## Annual Public Hearing Minutes

June 2015

## TABLE OF CONTENTS

Minutes Summary.....	3
Amanda Stanley Opening Statement.....	5
Commissioner Mike Alley Opening Statement.....	6
Kyle Simmerman Statement .....	9
First Letter from the Public.....	13
Second Letter from the Public .....	14
Third Letter from the Public .....	15
Fourth Letter from the Public .....	16
Fifth Letter from the Public .....	17

**INDIANA DEPARTMENT OF REVENUE  
2015 ANNUAL PUBLIC HEARING  
MINUTES SUMMARY**

In accordance with the Indiana Taxpayer Bill of Rights, the Indiana Department of Revenue held its Annual Public Hearing in Conference Room 19 of the Conference Center, Indiana Government Center South, 402 W. Washington St., Indianapolis, Indiana on June 23, 2015.

As required by Indiana law, the purpose of this annual hearing is to provide taxpayers an opportunity to recommend changes in statutes, departmental policies, processes, and procedures to help the Department better administer tax laws.

Individuals in attendance representing the Indiana Department of Revenue were:

- Commissioner Alley
- Andrew Kossack (Chief of Staff)
- Asheesh Agarwal (General Counsel)
- Milt Cuevas (Collections)
- Valerie Hunt (CFO)
- Kevin Gulley (CFO)
- Emily Wann (Project Management)
- Tammy Jones (Taxpayer Advocate/Disclosure Officer)
- Bob Dittmer (PR)
- Amanda Stanley (PR support)

Individuals in attendance but not at the head table:

- Shane Doss (PR multimedia recording – no video necessary)
- Katie McLearn (PR support)
- Garret Walton (PR support)
- June Shompa (PR Support/minutes)
- Matthew Donahue (Strategic Transformation Initiatives Leader)

Five letters were sent from the public to be read into the record. These letters are included with the record of this hearing.

9:58 a.m. Call to Order – Bob Dittmer  
9:58 a.m. Opening remarks by Amanda Stanley  
10:00 a.m. Commissioner opening remarks (see script)  
10:00 a.m. Introduction of individuals in attendance representing the Department of Revenue  
10:07 a.m. Call from the Commissioner for comments from the public  
10:08 a.m. Comments from Kyle Simmerman (see attachment)  
10:16 a.m. Commissioner expressed appreciation for Simmerman’s comments  
10:17 a.m. Commissioner read letters from Doug Feuerhelm, John Chlapik, Katherine Kalwinski, Linda Collier, and Katherine Hadow (see attachments)  
10:22 a.m. Commissioner called for additional comments from the public  
10:23 a.m. No more comments from the public; Commissioner Alley adjourned the Annual Hearing

## **Stanley Opening Statement:**

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Thank you for attending the Department of Revenue's Annual Hearing. This hearing, as required under Indiana code, is for the purpose of providing taxpayers the opportunity to make recommendations to the department on the administration of the tax laws in our state.

This hearing is not a news conference or media opportunity. Nor is it a forum to debate Indiana tax laws – those are established by the General Assembly.

This is an opportunity for the public to suggest improvements in tax services and processing. We are always looking to improve our services to the taxpayer and we are very interested in hearing your ideas and suggestions.

Thus, this meeting is dedicated to providing you time to suggest improvements to us, not for us to brief you.

When you wish to make a statement, please identify yourself by name and simply address the commissioner.

At this time it is my pleasure to introduce the Commissioner of the Department of Revenue, Mike Alley.

## Commissioner Opening Statement:

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Thank you, Amanda.

It is certainly my pleasure to be here with you today and I do indeed look forward to your thoughts and ideas. As you may know, I have been with the department a little more than three years now, and so I have been through three individual tax seasons and three legislative sessions – and a change of administration. I continue to be impressed with the quality and dedication of the department’s employees and their focus on providing Indiana taxpayers the very best service they can provide.

We continue to dedicate ourselves to that service. Indeed, we intend to improve upon that service record to become the premier state revenue department in the country. We are not there yet, and we have many miles to travel to accomplish that goal, but we are on our way.

