

CORPORATION FRANCHISE OR INCOME TAX COURT CASE INDEX

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Issue	Cite	Corporation Name	TAC		CC		CA		SC		Final
			Act.	Date	Act.	Date	Act.	Date	Act.	Date	
ACCOUNTING - 1986 AND PRIOR - CONTRACTOR - COMPLETION OF CONTRACT METHOD ALLOWED	400-031 WTB86-15 91-13	TOWNE REALTY, INC.	R	12/14/93	D	09/28/94					YES
ACCOUNTING - ACCEPTANCE CORPORATIONS - REPORT INCOME FROM DEFERRED PAYMENT CONTRACTS ON ACCRUAL BASIS	200-006(1ST) 193WIS41	MOTORS ACCEPTANCE COMPANY							A	12/31/26	YES
ACCOUNTING - ACCRUAL BASIS - INSURANCE COMMISSIONS TAXABLE WHEN INSURANCE PREMIUMS BILLED TO CUSTOMER	9WTAC147 200-978 200-791	COMMONWEALTH LAND TITLE INSURANCE COMPANY	A	03/14/72	A	01/25/74					YES
ACCOUNTING - ACCRUAL BASIS - INTEREST INCOME FROM LAND CONTRACT BETWEEN TWO CORPORATIONS WITH SAME OWNERS IS ACCRUABLE	4WBTA113 200-515(1ST) 200-813(1ST) 200-012 13WIS(2d)185	LAVO COMPANY OF AMERICA	A	08/18/50	A	02/10/60			A	04/04/61	YES
ACCOUNTING - ACCRUAL BASIS - VACATION PAY EARNED PRIOR YEAR BUT PAID PRESENT YEAR IS DISALLOWED	6WBTA205 200-340	WISCONSIN POWER & LIGHT COMPANY	AP	12/13/66							YES
ACCOUNTING - ACCRUAL METHOD - EXPENSES - BURDEN OF PROOF - YEAR DEDUCTIBLE	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
ACCOUNTING - BONUS EXPENSE DEDUCTED ON ACCRUAL BASIS WHEN INCURRED AND DETERMINABLE INSTEAD OF CASH BASIS	4WBTA445 200-783(1ST) 200-826(1ST)	WISCONSIN ELECTRIC POWER CO.	A	02/25/59	A	03/29/60					YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - BOOKS ON ACCRUAL - RETURNS ON CASH - MUST USE SAME METHOD ON RETURNS AS BOOKS	201-665	THOMAS J. HUBERT ADVERTISING, INC.	A	01/25/80							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CASH METHOD DID NOT PROPERLY REFLECT INCOME OF HOSPITAL - REQUIRED TO USE ACCRUAL METHOD	7WTAC130 200-434	COMMUNITY HOSPITAL CORPORATION OF MILWAUKEE	A	07/24/68							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CASH TO ACCRUAL - CASH METHOD USED DOES NOT CLEARLY REFLECT INVENTORY INCREASE	202-554 WTB44-9	WISCONSIN RAILROAD SERVICES CORP.	A	06/05/85							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CASH TO ACCRUAL - CASH REPORTING NOT PROHIBITED MERELY BECAUSE ACCRUAL ACCOUNTS MAINTAINED	202-993	J. J. SECURITY, INC.	R	09/02/88							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CHANGE FROM ESTIMATED RESERVE METHOD TO DIRECT WRITE-OFF METHOD FOR BAD DEBTS	202-648 WTB46-13	CENTRAL WISCONSIN WHOLESALE, INC.	A	01/10/86							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - STRICT CONFORMITY TO BOOK METHOD NOT REQUIRED WHERE CONSISTENCY MAINTAINED AND METHOD USED CLEARLY REFLECTS INCOME	202-993	J. J. SECURITY, INC.	R	09/02/88							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD (1986 AND PRIOR) - NEITHER PREDECESSOR NOR SUCCESSOR CORPORATION SOUGHT WRITTEN PERMISSION TO CHANGE ACCOUNTING METHOD USED TO REPORT INCOME	400-417 400-468 400-507 WTB115-23 119-17 124-20	BABCOCK & WILCOX COMPANY	A	04/06/99	A	12/16/99	A	11/09/00			YES
ACCOUNTING - CHANGE IN ACCOUNTING PERIOD - CORPORATION CANNOT CHANGE FISCAL YEAR WITHOUT PERMISSION OF DEPARTMENT	203-088 203-182 203-207 WTB65-13 70-12 71-8	FREEDOM SAVINGS & LOAN ASSOCIATION N/K/A F F S & L A	A	09/14/89	A	04/17/90	A	11/28/90			YES
ACCOUNTING - CHANGE IN ACCOUNTING PERIOD - CORPORATION CANNOT CHANGE FISCAL YEAR WITHOUT PERMISSION OF DEPARTMENT	203-378 WTB81-10 85-18	M. B. INVESTMENT CORP.	A		A						YES

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ACCOUNTING - CHANGE IN METHOD - ACCRUAL BASIS - VACATION PAY PROPERLY DEDUCTIBLE IN CURRENT YEAR EVEN THOUGH DEDUCTED IN ERROR PREVIOUSLY	9WTAC401 200-927 200-974 201-176 69WIS(2d)723	LADISH CO.	A	05/31/73	A	01/08/74			R	09/30/75	YES
ACCOUNTING - CHANGE IN METHOD - MATERIAL CHANGE IN SINGLE ITEMS OF INCOME OR DEDUCTIONS - ACCRUED VACATION PAY	9WTAC401 200-927 200-974 201-176 69WIS(2d)723	LADISH COMPANY	A	05/31/73	A	01/08/74			AP	09/30/75	YES
ACCOUNTING - CHANGE IN METHOD OF ACCOUNTING - BOOKS AND TAX RETURN FILED BASED ON CASH METHOD - INCOME CLEARLY REFLECTED	9WTAC106 200-763	TONY PELLITTERI TRUCKING SERVICE, INC.	R	01/25/72							YES
ACCOUNTING - CHANGE IN METHOD OF ACCOUNTING - CASH BASIS METHOD CLEARLY REFLECTED INCOME - WISCONSIN DEPARTMENT OF REVENUE CANNOT REQUIRE ACCRUAL	9WTAC106 200-763	TONY PELLITTERI TRUCKING SERVICE, INC.	R	01/25/72							YES
ACCOUNTING - CHANGE IN METHOD OF ACCOUNTING - CASH TO ACCRUAL - DEPARTMENT'S ACTION REVERSED WHERE BOOKS KEPT FAIRLY AND ACCURATELY	201-876	STREETS AND ROAD CONSTRUCTION CORP.	R	07/28/81							NNA
ACCOUNTING - CHANGE IN METHOD OF ACCOUNTING - OFFICE AUDIT NOT CONCLUSIVE IF FIELD AUDIT DETERMINATION MORE CLEARLY REFLECTS INCOME	200-011(1ST) 202WIS355	WISCONSIN ORNAMENTAL IRON & BRONZE CO.			A				A	02/04/30	YES
ACCOUNTING - DEFERRAL OF INCOME - ACCRUAL BASIS TAXPAYER - FEES RECEIVED BEFORE EARNED ARE TAXABLE WHEN RECEIVED	202-704	MADISON INVESTMENT ADVISORS, INC.	A	04/02/86							YES
ACCOUNTING - INSTALLMENT SALE - ELECTION CANNOT IN LATER YEAR BE REPUDIATED WHEN UNABLE TO MEET ALL REQUIREMENTS	7WTAC38 200-510	FEED SUPPLIES, INC.	A	09/26/67							YES
ACCOUNTING - INSTALLMENT SALE - GAIN COMPUTED BASED UPON TOTAL CONTRACT PRICE NOT FAIR MARKET VALUE OF INSTALLMENT NOTE RECEIVED - REPOSSESS ASSET	202-289	FAULKS TRUCK & BUS, INC.	A	12/29/83							YES
ACCOUNTING - INSTALLMENT SALE - MERGER DOES NOT ACCELERATE RECOGNITION OF GAIN ON INSTALLMENT SALE, LIQUIDATING CORPORATION - INSTALLMENT SALE	202-250 202-414 202-728 WTB37-4 48-7	FALLS COMMUNICATIONS, INC.	A	11/01/83	R	07/11/84		04/26/86			YES
ACCOUNTING - INSTALLMENT SALE - MORTGAGE ASSUMED BY BUYER	202-502	A CITY VAN & STORAGE, INC.	A	01/31/85							YES
ACCOUNTING - LOANS OR DIVIDENDS - MONIES TRANSFERRED BY SUBSIDIARY CORPORATION TO PARENT AND SHOWN AS LOANS ON SUBSIDIARY'S BOOKS WERE CONSIDERED LOANS NOT DIVIDENDS	203-326 WTB79-13	LADISH CO., INC.	A	05/13/73	A	01/08/74			R	09/30/75	YES
ACCOUNTING - METHOD OF ACCOUNTING - PREPAID INCOME TAXABLE WHEN RECEIVED	8WTAC23	ALLEN HALL CORP.	A	06/16/69							YES
ACCOUNTING - METHOD OF ACCOUNTING - PREPAID INCOME TAXABLE WHEN RECEIVED	8WTAC23 200-527	VILLA MARIA, INC.	A	06/16/69							YES
ACCOUNTING - YEAR OF REPORTING - DEPOSITS ON BANQUET FACILITIES AND GIFT CERTIFICATE PURCHASES REPORTABLE WHEN RECEIVED	202-942 WTB57-5	76TH AND GOOD HOPE, INC.	A	03/02/88							YES
ACCOUNTING - YEAR OF REPORTING - DOWN PAYMENTS ON SALES ORDERS	202-771 202-862	LABORATORY CONSULTING, INC.	A	08/19/86	A	04/23/87					YES
ACCOUNTING - YEAR OF REPORTING - SOFTWARE MAINTENANCE CONTRACTS	202-771 202-862	LABORATORY CONSULTING, INC.	A	08/19/86	A	04/23/87					YES
ACQUIESCENCE - TAX APPEALS COMMISSION - ACQUIESCENCE OF DEPARTMENT PRIOR DETERMINATION CAN'T BE DISREGARDED	2WBTA51 248WIS160	BRIGGS AND STRATTON CORPORATION	R	09/23/43	A	07/07/45			A	01/8/46	YES
ADMISSION OF EVIDENCE - TESTIMONY OF CERTIFIED PUBLIC ACCOUNTANT AND FIELD AUDITOR ADMISSIBLE AGAINST INTERESTS OF TAXPAYER	4WBTA176 200-601(1ST)	WISCONSIN RENDERING COMPANY	A	06/09/53							YES
ALLOCATION OF BUSINESS INCOME - RENTAL OF BARGES AND TOWBOATS FOLLOWS SITUS OF RENTAL BUSINESS IN WISCONSIN	9WTAC367 200-908 200-955	WISCONSIN BARGE LINE, INC.	A	03/16/73	A	10/22/73					YES
ALLOCATION OF BUSINESS INCOME - RENTAL OF BARGES AND TOWBOATS HAD TAXABLE SITUS IN WISCONSIN AND WAS NONAPPORTIONABLE	9WTAC362 200-909	WISCONSIN BARGE LINE, INC.	A	03/16/73							YES

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ALLOCATION OF EXPENSES - ALLOCATION OF OVERHEAD EXPENSES TO INCOME FROM RENTAL OF EQUIPMENT TO OUT OF STATE LESSEE	203-332 203-384 400-062 WTB81-10 88-10	CITIZENS PUBLISHING CO. OF WISCONSIN	AP	05/06/92	A	12/30/92	A	05/26/94			YES
ALLOCATION OF INCOME - ADVERTISING AGENCY INCOME FROM SIGN SPACES WITHIN AND WITHOUT WISCONSIN HAS WISCONSIN SITUS - CONTRACT INCOME NONAPPORTIONABLE	7WTAC34 200-389	MAJESTIC ADVERTISING AGENCY, INC.	A	09/20/67							YES
ALLOCATION OF INCOME - ALLOCATE INCOME TO SUBSIDIARY ON BARGAIN SALE OF AIRCRAFT	203-034 203-127 202-232 WTB68-9 72-5	SENTRY FINANCIAL SERVICES CORP.	R	02/24/89	A	02/20/90	A	03/28/91			YES
ALLOCATION OF INCOME - APPORTIONMENT - INSURANCE PROCEEDS FOR LOSS OF PROFITS, AND INDEMNITY PAYMENTS, ARE APPORTIONABLE INCOME	200-023(1ST) 219WIS293	NEWPORT COMPANY	A	12/29/33	A	12/29/34			R	06/24/35	YES
ALLOCATION OF INCOME - APPORTIONMENT - NEXUS - SALES REPRESENTATIVES IN WISCONSIN - ACTIVITIES EXCEED SOLICITATION OF ORDERS	202-926 203-000 203-114 203-220 WTB55-9 59-9 66-11 71-9	WILLIAM WRIGLEY, JR., COMPANY	A	11/25/87	R	10/19/88	R	12/07/89	R	02/19/91	YES
ALLOCATION OF INCOME - APPORTIONMENT - NEXUS - SALES REPRESENTATIVES IN WISCONSIN ACTIVITIES EXCEED SOLICITATION OF ORDERS	203-339 WTB78-8	WILLIAM WRIGLEY, JR., CO.							R	06/19/92	YES
ALLOCATION OF INCOME - APPORTIONMENT - NEXUS NOT ESTABLISHED - APPORTIONMENT NOT PERMITTED	202-596	GOURMAY CHEESE COMPANY, INC.	A	08/06/85							YES
ALLOCATION OF INCOME - APPORTIONMENT - SITUS OF INCOME - PRIOR LAW - INCOME OR LOSS FROM BUSINESS - INCOME WHICH FOLLOWS RESIDENCE	201-544	MC CULLOCH CORPORATION	AP	01/25/79							YES
ALLOCATION OF INCOME - ASSIGNMENT OF INCOME - INCOME ASSIGNABLE TO DISC INCOME ALLOCABLE TO PARENT	202-664	VILTER INTERNATIONAL CORPORATION	R	01/21/86	R	09/30/86					YES
ALLOCATION OF INCOME - BETWEEN AFFILIATES - CONSENT DIVIDENDS NEED NOT BE INCLUDED IN INCOME TO CLEARLY REFLECT INCOME	203-194	THE GOODYEAR TIRE & RUBBER COMPANY	R	10/19/90							YES
ALLOCATION OF INCOME - BETWEEN AFFILIATES - FOREIGN SALES CORPORATION - SALES COMMISSION PAID TO SEPARATE CORPORATION	400-056 WTB88-15	KIMBERLY-CLARK CORPORATION AS SUCCESSOR TO KIMTECH LTD.	R	04/12/94							YES
ALLOCATION OF INCOME - BETWEEN AFFILIATES - SUCCESSOR CORPORATION UNABLE TO DEFER INCOME NOT REPORTED BY PREDECESSOR CORPORATION	400-417 400-468 400-507 WTB115-23 119-17 124-20	BABCOCK & WILCOX COMPANY	A	04/06/99	A	12/16/99	A	11/09/00			YES
ALLOCATION OF INCOME - BOND INTEREST PAID BY WISCONSIN CORPORATION TO NONRESIDENTS IS NOT TAXABLE TO WISCONSIN	200-001(1ST) 161WIS111	MANITOWOC GAS CO.							A	12/31/14	YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - APPORTIONMENT - SALES FACTOR - DIVIDENDS FROM SUBSIDIARY	202-551 202-814 WTB42-6	INTERNATIONAL BUSINESS MACHINES CORP.	A	05/09/85	RM	11/03/86					YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - APPORTIONMENT - SALES FACTOR - INCOME FROM INTANGIBLES	202-564 WTB42-11	UNITED STATES STEEL CORPORATION	R	05/09/85							YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - APPORTIONMENT - SALES FACTOR - INVESTMENT INCOME AND ROYALTIES	202-551 202-814 WTB42-6	INTERNATIONAL BUSINESS MACHINES CORP.	A	05/09/85	RM	11/03/86					YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - DIVIDENDS AND GAIN FROM FOREIGN SUBSIDIARIES	202-527 WTB41-8	W. R. GRACE & COMPANY	AP	02/12/85							YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - DIVIDENDS FROM SUBSIDIARIES	202-612 202-777 202-950 WTB46-9 50-5 57-4	AMERICAN TELEPHONE & TELEGRAPH COMPANY	AP	10/31/85	A	09/10/86	R	03/18/88			YES

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ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - GAIN ON SALE OF BUSINESS ASSETS AND OPERATING PERMIT, USED IN PRODUCTION OF WISCONSIN BUSINESS INCOME	202-355 202-790 WTB38-5	KEY LINE FREIGHT, INC.	A	03/12/84			A	09/12/86			YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - INCOME FROM BUS RENTALS AND PROVIDING ADMINISTRATIVE SERVICES	202-501	WRL, INC.	A	01/31/85							YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - INCOME FROM INTANGIBLES	202-612 202-777 202-950 WTB46-9 50-5 57-4	AMERICAN TELEPHONE & TELEGRAPH COMPANY	AP	10/31/85	A	09/10/86	R	03/18/88			YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - INCOME FROM WISCONSIN TIMBER SALES IN SALES FACTOR	202-444	HALF MOON CORPORATION	A	09/06/84							NNA
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - INVESTMENT DIVISION A PART OF UNITARY BUSINESS	202-551 202-814 WTB42-6	INTERNATIONAL BUSINESS MACHINES CORP.	A	05/09/85	RM	11/03/86					YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - OIL COMPANIES - PROBLEMS IN AUDITING	201-223 201-373 201-593 201-661 WTB3-3 18-3 20-6	EXXON CORPORATION F/K/A HUMBLE OIL AND REFINING CO.	AP	04/08/76	AP	01/31/77			AP	06/29/79	YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - RENTS FROM ILLINOIS PROPERTY IN SALES FACTOR	202-444	HALF MOON CORPORATION	A	09/06/84							YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - SALE OF IDLE PROPERTY FORMERLY USED IN PRODUCTION OF INCOME IS APPORTIONABLE INCOME	202-322 WTB37-9	WARREN'S TURF NURSERY, INC.	A	12/29/83							YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - SALE OF REAL ESTATE LOCATED OUTSIDE WISCONSIN	202-260 WTB37-9	TRANSAM WAREHOUSES OF ILLINOIS, INC.	A	10/31/83							YES
ALLOCATION OF INCOME - DIVIDEND INCOME RECEIVED BY FOREIGN CORPORATION NOT SUBJECT TO TAX IN WISCONSIN	8WTAC27 200-534 200-620 200-863	PACIFIC FINANCE CORPORATION N/K/A TRANSAMERICA FINANCIAL CORPORATION	A	06/20/69	R	10/26/70			A	10/31/72	YES
ALLOCATION OF INCOME - DIVIDEND INCOME RECEIVED BY FOREIGN CORPORATION NOT SUBJECT TO TAX IN WISCONSIN	8WTAC27 200-534 200-620 200-863 56WIS(2d)57	TRANSAMERICA FINANCIAL CORPORATION F/K/A PACIFIC FINANCE CORPORATION	A	06/20/69	R	10/26/70			A	10/31/72	YES
ALLOCATION OF INCOME - EXEMPT INCOME - DIVIDENDS AND INTEREST FROM NONUNITARY SUBSIDIARIES	202-564 WTB42-11	UNITED STATES STEEL CORPORATION	AP	05/09/85							YES
ALLOCATION OF INCOME - FRANCHISE COMPANIES - FRANCHISE FEES AND 4% OF FRANCHISE GROSS RECEIPTS WERE WISCONSIN BUSINESS INCOME	201-785 WTB21-11	UNION PRESCRIPTION CENTERS, INC.	A	09/08/80							YES
ALLOCATION OF INCOME - INCOME FROM INTANGIBLES HELD BY FOREIGN CORPORATION AND KEPT WITHIN WISCONSIN DO NOT HAVE WISCONSIN SITUS	2WBTA51 248WIS160	BRIGGS AND STRATTON CORPORATION	R	09/23/43	A	07/07/45			A	01/08/46	YES
ALLOCATION OF INCOME - INCOME FROM LEASE AND SALE OF TANGIBLE PERSONAL PROPERTY LOCATED OUTSIDE WISCONSIN IS NONAPPORTIONABLE RENTAL INCOME NOT BUSINESS INCOME	10WTAC47 201-142 201-395 201-732 WTB16-11	KEARNEY AND TRECKER CORPORATION	A	04/25/75	A	04/22/77			R	10/09/79	YES
ALLOCATION OF INCOME - INTANGIBLES - APPORTIONMENT - SALE OF STOCK BY FOREIGN CORPORATION HAD NO WISCONSIN SITUS	200-023(1ST) 219WIS293	NEWPORT COMPANY	A	12/29/33	A	12/29/34			R	06/24/35	YES
ALLOCATION OF INCOME - INTERCOMPANY PRICING - PRICE NEWSPRINT TRANSFERRED FROM SUBSIDIARY BASED UPON FAIR MARKET PRICE	4WBTA334 200-701(1ST) 200-770(1ST) 200-805(1ST) 8WIS(2d)441	KANSAS CITY STAR COMPANY (THE)	A	01/04/57	A	10/29/58			R	12/01/59	YES

