

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

IN THE MATTER OF:

CASE NO. 08-03675-BHL-11
CHAPTER 11

ATA AIRLINES, INC.,

Debtor(s).

INDIANA DEPARTMENT OF REVENUE'S (IDR) RESPONSE TO OBJECTION TO CLAIM

Comes now Creditor, Indiana Department of State Revenue (IDR), by counsel, and, for its Response to the Objection to its Claim, states as follows:

1. Creditor has filed an amended proof of claim in the amount of \$8,075,449.53 including a priority claim of \$15,268.51, a secured claim of \$0.00 and \$8,060,181.02 as a general unsecured claim.
2. Creditor's claim is based, in part on actual returns filed for Debtor's retail sales tax liability for the period ending 3/31/2008 by virtue of the fact that Creditor has no record of amounts due and owing having been paid; in part on actual returns filed for Debtor's corporate tax liability for the years 1996-2004 due to figures created during an audit for those periods of time and by virtue of the fact that Creditor has no record of amounts due and owing having been paid; and in part on estimated returns for Debtors' corporate income tax liability for the years 2005-2007 by virtue of the fact that Creditor has no record of said returns having been filed; however, the claim is valid because, Indiana Code § 6.8-1-10-3(a) provides that returns prepared by the Indiana Department of State Revenue based on the best information available are *prima facie* correct, and said taxes have not been paid.
3. IDR's claim is correct and should be paid as such, pursuant to 11 USC § 505.

WHEREFORE, Creditor, Indiana Department of State Revenue, prays that Debtor's objection to IDR's claim be overruled.

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Respectfully submitted,

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By: /s/ Luke P. Hodgkin
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CERTIFICATE OF SERVICE

I do hereby certify that a copy of the foregoing pleading has been duly served upon all counsel of record listed below, by ECF notification or U. S. first class mail, postage prepaid, on this 5th day of January, 2009.

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