We have just completed our most effective and efficient individual tax season in the history of the department. Just a few observations:

- We expect to achieve 85% e-filing this year for individual tax returns (83% last year and 45% in 2005)
- We instituted a significant Identity Protection Program last year to both protect Hoosier taxpayers from identity theft and to protect the state from issuing fraudulent refunds. At this point, the department has identified and stopped more than \$11.5 million in attempted identity theft and tax refund fraud. This process has helped more than 7,500 taxpayers discover their identities were stolen and used to file fraudulent Indiana tax returns. As part of the program, more than 232,000 taxpayers have been asked to complete an Identity Confirmation Quiz. More than 172,000 taxpayers already have completed successfully this four-question, three minute quiz. An additional 32,000 taxpayer identities have been confirmed through other program efforts.

The amount of fraud identified and stopped by the 2015 program continues to evolve as returns are processed and identities confirmed. However, the success of Indiana's program is not only in stopping fraud but in deterring it. As such, we may find less fraud in future years as the program continues.

- We continue to successfully transition business taxpayers to electronic filing. The 95,000 Indiana S Corporations now can file their annual business tax filings (IT20-S) electronically. Electronic filing for both FAB and CIT has been added to INtax and more than 80 percent of the filings in both categories are being completed electronically after just a few short months. Approximately 95 percent of our trust taxes are now filed and paid electronically.
- The department achieved significant increase in our ability to take telephone calls this year with a very minimal hold period. Throughout the tax season, we took more than 131,000 telephone calls pertaining to individual income taxes and the Identity Protection Program, and answered more than 80 percent of all phone calls the first time.
- Overall, we process more than \$17 billion annually.

As I look forward, I have four major goals in mind for the department:

- **First**, we will continue to strengthen the accuracy and reliability of our processing and reporting systems. We continue to improve our technology and have a number of upgrades in progress right now.
- **Second**, we will improve the tax filing and regulatory experience for small business and individual taxpayers. We have added capabilities to INtax and will continue to add more capability. We will complete a full upgrade of the INtax system by August and add additional tax types.

Additionally, this year we began offering electronic filing of Sub-Chapter S corporations (IT-20S) in 2015 for 2014 taxes. These filings represent about half of all corporate filings in the state each year.

- **Third**, we will improve taxpayer compliance yielding increased tax revenues. We have a number of programs focused on ensuring that Hoosier taxpayers have a level playing field – people and businesses all pay what they owe, but not more.
  
- And **finally**, we will concentrate on preparing our people for future success.

At this point I would welcome your observations and input. I may, as needed, ask some of my staff to assist me in our dialogue. Let me introduce some of them to you.



**Indiana  
CPA Society Annual  
Public Hearing  
Comments Indiana  
Department of Revenue  
June 23, 2015**

Thank you and good morning Commissioner Alley and others. My name is Kyle Simmerman. I am a CPA and a state tax partner with BGBC Partners, LLP in downtown Indianapolis. We are a local, eight partner CPA firm and BDO Alliance USA member providing our firm with a national presence and resource accessibility.

As the incoming chair for the Indiana CPA Society's Tax Resource Advisory Council, I appreciate the opportunity to meet with all of you today as we have in previous years. On behalf of our nearly 8000 members and the clients and employers they serve, thank you for the work you do every day in service to the citizens of Indiana.

Under your administration, Commissioner Alley, as we have worked to represent our member's interests, and you have worked to continually improve tax administration in Indiana, we have built and enjoyed a strong working relationship between the Society's Tax Resource Advisory Council (TRAC) and the Department.

From the beginning of your service to the State, we have appreciated your personal commitment to outreach and stakeholder communications. Few may recognize the importance of meeting taxpayers and practitioners face to face by visiting each district office annually, but please accept our appreciation of the considerable efforts. The results of partnerships in outreach such as the Start Strong seminars for small and new businesses, practitioner's roundtables with the department's legal staff and even this public forum demonstrate the effectiveness of the strategy.

In fact, it was just over a year ago when you reached out to the Society and our members along with other business and professional groups in the state to help meet the Governor's challenge to simplify taxes and create a more competitive business environment in Indiana. We appreciated the opportunity to be part of the discussion and hope Hoosiers will benefit from changes found in the resulting tax simplification legislation (SEA 441) promoted by the Governor and approved by legislators.

Another issue I know you are passionate about is preventing tax fraud and identity theft which increases exponentially with each tax season. As you testified to the Senate Committee on Finance in March, this is an epidemic facing government entities across our nation. It is no surprise that Indiana is a recognized leader in the fight to keep ahead of criminals perpetrating these crimes.