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ALLOCATION OF INCOME - INTERCOMPANY PRICING - SALE OF AIRCRAFT BY SUBSIDIARY TO PARENT AT LESS THAN FAIR MARKET VALUE	203-034 203-127 203-232 WTB68-9 72-5	SENTRY FINANCIAL SERVICES CORPORATION	R	02/24/89	A	02/20/90	A	03/28/91			YES
ALLOCATION OF INCOME - INTEREST PAID BY FOREIGN CORPORATION OFFSET AGAINST DIVIDEND INCOME RECEIVED TO DETERMINE NONAPPORTIONABLE INCOME	8WTAC27 200-534 200-620 200-863	PACIFIC FINANCE CORPORATION N/K/A TRANSAMERICA FINANCIAL CORPORATION	A	06/20/69	R	10/26/70			A	10/31/72	YES
ALLOCATION OF INCOME - LOSS FROM DISPOSAL OF INTANGIBLE ASSETS - DEALER ORGANIZATIONS - FOLLOWS OUT OF STATE RESIDENCE	10WTAC17 201-109	OMARK-PRENTICE HYDRAULICS, INC.	A	11/05/74							YES
ALLOCATION OF INCOME - NEXUS - APPORTIONMENT METHOD NOT ALLOWED - NEXUS NOT ESTABLISHED WITH ANOTHER STATE	202-875	VILTER INTERNATIONAL CORPORATION	A	06/19/87							YES
ALLOCATION OF INCOME - NEXUS OUTSIDE WISCONSIN	202-664	VILTER INTERNATIONAL CORPORATION	R	01/21/86	R	09/30/86					YES
ALLOCATION OF INCOME - NONAPPORTIONABLE INCOME - OFFSET PROVISION VIOLATES CONSTITUTION	202-964 202-965 WTB60-7 61-6	BRUNSWICK CORPORATION	A	03/17/88							YES
ALLOCATION OF INCOME - NONAPPORTIONABLE INTEREST RECEIVED MUST BE REDUCED BY ENTIRE INTEREST PAID	3WBTA1 200-091(1ST) 252WIS468	ARMOUR AND COMPANY	A	03/05/46					A	05/11/48	YES
ALLOCATION OF INCOME - PATENTS - PROFITS FROM SALE OF PATENT RIGHTS BY FOREIGN CORPORATION HAD NO BUSINESS SITUATION IN WISCONSIN	200-023(1ST) 219WIS293	NEWPORT COMPANY	A	12/29/33	A	12/29/34			R	06/24/35	YES
ALLOCATION OF INCOME - PERSONAL HOLDING COMPANY STATUS ALLOWED FOR WISCONSIN PURPOSES EVEN THOUGH FEDERAL RETURNS NOT FILED AS A PERSONAL HOLDING COMPANY	401-166	OSB, INC.	R	01/26/09							NNA
ALLOCATION OF INCOME - SECURITIES OF FOREIGN CORPORATION KEPT WITHIN WISCONSIN DO NOT HAVE WISCONSIN SITUATION	2WBTA138	KIMBERLY CLARK CORPORATION	R	06/07/44	A				A		YES
ALLOCATION OF INCOME - SEPARATE ACCOUNTING REQUIRED - WISCONSIN DIVISION NOT INTEGRAL PART OF UNITARY BUSINESS	4WBTA341 200-705(1ST)	EBALDY, INC.	A	01/23/57							YES
ALLOCATION OF INCOME - SITUATION - CERTAIN INCOME FROM INTERSTATE COMMERCE IS NOT TAXABLE	200-005(1ST) 191WIS397	KOPPERS CO.							A	07/31/26	YES
ALLOCATION OF INCOME - SITUATION - INCOME FROM INTANGIBLES OF WISCONSIN CORPORATION HAS WISCONSIN SITUATION THOUGH ONLY OFFICE IN ILLINOIS	5WBTA79 5WBTA80 200-087	FRANAN ENTERPRISES, INC.	A	11/19/62							YES
ALLOCATION OF INCOME - SITUATION - INCOME FROM INTERSTATE SALES SUBJECT TO TAX	200-002(1ST) 161WIS211	UNITED STATES GLUE COMPANY							A	06/03/18	YES
ALLOCATION OF INCOME - SITUATION - WISCONSIN COMPANY WITH INVENTORIES OUT-OF-STATE ENGAGED IN BUSINESS IN SUCH STATES	4WBTA581 200-117 200-172	BLACKHAWK MANUFACTURING CO. N/K/A APPLIED POWER INDUSTRIES, INC.	A	09/26/61	R	08/22/63			A	10/27/64	YES
ALLOCATION OF INCOME - SUCCESSOR BUSINESS CORPORATION IS SEPARATE TAX ENTITY THAN PRECEDING SERVICE CORPORATION	9WTAC130 200-775	WEISBERG CLINIC, LTD.	A	01/31/72							YES
ALLOCATION OF INCOME - UNITARY BUSINESS - SEPARATE ACCOUNTING	202-612 202-777 202-950 WTB46-9 50-5 57-4	AMERICAN TELEPHONE & TELEGRAPH COMPANY	AP	10/31/85	A	09/10/86	R	03/18/88			YES
ALLOCATION OF INCOME - UNITARY BUSINESS - SEPARATE ACCOUNTING CANNOT BE USED	201-223 201-373 201-593 201-661 WTB3-3 18-3 20-6	EXXON CORPORATION F/K/A HUMBLE OIL AND REFINING CO.	A	04/08/76	A	01/31/77			A	06/29/79	YES
ALLOCATION OF INCOME - UNITARY BUSINESS INCOME OF INTERSTATE CORPORATION SUBJECT TO APPORTIONMENT IF SUFFICIENT NEXUS EXISTS (USSC)	201-661	EXXON CORPORATION							A	06/10/80	YES

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AMORTIZATION - 1986 AND PRIOR - CASH PURCHASE OF TAX BENEFITS (INTANGIBLE ASSET) AMORTIZABLE OVER USEFUL LIFE	400-221 400-260 400-309 WTB98-23 101-14 103-16	NORTHERN STATES POWER COMPANY	R	05/30/96	A	11/15/96	A	07/08/97			YES
AMORTIZATION - STEP-UP IN BASIS OF ASSETS PURSUANT TO SECTION 338 ELECTION	400-372 WTB111-16	GFG CORPORATION, INC.	AP	05/29/98							YES
AMORTIZATION DEDUCTION - NON-COMPETITION AGREEMENT - PETITIONER ENTITLED TO DEDUCTION EVEN THOUGH PARENT CORPORATION OF PETITIONER MADE PAYMENT	400-372 WTB111-16	GFG CORPORATION, INC.	AP	05/29/98							YES
AMORTIZATION DEDUCTION - NON-COMPETITION AGREEMENT - PETITIONER ENTITLED TO DEDUCTION EVEN THOUGH PARENT CORPORATION OF PETITIONER MADE PAYMENT	400-372 WTB111-16	GFG CORPORATION, INC.	AP	05/29/98							NNA
APPEAL - CIRCUIT COURT - DEPARTMENT FAILED TO PROVE THAT COMMISSION MADE ERROR - FAILURE OF DEPARTMENT TO PRESENT EVIDENCE NOT COMMISSION ERROR	203-138	ACME BLOCK CORPORATION			D	03/27/90					YES
APPEAL - CIRCUIT COURT - LOST JUDICIAL TRANSCRIPT NOT GROUNDS FOR REMAND UNLESS LIKELY TO SHOW COMMISSION ERROR	203-138	ACME BLOCK CORPORATION			D	03/27/90					YES
APPEAL - CIRCUIT COURT - PETITION FOR JUDICIAL REVIEW DISMISSED FOR FAILURE TO SERVE WTAC	203-198	WALTER E. REINKE, LTD.			D	05/01/90	A	10/02/90			YES
APPEALABLE ORDER - APPEALS COURT CANNOT REVIEW ORDER OF THE BOARD OF TAX APPEALS WHICH STRUCK ISSUES FROM CONSIDERATION	200-039 200-120	NORTH AVENUE FAMILY LAUNDRY	D	12/04/61	A	10/08/63					YES
APPEALS - ACTION NOT TAKEN ON PETITION FOR REDETERMINATION WITHIN SIX MONTHS OF DATE FILED, STATUTE DIRECTORY NOT MANDATORY	400-303	PFISTER CORPORATION	A	05/27/97							YES
APPEALS - CIRCUIT COURT - PETITION FOR REVIEW FROM TAX APPEALS COMMISSION DECISION DEFICIENT AS NOTICE NOT PROPERLY SERVED ON DEPARTMENT OF REVENUE	202-888 WTB58-10	NORTHERN STATES POWER COMPANY			D	07/27/87	A	05/10/88			YES
APPEALS - CIRCUIT COURT - PETITION FOR REVIEW MUST BE FILED WITH TAX APPEALS COMMISSION WITHIN 30 DAYS	202-804 WTB51-4	AVON PRODUCTS, INC.			A	08/21/86					YES
APPEALS - CIRCUIT COURT - PETITION FOR REVIEW MUST BE SERVED UPON TAX APPEALS COMMISSION WITHIN 30 DAYS	202-790	KEY LINE FREIGHT, INC.					D	09/12/86			YES
APPEALS - CONSTITUTIONALITY - UNCONSTITUTIONAL TAX - FAILURE TO RAISE ISSUE AT WTAC OR CC CANNOT BE CORRECTED BY FILING 42 USC §1983 ACTION, PETITIONER FAILED TO EXHAUST ADMINISTRATIVE REMEDIES	400-097 400-109 WTB86-21	NORTHERN STATES POWER COMPANY					A	10/28/93	A	01/18/95	YES
APPEALS - COURT OF APPEALS - TIMELY FILING - FINALITY OF JUDGMENT DETERMINED BY TRIAL COURTS INTENT AS EXPRESSED IN DOCUMENT AND NOT BY SUBSEQUENT EVENTS	203-012	AMERCO LEASE COMPANY					D	10/26/88			YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION - DOES NOT HAVE AUTHORITY TO REVIEW INCOME AND PROPERTY TAX EXEMPTIONS REVOKED BY WISCONSIN DEPARTMENT OF REVENUE	10WTAC29 201-129	LOYAL ORDER OF MOOSE LODGE NO. 49	D	02/14/75							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION - LACKS JURISDICTION TO CONSIDER CLAIM FIRST RAISED IN BRIEF, NOT ARGUED TO DEPARTMENT	202-912 202-988 203-099 WTB68-9	NELSON BROTHERS FURNITURE CORPORATION	R	11/13/87	A	07/07/88	A	10/26/89			YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE CLAIM FOR REFUND FILED LATE	7WTAC88 200-416	COMBINED PAPER MILLS, INC.	D	03/07/68							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE PETITION FILED LATE	6WBTA167	C-Z CHEMICAL COMPANY	D	08/02/66							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION - RECEIPT OF NOTICE - TIMELINESS OF APPEAL	202-347	GIDDINGS & LEWIS INTERNATIONAL CORP.	D	05/01/84							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION - WITHOUT AUTHORITY TO RECEIVE ARGUMENTS NOT RAISED IN PETITION FOR REDETERMINATION	202-490 202-721 202-930	REGENCY NURSING HOMES, INC.	D	11/13/84	A	04/29/86	A	02/12/87			YES

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APPEALS - PAYMENT OF TAXES - ASSESSMENT PAID RATHER THAN DEPOSITED WITH STATE NOT REFUNDABLE	4WBTA444 200-773(1ST)	MODEL LAUNDERING AND CLEANING CORP.	D	01/08/59							YES
APPEALS - PETITION FOR REDETERMINATION - NOTICE OF ACTION ISSUED WITHIN 6 MONTHS TIMELY EVEN THOUGH RECEIVED AFTER 6 MONTH DATE	202-426	KEN SCHMIDT CO., INC.	A	07/27/84							YES
APPEALS - PETITION FOR REDETERMINATION SIX MONTH PERIOD - STATUTE PRESCRIBING TIME IN WHICH APPELLATE BUREAU IS REQUIRED TO ACT IS DISCRETIONARY NOT MANDATORY (MOTION FOR DISMISSAL)	203-317	AMERICAN CYANAMID COMPANY	D	02/11/92							YES
APPEALS - PETITION FOR REHEARING - REQUEST FINDINGS OF FACTS BE AMENDED TO INCLUDE FINDING RELATIONSHIPS BETWEEN TAXPAYER AND NBK	202-965	BRUNSWICK CORPORATION	A	04/28/88							YES
APPEALS - PETITION FOR REHEARING GRANTED BECAUSE OF ERROR OF FACT AND ERRONEOUS INTERPRETATION OF TESTIMONY	203-060 203-134 WTB68-8	ASTRA PLATING, INC.	R	03/14/90							YES
APPEALS - REFUND CLAIMS - AFTER FIELD AUDIT ASSESSMENT - CLAIM DENIED - ADDITIONAL ASSESSMENT BECAME FINAL AND CONCLUSIVE AFTER 30 DAYS	4WBTA463 200-789(1ST)	INVINCIBLE METAL FURNITURE CO.	D	04/02/59							YES
APPEALS - RES JUDICATA - FAILURE TO LITIGATE CONSTITUTIONAL ISSUE DURING PREVIOUS APPEALS - TAXPAYER CAN NOT RAISE ISSUE UNDER 42 USC SEC 1983	203-343	NORTHERN STATES POWER COMPANY	A	06/15/92							YES
APPEALS - REVIEW OF WBTA DECISION - DEPARTMENT BOUND BY PRIOR DECISION ON SAME ISSUE WHERE THEY DID NOT CHALLENGE THAT DECISION	6WBTA43 200-214 200-398	CONTROLS COMPANY OF AMERICA	A	04/27/65	R	11/16/67					YES
APPEALS - STOCKHOLDER CANNOT BE HEARD WITH RESPECT TO ASSESSMENT MADE ONLY AGAINST CORPORATION	1WBTA516	HOUSEHOLD FINANCE CORPORATION	D	10/27/42							YES
APPEALS - TAX APPEALS COMMISSION - ACQUIESCENCE OF DEPARTMENT PRIOR DETERMINATION CAN'T BE DISREGARDED	2WBTA138	KIMBERLY CLARK CORPORATION	R	06/07/44	A				A		YES
APPEALS - TAX APPEALS COMMISSION - AFFIRMS CREDIBILITY OF WITNESSES PER REMAND	202-926 WTB55-9	WILLIAM WRIGLEY, JR., COMPANY	A	11/25/87							YES
APPEALS - TAX APPEALS COMMISSION - APPEAL NOT TIMELY - PETITION DISMISSED	8WTAC82	CARM GRAIN COMPANY, INC.	D	11/14/69							YES
APPEALS - TAX APPEALS COMMISSION - BOARD WITHOUT JURISDICTION TO DETERMINE TIMELINESS OF CLAIM THROUGH PROCESS OF DEMURRER	1WBTA192	SUPERIOR WATER, LIGHT & POWER CO.	A	07/03/40							YES
APPEALS - TAX APPEALS COMMISSION - CANNOT INCREASE AN INCOME TAX ASSESSMENT - LIMITED TO DETERMINING CORRECTNESS OF DEPARTMENT'S ASSESSMENT	4BTA191 200-819(1ST) 200-010	BLATZ BREWING COMPANY	R	08/28/53	A	03/14/60			A	03/07/61	YES
APPEALS - TAX APPEALS COMMISSION - CAN'T ACCEPT JURISDICTION IF PETITION FOR REVIEW FILED LATE	3WBTA293	MIDWEST FIBRE COMPANY	D	12/02/47							YES
APPEALS - TAX APPEALS COMMISSION - DECISION OF TAX APPEALS COMMISSION ADVERSE TO DEPARTMENT IS FINAL UNLESS APPEALED TO HIGHER COURT OR NONACQUIESCED	202-908 202-991	CUMIS INSURANCE SOCIETY, INC.	R	09/30/87	A	06/23/88					YES
APPEALS - TAX APPEALS COMMISSION - DEPOSIT OF CONTESTED TAXES WITH TREASURER - PAYMENT OF AMOUNT DUE ON CONTESTED ASSESSMENT	202-651 WTB47-15	BROWN DEER MEDICAL BUILDING, LTD.	D	01/10/86							YES
APPEALS - TAX APPEALS COMMISSION - DISCOVERY - FAILURE TO COMPLY WITH DEPARTMENT'S DISCOVERY REQUESTS - LEGAL FEES AND COSTS IMPOSED	203-183	CARRION CORPORATION	A	07/18/90							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR AT HEARING RESULTS IN DENIAL OF CLAIM	2WBTA362	WISCONSIN SCREW COMPANY	D	03/28/45							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	2WBTA168	AMPCO METAL, INC.	A	06/27/44							YES

