

# INHERITANCE AND ESTATE TAX COURT CASE INDEX

Issue	Cite	Last Name	First Name	TAC		CC		CA		SC		Final
				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
DEDUCTION - COMMISSION EXPENSES CLAIMED FOR INCOME TAX PURPOSES MAY NOT BE DEDUCTED A SECOND TIME AS ADMINISTRATION EXPENSES FOR INHERITANCE TAX PURPOSES	81WIS(2d)705 WTB8-3	HAASE A/K/A OSCAR RUDOLPH HAASE, DECEASED	ESTATE OF OSCAR R.			R				R	01/03/78	YES
EXEMPTIONS - TRANSFERS TO VOLUNTARY ASSOCIATIONS ORGANIZED SOLELY FOR CHARITABLE PURPOSES - TRANSFER EXEMPT EVEN THOUGH RELATIVES MAY BECOME BENEFICIARIES	WTB11-3 84WIS(2d)644	FRAUTSCHY	ESTATE OF BERTIE M.			R	06/03/76			A	06/30/78	YES
GIFTS IN CONTEMPLATION OF DEATH NOT INCLUDED IN DECEDENT'S ESTATE WHEN COMPUTING WISCONSIN ESTATE TAX	400-054 400-059	SCHWEITZER	ESTATE OF OTT E.			R	10/18/05	A	12/06/07			YES
TRANSFERS IN CONTEMPLATION OF DEATH - TRANSFER FROM JOINT TENANCY TO TENANTS IN COMMON DIDN'T CHANGE OWNERSHIP PERCENTAGE - TRANSFER NOT DIVESTITURE OF PROPERTY	74WIS(2d)162	MAVROGENIS	ESTATE OF SAMUEL			A				R	10/19/76	YES