We recognize this issue is every man's issue with a heavy cost related to prevention, but also a tremendous cost to taxpayers as state resources and income are pillaged by fraudsters. We support the need to impose fraud filters and implement complex prevention measures balanced with the taxpayer's right to communication and to receive their refund timely and equally to trust in the legitimacy of notices and requirements imposed such as taking the online verification quiz.

We have seen a reduction in refunds being held for closer scrutiny without communication to the taxpayer or practitioner, but it continues to be an issue of concern. We hope that as more sophisticated fraud prevention measures are implemented the need for holds on refunds will diminish and communication to taxpayers and their representatives improves. We are encouraged that recent conversations yielded potential ideas on addressing this issue through practitioners. Our members are trusted business advocates who stand ready to assist your efforts.

We can all agree that there may always be inherent challenges in providing efficient, effective tax administration in any tax system, but there are often areas where we can work together to improve systems, streamline processes and provide clear guidance and communication to taxpayers and the practitioners representing them.

We rely on our members to alert us to issues as they arise. Our staff and TRAC members work closely with DOR staff to identify systemic issues, address the problem and communicate solutions to members. Members appreciate DOR staff responsiveness to emerging issues and their recognition of the need for transparency in providing clear, authoritative communications to affected parties as expeditiously as possible. As evidenced this last tax season with the delay of IT-41, IT-65 and IT-20S approvals and inability to e-file the IT-20S as anticipated, increased communications acknowledging the issues, some of which were beyond the department's control, and outlining timelines and plans mitigated some frustrations amongst practitioners and clients. As clients of software vendors, we recognize an opportunity to support the department's efforts to modernize through increased communication between our members and vendors so that the approval and testing process are completed well in advance of the tax season. Everyone wins when filings can be completed electronically- saving costs and administrative burden to the State which benefits taxpayers and businesses in Indiana.

While we will keep these lower priority but important items that improve tax administration and reduce related costs like: ACH warehousing of balance-due and estimate payments with annual tax filings, enhanced online access to historical payment information, providing statistics on returns filed by entity- type and year, scheduling of estimated payments for a full year and system changes to reduce duplicative entry of taxpayer and bank information for scheduled payments on our collective 'to do' list, we will also look for more impactful ways to support effective improvements for taxpayers in Indiana.

To this end, I would like to express our sincere thanks for the resources committed this past year to address issues related to Indiana's Non Resident Withholding and Composite Return

filings systems. Together we made huge inroads in identifying the issues and envisioning the solutions to what has been a costly source of major frustration and confusion for Indiana practitioners and businesses.

The Indiana General Assembly instituted legislative changes in SEA 441 that would finally allow the Department to reduce red tape and simplify composite returns for partnerships and S corps with non- resident shareholders, as well as trusts and estates. We appreciate that they also passed tax amnesty as a high priority requiring the focus of staff and resources, however, we need to clearly speak for our members in stating that we cannot afford to drop the ball on implementing the NRWH changes when we are this close to the goal line. Again, anything we can do to support your efforts to implement the changes is a welcomed opportunity.

Looking forward, all indications point to future tax seasons being more compressed and filled with uncertainties while taxes become increasingly complex. We are committed to opportunities that both support our members and supports the state's efforts to simplify taxes, making Indiana more competitive in attracting and retaining businesses.

We appreciate the opportunity to work with the Department's teams on the following:

- Addressing issues related to IRC conformity by allowing conforming changes to be reflected on the following year's returns
- Continue to phase in the full implementation of all entity online electronic filing
- Encourage member communications and needs with software developers
- Operationalize legislative changes to NRWH
- Address remaining best information available issues
- Issuance of notices that are in error or not clear
- Better understand R &D credits and related compliance issues
- Involvement with tax administrative rules project
- Implications for Indiana from Supreme Court decision: Maryland vs. Wynne
- Providing input to the work of the Tax Court Task Force
- Creating member awareness of the Compliance Management Services project
- Improving communication to tax payers and representatives while reducing refund holds
- Supporting the Tax Amnesty program

As a tax professional in Indiana, I am proud of what has been accomplished in recent years through the cooperation and work of our members and the committed professionals at DOR. Thank you for your service to the taxpayers of Indiana and to your commitment to provide a business-friendly environment in our state.

I extend the offer that if our member's expertise can leverage your resources or assist you in your task of improving tax administration for the taxpayers of Indiana in any way; we would welcome any opportunity to assist.