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APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	1WBTA479	FARMERS ELEVATOR COMPANY	A	04/24/42							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	2WBTA88	KAHLENBERG LABORATORIES, INC. (THE)	A	01/13/44							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	2WBTA170	LADISH DROP FORGE COMPANY	A	06/29/44							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	2WBTA90	MICHAEL YUNDT COMPANY	A	01/28/44							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	2WBTA82	MIDWEST COLD STORAGE COMPANY	A	10/13/43							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	2WBTA169	OUTBOARD MARINE & MANUFACTURING CO.	A	06/28/44							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	1WBTA480	STATE BANK OF GILMAN	A	5/13/42							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO PURSUE APPEAL	202-096	BRAND STRUCTURES, INC.	A	10/08/82							YES
APPEALS - TAX APPEALS COMMISSION - HAS NO JURISDICTION - ISSUES NOT RAISED IN APPLICATION FOR ABATEMENT AND NOT ACTED ON BY DEPARTMENT	4WBTA597 200-039 200-120	NORTH AVENUE FAMILY LAUNDRY	D	12/04/61	A	10/08/63					YES
APPEALS - TAX APPEALS COMMISSION - HEARING BEFORE TAX APPEALS COMMISSION VALID ALTHOUGH ONLY ONE MEMBER PRESENT	8WTAC144 200-595 200-618 200-727 52WIS(2d)386	NEU'S SUPPLY LINE, INC.	A	05/13/70	A	09/28/70		A	10/05/71		YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - FAILURE TO ATTACH COPY OF DETERMINATION APPEALED FROM TO PETITION IS NOT JURISDICTIONAL	3WBTA140	MIDLAND COOPERATIVE WHOLESAL	D	01/07/47							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REDETERMINATION NOT FILED ON CLAIM FOR REFUND DENIAL NOTICE - DEPARTMENT DENIAL WAS NOT A FINAL DECISION - SUBJECT MATTER OF CLAIM STILL PENDING BEFORE DEPARTMENT	400-620	BURLINGTON NORTHERN RAILROAD COMPANY	R	08/22/02							NO
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REHEARING TIMELY FILED - TAXPAYERS RELIANCE ON RULE FOR FILING PETITION FOR REVIEW REASONABLE	WTB82-19	BEEEMSTER LIQUIDATION, INC.	R	10/12/92							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW FILED MORE THAN 60 DAYS AFTER NOTICE OF ACTION RECEIVED, MOTION TO DISMISS GRANTED	WTB127-23	INTERSTATE MANAGEMENT SERVICES, INC.	A	04/03/01							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW NOT FILED WITH THE COMMISSION - LETTER TO RESOLUTION OFFICER DATED BEFORE NOTICE OF ACTION RECEIVED BY PETITIONER DOES NOT CONSTITUTE PETITION FOR REVIEW TO WTAC	400-676	GRAYCOR INDUSTRIAL CONSTRUCTORS INC	A	03/12/03							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION LACKING WHERE FAILED TO RAISE CLAIM IN PETITION FOR REDETERMINATION OR PRIOR TO FINAL DETERMINATION	202-911 202-963 WTB58-9	HAMMERMILL PAPER COMPANY	D	10/30/87	A	04/05/88					YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION NOT ACQUIRED BY COMMISSION WHERE PETITION FOR REVIEW NOT TIMELY SERVED ON DEPARTMENT	3WBTA140	MIDLAND COOPERATIVE WHOLESAL	D	01/07/47							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION OF COMMISSION TO ISSUE DECISION ON AUDIT OBJECTIONS NOT AFFECTED BY REFUND CLAIM	200-023(1ST) 219WIS293	NEWPORT COMPANY	A	12/29/33	A	12/29/34		R	06/24/35		YES
APPEALS - TAX APPEALS COMMISSION - LACKS AUTHORITY TO REVIEW CONSTITUTIONALITY OF LAWS	10WTAC14	WKBH TELEVISION, INC.	A	09/20/74							YES

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APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHEN CLAIM FOR REFUND IS NOT TIMELY FILED	8WTAC18 200-506	RIPON TRUCKING CO.	D	05/16/69							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE FIELD AUDIT ASSESSMENT BECAME FINAL AND CONCLUSIVE	6WBTA193 200-350	MILWAUKEE WESTERN BANK	D	10/31/67							YES
APPEALS - TAX APPEALS COMMISSION - LATE FILING OF PETITION FOR REVIEW RESULTS IN DISMISSAL	2WBTA550	KEWAUNEE SHIPBUILDING & ENGINEERING CORPORATION	D	12/11/45							YES
APPEALS - TAX APPEALS COMMISSION - MOTION FOR RECONSIDERATION - DE FACTO DISCRIMINATION - DEPRECIATION - CORPORTION THAT CEASES TO BE EXEMPT FROM TAX - WISCONSIN ADJUSTED BASIS OF PROPERTY	400-659	BURLINGTON NORTHERN RAILROAD CO	R								NO
APPEALS - TAX APPEALS COMMISSION - MULTIPLE APPEALS - TIMELINESS - ONE \$5.00 FEE, TWO ACTIONS	202-187	JENSEN REYNOLDS CORP.	R	06/10/83							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW MUST BE FILED WITHIN 30 DAYS - NOT TIMELY	2WBTA109	BRITTINGHAM & HIXON LUMBER CO.	D	03/30/44							YES
APPEALS - TAX APPEALS COMMISSION - POWERS INCLUDE AUTHORIZATION OF WORK PAPERS	9WTAC388	EXXON CORPORATION	R	05/26/73							YES
APPEALS - TAX APPEALS COMMISSION - REFUND CLAIMS - FAILURE TO APPEAR AT HEARING RESULTS IN DENIAL OF CLAIM	2WBTA363	ALBERT TROSTEL & SONS COMPANY	D	03/29/45							YES
APPEALS - TAX APPEALS COMMISSION - REFUND CLAIMS - FAILURE TO APPEAR AT HEARING RESULTS IN DENIAL OF CLAIM	2WBTA360	KEMPSMITH MACHINE COMPANY (THE)	D	03/27/45							YES
APPEALS - TAX APPEALS COMMISSION - REQUIRED TO APPEAR BEFORE TAX APPEALS COMMISSION AND MAKE FULL DISCLOSURE BEFORE TAXPAYER'S MOTION CAN BE GRANTED	5WBTA93 200-090	PLATING ENGINEERING CO.	A	12/07/62							YES
APPEALS - TAX APPEALS COMMISSION - RIGHT OF DUE PROCESS VIOLATED AS TAX APPEALS COMMISSION DECISION WRITTEN WITHOUT INVOLVEMENT OF MEMBER WHO PRESIDED AT HEARING	202-905 WTB55-8	WILLIAM WRIGLEY, JR., COMPANY			RM	08/20/87					YES
APPEALS - TAX APPEALS COMMISSION - TAX APPEALS COMMISSION HAS JURISDICTION ON ISSUES NOT RAISED IN PETITION FOR REDETERMINATION	202-664	VILTER INTERNATIONAL CORPORATION	R	01/21/86	R	09/30/86					YES
APPEALS - TAX APPEALS COMMISSION - TAX APPEALS COMMISSION LACKS JURISDICTION TO DETERMINE VALIDITY OF SUBPOENAS DUCES TECUM ISSUED BY DEPARTMENT OF REVENUE	202-248	W. A. KRUEGER COMPANY	D	10/05/83							YES
APPEALS - TAX APPEALS COMMISSION - WTAC DENIED RESPONDENT'S MOTION TO DISMISS THOSE PORTIONS OF AN AMENDED PETITION FILED BY THE PETITIONER, RELATING TO CLAIMS FOR RESEARCH CREDITS UNDER THE DOCTRINE OF EQUITABLE RECOUPMENT	400-811	OSHKOSH TRUCK CORPORATION	R	02/11/05							YES
APPORTIONABLE INCOME - REAL ESTATE - INSTALLMENT SALES - SALE OF INTANGIBLE ASSETS BEFORE DOING BUSINESS IN WISCONSIN	202-342	PANKOW CONSTRUCTION COMPANY	R	12/29/83							YES
APPORTIONMENT - AIR CARRIERS - INTERSTATE - WEIGHTING FACTORS - ARRIVALS AND DEPARTURES	201-667 201-900 WTB18-6	NORTH CENTRAL AIRLINES, INC.	A	01/25/80	R	08/26/81					YES
APPORTIONMENT - ALLOCATION OF INCOME - FORMULA MANUFACTURING FACTOR - COST OF MANUFACTURING FACTOR CANNOT BE ELIMINATED ENTIRELY	9WTAC342 200-901	COOPER'S, INC.	A	02/27/73							YES
APPORTIONMENT - ALLOCATION OF INCOME - FORMULA MANUFACTURING RATIO BY USE OF A DIVISOR OF LESS THAN THREE CAN BE USED BY WISCONSIN DEPARTMENT OF REVENUE	9WTAC342 200-901	COOPER'S, INC.	A	02/27/73							YES

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APPORTIONMENT - APPORTIONABLE INCOME - GAIN FROM SALE OF OPERATIONAL DIVISION AND BUSINESS ASSETS - UNITARY RELATIONSHIP BETWEEN PETITIONER AND PURCHASER NOT REQUIRED	400-067 WTB88-11 102-10	ALBANY INTERNATIONAL CORP.	A	05/23/94	D	03/25/97					YES
APPORTIONMENT - APPORTIONABLE INCOME - GAIN FROM SALE OF PARTNERSHIP INTEREST AND INTEREST FROM LOAN TO PARENT COMPANY MADE FROM SALE PROCEEDS	401-072 401-176 WTB156-15 159-11	LOUIS DREYFUS PETROLEUM PRODUCTS CORP.	AP	01/02/08	A	10/07/08					YES
APPORTIONMENT - APPORTIONABLE INCOME - GAIN FROM SALE OF STOCK OF SUBSIDIARY	400-067 WTB88-11 102-10	ALBANY INTERNATIONAL CORP.	R	05/23/94	D	03/25/97					YES
APPORTIONMENT - APPORTIONABLE INCOME - GAIN FROM SALE OF TRADE SECRETS LEARNED IN COURSE OF BUSINESS ACTIVITIES - UNITARY RELATIONSHIP BETWEEN PETITIONER AND PURCHASER NOT REQUIRED	400-067 WTB88-11 102-10	ALBANY INTERNATIONAL CORP.	A	05/23/94	D	03/25/97					YES
APPORTIONMENT - APPORTIONABLE INCOME - INTEREST AND DIVIDENDS RECEIVED FROM MAJORITY OWNED SUBSIDIARIES WHICH ARE UNITARY WITH PETITIONER	400-067 WTB88-11 102-10	ALBANY INTERNATIONAL CORP.	A	05/23/94	D	03/25/97					YES
APPORTIONMENT - APPORTIONABLE INCOME - INTEREST AND DIVIDENDS RECEIVED FROM SOURCES AND AFFILIATES WHERE NO UNITARY RELATIONSHIP EXISTS	400-067 WTB88-11 102-10	ALBANY INTERNATIONAL CORP.	R	05/23/94	D	03/25/97					YES
APPORTIONMENT - APPORTIONABLE INCOME - ROYALTIES - ROYALTY INCOME EARNED IN COURSE OF BUSINESS ACTIVITIES - UNITARY RELATIONSHIP BETWEEN PETITIONER AND PAYOR UNNECESSARY	400-067 WTB88-11 102-10	ALBANY INTERNATIONAL CORP.	A	05/23/94	D	03/25/97					YES
APPORTIONMENT - APPORTIONABLE INCOME - SALE OF VACANT LAND PURCHASED FOR BUSINESS PURPOSES BUT NEVER USED AS SUCH, COST INCLUDABLE IN PROPERTY FACTOR IN PRIOR YEARS	203-326 WTB79-13	LADISH CO., INC.	A	05/01/92							YES
APPORTIONMENT - APPORTIONABLE INCOME DEFINED - BUSINESS INCOME ARISING FROM TRANSACTIONS IN REGULAR COURSE OF BUSINESS - DEBT CANCELLATION	203-193 WTB70-11	AGRICULTURAL BUILDING COMPANY	R	10/09/90							YES
APPORTIONMENT - APPORTIONABLE INCOME DEFINED - BUSINESS OR NONBUSINESS INCOME - RENTS RECEIVED BY TAXPAYER FROM LEASING PRINTING EQUIPMENT	203-332 203-384 400-062 WTB81-10 88-10	CITIZENS PUBLISHING CO. OF WISCONSIN	R	05/06/92	A	12/30/92	A	05/26/94			YES
APPORTIONMENT - APPORTIONABLE INCOME DEFINED - GAIN ON SALE OF INTANGIBLE ASSETS	400-283 WTB102-10	HERCULES INCORPORATED	AP	02/06/97							YES
APPORTIONMENT - APPORTIONABLE INCOME DEFINED - INTEREST	400-283 WTB102-10	HERCULES INCORPORATED	A	02/26/97							YES
APPORTIONMENT - APPORTIONMENT NOT ALLOWED WHEN ALL SALES AND MANUFACTURING WERE IN WISCONSIN - NEXUS	4BTA191 200-819(1ST) 200-010	BLATZ BREWING COMPANY	A	08/28/53	R	03/14/60			R	03/07/61	YES
APPORTIONMENT - COMMON CARRIERS - MOTOR CARRIERS, INTERSTATE	202-666 203-087 203-165 203-279 WTB46-13 65-13 69-9 75-11 76-5	CONSOLIDATED FREIGHTWAYS CORP. OF DELAWARE	A	01/17/86	A	08/31/89	R	06/14/90	R	11/14/91	YES
APPORTIONMENT - CONSOLIDATED FACTORS, PAYROLL, SALES, PROPERTY OF DIVIDEND PAYING SUBSIDIARIES NOT INCLUDED IN DENOMINATOR	202-564 WTB42-11	UNITED STATES STEEL CORPORATION	A	05/09/85							YES
APPORTIONMENT - CONTRACTORS - COMPLETION OF CONTRACT METHOD OF ACCOUNTING	202-342	PANKOW CONSTRUCTION COMPANY	A	12/29/83							YES
APPORTIONMENT - CONTRACTORS - OUT OF STATE CONSTRUCTION CONTRACTS - APPORTIONMENT METHOD USED IN CONNECTION WITH LONG-TERM MILITARY HOUSING CONSTRUCTION PROJECTS	400-031 WTB86-15 91-13	TOWNE REALTY, INC.	RM	12/14/93	D	09/28/97					YES
APPORTIONMENT - CORPORATION MAINTAINED INVENTORIES AND LICENSES TO DO BUSINESS IN OTHER STATES MAY APPORTION ITS INCOME	200-032 200-117 200-172	APPLIED POWER INDUSTRIES, INC. F/K/A BLACKHAWK MANUFACTURING	A	09/26/61	A	08/22/63			A	10/27/64	YES

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APPORTIONMENT - COST OF MANUFACTURING FACTOR - SERVICES PERFORMED IN WISCONSIN FOR BENEFIT OF IOWA PLANT - ALLOCABLE TO WISCONSIN	201-566 201-740 201-843 WTB19-10 23-5	WAUSAU HOMES, INCORPORATED	A	05/04/79	R	03/10/80	R	02/03/81			YES
APPORTIONMENT - COST OF MANUFACTURING FACTOR WAS PROPERLY OMITTED	9WTAC362 200-909	WISCONSIN BARGE LINE, INC.	A	03/16/73							YES
APPORTIONMENT - DEPARTMENT MAY NOT ARBITRARILY ASSIGN INCOME TO WISCONSIN WHERE SEPARATE ACCOUNTING OR APPORTIONMENT METHOD RESULTS ARE REASONABLE	4WBTA181 200-608(1ST) 200-645(1ST) 200-668(1ST) 269WIS372	CELON COMPANY	A	07/29/53	A	06/21/54			R	04/05/55	YES
APPORTIONMENT - DIVIDEND INCOME, DIVIDENDS RECEIVED FROM CORPORATIONS APPORTIONING LESS THAN 50% OF THEIR INCOME TO WISCONSIN ARE INCLUDABLE IN WISCONSIN APPORTIONABLE INCOME	203-149 WTB69-10	THE HEARST CORPORATION	A	05/15/90							YES
APPORTIONMENT - EXEMPT INCOME - DIVIDENDS AND INTEREST FROM NONUNITARY SUBSIDIARIES	202-527 WTB41-8	W. R. GRACE & COMPANY	R	02/12/85							YES
APPORTIONMENT - FACTORS - COST OF MARKETING - FORMULA BASED ON MARKETING FUNCTION WITHIN AND WITHOUT WISCONSIN PROPER	201-223 201-373 201-593 201-661 WTB3-3 18-3 20-6	EXXON CORPORATION F/K/A HUMBLE OIL AND REFINING CO.	AP	04/08/76	AP	01/31/77			AP	06/29/79	YES
APPORTIONMENT - FACTORS - PAYROLL FACTOR - INSURANCE COMPANY HAD NO EMPLOYEES AND PAID NO PAYROLL - MANAGEMENT FEES	400-465 WTB118-29	MILWAUKEE GUARDIAN INSURANCE INC.	R	11/12/99							YES
APPORTIONMENT - FACTORS - PAYROLL FACTOR - INSURANCE COMPANY HAD NO EMPLOYEES AND PAID NO PAYROLL - MANAGEMENT FEES	400-465 WTB118-29	MILWAUKEE SAFEGUARD INSURANCE CO.	R	11/12/99							YES
APPORTIONMENT - FACTORS - PROPERTY FACTOR - MATERIALS PURCHASED OUTSIDE WISCONSIN HELD FOR FURTHER PROCESS BY OTHERS IS WISCONSIN PROPERTY	1WBTA39	MARINETTE KNITTING MILLS	A	12/15/39							YES
APPORTIONMENT - FACTORS - SALES FACTOR - SALES SOLICITED WITHOUT WISCONSIN SUBJECT TO ACCEPTANCE IN WISCONSIN ARE WISCONSIN SALES	1WBTA58	TWIN DISC CLUTCH COMPANY	A	01/12/40							YES
APPORTIONMENT - FACTORS - WISCONSIN DEPARTMENT OF REVENUE MAY IN ITS DISCRETION OMIT ANY ONE OF THE THREE RATIOS OR FACTORS USED	9WTAC287 200-870	BLOCH BROTHERS TOBACCO COMPANY (THE)	A	11/17/72							YES
APPORTIONMENT - FORMULA - FACTOR MAY BE ELIMINATED IF NOT APPLICABLE BUT NO AUTHORITY TO SUBSTITUTE FACTOR OF DEPARTMENT OR TAXPAYER'S CHOICE	9WTAC362 202-909	WISCONSIN BARGE LINE, INC.	R	03/16/73							YES
APPORTIONMENT - FORMULA - METHOD OF REPORTING MUST CLEARLY REFLECT INCOME	1WBTA328 200-043(1ST)	MONTGOMERY WARD & CO., INC.	A	06/19/41	R	03/13/42					YES
APPORTIONMENT - FORMULA MUST BE USED BY A PARENT CORPORATION WITH SEPARATE MULTISTATE DIVISIONS	9WTAC409 200-936 200-972	WEHR CORPORATION	A	06/26/73	A	12/11/73					YES
APPORTIONMENT - INSURANCE COMPANIES - METHODOLOGY OF PRIOR SETTLEMENT AGREEMENT USED TO ARRIVE AT FINAL ASSESSMENT FIGURES, LIMITED TO FEDERAL AUDIT ADJUSTMENTS (REHEARING)	WTB94-15	LYNDON INSURANCE COMPANY	A	07/06/95							YES
APPORTIONMENT - INSURANCE COMPANIES - SETTLEMENT AGREEMENT WHICH SETTLED PRIOR REFUND CLAIMS IS NOT AGREEMENT WITH WHICH TAXPAYER COULD USE "WEIGHTED AVERAGE" APPORTIONMENT PERCENTAGES FOR REVISED REFUND CLAIM BASED UPON FEDERAL ADJUSTMENTS	400-127 WTB94-15	LYNDON INSURANCE COMPANY	A	04/24/95							YES
APPORTIONMENT - INTANGIBLES - ADVANCES TO FOREIGN SUBSIDIARY RELATED AND APPORTIONABLE, NOT INTANGIBLE INVESTMENT LOSS	2WBTA364 200-544(1ST)	G. R. KINNEY CO., INC.	R	04/10/45	A	10/04/51					YES
APPORTIONMENT - INTANGIBLES - INCOME OF A FOREIGN CORPORATION FROM INTANGIBLES IS NOT SUBJECT TO WISCONSIN TAX	200-038(1ST)	ALUMINUM GOODS MANUFACTURING COMPANY	A		R	02/06/41					YES

