

In The Supreme Court of Ohio

Case Information Statement

07 - 1718

<b>Case Name:</b> Keith Brown & Noel Brown v. William W. Wilkins, Tax Commissioner	<b>Case No.:</b> 2006-R-1041
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**I. Has this case previously been decided or remanded by this Court?** Yes  No

If so, please provide the Case Name: \_\_\_\_\_  
 Case No.: \_\_\_\_\_  
 Any Citation: \_\_\_\_\_

**II. Will the determination of this case involve the interpretation or application of any particular case decided by the Supreme Court of Ohio or the Supreme Court of the United States?** Yes  No

If so, please provide the Case Name and Citation: Knust v. Wilkins, 111 Ohio St. 3d 331 (2006)

**Will the determination of this case involve the interpretation or application of any particular constitutional provision, statute, or rule of court?** Yes  No  See Appendix A

If so, please provide the appropriate citation to the constitutional provision, statute, or court rule, as follows:

**U.S. Constitution:** Article \_\_\_\_\_ Section \_\_\_\_\_ **Ohio Revised Code:** R.C. \_\_\_\_\_  
**Ohio Constitution:** Article \_\_\_\_\_ Section \_\_\_\_\_ **Court Rule:** \_\_\_\_\_  
**United States Code:** Title \_\_\_\_\_ Section \_\_\_\_\_ **Ohio Admin. Code:** O.A.C. \_\_\_\_\_

**III. Indicate up to three primary areas or topics of law involved in this proceeding (e.g., jury instructions, UM/UIM, search and seizure, etc.):**

- 1) Ohio income tax
- 2) Constitutional law
- 3) \_\_\_\_\_

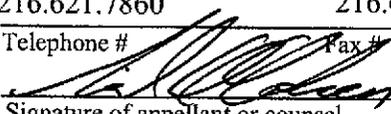
**FILED**  
 SEP 17 2007  
 CLERK OF COURT  
 SUPREME COURT OF OHIO

**IV. Are you aware of any case now pending or about to be brought before this Court that involves an issue substantially the same as, similar to, or related to an issue in this case?** Yes  No

If so, please identify the Case Name: Vestfall v. Wilkins  
 Case No.: Case No. 07-0584  
 Court where Currently Pending: Supreme Court of Ohio  
 Issue: Ohio ESBT income tax

**Contact information for appellant or counsel:**

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 Counsel for: Appellants

## APPENDIX A

U.S. Constitution: Amend. X

U.S. Constitution: Article VI

Ohio Constitution: Article 2, Section 1

United States Code: Title 26, Section 641

United States Code: Title 26, Section 671

United States Code: Title 26, Section 1361

United States Code: Title 26, Section 7805

Ohio Revised Code: Section 5703.05

Ohio Revised Code: Section 5703.14

Ohio Revised Code: Section 5717.02

Ohio Revised Code: Section 5747.01