Respectfully submitted:

Kyle A. Simmerman, CPA  
Indiana CPA Society Tax Resource Advisory Council

These comments have no official status and do not represent the approval or disapproval of the comments by the Indiana CPA Society or its Board of Directors.

*The Indiana CPA Society is a state professional society with approximately 8,000 members. Our members represent taxpayers across the state including individuals, small businesses, not for profits and publicly traded compa*



Indiana Department of Revenue  
Commissioner 's Office, MS# 101  
100 North State Avenue  
Indianapolis, IN 46204

RECEIVED

JUN -5 2015

June 6<sup>th</sup>, 2015

COMMISSIONER'S OFFICE

Gentlemen(n):

This letter regards your decision not to supply IT-40 Individual Income Tax Booklets to tax practitioners and volunteers. I am the District Coordinator for AARP's Taxpayer Counseling for the Elderly in Southern Indiana. We provide free income tax service in the counties of Clark, Floyd and Harrison. From February 1st, 2015 through April 15th, 2015 our volunteers e-filed over 1,900 federal and Indiana state income tax returns (a service no longer provided by your district offices).

We are a staff of approximately 40 volunteer tax preparers and 10 client facilitators. We begin our training for the current tax year in January. It consists of six days of federal income tax law training and two days of Indiana state income tax law training coupled with computer software training. The state training material comes from the IT-40.

Our ages range from 60 to 80. Our generation learned by reading books and highlighting information in the books that were important to remember or dog earring pages so we could quickly refer back to important issues.

I emphasize that we are volunteers and our budget each year is \$0. We do not have the resources available to be able to go to your website and print 50 booklets for our volunteers. We do not need the forms that are in the tax booklet because our tax software contains the necessary forms.

This year when we learned that IDOR would not provide booklets to volunteers, I called our volunteers and asked them to call IDOR and personally request IT-40 tax booklets for their use as reference material. I also made several visits to the local IDOR office to pick up some of the booklets. So rather than sending me 40 booklets in one shipment, IDOR sent out booklets to 40 individuals which doesn't seem very cost efficient.

It doesn't make much sense to me that you send the IT-40 booklets to libraries where one person will take an income tax booklet, prepare one tax return and probably pitch the booklet, yet you won't provide booklets to volunteer tax groups who in our case completed about 50 tax returns per person and didn't use any of the forms. We also retain the booklets for 4 tax years in case we have to amend or file returns for truant tax payers.

I feel that you are really doing a disservice to the volunteer tax groups that help low income and elderly persons with federal and state income tax preparation. I request that you rethink your decision not to provide tax booklets to volunteer groups. Please share these comments at the public hearing to be held on June 18<sup>th</sup>, 2015

Douglas Feuerhelm  
3110 Savannah Dr  
Jeffersonville IN 47130-9746

**From:** John Chlapik [<mailto:chlapikjohn@gmail.com>]  
**Sent:** Thursday, June 18, 2015 4:35 PM  
**To:** Dittmer, Robert  
**Subject:** Dept. of Revenue Public Hearing on Income Taxes

Hello, Bob!

As we discussed this morning, I am sending you my comment about tax forms that I wanted to share at the public hearing. Unfortunately, I will not be able to attend the hearing that was rescheduled on June 23. Here is my comment to be considered at the hearing:

There is a discrepancy (in error, I believe) between Schedule IT-2210 and Schedule IT-2210A:

In Section C of Schedule IT-2210 (Required Annual Payment), the taxpayer is directed to record some information and perform some calculations. On Line 8 of Section C, a Minimum Required Annual Payment is calculated and a bold note is written - **"If less than or equal to the amount on line 5, STOP HERE! You do not owe a penalty"**

In Section II of Schedule IT-2210A (Required Annual Payment), the taxpayer is directed to record some information and perform some calculations, essentially the same as Section C of Schedule IT-2210 above. However, on Line H of Section II, where the Minimum Required Annual Payment is calculated, the corresponding bold note is not included. I believe what is intended (and needed) to meet tax laws consistently would be the addition of a bold note that states - **"If less than or equal to the amount on line E, STOP HERE! You do not owe a penalty"**. With the absence of such a note, certain taxpayers are lead to continue on to the very detailed (and rather painful) completion of Section III of Schedule IT-2210A, even though they have made an adequate minimum payment of taxes to avoid paying a penalty.

Please feel free to contact me via e-mail if you or someone else in the Dept. of Revenue has questions about what I am trying to convey.

Thank You!