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APPORTIONMENT - LOSS FROM SCRAPPING OF EQUIPMENT LOCATED OUTSIDE WISCONSIN IS NOT ALLOWED IN DETERMINING APPORTIONABLE INCOME	10WTAC274 201-486	KERR GLASS MANUFACTURING CORPORATION	A	04/28/78							YES
APPORTIONMENT - LOSSES FROM PROPERTY ABANDONMENT ARE NONAPPORTIONABLE LOSSES	4WBTA200 200-808(1ST)	WISCONSIN MICHIGAN POWER COMPANY	R	01/27/54	R	01/22/60					YES
APPORTIONMENT - MOTOR CARRIERS, INTERSTATE - APPORTIONMENT REQUIRED, SEPARATE ACCOUNTING NOT PERMITTED	4WBTA535 200-840(1ST)	GREYHOUND CORPORATION (THE)	A	12/14/60							YES
APPORTIONMENT - MOTOR CARRIERS, INTERSTATE - EXTENSIVE LOCAL ACTIVITIES PROVIDE NEXUS TO TAX	4WBTA283 200-686(1ST) 200-796(1ST)	KNOX MOTOR SERVICE, INC.	A	06/13/56	A	07/02/59					YES
APPORTIONMENT - MOTOR CARRIERS, INTERSTATE - FOREIGN CORPORATION MUST DEDUCT CREDIT FOR WISCONSIN TAXES FROM GROSS INCOME BEFORE APPORTIONMENT	4WBTA237	ARCO AUTO CARRIERS, INC.	A	08/10/54							YES
APPORTIONMENT - MOTOR CARRIERS, INTERSTATE - FORMULA ORIGINATED BY DEPARTMENT FAIRLY REFLECTS INCOME (REVENUE MILES, PAYROLL, GROSS RECEIPTS)	4WBTA545 200-015 200-035 200-084 18WIS(2d)225	W. R. ARTHUR & COMPANY, INC.	A	03/16/61	R	11/22/61			R	11/27/62	YES
APPORTIONMENT - MOTOR CARRIERS, INTERSTATE - NONRESIDENT COMMON CARRIER SUBJECT TO APPORTIONMENT	4WBTA391 200-727(1ST) 200-832(1ST) 200-033 14WIS(2d)377	MOORE MOTOR FREIGHT LINES, INC.	A	09/26/57	A	07/14/60			A	10/03/61	YES
APPORTIONMENT - MOTOR CARRIERS, INTERSTATE - SUBJECT TO TAX BASED ON RATIO OF WISCONSIN MILEAGE TO TOTAL MILEAGE	4WBTA391 200-727(1ST) 200-832(1ST) 200-033 14WIS(2d)377	MOORE MOTOR FREIGHT LINES, INC.	A	09/26/57	A	07/14/60			A	10/03/61	YES
APPORTIONMENT - MOTOR CARRIERS, INTERSTATE - THREE FACTOR FORMULA INCLUDING REVENUE MILES, PAYROLL AND GROSS RECEIPTS FAIR	4WBTA545 200-015 200-035 200-084	W. R. ARTHUR & COMPANY, INC.	A	03/16/61	R	11/22/61			R	11/27/62	YES
APPORTIONMENT - MUST BE USED FOR A MULTISTATE UNITARY BUSINESS	8WTAC49 200-539	LOCKE MANUFACTURING COMPANIES, INC.	A	08/11/69							YES
APPORTIONMENT - NEXUS - APPEALS - FEDERAL COURT DOES NOT HAVE JURISDICTION - STATES PROVIDE MEANS OF APPEALING DECISION	202-803	PHOENIX STEEL, INC.			A	05/15/86					YES
APPORTIONMENT - NEXUS - MANUFACTURING OUTSIDE WISCONSIN WAS NOT ESTABLISHED	9WTAC342 200-901	COOPER'S, INC.	A	02/27/73							YES
APPORTIONMENT - NEXUS - SALES FACTOR COMPUTED WHERE OTHER STATE HAS NEXUS UPON BASIS OF COST OF PERFORMANCE - COMPENSATION PAID	202-837 WTB51-5	PROJECT SYSTEMS, INC.	R	02/13/87							YES
APPORTIONMENT - NEXUS - SALES REPRESENTATIVE LOCATED IN WISCONSIN	202-483 202-603 WTB41-7 45-9	PAYCO SEEDS, INC.	A	11/27/84	A	06/10/85					YES
APPORTIONMENT - NEXUS - STORAGE OF GOODS IN PUBLIC WAREHOUSE - ABILITY TO ASSESS	202-776 WTB48-7	AMERICAN BRANDS, INC.	A	07/03/86							YES
APPORTIONMENT - NEXUS IN OTHER STATES - OUT-OF-STATE SALES ACTIVITY	202-652 WTB47-16	MILWAUKEE SEASONING LABORATORIES, INC.	R	01/10/86							YES
APPORTIONMENT - NONAPPORTIONABLE INCOME - DEDUCTION CALCULATION - TOTAL INTEREST AND DIVIDENDS RECEIVED CONSIDERED	8WTAC27 200-534 200-620 200-863 56WIS(2d)57	TRANSAMERICA FINANCIAL CORPORATION F/K/A PACIFIC FINANCE CORPORATION	A	06/20/69	R	10/26/70			A	10/31/72	YES
APPORTIONMENT - PAYROLL FACTOR - FACTOR FOR PAYROLL HAS NO STATUTORY AUTHORITY (PRIOR LAW)	9WTAC362 200-909	WISCONSIN BARGE LINE, INC.	R	03/16/73							YES

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APPORTIONMENT - PAYROLL FACTOR - RENTAL OF AUTOMOBILES	202-652 WTB47-16	MILWAUKEE SEASONING LABORATORIES, INC.	R	01/10/86							YES
APPORTIONMENT - PAYROLL FACTOR - WAGES PAID TO OUT-OF-STATE SALES REPRESENTATIVES	202-595	GRANDE CHEESE COMPANY	R	08/06/85							NNA
APPORTIONMENT - PROPERTY FACTOR - CONTAINERS CANNOT BE ALLOCATED BASED ON SALES OR MANUFACTURING	4BTA191 200-819(1ST) 200-010	BLATZ BREWING COMPANY	A	08/28/53	R	03/16/60		A	03/07/61		YES
APPORTIONMENT - PROPERTY FACTOR - FACTOR FOR TANGIBLE PERSONAL PROPERTY CANNOT BE ELIMINATED	9WTAC362 200-909	WISCONSIN BARGE LINE, INC.	R	03/16/73							YES
APPORTIONMENT - PROPERTY FACTOR - FILM LICENSE FEES PAID FOR RIGHT TO BROADCAST FILMS/PROGRAMS NOT RENTAL PAYMENTS, NOT INCLUDABLE	203-149 WTB69-10	THE HEARST CORPORATION	R	05/15/90							YES
APPORTIONMENT - PROPERTY FACTOR - OMISSION OF PROPERTY FACTOR IS APPROPRIATE TO ELIMINATE INEQUITY	4WBTA58 200-100(1ST) 200-700(1ST)	INSULATION INDUSTRIES, INC.	A	05/11/49	A	11/20/56					YES
APPORTIONMENT - PROPERTY FACTOR - RENTAL PROPERTY LOCATED OUT-OF-STATE NOT INCLUDED IN PROPERTY FACTOR	201-566 201-740 201-843 WTB19-10 23-5	WAUSAU HOMES, INCORPORATED	A	05/04/79	A	03/10/80		02/03/81			YES
APPORTIONMENT - PROPERTY FACTOR - REPLACEMENTS, ADDITIONS AND RETIREMENTS ADD OR DEDUCT FROM PORTION OF BRIDGE TO WHICH THEY APPLY	1WBTA373	DULUTH AND SUPERIOR BRIDGE COMPANY	R	09/06/41							YES
APPORTIONMENT - PROPERTY FACTOR - VALUE OF AIRPLANES USED INSIDE AND OUTSIDE WISCONSIN - BASED UPON TOTAL TIME USED - FLIGHT TIME	202-974 WTB57-4	FORT HOWARD PAPER COMPANY	R	04/29/88							NNA
APPORTIONMENT - PROPERTY FACTOR INVOLVING RETURNABLE CONTAINERS AND NEON SIGNS ALLOCATED TO PROPERTY FACTOR BASED ON SALES FACTOR RATIO	4WBTA195 200-612(1ST)	SCHLITZ BREWING COMPANY	A	09/25/53							YES
APPORTIONMENT - PROPERTY PAYROLL AND SALES FACTORS OF SUBSIDIARIES NOT EXCLUDABLE IN DENOMINATOR FOR INTANGIBLE INCOME	202-564 WTB42-11	UNITED STATES STEEL CORPORATION	A	05/09/85							YES
APPORTIONMENT - PUBLIC UTILITY - BURDEN OF PROOF ON TAXPAYER TO SHOW APPORTIONMENT FORMULA USED DID NOT PRODUCE A FAIRLY APPORTIONED TAX	400-074 400-144 400-236 WTB90-20 95-25 100-22	UNITED PARCEL SERVICE	A	08/30/94	A	07/26/95	A	07/31/96			YES
APPORTIONMENT - RENTAL INCOME - INCOME DEFERRED FROM MINNESOTA RAIL APPROACH CONSTITUTES NONAPPORTIONABLE INCOME	1WBTA373	DULUTH AND SUPERIOR BRIDGE COMPANY	A	09/06/41							YES
APPORTIONMENT - RENTAL INCOME OF TANGIBLE PERSONAL PROPERTY LOCATED OUTSIDE WISCONSIN IS NOT SUBJECT TO APPORTIONMENT - FOLLOWS SITUS	10WTAC47 201-142 201-395 201-732 WTB16-11	KEARNEY & TRECKER CORPORATION	A	04/25/75	A	04/22/77		R	10/09/79		YES
APPORTIONMENT - RETURNED CONTAINERS, NEW SIGNS AND COVERS LOCATED IN ANOTHER STATE DOES NOT CONSTITUTE DOING BUSINESS	4BTA191 200-819(1ST) 200-010	BLATZ BREWING COMPANY	A	08/28/53	R	03/16/60		R	03/07/61		YES
APPORTIONMENT - SALES FACTOR - APPORTIONMENT DISALLOWED AS ALL SALES BY SUBSIDIARY TO PARENT DEEMED WISCONSIN SALES	1WBTA520 200-064(1ST) 246WIS396	AMERICAN STORES DAIRY COMPANY	A	11/06/42				A	02/13/45		YES
APPORTIONMENT - SALES FACTOR - CONSTITUTIONALITY OF DOUBLE WEIGHT DESTINATION SALES AND INCLUSION OF INTANGIBLE INCOME	202-564 WTB42-11	UNITED STATES STEEL CORPORATION	AP	05/09/85							YES
APPORTIONMENT - SALES FACTOR - COPYRIGHT AND TRADEMARK ROYALTY INCOME FROM ACTIVE CONDUCT OF BUSINESS INCLUDABLE IN DENOMINATOR	203-149 WTB69-10	THE HEARST CORPORATION	A	05/15/90							YES

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APPORTIONMENT - SALES FACTOR - DEPARTMENT MAY OMIT SALES FACTOR WHEN APPROPRIATE	9WTAC287 200-870 200-942	BLOCH BROTHERS TOBACCO CO. (THE)	A	11/17/72	A	08/16/73					YES
APPORTIONMENT - SALES FACTOR - DIRECTORY ADVERTISING SERVICES FOR ADVERTISEMENTS IN WISCONSIN TELEPHONE DIRECTORIES CONSTITUTES PERFORMANCE OF INCOME-PRODUCING ACTIVITIES IN WISCONSIN	401-075 WTB168-6	AMERITECH PUBLISHING, INC.	A	02/28/08	A	01/06/09	A	06/24/10			YES
APPORTIONMENT - SALES FACTOR - DOCK SALES TO OUT-OF-STATE DISTRIBUTORS	202-217 202-304 202-727 WTB35-9 37-8 47-17	PABST BREWING CO.	A	08/25/83	R	01/31/84	A	03/25/86			YES
APPORTIONMENT - SALES FACTOR - DOUBLE THROWBACK (1983 AND AFTER) (1983 LAW CHANGES MAKE THIS CASE OBSOLETE)	201-853 201-940 WTB29-6	BUSINESS & INSTITUTIONAL FURNITURE, INC.	A	03/11/81	R	07/06/81					YES
APPORTIONMENT - SALES FACTOR - DOUBLE THROWBACK (1983 LAW CHANGES MAKE THIS CASE OBSOLETE)	201-689 201-854 WTB20-5	BUSINESS & INSTITUTIONAL FURNITURE, INC.	A	06/11/80	RM	12/30/80					YES
APPORTIONMENT - SALES FACTOR - EFFECT OF THROWBACK ON SALES NUMERATOR AFTER CORPORATE MERGER	202-731	HAMMERMILL PAPER COMPANY	R	05/20/86							NNA
APPORTIONMENT - SALES FACTOR - FACTOR FOR SALES AND FOR TANGIBLE PROPERTY MUST BE USED	9WTAC362 200-909	WISCONSIN BARGE LINE, INC.	A	03/16/73							YES
APPORTIONMENT - SALES FACTOR - INCOME FROM SALES OUTSIDE WISCONSIN FOR FOREIGN CORPORATION IS APPORTIONABLE TO WISCONSIN	3WBTA56 200-075(1ST) 200-528(1ST) 200-545(1ST) 260WIS96	ANSUL CHEMICAL COMPANY	R	08/07/46	A	01/25/51			R	11/06/51	YES
APPORTIONMENT - SALES FACTOR - INVESTMENT INCOME - INTEREST INCOME FROM SHORT TERM INVESTMENTS	202-564 WTB42-11	UNITED STATES STEEL CORPORATION	R	05/09/85							YES
APPORTIONMENT - SALES FACTOR - NETWORK REVENUES AND NATIONAL ADVERTISING REVENUES RECEIVED INCLUDABLE	203-149 WTB69-10	THE HEARST CORPORATION	A	05/15/90							YES
APPORTIONMENT - SALES FACTOR - PROCEEDS FROM SALE OF INTANGIBLE ASSETS INCLUDING INVESTMENTS ON SECURITIES INCLUDABLE IN DENOMINATOR	203-149 WTB69-10	THE HEARST CORPORATION	A	05/15/90							YES
APPORTIONMENT - SALES FACTOR - SALES ACTIVITY AND MANAGEMENT AND ADMINISTRATIVE SERVICES PERFORMED IN WISCONSIN SUBJECT TAXPAYER TO APPORTIONMENT	202-906 202-977 203-015 WTB54-9 60-8	GENERAL ROBOTICS OF PUERTO RICO, INC.	A	10/06/87	R	05/31/88		12/08/88			YES
APPORTIONMENT - SALES FACTOR - SALES ALLOCATED TO WHERE DEALERS SIGNED SALES CONTRACTS	201-740 201-843 WTB19-10 23-5	WAUSAU HOMES, INCORPORATED	R	04/04/79	A	03/10/80	A	02/03/81			YES
APPORTIONMENT - SALES FACTOR - SALES BY MANUFACTURER TO SUBSIDIARY THROUGH MICHIGAN OFFICE NOT WISCONSIN SALES	9WTAC216 200-831 200-920 201-018	AMERICAN MOTORS CORP.	A	06/21/72	A	04/23/73			R	06/28/74	YES
APPORTIONMENT - SALES FACTOR - SALES OF DIRECTORY ADVERTISING CONSTITUTED SALES OF SERVICES	400-918	AMERITECH PUBLISHING, INC.	R	08/22/06							NO
APPORTIONMENT - SALES FACTOR - SALES SUBJECT TO ACCEPTANCE IN WISCONSIN NOT APPORTIONABLE	200-038(1ST)	ALUMINUM GOODS MANUFACTURING COMPANY			A	02/06/41					YES
APPORTIONMENT - SALES FACTOR - SALES TO OUT-OF-STATE DISTRIBUTORS	202-595	GRANDE CHEESE COMPANY	R	08/06/85							NNA
APPORTIONMENT - SALES FACTOR - THROWBACKS (1978 AND PRIOR) - NEXUS - CERTIFICATE OF AUTHORITY TO DO BUSINESS INSUFFICIENT FOR NEXUS	201-818 WTB23-3	KELVINATOR COMMERCIAL PRODUCTS, INC.	A	03/10/81							YES

