

ARIZONA TAX COURT

TX 2005-050104

02/16/2006

HONORABLE MARK W. ARMSTRONG

CLERK OF THE COURT
L. Slaughter
Deputy

FILED: _____

ARIZONA STATE DEPARTMENT OF
REVENUE

JOHN P THUREAU

v.

MONARCH BREWERY L.L.C, et al.

JOHN A WEIL

UNDER ADVISEMENT RULING

This matter was taken under advisement after oral argument held January 9, 2006. The Court has considered Plaintiff's Motion for Summary Judgment, Response, Reply and arguments of counsel.

IT IS ORDERED denying Plaintiff's Motion for Summary Judgment, the Court finding that genuine issues of material fact exist and that Plaintiff has failed to establish it is entitled to judgment as a matter of law. This case is distinguishable from past decisions of this court interpreting A.R.S. § 42-5028, since in all of those cases the individual(s) held liable were also the sole shareholders, directors and officers of the corporate or L.L.C. taxpayer. *See also In re Inselman*, 334 B.R. 267 (Bankr. D. Ariz. 2005).

IT IS FURTHER ORDERED that discovery may continue.