**John J. Chlapik**

June 19, 2015

Indiana Department of Revenue  
Commissioner's Office  
MS Room No. 100  
100 N. Senate Ave.  
Indianapolis, IN 46204

Dear Representatives:

Thank you for inviting taxpayer feedback prior to your June 23rd annual meeting. This letter is about property taxes, so pardon me, and ignore my missive, if your focus is solely on *income* taxes.

My biggest frustration regarding property tax billing here in Lake County is the ease with which individuals are able to cheat the government by quietly pretending that a property owner is still thriving, and therefore deserving of both the Homestead/Standard and the Supplemental exemptions to their property taxes, while in actuality they have died.

I am aware that taxes incurred are not payable until the *following* calendar year, so know that I am referring to fraudulent heirs/family members who occupy or rent said premises of the deceased well into a successive tax season and beyond. They leave the property deed unchanged and continue to wrongly enjoy the aforementioned exemptions, thereby impacting county social programs, infrastructure improvements, environmental monitoring and all else that our property taxes support.

Label me as being computer illiterate or na"ive, but is there not a way to integrate death information harvested by the Social Security Administration or the IRS data systems with those of county tax authorities? And if the sharing of pertinent information between entities is not only possible but is being actively embraced by some Indiana counties, then why not Lake County?

There must be a way to flag a person's passing for all the agencies that depend on such updates.

Thank you for your attention. I hope that you have a fruitful annual meeting!

Regards,



Kathryn Kalwinski  
[kalkathryn@yahoo.com](mailto:kalkathryn@yahoo.com)

**From:** Linda Collier <[linda.collier60@yahoo.com](mailto:linda.collier60@yahoo.com)>

**Sent:** Monday, June 22, 2015 8:50 PM

**To:** Feedback

**Subject:** annual hearing

Why are seniors taxed on their pensions? or taxed at all. By the time one reaches full retirement age, currently 70, one might expect to get a break. Many seniors haven't saved much or anything for retirement and a tax break would help.

Will Indiana ever consider a flat tax? Would certainly make it much easier to file than filing out all those schedules, and lower the cost of having to pay to file, as many do.

Will the revenue office ever be open on Saturdays or phone lines open longer than 4:30pm. For those who work those same hours, it is hard to get answers. One has to take time off or try to get a call in during the lunch hour.

Katharine Hadow  
Marketing Communications & Research  
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Katharine@katharinehadow.com  
June 19, 2015

Commissioner Mike Alley Indiana  
Department of Revenue Indiana  
Government Center North, Room  
N105  
100 N. Senate Avenue  
Indianapolis, IN 46204

Dear Mr. Alley:

This year I had the good fortune to compare two states' tax returns in great detail, because I filed income tax forms in two states. Indiana's forms fell short compared to California's.

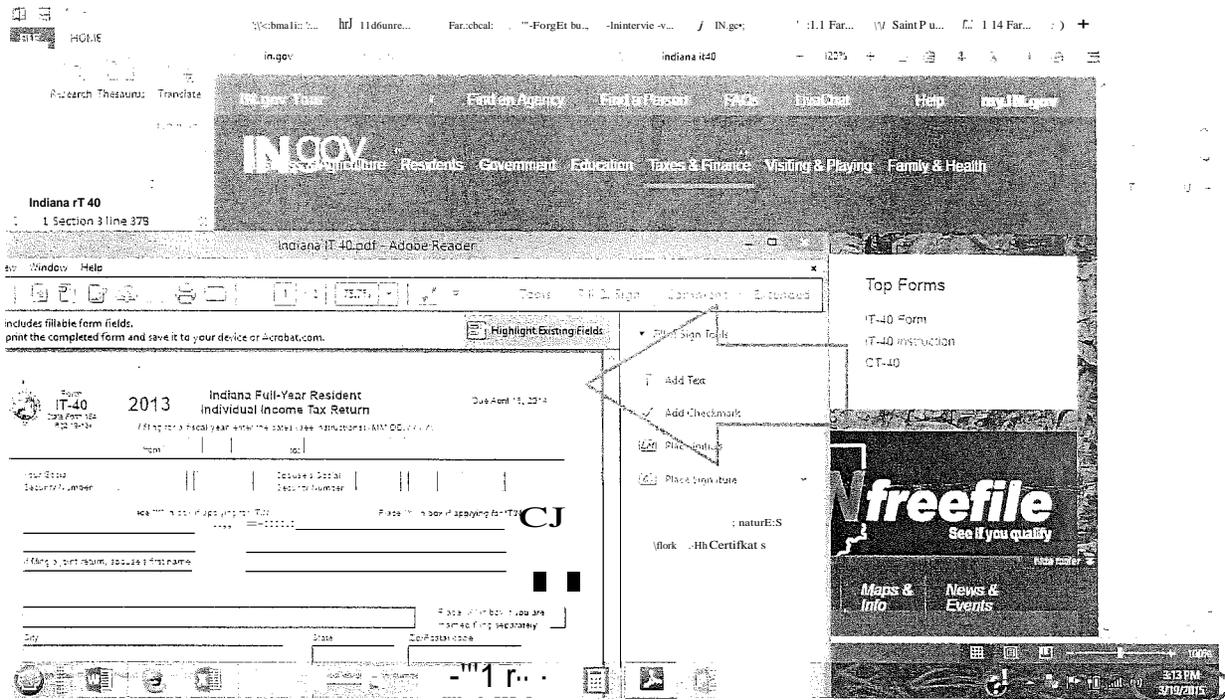
Every year you have the opportunity to build goodwill among Indiana's citizens, who are also your neighbors. None of us enjoys paying taxes. Nonetheless we do recognize and appreciate when the people we work with—doctors, teachers, even tax professionals—show respect for us and our time by reducing paperwork and communicating clearly. I'm writing to you as a professional communicator concerned about the way the DoR gets its important messages out to Hoosiers.