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APPORTIONMENT - SALES FACTOR - UNITARY, MULTISTATE BUSINESS MUST ALLOCATE ALL SALES FINALIZED THROUGH WISCONSIN OFFICE AS WISCONSIN SALES	4WBTA383 200-726(1ST) 200-072 200-110	GLOBE UNION, INC.	A	08/23/57	R	09/13/62			R	06/04/63	YES
APPORTIONMENT - TAX APPORTIONMENT RATIO MUST BE CALCULATED IN CONFORMITY WITH 3 FACTOR STATUTORY FORMULA	1WBTA328 200-043(1ST)	MONTGOMERY WARD & CO.	A	06/19/41	R	03/13/42					YES
APPORTIONMENT - UNITARY BUSINESS - APPORTIONABLE INCOME DEFINED - FOREIGN SOURCE INCOME - INCLUSION IN APPORTIONMENT FORMULA DOES NOT VIOLATE COMMERCE CLAUSE, (CA DEFERRED DECISION TO SC)	WTB99-18	NCR CORPORATION					07/13/96				YES
APPORTIONMENT - UNITARY BUSINESS - APPORTIONABLE INCOME DEFINED - FOREIGN SOURCE INCOME - INCLUSION IN APPORTIONMENT FORMULA DOES NOT VIOLATE FOREIGN COMMERCE CLAUSE, NO DOUBLE TAXATION AND NOT DIRECTLY PROHIBITED (CORRECTION 2/18/92 & 3/13/92)	203-301 203-412 WTB76-5 78-7 82-21 84-13	NCR CORPORATION	A	02/10/92	A	04/30/93					YES
APPORTIONMENT - UNITARY BUSINESS - APPORTIONABLE INCOME DEFINED - INVESTMENT INCOME WAS BUSINESS INCOME AND AROSE IN PART FROM ACTIVITIES IN WISCONSIN	203-302 203-422 400-094 WTB78-6 84-13 92-15	PORT AFFILIATES, INC.	A	02/10/92	A	05/11/93	A	12/20/94			YES
APPORTIONMENT - UNITARY BUSINESS - APPORTIONABLE INCOME DEFINED - RENTAL INCOME WAS BUSINESS INCOME, ACTIVELY INVOLVED IN MANAGEMENT OF RENTAL UNIT LOCATED IN WISCONSIN	203-302 203-422 400-094 WTB78-6 84-13 92-15	PORT AFFILIATES, INC.	A	02/10/92	A	05/11/93	A	12/20/94			YES
APPORTIONMENT - UNITARY BUSINESS - DIVIDENDS AND GAIN RECEIVED BY PARENT FROM SUBSIDIARY INCLUDABLE IN APPORTIONMENT INCOME	203-169 WTB70-14 79-13	TRANSPORTATION LEASING CO. F/K/A GREYHOUND LINES, INC.	A	07/16/90	D	10/26/91					YES
APPORTIONMENT - UNITARY BUSINESS - FOREIGN SOURCE INCOME - FACTORS - OMISSION OF FOREIGN SUBSIDIARIES PAYROLL, PROPERTY AND SALES FACTORS IN WISCONSIN FORMULA (CORRECTED 2/18/92 & 3/13/92)	203-301 203-412 WTB76-5 78-7 82-21 84-14	NCR CORPORATION	AP	02/10/92	AP	04/30/93					YES
APPORTIONMENT - UNITARY BUSINESS - FOREIGN SOURCE INCOME - FACTORS - OMISSION OF FOREIGN SUBSIDIARIES PAYROLL, PROPERTY SALES IN WISCONSIN FORMULA (CA DEFERRED DECISION TO SC)	WTB99-18	NCR CORPORATION					07/31/96				YES
APPORTIONMENT - UNITARY BUSINESS - INCOME OF FINANCE COMPANY MUST BE APPORTIONED BY FORMULA, NOT SEPARATE ACCOUNTING	5WBTA45 200-065 200-163 200-238	INTERSTATE FINANCE CORPORATION	A	06/27/62	R	09/17/64			R	10/05/65	YES
APPORTIONMENT - UNITARY BUSINESS - OUT OF STATE JOINT VENTURES WERE INTEGRAL PART OF UNITARY BUSINESS	203-180 203-255 203-404 WTB70-12 74-16 82-24	CHILSTROM ERECTING CORP.	A	08/14/90	A	06/11/91	A	02/23/93			YES
APPORTIONMENT - UNITARY BUSINESS - OUT-OF-STATE OPERATION AN INTEGRAL PART OF MULTISTATE OPERATION - BURDEN OF PROOF	201-685 WTB19-8 30-7	KURZ & ROOT COMPANY	A	04/03/80	A	01/25/82					YES
APPORTIONMENT - UNITARY BUSINESS - USE OF APPORTIONMENT METHOD MANDATORY FOR UNITARY MULTISTATE BUSINESS	4WBTA319 200-695(1ST)	KROGER COMPANY (THE)	A	10/24/56	D	10/03/58					YES
APPORTIONMENT VERSUS SEPARATE ACCOUNTING - APPORTIONMENT REQUIRED WHERE PART OF MULTI STATE UNITARY BUSINESS	202-688 WTB47-15	H. K. FERGUSON CO.	A	01/21/86							YES
ASSESSMENT - CLOSING AGREEMENT - CLOSING AGREEMENT COVERING FIELD AUDIT CLOSES ONLY THOSE YEARS COVERED BY THE AGREEMENT, NOT PRIOR YEARS	202-921 203-039 203-186 WTB55-7 61-7 70-14 79-13	UNITED STATES SHOE CORPORATION (THE)	A	12/28/87	A	02/28/89	A	09/06/90			YES
ASSESSMENT - CLOSING AGREEMENT - CLOSING AGREEMENT COVERING FIELD AUDIT CLOSES ONLY THOSE YEARS COVERED BY THE AGREEMENT, NOT PRIOR YEARS	203-037 WTB61-8	W. R. GRACE & CO.	A	03/23/89							YES

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ASSESSMENT - DISSOLVED CORPORATIONS - CORPORATION LIABLE FOR TAXES BASED UPON 3-YEAR AVERAGE OF INCOMES OF DISSOLVED CORPORATIONS WHERE ASSETS TRANSFERRED TO THEM	1WBTA188	E. I. DU PONT DE NEMOURS & COMPANY	A	07/03/40							YES
ASSESSMENT - FIELD AUDIT - USE OF GROSS INCOME PERCENTAGE BASED ON NATIONAL CHAIN OF STORES DID NOT PROPERLY REFLECT INCOME	4WBTA83	MARACHOWSKY STORES COMPANY	R	01/27/50							YES
ASSESSMENT - STATUTE OF LIMITATIONS - ASSESSMENT WAS WITHIN SIX YEAR LIMITATION PERIOD	8WTAC27 200-534 200-620 200-863 56WIS(2d)57	PACIFIC FINANCE CORPORATION N/K/A TRANSAMERICA FINANCIAL CORPORATION	A	06/20/69	A	10/26/70			A	10/31/72	YES
ASSESSMENT - STATUTE OF LIMITATIONS - FEDERAL ABSTRACT	201-955	VINCE L. SCHNEIDER ENTERPRISES, INC.	A	12/30/81							YES
ASSESSMENT - STATUTE OF LIMITATIONS - LESS THAN 75% OF NET TAXABLE INCOME "REPORTED FOR TAXATION"	201-785 WTB21-11	UNION PRESCRIPTION CENTERS, INC.	A	09/08/80							YES
ASSIGNMENT OF INCOME - DOMESTIC INTERNATIONAL SALES CORPORATION (DISC) - DISC INCOME - TAXABLE TO PARENT	202-641 202-830 WTB46-14 51-4	KIL DISC, INC.	A	11/22/85	A	01/20/87					YES
ASSIGNMENT OF INCOME - DOMESTIC INTERNATIONAL SALES CORPORATION (DISC) - DISC INCOME - TAXABLE TO PARENT	202-641 202-830 WTB46-14 51-4	KOHLER CO.	A	11/22/85	A	01/20/87					YES
ASSIGNMENT OF INCOME - DOMESTIC INTERNATIONAL SALES CORPORATION (DISC) - DISC INCOME - TAXABLE TO PARENT	202-641 202-830 WTB46-14 51-4	KOHLER CO. SUCCESSOR TO KOHLER INTERNATIONAL, LTD.	A	11/22/85	A	01/20/87					YES
ASSIGNMENT OF INCOME - DOMESTIC INTERNATIONAL SALES CORPORATION (DISC) - DISC INCOME - TAXABLE TO PARENT	202-641 202-830 WTB46-14 51-4	KOHLERCO DISC, INC.	A	11/22/85	A	01/20/87					YES
ASSIGNMENT OF INCOME - OWNER OF RECORD - REAL ESTATE - CORPORATION SEPARATE ENTITY	10WTAC199 201-405	METRO CORPORATION	A	06/21/77							YES
ATTORNEY - CLIENT AND WORK PRODUCT PRIVILEGE APPLIES TO GOVERNMENT AGENCIES	202-810 WTB51-4	ITT LIFE INSURANCE CORPORATION	R	09/05/86	R	10/15/86					YES
ATTORNEY FEES AND COSTS - JURISDICTION - SEC. 1983 AND 1988 - TAC LACKS JURISDICTION TO AWARD ATTORNEY FEES AND EXPENSES PURSUANT TO 42 USC SEC. 1988	400-067 WTB88-11 102-10	ALBANY INTERNATIONAL CORP.	A	05/23/94	D	03/25/97					YES
AUTHORITY TO AUDIT - FIELD AUDIT - PRIOR OFFICE AUDIT DOES NOT FORECLOSE DEPARTMENT FROM CONDUCTING A FIELD AUDIT OF SAME YEAR'S RETURNS	4WBTA37	CARROLL PACKING COMPANY	A	03/07/49							YES
AUTHORITY TO AUDIT - OFFICE AUDIT DEFINED TO INCLUDE OUTSIDE INFORMATION - (22 TYPES)	200-774(1ST) 200-800(1ST) 200-013 13WIS(2d)258	O. H. KINDT MANUFACTURING CO.	R	12/28/59	A	04/21/60			A	04/04/61	YES
AUTHORITY TO AUDIT - STATUTE OF LIMITATIONS - DEPARTMENT NOT ESTOPPED FROM EXAMINING RECORDS FOR CLOSED YEARS	4WBTA164 200-576(1ST)	WARNER BROTHERS THEATRES, INC.	A	06/17/52							YES
AUTHORITY TO AUDIT - STATUTE OF LIMITATIONS - OMISSION EXCEEDS 25% INCOME REPORTED	4WBTA514 200-809(1ST)	TEUTONIA REALTY COMPANY	A	02/24/60							YES
AUTOMOBILES - EXPENSES DISALLOWED IN ABSENCE OF CREDIBLE EVIDENCE TO PROVE ACCURACY OF DEDUCTION	7WTAC130 200-434	COMMUNITY HOSPITAL CORPORATION OF MILWAUKEE	A	07/24/68							YES
BAD DEBT - ADDITION TO RESERVE - FINANCIAL ORGANIZATION - PRODUCTION CREDIT ASSOCIATION	201-897 202-045 WTB26-7 30-8 35-10	PRODUCTION CREDIT ASSOC. OF DODGEVILLE	A	09/08/81	A	06/24/82	A	07/26/83			YES
BAD DEBT - ADVANCES TO FRENCH SUBSIDIARY TAKEN OVER BY GERMAN REICH WERE DEDUCTIBLE AND APPORTIONABLE	2WBTA364 200-544(1ST)	G. R. KINNEY CO., INC.	R	04/10/45	A	10/04/51					YES

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BAD DEBT - FINANCIAL ORGANIZATION - FEDERAL INSURANCE RESERVE ACCOUNT DEDUCTION - REASONABLENESS	202-127	LIBERTY SAVINGS & LOAN ASSOCIATION	R	12/22/82							YES
BAD DEBT - RESERVES - USED RESERVE METHOD	202-648 WTB46-13	CENTRAL WISCONSIN WHOLESALE, INC.	A	01/10/85							YES
BAD DEBT - WORTHLESS - BURDEN OF PROOF	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
BAD DEBT - WORTHLESSNESS - DEBT WORTHLESS WHERE LEGAL ACTION WOULD NOT RESULT IN SATISFACTION OF JUDGMENT	202-253	FORT HOWARD PAPER COMPANY	R	11/01/83							NNA
BAD DEBT - WORTHLESSNESS - DEBTS HAD NO VALUE WHEN ACQUIRED AND NOT SHOWN BECAME WORTHLESS	1WBTA311	CLARKS 126 STATE STREET CORP.	A	05/14/41							YES
BAD DEBT - WORTHLESSNESS - NOT ASCERTAINABLE THAT ACCOUNT RECEIVABLE WAS UNCOLLECTIBLE	4WBTA511 200-815(1ST)	MILWAUKEE PLUMBING & HEATING SUPPLY CO.	A	02/04/60							YES
BAD DEBT - WORTHLESSNESS - PROOF OF LOSS UNSUBSTANTIATED	1WBTA61	GEORGE BANTA PUBLISHING CO.	A	01/12/40							YES
BAD DEBT DEDUCTION - FUNDS LOANED TO BANKRUPT CORPORATION WITH THE SAME OWNERS - BURDEN OF PROOF ON TAXPAYER TO SHOW EXISTENCE OF BONA FIDE DEBTOR-CREDITOR RELATIONSHIP	400-232	KIRKLAND ENTERPRISES, INC.	A	07/16/96							YES
BAD DEBTS - 1986 AND PRIOR - RESERVES - RESERVE BAD DEBT DEDUCTIONS NOT ALLOWED BY LAW IN 1986	400-190 WTB98-19	THE CAPITAL GROUP, INC.	A	01/03/96							YES
BAD DEBTS - 1986 AND PRIOR - WORTHLESSNESS - FUNDS ADVANCED TO CO-VENTURER TO COVER CO-VENTURER'S SHARE OF JOINT VENTURES EXPENSES	400-031 WTB86-15 91-13	TOWNE REALTY, INC.	R	12/14/93	D	09/28/94					YES
BAD DEBTS - 1987 AND THEREAFTER - RESERVES - RESERVE BAD DEBT DEDUCTIONS NOT ALLOWABLE FOR FEDERAL AND WISCONSIN INCOME TAX PURPOSES	400-190 WTB98-19	THE CAPITAL GROUP, INC.	A	01/03/96							YES
BAD DEBTS - 1987 AND THEREAFTER - WORTHLESSNESS - BURDEN OF PROOF - PARTIAL WORTHLESSNESS OF DEBT NOT SHOWN WHERE T/P UNILATERALLY REDUCED AMOUNT DUE FROM RELATED PARTY	400-180 WTB96-16	WISCONSIN DISTRIBUTORS, INC.	A	12/06/95							YES
BAD DEBTS - WORTHLESSNESS - BURDEN OF PROOF NOT MET THAT INCOME ASSOCIATED WITH DEBTS AS RECEIVABLES WAS INCLUDED AS INCOME OR THAT THE DEBT WAS WORTHLESS	400-190 WTB98-19	THE CAPITAL GROUP, INC.	A	01/03/96							YES
BASIS FOR GAIN OR LOSS - 1986 AND PRIOR - ASSUMPTION OF LIABILITIES - STEPPED UP BASIS ALLOWED IN ACQUISITION OF INTEREST HELD BY 25% CO-VENTURER	400-031 WTB86-15 91-13	TOWNE REALTY, INC.	R	12/14/93	D	09/28/94					YES
BASIS FOR GAIN OR LOSS - COST - EXPENSES INCLUDABLE IN COST BASIS OF PROPERTY SOLD WHEN PAYMENT MADE NEXT YEAR	4WBTA37	CARROLL PACKING COMPANY	R	03/07/49							YES
BASIS FOR GAIN OR LOSS - STOCK - STOCK RECEIVED IN PAYMENT FOR ASSETS VALUED AT FAIR MARKET VALUE, NOT PAR	1WBTA342 200-049(1ST) 241WIS321	FOX RIVER PAPER COMPANY	A	07/12/41	R	12/30/41			A	11/10/42	YES
BASIS OF ASSETS - BASIS OF PATENTS FOR DEPRECIATION OR AMORTIZATION IS PATENTEE'S COST IN MONEY, TIME AND EFFORT	1WBTA98 200-051(1ST) 241WIS518	INDUSTRIAL CLUTCH COMPANY	A	03/13/40	A				A	12/08/42	YES
BASIS OF ASSETS - EXCHANGED PROPERTY - REORGANIZATION COSTS NOT CONSIDERED IN DETERMINATION OF GAIN/LOSS, DEPLETION OR DEPRECIATION	4WBTA264 200-671(1ST)	FEDERATED DEPARTMENT STORES, INC.	A	06/15/55							YES
BONUSES - DEDUCTION - NOT DETERMINABLE AS TO AMOUNT AND PAYMENT UNTIL AFTER CLOSE OF TAXABLE YEAR	8WTAC239 200-666	F. L. SCHAUF ELECTRIC CO., INC.	A	01/28/71							YES

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BONUSES - DEDUCTION PROPER ON ACCRUAL BASIS WHEN INCURRED AND DETERMINABLE NOT WHEN PAID	4WBTA445 200-783(1ST) 200-826(1ST)	WISCONSIN ELECTRIC POWER CO.	A	02/25/59	A	03/29/60					YES
BURDEN OF PROOF - TAXPAYER - EXPENSES - UNSUBSTANTIATED DEDUCTION RESTORED TO TAXABLE INCOME	4WBTA302 200-687(1ST) 200-839(1ST)	SEALTITE INSULATION MANUFACTURING CORP.	A	06/28/56	A	11/01/60			D	05/04/61	YES
BURDEN OF PROOF - TAXPAYER - INCOME	10WTAC199 201-405	METRO CORP.	A	06/21/77							YES
BURDEN OF PROOF - TAXPAYER - REASONABLE COMPENSATION	4WBTA439 200-774(1ST) 200-800(1ST)	O. H. KINDT MANUFACTURING CO.	R	12/29/58	A	07/13/59			A		YES
BUSINESS EXPENSE - CLUB DUES - PRESIDENT'S COUNTRY CLUB DUES NOT ORDINARY AND NECESSARY EXPENSE	4WBTA486 200-799(1ST)	MERLIN MOTORS, INC.	A	07/15/59							YES
BUSINESS EXPENSE - COST TO PURCHASE OWN STOCK	202-762 202-914	MEDICAL PLACEMENT SERVICES, INC.	A	07/25/86	A	10/30/87					YES
BUSINESS EXPENSE - NO SUBSTANTIATION - BURDEN OF PROOF	201-789	RIEGEL DISTRIBUTORS, INC.	A	12/23/80							YES
BUSINESS EXPENSE - OFFICE RENT, AUTO EXPENSE AND SALARY TO PRESIDENT'S WIFE DISALLOWED, NOT SUBSTANTIATED AS PAID	4WBTA510 200-810(1ST)	RISCHE CONSTRUCTION COMPANY	A	01/28/60							YES
BUSINESS LOSS CARRYFORWARD - 5 YEAR CARRYFORWARD	202-645 WTB46-8	ALLIS CHALMERS CORP.	A	11/14/85							YES
BUSINESS LOSS CARRYFORWARD - A NEW CORPORATION CANNOT DEDUCT LOSSES OF PREDECESSOR CORPORATIONS	4WBTA143 200-538(1ST) 200-807(1ST)	LOWE, INC.	A	04/24/51	A	01/18/60					YES
BUSINESS LOSS CARRYFORWARD - ADJUST YEARS CLOSED TO ASSESSMENT	201-824 202-284 202-535 WTB37-6 42-10 44-9	LAKE WISCONSIN COUNTRY CLUB	A	03/12/81	R	11/11/83	A	02/25/85	D	06/04/85	YES
BUSINESS LOSS CARRYFORWARD - ADJUSTMENT REQUIRED FOR DEDUCTIBLE DIVIDENDS	202-207	ANNASON APARTMENTS, INC.	A	07/25/83							YES
BUSINESS LOSS CARRYFORWARD - BURDEN OF PROOF NOT MET BY CORPORATION SUSTAINS DISALLOWANCE	4WBTA37	CARROLL PACKING COMPANY	A	03/07/49							YES
BUSINESS LOSS CARRYFORWARD - BUSINESS LOSS CARRYFORWARD REDUCED BY AMOUNT OF DIVIDEND RECEIVED DEDUCTION CLAIM	400-212 WTB98-21	AMERICAN FAMILY MUTUAL INSURANCE COMPANY	A	04/11/96							YES
BUSINESS LOSS CARRYFORWARD - BUSINESS LOSS MAY BE CARRYFORWARD AFTER CHANGE IN METHOD OF ACCOUNTING - SEPARATE TO APPORTIONMENT	202-043 202-145	EDWARD KRAEMER & SONS, INC.	A	06/22/82	R	01/04/83					YES
BUSINESS LOSS CARRYFORWARD - GAIN ON SALE OF CORPORATION BUILDING IN ANTICIPATION OF CEASING BUSINESS NOT OFFSET	202-490 202-721 202-930 WTB41-7 48-8 53-9	REGENCY NURSING HOMES, INC. D/B/A RIVERSIDE HILL	A	11/13/84	A	4/29/86	A	2/12/87			YES
BUSINESS LOSS CARRYFORWARD - INTEREST RECEIVED FROM U.S. BONDS MUST BE USED TO REDUCE LOSS	2WBTA17 200-054(1ST)	RED STAR YEAST AND PRODUCTS COMPANY	A	05/19/43							YES
BUSINESS LOSS CARRYFORWARD - LIFE INSURANCE PROCEEDS FROM DEATH CLAIM NOT CONSIDERED OTHER WISCONSIN INCOME	202-158 WTB34-7 38-8	OVERLY, INC.	R	03/10/83	A	03/26/84					YES
BUSINESS LOSS CARRYFORWARD - LIQUIDATION - SALE OF ASSETS NOT NET BUSINESS INCOME	201-786	JIMBO'S, INC.	A	11/12/80							YES
BUSINESS LOSS CARRYFORWARD - LOSS FROM ONE CORPORATION TO ANOTHER CORPORATION NOT ALLOWED	8WTAC52 200-540	CLARK CHEVROLET, INC.	A	08/12/69							YES

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BUSINESS LOSS CARRYFORWARD - LOSS ON SALE OF BUSINESS REAL ESTATE - WAS ATTRIBUTABLE TO CONTINUED OPERATION	10WTAC78 201-173 201-217 201-459 WTB8-3	HALL CHEVROLET COMPANY, INC.	A	09/29/75	A	03/22/76			R	01/03/78	YES
BUSINESS LOSS CARRYFORWARD - LOSSES ARE NOT APPORTIONED BEFORE DEDUCTING IN SUBSEQUENT YEARS	200-042(1ST) 240WIS1	BOWMAN DAIRY COMPANY							A	01/13/42	YES
BUSINESS LOSS CARRYFORWARD - LOSSES ATTRIBUTABLE TO MERGED CORPORATIONS - ALLOWED AS OFFSET TO SUCCEEDING CORPORATION - SAME BUSINESS OPERATION	202-921 203-039 203-186 WTB55-7 61-7 70-14 79-13	UNITED STATES SHOE CORPORATION (THE)	R	12/28/87	R	02/28/89	A	09/06/90			YES
BUSINESS LOSS CARRYFORWARD - MERGER - CARRYFORWARD NOT ALLOWED - MERGING CORPORATION DIFFERENT ENTITY THAN SURVIVING CORPORATION	10WTAC134 201-236	ANSON & GILKEY CO., INC.	A	06/11/76							YES
BUSINESS LOSS CARRYFORWARD - MERGER - SAME CORPORATION FOR PURPOSES OF NET BUSINESS LOSS COMPUTATION	202-667 202-769 WTB47-15 49-8	MCHENRY SAND & GRAVEL CO., INC.	R	01/27/86	R	07/29/86					YES
BUSINESS LOSS CARRYFORWARD - MUST BE REDUCED BY THE AMOUNT OF DEDUCTIBLE DIVIDENDS RECEIVED	10WTAC93 201-190	ALUMATIC CORPORATION OF AMERICA	A	12/16/75							YES
BUSINESS LOSS CARRYFORWARD - OTHER ITEMS OF INCOME (DIVIDEND INCOME)-NOL NOT REQUIRED TO BE REDUCED BY DIVIDEND INCOME	201-773 201-972 202-157 202-279 WTB22-4 28-6 37-5	MIDLAND FINANCIAL CORPORATION	A	11/20/80	R	01/19/82	A	12/07/82	A	12/29/83	YES
BUSINESS LOSS CARRYFORWARD - PRIOR YEARS LOSS ALLOWED	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
BUSINESS LOSS CARRYFORWARD - SALE OF ASSETS NOT BUSINESS INCOME	201-766 201-974 WTB34-7	TOPP CORPORATION	A	11/20/80	R	01/11/82	R	02/17/83			YES
BUSINESS LOSS CARRYFORWARD - SALE OF BUSINESS ASSETS	201-777 WTB21-9	OLD ORCHARD CORPORATION	A	10/21/80							YES
BUSINESS LOSS CARRYFORWARD - SALE OF BUSINESS ASSETS DOES NOT CONSTITUTE NET BUSINESS INCOME	201-658	BLACKHAWK ROOFING & SUPPLY CO., INC.	A	01/25/80	A	10/03/80					YES
BUSINESS LOSS CARRYFORWARD - SALE OF CONSTRUCTION EQUIPMENT	201-580 WTB15-4	BURCH CONSTRUCTION COMPANY	R	05/31/79							YES
BUSINESS LOSS CARRYFORWARD - SURVIVING CORPORATION MAY NOT DEDUCT LOSSES OF MERGED CORPORATIONS	4WBTA223 200-636(1ST) 200-728(1ST) 200-751(1ST)	FALL RIVER CANNING CO.	A	04/09/54	A	09/19/57			A	04/08/58	YES
BUSINESS LOSS CARRYFORWARD - USE AMOUNT OF LOSS ACTUALLY SUSTAINED, NOT AS LATER ADJUSTED	2WBTA571	AMBER, INC.	R	01/16/46							YES
BUSINESS LOSS CARRYFORWARD - USE AMOUNT OF LOSS ACTUALLY SUSTAINED, NOT AS LATER ADJUSTED	2WBTA604	LIBBY, MCNEILL & LIBBY	R	01/30/46							YES
BUSINESS LOSS CARRYOVER - 1986 AND PRIOR - BUSINESS LOSSES INCURRED BY PRIOR CORPORATION MAY NOT BE CARRIED FORWARD AND DEDUCTED BY SUCCESSOR CORPORATION	400-416 WTB114-14	CATERPILLAR INC.	A	03/25/99							YES
BUSINESS LOSS CARRYOVER - 1987 AND THEREAFTER - BUSINESS LOSSES INCURRED BY PRIOR CORPORATION MAY BE CARRIED FORWARD AND DEDUCTED BY SUCCESSOR CORPORATION, 1987 WISCONSIN ACT 27 SEC 3203(47)(y) ADOPTED IRC SECTION 381	400-416 400-518 WTB114-14 124-21 125-16	CATERPILLAR INC.	R	03/25/99	A	12/15/99	A	01/11/01	D	04/05/01	YES
CAPITAL CONTRIBUTION - PAYMENTS BY PRIMARY SHAREHOLDER ON PROMISSORY NOTE TO TAXPAYER/LENDER CONSIDERED CAPITAL CONTRIBUTION BECAUSE PRIMARY STOCKHOLDER HAD INTEREST IN BOTH BORROWING AND LENDING CORPORATIONS	400-232	KIRKLAND ENTERPRISES, INC.	A	07/16/96							YES
CAPITAL EXPENDITURES - TAXES OF A MERGED COMPANY, AND UNAMORTIZED BOND DISCOUNT, ARE CAPITAL COSTS OF ACQUISITION	200-516(1ST)	WISCONSIN ELECTRIC POWER CO.	A		A	09/07/50					YES

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CAPITAL EXPENDITURES - WARTIME EXPANSION NOT DEDUCTIBLE AS ORDINARY AND NECESSARY EXPENSE	4WBTA68	PICK MANUFACTURING CO.	A	08/25/49	D	07/02/57					YES
CHARITABLE CONTRIBUTION - 1987 AND THEREAFTER - CARRYOVER (ORAL DECISION)	WTB82-19	BEEEMSTER LIQUIDATION, INC.*	A	07/28/92							YES
CHARITABLE CONTRIBUTION - 1987 AND THEREAFTER - CARRYOVER PERMITTED EVEN THOUGH WISCONSIN CARRYOVER UNDER PRIOR LAW MAY HAVE EXPIRED	WTB82-19	BEEEMSTER LIQUIDATION, INC.*	R	10/21/92							YES
CLAIM FOR REFUND - CLAIM BARRED AFTER DOOMAGE ENTERED ON ASSESSMENT ROLL	4WBTA230 200-642(1ST)	HERSCHEL CONTINENTAL HOTEL SYSTEMS, INC.	A	06/18/54							YES
CLAIM FOR REFUND - DOCTRINE OF EQUITABLE RECOUPMENT - OFFSET ALLOWED ONLY UNTIL FINAL DETERMINATION	202-911 202-963 WTB58-9	HAMMERMILL PAPER COMPANY	D	10/30/87	A	04/05/88					YES
CLAIM FOR REFUND - FINAL DETERMINATION - DECISION OF TAX APPEALS COMMISSION IS FINAL DETERMINATION WHERE NOT APPEALED FURTHER - DEPARTMENT NOTICE OF TAX THEN DUE	202-911 202-963 WTB58-9	HAMMERMILL PAPER COMPANY	D	10/30/87	A	04/05/88					YES
COMPENSATION - DEDUCTION - PAYMENT TO EMPLOYEES IN ARMED FORCES - PAYMENT TO FULL-TIME EMPLOYEE ALLOWED, PART-TIME NOT	3WBTA269	MOEBIUS PRINTING COMPANY	AP	11/04/47							YES
CONFIDENTIALITY OF RECORDS - OPEN RECORDS LAW PERMITS ACCESS TO CHECKS AND BUSINESS RECORDS OBTAINED BY DEPARTMENT OF REVENUE FROM THIRD PARTY	WTB74-18	MAYFAIR CHRYLSER-PLYMOUTH INC.			R				R		YES
CONFIDENTIALITY OF RETURNS - PUBLIC ACCESS TO SALES/USE RECORDS OF FORMERLY TAX - EXEMPT ORGANIZATIONS DENIED	202-093	NEWSPAPERS, INC.			A	09/24/82					YES
CONSOLIDATED FILING - NOT ALLOWED - EACH SEPARATE LEGAL ENTITY REQUIRED TO FILE OWN RETURN	5WBTA45 200-065 200-163 200-238	INTERSTATE FINANCE CORPORATION	A	06/27/62	R	09/17/64			R	10/05/65	YES
CONSOLIDATED RETURNS - AFFILIATED COMPANIES - SUBSIDIARY INCOME NOT ESTABLISHED BY A PERCENTAGE OF TOTAL CONSOLIDATED INCOME	200-041(1ST) 237WIS423	BURROUGHS ADDING MACHINE CO.	A	03/20/39	A	08/22/40			R	04/15/41	YES
CONSOLIDATED RETURNS - AFFILIATED CORPORATION - SEPARATE ENTITIES - MUST FILE SEPARATE RETURNS - CONSOLIDATED RETURNS NOT PERMITTED	202-640 WTB46-16	NEWS/SPORTS RADIO NETWORK, INC.	A	12/18/85							YES
CONSOLIDATED RETURNS - AFFILIATED CORPORATION - SEPARATE ENTITIES MUST FILE SEPARATE RETURNS - CONSOLIDATED RETURNS NOT PERMITTED	203-076 WTB63-10	WILLIAMS COMPANIES, INC. (THE)	A	06/14/89							YES
CONSOLIDATED RETURNS - AFFILIATED CORPORATIONS - SEPARATE ENTITIES - MUST FILE SEPARATE RETURNS - CONSOLIDATED RETURNS NOT PERMITTED	202-640	WISCONSIN INDEPENDENT RADIO NETWORK	A	12/18/85							YES
CONSTITUTIONALITY - CIRCUIT COURT DOES NOT HAVE JURISDICTION OVER APPEAL BASED ON CONSTITUTIONALITY ISSUE NOT PREVIOUSLY RAISED BEFORE THE AGENCY OR COMMISSION	203-110 203-229 WTB70-13	NORTHERN STATES POWER COMPANY			D	01/19/90	A	03/21/91			YES
CONSTITUTIONALITY - EXTENSIVE LOCAL ACTIVITIES OF FOREIGN CORPORATION PROVIDE SUFFICIENT NEXUS TO TAX - NOT BURDEN ON COMMERCE	4WBTA283 200-686(1ST) 200-796(1ST)	KNOX MOTOR SERVICE, INC.	A	06/13/56	A	07/02/59					YES
CONSTITUTIONALITY - IMPOSITION OF TAX ON INCOME DEEMED EARNED BY DISC	202-664	VILTER INTERNATIONAL CORPORATION	R	01/21/86	R	09/30/86					YES
CONSTITUTIONALITY - INCOME TAX ON INTERSTATE COMMON CARRIER DOES NOT VIOLATE U.S. CONSTITUTION	4WBTA391 200-727(1ST) 200-832(1ST) 200-033 14WIS(2d)377	MOORE MOTOR FREIGHT LINES, INC.	A	09/26/57	A	07/14/60			A	10/03/61	YES
CONSTITUTIONALITY - PLACED IN SERVICE REQUIREMENT OF 71.28(6)(a) DOES NOT VIOLATE DUE PROCESS CLAUSE OF THE 14TH AMENDMENT	400-303	PFISTER CORPORATION	A	05/27/97							YES

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CONSTITUTIONALITY - PRIVILEGE DIVIDEND TAX - CONSTITUTIONALITY OF PRIVILEGE DIVIDEND TAX LAW UPHELD	1WBTA390	SPECIAL PRODUCTS COMPANY	A	10/30/41							YES
CONSTITUTIONALITY - SECTION 77.52(2)(a)1 FOUND TO BE CONSTITUTIONAL UNDER THE EQUAL PROTECTION AND UNIFORMITY OF TAXATION CLAUSES	400-366 WTB106-22	TELEMARK DEVELOPMENT, INC.	A	10/28/96	A	07/22/97	A	04/30/98			YES
CONSTITUTIONALITY - TAXATION OF SETTLEMENT OF CLAIM IN CONTRACT DISPUTE IN OUT-OF-STATE BUSINESS TRANSACTION	201-685 WTB19-8 30-7	KURZ & ROOT COMPANY	A	04/03/80	A	01/25/82					YES
CONSTITUTIONALITY OF TAXES - ARE PRESUMED TO BE CONSTITUTIONAL UNTIL COURT DECLARES OTHERWISE	10WTAC14	WKBH TELEVISION, INC.	A	09/20/74							YES
CONSTITUTIONALITY OF TAXES - CORPORATE LIQUIDATION - GAIN OF NONRESIDENT SHAREHOLDERS	10WTAC14 201-152 201-368 WTB3-3	WKBH TELEVISION, INC.	A	09/20/74	A	04/30/75			A	02/01/77	YES
CONSTITUTIONALITY OF TAXES - CORPORATE LIQUIDATION - GAIN OF NONRESIDENT SHAREHOLDERS - STATUTE DOES NOT VIOLATE EQUAL PROTECTION CLAUSE	8WTAC280 200-683 200-732 200-894 57WIS(2d)47	SIMANCO, INC.	A	04/15/70	R	12/02/71			R	01/30/73	YES
CONSTITUTIONALITY OF TAXES - INTEREST PAID OFFSET AGAINST TOTAL INTEREST AND DIVIDENDS RECEIVED IN DETERMINATION OF APPORTIONABLE INCOME	202-964 WTB60-7	BRUNSWICK CORPORATION	A	03/17/88							YES
CONSTITUTIONALITY OF TAXES - INTEREST RATE ON ASSESSMENTS AFTER 8/1/88	202-964 WTB60-7 61-6	BRUNSWICK CORPORATION	A	03/17/88							YES
CONSTITUTIONALITY OF TAXES - WINDFALL PROFITS TAX - FRANCHISE TAX CALCULATED WITHOUT CREDIT OF WINDFALL PROFIT TAX NOT UNCONSTITUTIONAL	202-932 WTB59-8	MOBIL OIL CORPORATION			A	04/03/86	A	10/27/87	D	05/03/88	YES
CONSTRUCTIVE RECEIPT DEFINED - RECEIVED BENEFIT OF GROSS DIVIDEND ALTHOUGH RECEIVED DIVIDEND NET OF FOREIGN TAXES	200-824(1ST) 200-006 12WIS(2d)154	MARINE NATIONAL EXCHANGE BANK OF MILWAUKEE	A	09/29/58	A	02/15/60			A	01/10/61	YES
CONTRACTORS - ACCOUNTING METHOD MUST CLEARLY REFLECT INCOME	200-011(1ST) 202WIS355	WISCONSIN ORNAMENTAL IRON AND BRONZE CO.			A				A	02/04/30	YES
CONTRIBUTIONS - CONVEYANCE OF LAND TO FEDERAL GOVERNMENT	202-743	NORTHERN STATES POWER COMPANY	A	06/19/86							YES
CONTRIBUTIONS - NOT ACCRUABLE IF NOT ENFORCEABLE OBLIGATION	4WBTA589 200-034 200-209	NATIONAL BOX AND SPECIALTY COMPANY	A	11/17/61	A	04/09/65					YES
CONTRIBUTIONS - PRIOR TO 1955 DEDUCTIBLE ONLY ON A PAID BASIS	4WBTA589 200-034 200-209	NATIONAL BOX AND SPECIALTY COMPANY	A	11/17/61	A	04/09/65					YES
CONTRIBUTIONS - YEAR DEDUCTIBLE - ACCRUAL BASIS - ACCRUED DEDUCTION ALLOWED FOR CLOSED YEAR WHEN PAYMENT MADE NEXT YEAR	4WBTA589 200-034 200-209	NATIONAL BOX AND SPECIALTY COMPANY	A	11/17/61	A	04/09/65					YES
COOPERATIVES - PATRONAGE DIVIDENDS - DEDUCTIBILITY OF DIVIDEND IN PATRONS' EQUITY RESERVE ACCOUNT	4WBTA553	LAND O' LAKES CREAMERIES, INC.	R	08/03/61							YES
CORPORATE LIQUIDATION - SECTION 336 - TAX 2.19 IS UNENFORCEABLE WITH RESPECT TO CORPORATION DISTRIBUTION OF INSTALLMENT SALE AGREEMENT WHICH INCLUDES UNREPORTED GAIN	400-066 WTB89-12	MIL/COS, INC.	R	06/20/94							YES
CORPORATE LIQUIDATION - SECTION 336 - TAX 2.19 IS UNENFORCEABLE WITH RESPECT TO CORPORATION DISTRIBUTION OF INSTALLMENT SALE AGREEMENT WHICH INCLUDES UNREPORTED GAIN	400-066 WTB89-12	MIL/TAN, INC.	R	06/20/94							YES
CORPORATE LIQUIDATIONS - CAPITAL GAIN ALLOCATED TO NONRESIDENT SHAREHOLDERS - TAXABLE	8WTAC280 200-683 200-732 200-894 57WIS(2d)47	SIMANCO, INC.	A	04/15/70	R	12/02/71			R	01/30/73	YES