I'm not commenting on Indiana's tax structure. I'm commenting on the way the Department of Revenue communicates with taxpayers.

Every official communication, whether a speech, a response to someone who applies for a government job, a ballot form, or a tax return, is an interaction with taxpayers and constituents. Successful private enterprises consider carefully the words and media they use. If they're communicating on a large scale, they audit and test the message on recipients. The Department of Revenue would benefit from doing the same.

As I prepared my family tax returns this year, I had plenty of opportunities to think of ways the process could've worked better, not only for me, but for many taxpayers.

Let's start with when I looked online for the IT-40 in mid-March of this year:

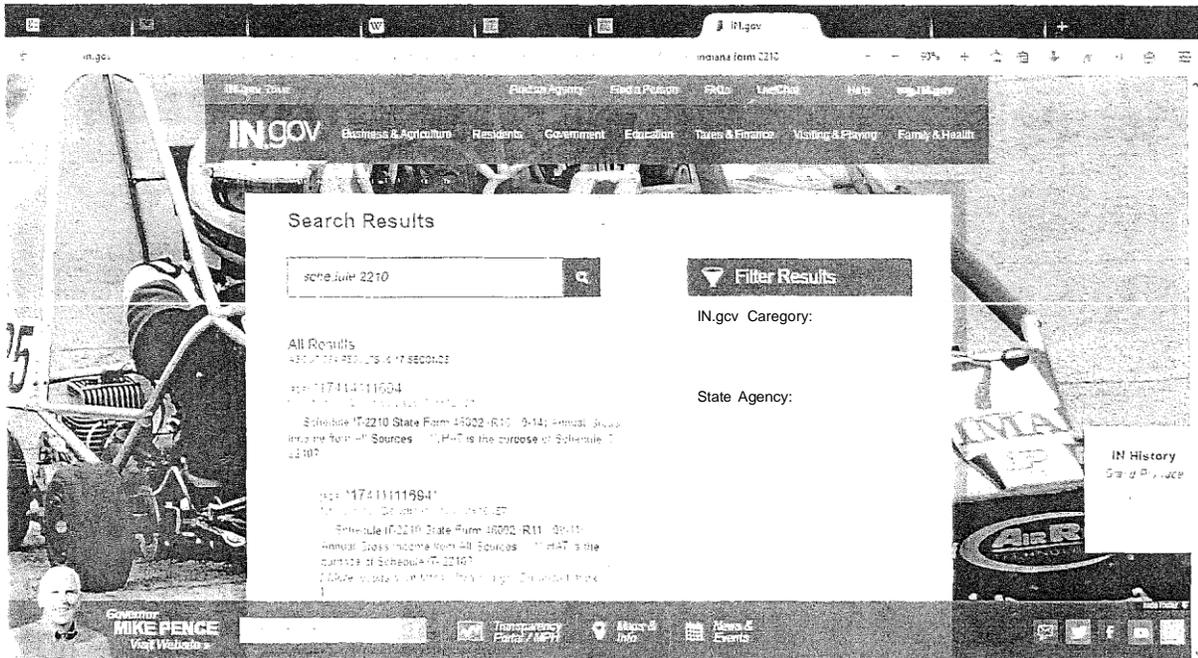


In case the print is too small to read, this shows that on March 19 I went to IN.GOV to download the IT-40. When I clicked on "IT-40 Form," less than a month before tax day, I received the 2013 IT-40. I repeat: I received the 2013 IT-40, due last year. That told me that no one user-tested important links.

How would the DOR have responded if I had submitted the 2013 form with my 2014 return? I suspect that you would've rejected it and penalized me for a late return.

Websites can be valuable time-and-money-savers. But in order for them to work, they need to be user-tested. Print materials are static, so they need careful proofreading. Websites are dynamic. They can take users to unhelpful and unintended places. In addition to even more proofreading, they need to be tested by actual users, or by people like me who are experienced in interpreting user reactions.

So, let's see. Let's say that because I used the wrong form I now owe a penalty. For that I need Schedule 2210, but the library is all out and I can't make it to Merrillville to the branch office. I go online to IN.gov and type "schedule 2210" in the search box. Instead of offering me a file labeled something descriptive like "Indiana Schedule 2210 2014" you offer me one labeled "17414111694".<sup>1</sup> Wow, that makes me feel warm and fuzzy. Not. I have no idea if that's the form I need.



Openmg 46002-2014.odf

File has been chosen to open:

46002-2014.pdf

which is: Adobe Acrobat Document (1256 KB)

from: http://forms.in.gov/

What should Firefox do with this file?

- Open with Adobe Reader (default)

Could this not be a file, for file://... from now on.

Oddly, when I opt to download portable document file "174111694", I end up with a file called "46002-2014". At this point I'm not confident that you've given me the right form. This disgruntles me even before I receive the form and have to start calculating my penalties. Wouldn't you feel the same way?

I could go on, but the departments user interface may not interest you as much as it does me, and you've only allocated an hour for public comments.

Next, let's consider the forms themselves, starting with the IT-40.

The IT-40 itself looks like a snappy little two-page document. The taxpayer quickly finds that if anything but, since it requires seven backup documents. It's necessary to collect all that information, true. Still the taxpayer who expects to fill out a simple form feels deceived when she sees all the supporting documents. Can you not consolidate at least some of them?

A fairly obvious merger would be Schedules 3 and 4, which fit onto one page anyway. The Schedule 3 and 4 page is sequence number 3, which makes Schedule 5 sequence number four. The conscientious taxpayer striving to put everything in the required order needs to stop and rethink: "Oh, this page is headlined Schedule 3, but the next page is Schedule 5. Am I missing something? *No-sequence* 4 is

*schedule 5.* Dam this big government with too many forms." Imagine taxpayers all over the state asking themselves the same question-doesn't it make more sense to redesign the form?

For that matter, there's Schedule 1, Sequence 1: Addbacks. My family had no addbacks. I wasted a few minutes trying to figure out what addbacks were, and then a few more deciding whether to include the page with my completed return. Note that I did, because if Schedules 2-7 were required, Schedule 1 probably was too, and I was darned if the DoR was going to penalize me for not including an irrelevant form. I still don't know if I did the right thing or not.

Do you see the problem? Your online and print communications would benefit from user-testing, to be sure that they're as intelligible as possible.

To user-test the online and paper forms, I suggest sitting with a user while she or he prepares her or his tax returns. Just watch, without answering questions. Notice where the problems lie-and then correct them before you publish the site or the paper form. Do this with at least ten users. I'm convinced that California does something like this, which is why their returns are so much easier to file than Indiana's.

As it happens, I'm a registered vendor to the state of Indiana who specializes in communications. If you'd like my business to help in help improving communications and user-testing, I'll be happy to help.

Please let me know if you have any questions.