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DAMAGES - GROSS INCOME - PROCEEDS FROM SETTLEMENT OF ANTI-TRUST LAWSUIT TAXABLE	202-853	IMPRO PRODUCTS, INC.	A	04/03/87							YES
DEDUCTIONS - ACCOUNTING FEE FOR SET UP OF NEW ACCOUNTING SYSTEM FOR NEW CORPORATION IS CAPITAL OUTLAY - NOT DEDUCTIBLE AS ORDINARY AND NECESSARY EXPENSE	1WBTA156	MID-STATES SHOE COMPANY	AP	06/29/40							YES
DEDUCTIONS - ACCRUED EXPENSES - BUSINESS EXPENSE DEDUCTION NOT PERMITTED FOR ANTICIPATED EXPENSE NOT CERTAIN	3WBTA151	AUTOMATIC SCREW MACHINE PRODUCTS CO.	A	03/20/47							YES
DEDUCTIONS - ACCRUED EXPENSES - DEDUCTIBLE WHEN PAYMENT IS DEFINITE LIABILITY AND NOT IN YEAR OF PAYMENT	3WBTA236 200-522(1ST) 258WIS101	BELLE CITY MALLEABLE IRON COMPANY	R	08/12/47	A	03/31/50			R	12/05/50	YES
DEDUCTIONS - ACCRUED EXPENSES - ESTIMATED CLOSURE COSTS FOR LANDFILL SITE NOT DEDUCTIBLE - CONTINGENT LIABILITY - ALL EVENTS NOT FIXED	203-373 WTB81-11	BARRETT LANDFILL, INC.	A	10/27/92							YES
DEDUCTIONS - ACCRUED EXPENSES - PROPERTY TAXES, ESTIMATED RENTAL PROPERTY REAL ESTATE TAX NOT DEDUCTIBLE BEFORE ACCRUED	4WBTA264 200-671(1ST)	FEDERATED DEPARTMENT STORES, INC.	A	06/15/55							YES
DEDUCTIONS - ACCRUED PERFORMANCE BONUS PLAN - ESTIMATED CONTRIBUTION NOT DEDUCTIBLE UNTIL AWARDS MADE - COMPANY NOT OBLIGATED TO CONTINUE PLAN	203-010 WTB66-10	JOURNAL COMMUNICATIONS, INC. F/K/A THE JOURNAL CO.	A	11/28/88							YES
DEDUCTIONS - ACCRUED VACATION PAY - DEDUCTION ALLOWED IN YEAR ACCRUED NOT YEAR PAID	6WBTA205 200-340	WISCONSIN POWER AND LIGHT COMPANY	AP	12/13/66							YES
DEDUCTIONS - ACCRUED VACATION PAY - DEDUCTION WHEN EMPLOYEE HAS VESTED RIGHT, LIABILITY PAID	9WTAC401 200-927 200-974 201-176 69WIS(2d)723	LADISH CO.	A	05/31/73	A	01/08/74			A	09/30/75	YES
DEDUCTIONS - ADVERTISING - ADVERTISING EXPENSE DISALLOWED WHEN PAID TO PARENT TO DIVERT INCOME	1WBTA520 200-064(1ST) 246WIS396	AMERICAN STORES DAIRY COMPANY	A	11/06/42					A	02/13/45	YES
DEDUCTIONS - BUSINESS EXPENSES - CONTRIBUTION TO HOSPITAL FUND IS NOT DEDUCTIBLE AS ORDINARY AND NECESSARY EXPENSE BUT AS A CHARITABLE CONTRIBUTION	3WBTA236 200-522(1ST) 258WIS101	BELLE CITY MALLEABLE IRON COMPANY	R	08/12/47	A	03/31/50			R	12/05/50	YES
DEDUCTIONS - CLUB DUES	202-231	MILWAUKEE SOLVENTS & CHEMICALS CORP.	A	09/26/83							YES
DEDUCTIONS - CLUB DUES NOT ALLOWED - CLUB DUES FOR BOTH EMPLOYEES AND OFFICERS ARE NOT DEDUCTIBLE	4WBTA409 200-743(1ST) 200-833(1ST) 200-022	FORSBERG PAPER BOX CO.	A	01/21/58	A	07/16/60			A	06/06/61	YES
DEDUCTIONS - CLUB DUES NOT ALLOWED - NOT ORDINARY AND NECESSARY EXPENSES	4WBTA486 200-799(1ST)	MERLIN MOTORS, INC.	A	07/15/59							YES
DEDUCTIONS - COMPENSATION - PAYMENTS TO DECEDENT'S FAMILY DEEMED GIFTS, NOT MADE PURSUANT TO BINDING PLAN OR POLICY	4WTBA139 200-530(1ST) 200-593(1ST)	C. NISS & SONS, INC.	A	04/04/51	A	03/26/53					YES
DEDUCTIONS - COMPENSATION - PAYMENTS TO WIDOW DEEMED GIFTS, NOT ORDINARY AND NECESSARY, NO PREVIOUS PLAN OR POLICY	4WBTA95 200-506(1ST) 200-582(1ST)	RADIO SPECIALTY CO.	A	03/29/50	A	09/08/52					YES
DEDUCTIONS - COMPENSATION - SALARY TO DECEASED OFFICERS' SPOUSES NOT MADE PURSUANT TO ENFORCEABLE PLAN OR POLICY	4WBTA64	MONARCH MANUFACTURING COMPANY	A	06/29/49							YES

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DEDUCTIONS - COMPENSATION - WAGES PAID TO WIDOW OF DECEASED EMPLOYEE NOT MADE PURSUANT TO ENFORCEABLE PLAN OR POLICY	9WTAC298	KOHLER COMPANY	A	11/17/72							YES
DEDUCTIONS - COMPENSATION - WAGES PAID WIDOW - PAYMENT TO WIDOW OF DECEASED EMPLOYEE NOT DEDUCTIBLE - NO LEGAL OBLIGATION TO PAY	10WTAC196 201-401 201-506	KOHLER COMPANY	A	05/24/77	A						YES
DEDUCTIONS - CONTRIBUTIONS - CONTRIBUTIONS TO CHARITIES DO NOT QUALIFY AS ORDINARY BUSINESS EXPENSES	9WTAC83	A. J. PIETSCH CO.	A	11/16/71							YES
DEDUCTIONS - EMPLOYEE'S COMPENSATION - CHRISTMAS TURKEYS TO EMPLOYEES DEDUCTIBLE AS ORDINARY AND NECESSARY EXPENSE	3WBTA104 200-080(1ST)	REED PRODUCTS, INC.	R	12/10/46							YES
DEDUCTIONS - EMPLOYEE'S COMPENSATION - DISALLOWANCE OF PART OF OFFICERS' COMPENSATION NOT JUSTIFIED	4WBTA439 200-774(1ST) 200-800(1ST)	KINDT MANUFACTURING CO.	R	12/29/58	A	07/13/59					YES
DEDUCTIONS - EMPLOYEE'S COMPENSATION - WHILE IN MILITARY ONLY FULL-TIME EMPLOYEE PAYMENT ALLOWED	3WBTA269	MOEBIUS PRINTING COMPANY	AP	11/04/47							YES
DEDUCTIONS - EMPLOYEE'S COMPENSATION NOT DEDUCTIBLE WHERE EMPLOYEE IN ARMED FORCES AND RENDERED NO SERVICES TO COMPANY	4WBTA68	PICK MANUFACTURING CO.	A	08/25/49	D	07/02/57					YES
DEDUCTIONS - FEDERAL INCOME TAXES - DEDUCTION NOT ALLOWED WHEN PAID IN DISCHARGE OF LIABILITY OF MERGED CORPORATION	2WBTA172 200-085(1ST) 251WIS346	WISCONSIN ELECTRIC POWER CO.	A	12/14/44	R	03/14/46		R	11/18/47		YES
DEDUCTIONS - GIFTS (PRESENTS) - PAYMENT TO DECEASED OFFICER'S SPOUSE NOT ORDINARY AND NECESSARY EXPENSE	4WBTA139 200-530(1ST) 200-593(1ST)	C. NISS & SONS, INC.	A	04/04/51	A	03/26/53					YES
DEDUCTIONS - INTEREST EXPENSE - BURDEN OF PROOF - FINANCE CHARGE	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
DEDUCTIONS - INTEREST PAID - INTRA-CORPORATION PAYMENT OF INTEREST DEDUCTIBLE FROM WISCONSIN INCOME	10WTAC264 201-504 201-590	KANSAS CITY STAR COMPANY (THE)	R	04/20/78	A	05/21/79					YES
DEDUCTIONS - LEGAL ACCOUNTING AND TRAVEL EXPENSES INCURRED IN PROCURING RENEGOTIATION REBATE NOT DEDUCTIBLE FROM AMOUNT RECEIVED	4WBTA309 200-693(1ST)	HEDENBERG AND COMPANY, INC.	A	10/02/56							YES
DEDUCTIONS - LIFE INSURANCE PREMIUMS NOT DEDUCTIBLE	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
DEDUCTIONS - MOTOR CARRIERS OPERATING AUTHORITIES - ASSETS WRITTEN DOWN BY GOVERNMENT ORDER - YEAR OF WORTHLESSNESS	202-615 WTB46-17	STAR LINE TRUCKING CORPORATION	R	9/23/85							YES
DEDUCTIONS - ORDINARY AND NECESSARY EXPENSE - PAYMENTS TO OFFICER'S ESTATE VOLUNTARY - NO CONTRACTUAL OR LEGAL OBLIGATION TO PAY	201-574	SMITH BROS. OF PORT WASHINGTON, INC.	A	04/26/79							YES
DEDUCTIONS - ORGANIZATIONAL EXPENSE - LEGAL FEES AND EXPENSE OF CONSOLIDATION, LIQUIDATION, AND DISSOLUTION NOT DEDUCTIBLE	1WBTA299	WAUWATOSA GAS COMPANY	A	05/08/41							YES
DEDUCTIONS - ORGANIZATIONAL EXPENSE - LEGAL FEES AND EXPENSE OF CONSOLIDATION, LIQUIDATION, AND DISSOLUTION NOT DEDUCTIBLE	1WBTA307	WEST ALLIS GAS COMPANY	A	05/08/41							YES
DEDUCTIONS - ORGANIZATIONAL EXPENSE - LEGAL FEES AND EXPENSE OF CONSOLIDATION, LIQUIDATION, AND DISSOLUTION NOT DEDUCTIBLE	1WBTA309	WISCONSIN EASTERN GAS COMPANY	A	05/08/41							YES
DEDUCTIONS - ORGANIZATIONAL EXPENSE - YEAR DEDUCTIBLE	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
DEDUCTIONS - PENALTIES - PAYMENT TO FEDERAL GOVERNMENT FOR CIVIL OR CRIMINAL PENALTIES NOT DEDUCTIBLE	4WBTA1 200-092(1ST) 200-589(1ST)	MILLER BREWING COMPANY	A	05/26/48	A	01/12/53					YES

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DEDUCTIONS - PENSION PAID TO FOUNDER'S WIDOW NOT DEDUCTIBLE AS ORDINARY AND NECESSARY EXPENSE	2WBTA431	BRANDT AUTOMATIC CASHIER COMPANY	A	06/26/45							YES
DEDUCTIONS - PENSION PLAN - CONTRIBUTIONS TO PROFIT SHARING PLAN DEDUCTIBLE WHEN OBLIGATION TO PAY IS FIXED	8WTAC264 200-684 200-715	AUNT NELLIE'S FOODS, INC.	A	03/31/71	A	08/19/71					YES
DEDUCTIONS - PENSION PLAN - DEDUCTION DISALLOWED FOR PAYMENTS TO RESIGNED OFFICER FOR STOCK TRANSFERRED TO CORPORATION - CLAIMED AS PENSION PAYMENTS	4WBTA257 200-662(1ST)	FARMERS MUTUAL SERVICES, INC.	A	01/11/55							YES
DEDUCTIONS - PENSION PLAN - ESTIMATED CONTRIBUTION NOT DEDUCTIBLE AS ACCRUED EXPENSE IF COMPANY NOT OBLIGATED TO CONTINUE PLAN	200-032 200-117 200-172	APPLIED POWER INDUSTRIES, INC. F/K/A BLACKHAWK MANUFACTURING	A	09/26/61	A	08/22/63		A	10/27/64		YES
DEDUCTIONS - PENSION PLAN - ESTIMATED CONTRIBUTION NOT DEDUCTIBLE AS ACCRUED EXPENSE IF COMPANY NOT OBLIGATED TO CONTINUE PLAN	4WBTA581 200-117 200-172	BLACKHAWK MANUFACTURING CO. N/K/A APPLIED POWER INDUSTRIES, INC.	A	09/26/61	A	08/22/63		A	10/27/64		YES
DEDUCTIONS - PERSONAL EXPENSES PAID BY CORPORATION FOR OFFICERS AND EMPLOYE NOT DEDUCTIBLE UNLESS FORM 9 FILED	4WBTA409 200-743(1ST) 200-833(1ST) 200-022	FORSBERG PAPER BOX CO.	A	01/21/58	A	07/16/60		A	06/06/61		YES
DEDUCTIONS - PREDECESSOR CORPORATION DEBT NOT DEDUCTIBLE BY MERGED CORPORATION	4WBTA223 200-636(1ST) 200-728(1ST) 200-751(1ST)	FALL RIVER CANNING CO.	A	04/09/54	A	09/19/57		A	04/08/58		YES
DEDUCTIONS - PREPAYMENT OF INCOME TAXES - DEDUCTION ALLOWED ONLY IN YEAR TAXES ASSESSED REGARDLESS OF YEAR OF PAYMENT	3WBTA189 200-097(1ST)	THIRD-NORTH REALTY COMPANY	A	05/01/47	A	12/20/48					YES
DEDUCTIONS - PRIVILEGE DIVIDEND TAX IS NOT A DEDUCTIBLE BUSINESS EXPENSE	1WBTA10 200-056(1ST) 243WIS216	WISCONSIN GAS AND ELECTRIC COMPANY	A	11/16/39	A	09/14/42		A	06/16/43		YES
DEDUCTIONS - PRIVILEGE DIVIDEND TAX IS NOT DEDUCTIBLE AS ORDINARY AND NECESSARY EXPENSE	4WBTA108 200-513(1ST) 200-533(1ST) 200-554(1ST) 260WIS536	HOUSEHOLD FINANCE CORPORATION	A	08/04/50	R	04/05/51		R	02/05/52		YES
DEDUCTIONS - ROYALTIES - DISALLOWED DUE TO LACK OF ECONOMIC SUBSTANCE	401-302	HORMEL FOODS CORPORATION	A	03/29/10							NO
DEDUCTIONS - SERVICES RENDERED - MILITARY DUTY DOESN'T END CONTRIBUTION TO EMPLOYER'S INCOME	3WBTA269	MOEBIUS PRINTING COMPANY	AP	11/04/47							YES
DEDUCTIONS - SETTLEMENT - AMOUNT PAID IN COMPROMISE OF LITIGATION NOT ESTABLISHED AS PROPER BUSINESS EXPENSE	1WBTA311	CLARKS 126 STATE STREET CORP.	A	05/14/41							YES
DEDUCTIONS - TAXES - BURDEN OF PROOF - TAXPAYER EXPENSE	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
DEDUCTIONS - TAXES - NEW CORPORATION MAY NOT DEDUCT TAXES OF PREDECESSOR CORPORATION	4WBTA143 200-538(1ST) 200-807(1ST)	LOWE, INC.	A	04/24/51	A	01/18/60					YES
DEDUCTIONS - TAXES - PREDECESSOR'S FEDERAL TAXES ACCRUED PRIOR TO DATE OF MERGER NOT DEDUCTIBLE BY CONTINUING CORPORATION	4WBTA341 200-705(1ST)	EBALOY, INC.	A	01/23/57							YES
DEDUCTIONS - TAXES - PREDECESSOR'S FEDERAL TAXES ASSUMED BY SURVIVING CORPORATION WERE PROPERLY CAPITALIZED AND AMORTIZED	6WBTA43 200-214 200-398	CONTROLS COMPANY OF AMERICA	A	04/27/65	R	11/16/67					YES
DEDUCTIONS - TAXES - PREDECESSOR'S INCOME TAXES WHICH WERE PAID BY SURVIVING CORPORATION ARE NOT DEDUCTIBLE	5WBTA112	AMRON CORPORATION	A	08/29/63							YES