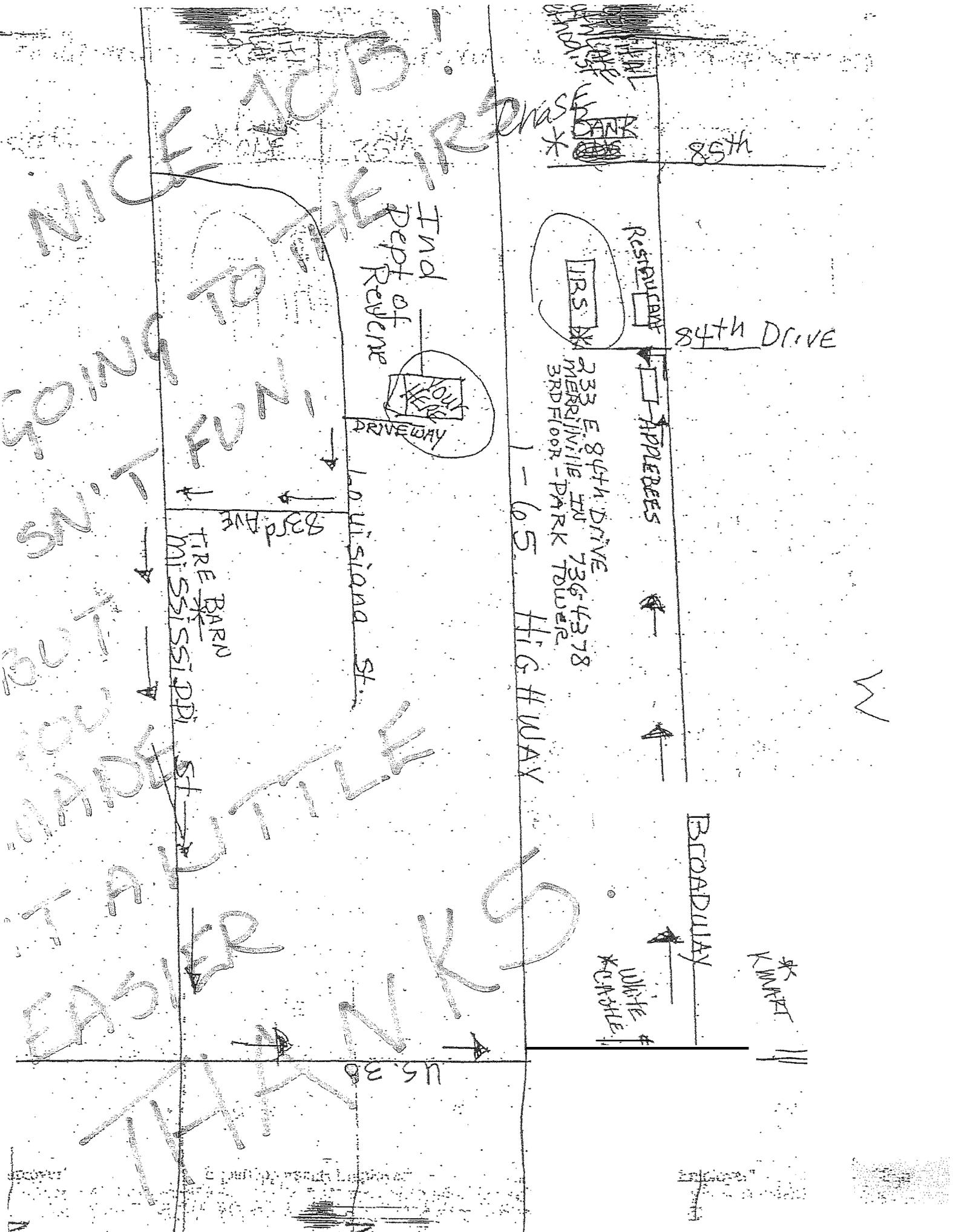
Sincerely yours,



Katharine Hadow

PS Documents can be untidy and yet still be helpful. I visited the Merrillville branch in March. I learned that someone had observed that taxpayers frequently arrived there believing that they were at the IRS. That person drew up a map sending them to the IRS and photocopied it for distribution.

I went back yesterday. They've eliminated the map. What a pity. The written instructions are more polished and almost as helpful, but they don't have that "you're lost and I want to help" personal charm. You should give whoever drew that map a raise and promotion, t..;f-



85th

84th Drive

RESTFUL CAFE

APPLEBEES

BROADWAY

IRS

233 E 84th Drive  
MERRIVILLE IN 46041  
3RD Floor - PARK TOWER

1-65 HIGHWAY

IND  
DEPT OF  
REVENUE

DRIVEWAY

LOUISIANA ST.

83rd Ave

TIRE BARN  
MISSISSIPPI ST

US 30

KIMMERT

WHITE  
KANSAS

W

Handwritten notes and scribbles on the left side of the map, including the word 'S' and various illegible markings.