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DEDUCTIONS - TAXES - PREDECESSOR'S TAXES NOT DEDUCTIBLE BY SUCCESSOR CORPORATION	2WBTA69 200-057(1ST)	WEBSTER ELECTRIC COMPANY	A	10/07/43							YES
DEDUCTIONS - TAXES - PROPERTY TAXES ACCRUED AFTER CLOSE OF FISCAL YEAR	4WBTA117	RIVER CITY REFUSE REMOVAL, INC.	A	11/17/50							YES
DEDUCTIONS - TAXES - REAL ESTATE TAXES ACCRUED ON PROPERTY SOLD IN TAXPAYER'S FINAL TAX YEAR	202-191 202-309 WTB37-8	SOUTHGATE MALL, INC.	R	06/10/83	A	01/18/84					YES
DEDUCTIONS - TAXES - STATE FRANCHISE OR INCOME - MICHIGAN SINGLE BUSINESS TAX	400-427 400-305 400-360 WTB103-15 115-24 118-30	DELCO ELECTRONICS CORPORATION	A	06/16/97	R	03/20/98	R	05/13/99			YES
DEDUCTIONS - TAXES - WINDFALL PROFITS TAX	202-724	MOBIL OIL CORPORATION			A	04/03/86					YES
DEDUCTIONS - TRAVEL - TRAVEL COSTS OF PRESIDENT'S WIFE DEDUCTIBLE AS ORDINARY AND NECESSARY EXPENSE, WIFE WAS VICE-PRESIDENT AND CALLED ON DEALERS	5WBTA75 200-086	MILLER ELECTRIC MANUFACTURING CO.	R	11/19/62							YES
DEDUCTIONS - TRAVEL - WIVES	202-231	MILWAUKEE SOLVENTS & CHEMICALS CORP.	A	09/26/83							YES
DEDUCTIONS - TRAVEL - WIVES	202-511 202-736 202-886 WTB42-11 49-8 54-10	SPACESAVER CORPORATION	A	02/12/85	A	05/08/86	A	06/18/87			YES
DEDUCTIONS - TRAVEL AND ENTERTAINMENT EXPENSE - NO BUSINESS PURPOSE	201-789	RIEGEL DISTRIBUTORS, INC.	A	12/23/80							YES
DEDUCTIONS - TRAVEL EXPENSE BY PRESIDENT OF THE PARENT CORPORATION ON BEHALF OF THE RESORT IS ALLOWED	9WTAC340 200-899	WISCONSIN STEEL TREATING & BLASTING CO.	R	02/13/73							YES
DEDUCTIONS - TRAVEL EXPENSES - CONVENTIONS - WIVES	201-871 WTB25-3	HYDRO-FLO PRODUCTS, INC.	A	07/08/81							YES
DEDUCTIONS - TRAVEL EXPENSES OF PRESIDENT'S WIFE WERE NOT SUBSTANTIATED AS ORDINARY AND NECESSARY	4WBTA409 200-743(1ST) 200-833(1ST) 200-022	FORSBERG PAPER BOX CO.	A	01/21/58	A	07/16/60			A	06/06/61	YES
DEDUCTIONS - UNAMORTIZED BOND DISCOUNT AND EXPENSE - DEDUCTION NOT ALLOWED ON RETIRED BONDS OF MERGED CORPORATION	2WBTA172 200-085(1ST) 251WIS346	WISCONSIN ELECTRIC POWER CO.	A	12/14/44	R	03/14/46			R	11/18/47	YES
DELINQUENT TAXES - DOOMAGE - APPEAL FOR COMPROMISE NOT VALID AFTER TAXES PAID	4WBTA207	ALBRENT FREIGHT AND STORAGE CORPORATION	A	01/28/54							YES
DEPLETION ON TIMBER ALLOWED BASED ON 1/11 BOOK VALUATION	200-009(1ST) 198WIS439	WISCONSIN BOX COMPANY							A	04/02/29	YES
DEPRECIATION - 1986 AND PRIOR - MODIFIED ACRS - RESIDENTIAL REAL PROPERTY - CONSTITUTIONALITY OF ALLOWANCE OF ACRS FOR WISCONSIN PROPERTY ONLY	203-396 WTB82-23	BEATRICE CHEESE, INC.	R	02/24/93							YES
DEPRECIATION - 1987 AND THEREAFTER - PRIOR METHOD CONTINUED - MODIFIED ACRS - RESIDENTIAL REAL PROPERTY - CONSTITUTIONALITY OF ALLOWANCE OF ACRS FOR WISCONSIN PROPERTY ONLY	203-396 WTB82-23	BEATRICE CHEESE, INC.	R	02/24/93							YES
DEPRECIATION - ALLOWED ONLY FOR USE, WEAR AND TEAR ON SAWMILL	200-009(1ST) 198WIS439	WISCONSIN BOX COMPANY							A	04/02/29	YES
DEPRECIATION - ANTICIPATED DEDUCTION - RECONDITIONING OF LEASED MACHINERY NOT DEDUCTIBLE IF NOT INCURRED AND NO LESSOR CLAIM	3WBTA151	AUTOMATIC SCREW MACHINE PRODUCTS CO.	A	03/20/47							YES
DEPRECIATION - CLIENT FILES PURCHASED - HAVE ASCERTAINABLE COST BASIS AND LIMITED USEFUL LIFE	202-643 WTB47-18	SCHUMACHER, NELSON, GRAMBO & ASSOC., INC.	R	11/01/85							YES

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DEPRECIATION - CORPORATION THAT CEASES TO BE EXEMPT FROM TAX - WISCONSIN ADJUSTED BASIS OF PROPERTY - FEDERAL ADJUSTED BASIS OF PROPERTY - NOT DISCRIMINATORY	400-620	BURLINGTON NORTHERN RAILROAD COMPANY	A	08/22/02							NO
DEPRECIATION - DATE OF MERGER CONTROLLED DEDUCTION OF REMAINING EXCESS DEPRECIATION	201-802 201-991 202-193 WTB23-4 29-11 34-6	NCR CORPORATION	A	01/30/81	R	02/16/82	R	04/28/83			YES
DEPRECIATION - DEDUCTION - BURDEN OF PROOF - BASIS - RATES	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
DEPRECIATION - DEDUCTION - CLIENT FILES	201-857 202-026 WTB29-10	KOENIG & LUNDIN, S.C.	A	06/12/81	A	02/23/82					YES
DEPRECIATION - DEDUCTION COMPUTED ON BASIS OF FULL INVOICE PRICES - WITHOUT DEDUCTING DEFERRED FEDERAL INCOME TAX CREDITS	9WTAC445 200-965 201-034 201-329 72WIS(2d)259	WISCONSIN TELEPHONE COMPANY	R	01/03/74	A	09/16/74			A	04/07/76	YES
DEPRECIATION - DEDUCTION IS REASONABLE AND PROPER FOR BOILER PLANT EQUIPMENT AND TURBOGENERATOR UNITS	2WBTA315	WISCONSIN ELECTRIC POWER COMPANY	R	01/25/45							YES
DEPRECIATION - DEDUCTION IS REASONABLE AND PROPER FOR BOILER PLANT EQUIPMENT, TURBOGENERATORS, POLES	2WBTA172 200-085(1ST) 251WIS346	WISCONSIN ELECTRIC POWER COMPANY	A	12/14/44	A	03/14/46			A	11/18/47	YES
DEPRECIATION - DEDUCTION TAKEN ON LEASED PROPERTY WAS REASONABLE AND PROPER	2WBTA172 200-085(1ST) 251WIS346	WISCONSIN ELECTRIC POWER COMPANY	A	12/14/44	A	03/14/46			A	11/18/47	YES
DEPRECIATION - LOSS ON EQUIPMENT SCRAPPED DOES NOT CONSTITUTE ALLOWABLE DEPRECIATION	10WTAC274 201-486	KERR GLASS MANUFACTURING CORP.	A	04/28/78							YES
DEPRECIATION - METHOD OF ACCOUNTING - AMOUNTS RECEIVED FROM WESTERN ELECTRIC MAY BE TREATED IN EITHER ONE OF TWO METHODS ALLOWED BY FCC	9WTAC445 200-965 201-034 201-329 72WIS(2d)259	WISCONSIN TELEPHONE CO.	R	01/03/74	A	09/16/74			A	04/07/76	YES
DEPRECIATION - RATE - TAXPAYER FAILS BURDEN OF PROOF THAT DEPRECIATION RATE USED BY STATE IS UNREASONABLE	4WBTA417 200-752(1ST)	KAUFOR CORPORATION	A	04/30/58							YES
DEPRECIATION - RATE REDUCED FROM 20% TO 10% ON EQUIPMENT USED IN MANUFACTURING INSULATING MATERIAL	4WBTA302 200-687(1ST) 200-839(1ST)	SEALTITE INSULATION MANUFACTURING CORP.	A	06/28/56	A	11/01/60			D	05/04/61	YES
DEPRECIATION - UNDEPRECIATED COST OF DEMOLISHED BUILDING NOT ALLOWED AS LOSS OR DEPRECIABLE IN YEAR - COST OF NEW ADDITION	5WBTA75 200-086	MILLER ELECTRIC MANUFACTURING CO.	A	11/19/62							YES
DEPRECIATION - UTILITIES - ACCELERATED DEPRECIATION ORDERED BY REGULATORY COMMISSION IS ORDINARY AND NECESSARY EXPENSE	4WBTA573 200-030 200-112 200-140	MILWAUKEE GAS LIGHT COMPANY	A	09/15/61	A	06/19/63			R	03/31/64	YES
DEPRECIATION - UTILITIES - INVESTMENT IN EASEMENTS FOR RIGHT OF WAY IS NOT SUBJECT TO DEPRECIATION	4WBTA445 200-783(1ST) 200-826(1ST)	WISCONSIN ELECTRIC POWER CO.	A	02/25/59	A	03/29/60					YES
DEPRECIATION - WASTE TREATMENT PROPERTY - ELECTION TO DEPRECIATE, AMORTIZE OR DEDUCT COST CURRENTLY CANNOT BE CHANGED AFTER DEPARTMENT APPROVES PROPERTY AS QUALIFIED FOR PROPERTY TAX EXEMPTION	203-272 WTB75-12	FORT HOWARD CORPORATION	A	09/18/91							YES
DEPRECIATION - WRITE OFF OF REMAINING UNDEPRECIATED BASIS OF PROPERTY IN YEAR PROPERTY ABANDONED	202-731	HAMMERMILL PAPER COMPANY	R	05/20/86							YES

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DISTRIBUTIONS - 1986 AND PRIOR - CORPORATE PROPERTY - SALE OF AIRCRAFT BY SUBSIDIARY TO PARENT AT LESS THAN FAIR MARKET VALUE	203-034 203-127 203-232 WTB68-9 72-5	SENTRY FINANCIAL SERVICES CORPORATION	R		A	02/20/90	A	03/28/91			YES
DIVIDENDS - 1986 AND PRIOR - DEDUCTIBLE DIVIDENDS - SUBSIDIARY CORPORATION - 75% - DIVIDEND PAID BY CANCELLATION OF NOTE PAYABLE CONSIDERED CASH DIVIDEND	203-419 WTB82-20	HONEYWELL BULL, INC. F/K/A HONEYWELL INFORMATON SYSTEMS, INC.	R	05/13/93							YES
DIVIDENDS - 1986 AND PRIOR - DEDUCTIBLE DIVIDENDS - SUBSIDIARY CORPORATION - 75% - DIVIDEND PAID BY CANCELLATION OF NOTE PAYABLE CONSIDERED CASH DIVIDEND	203-419 WTB82-20	HONEYWELL, INC.	R	05/13/93							YES
DIVIDENDS - 1986 AND PRIOR - DEDUCTIBLE DIVIDENDS - DEDUCTIBLE DIVIDENDS DIFINED - DIVIDENDS RECEIVED FROM THE FEDERAL RESERVE BANK	400-408 WTB114-15	FIRST WISCONSIN NATIONAL BANK OF MILWAUKEE	A	03/12/99							YES
DIVIDENDS - 1987 AND THEREAFTER - DEDUCTIBLE - DIVIDENDS RECEIVED DEDUCTION PRIOR TO JANUARY 1, 1993 - DIVIDENDS RECEIVED FROM THE FEDERAL RESERVE BANK	400-408 WTB114-15	FIRST WISCONSIN NATIONAL BANK OF MILWAUKEE	A	03/12/99							YES
DIVIDENDS - DEDUCTIBLE - DIVIDENDS RECEIVED DEDUCTION PRIOR TO 1-1-93 - FEDERAL RESERVE BANK - DOCTRINE OF INTERGOVERNMENTAL TAX IMMUNITY	400-440 400-477 WTB115-24	FIRSTAR BANK WAUSAU, NA	A	08/18/99	A	04/24/00					YES
DIVIDENDS - DEDUCTIBLE - DIVIDENDS RECEIVED DEDUCTION PRIOR TO 1-1-93 - FEDERAL RESERVE BANK DOES NOT MEET STATUTORY REQUIREMENTS	400-440 400-477 400-478 WTB115-24 122-24	FIRSTAR BANK WAUSAU, NA	A	08/18/99	A	04/24/00					YES
DIVIDENDS - DEDUCTIBLE - DIVIDENDS RECEIVED DEDUCTION PRIOR TO 1-1-93 - NCR DECISION DID NOT ENTIRELY INVALIDATE STATUTE	400-440 400-477 WTB115-24	FIRSTAR BANK WAUSAU, NA	A	08/18/99	A	04/24/00					YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - 50% CONCENTRATION ISSUE HELD OPEN PENDING FINAL DECISION IN NCR CORPORATION CASE	400-212 WTB98-21	AMERICAN FAMILY MUTUAL INSURANCE COMPANY									YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - DEDUCTION FOR DIVIDENDS RECEIVED FROM DISC	202-641 202-830 WTB46-14 51-4	KIL DISC, INC.	A	11/22/85	A	01/20/87					YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - DEDUCTION FOR DIVIDENDS RECEIVED FROM DISC	202-641 202-830 WTB46-14 51-4	KOHLER CO.	A	11/22/85	A	01/20/87					YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - DEDUCTION FOR DIVIDENDS RECEIVED FROM DISC	202-641 202-830 WTB46-14 51-4	KOHLER CO. SUCCESSOR TO KOHLER INTERNATIONAL, LTD.	A	11/22/85	A	01/20/87					YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - DEDUCTION FOR DIVIDENDS RECEIVED FROM DISC	202-641 202-830 WTB46-14 51-4	KOHLERCO DISC, INC.	A	11/22/85	A	01/20/87					YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - DIVIDENDS NOT CONSIDERED PART OF SALES PRICE OF STOCK	3WBTA145	MILWAUKEE ELECTRIC RAILWAY & TRANSPORT	R	03/13/47							YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - OUTSIDE SOURCE DIVIDENDS - 50% CONCENTRATION EXEMPTION UNCONSTITUTIONALLY DISCRIMINATES AGAINST OWNERS OF NONCONCENTRATED BUSINESS IN FAVOR OF OWNERS OF WISCONSIN CONCENTRATED BUSINESS (CA DEFERRED DECISION TO SC)	WTB99-18	NCR CORPORATION						07/13/96			YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - OUTSIDE SOURCE DIVIDENDS - 50% CONCENTRATION EXEMPTION UNCONSTITUTIONALLY DISCRIMINATES AGAINST OWNERS OF NONCONCENTRATED BUSINESS IN FAVOR OF OWNERS OF WISCONSIN CONCENTRATED BUSINESS (CORRECTED 2/18/92 & 3/13/92)	203-301 203-412 WTB76-5 78-7 82-21 84-13	NCR CORPORATION	R	02/10/92	A	04/30/93					YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - SUBSIDIARY CORPORATION - DISCRIMINATION AS TO 1975 - 1979 INSIDE SOURCE DIVIDENDS (PETITION FOR REHEARING)	WTB78-7	NCR CORPORATION	D	03/27/92							YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - SUBSIDIARY CORPORATION - UNCONSTITUTIONAL DISCRIMINATION - 50% CONCENTRATION EXEMPTION FOR YEARS FOLLOWING 1979 UNCONSTITUTIONAL DISCRIMINATION	203-301 203-412 WTB76-5 78-7 82-21 84-13	NCR CORPORATION	AP	02/10/92	A	04/30/93					YES

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DIVIDENDS - DEDUCTIBLE DIVIDENDS - SUBSIDIARY CORPORATION - UNCONSTITUTIONAL DISCRIMINATION - 50% CONCENTRATION EXEMPTION FOR YEARS FOLLOWING 1979 UNCONSTITUTIONAL DISCRIMINATION (CA DEFERRED DECISION TO SC)	WTB99-18	NCR CORPORATION						07/31/96			YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - SUBSIDIARY CORPORATION - UNCONSTITUTIONAL DISCRIMINATION - DIVIDENDS FROM WHOLLY OWNED SUBSIDIARY LOCATED OUTSIDE WISCONSIN	400-031 WTB86-15 91-13	TOWNE REALTY, INC.	R	12/14/93							YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - SUBSIDIARY CORPORATION - UNCONSTITUTIONAL DISCRIMINATION AGAINST BUSINESS CONDUCTED IN INTERSTATE COMMERCE	203-419 WTB82-20	HONEYWELL BULL, INC. F/K/A HONEYWELL INFORMATION SYSTEMS, INC.	R	05/13/93							YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - SUBSIDIARY CORPORATION - UNCONSTITUTIONAL DISCRIMINATION AGAINST BUSINESS CONDUCTED IN INTERSTATE COMMERCE	203-419 WTB82-20	HONEYWELL, INC.	R	05/13/93							YES
DIVIDENDS - DIVIDENDS RECEIVED DEDUCTION PRIOR TO JANUARY 1, 1993 - PAYEE CORPORATION MUST OWN DIRECTLY OR INDIRECTLY FOR THE ENTIRE YEAR 80% OF THE TOTAL VOTING STOCK OF THE PAYOR CORPORATION	400-143 WTB95-26	COLGATE-PALMOLIVE COMPANY	A	07/26/95							YES
DIVIDENDS - EQUAL PROTECTION - DIVIDENDS RECEIVED FROM FOREIGN SUBSIDIARIES AND AFFILIATES - DEDUCTIBLE ONLY IF PAYOR CORPORATION APPORTIONED 50% OR MORE OF INCOME TO WISCONSIN	400-067 WTB88-11 102-10	ALBANY INTERNATIONAL CORP.	R	05/23/94	D	03/25/97					YES
DIVIDENDS - GROSS DIVIDEND IS TAXABLE, BEFORE FOREIGN TAXES DEDUCTED	200-824(1ST) 200-006 12WIS(2d)154	MARINE NATIONAL EXCHANGE BANK OF MILWAUKEE	A	09/29/58	A	02/15/60			A	01/10/61	YES
DIVIDENDS - PRIVILEGE DIVIDEND TAX ONLY APPLICABLE TO DIVIDENDS PAID FROM SURPLUS ALLOCABLE TO WISCONSIN INCOME	200-039(1ST) 238WIS69	J. C. PENNEY COMPANY							R	05/20/41	YES
DIVIDENDS - TAXABLE - DIFFERENCE BETWEEN COST AND FAIR MARKET VALUE OF PROPERTY DISTRIBUTED AS DIVIDEND IS TAXABLE	4WBTA514 200-809(1ST)	TEUTONIA REALTY COMPANY	A	02/24/60							YES
DOCTRINE OF INTERGOVERNMENTAL TAX IMMUNITY - DEDUCTIBILITY OF DIVIDENDS RECEIVED FROM THE FEDERAL RESERVE BANK	400-408 WTB114-15	FIRST WISCONSIN NATIONAL BANK OF MILWAUKEE	A	03/12/99							YES
DOING BUSINESS - FOREIGN CORPORATION WHICH MAINTAINS WISCONSIN OFFICE IS AMENABLE TO SERVICE OF PROCESS	200-745(1ST) 3WIS(2d)156	PRIME MANUFACTURING CO.							A	02/04/58	YES
DOING BUSINESS - FOREIGN CORPORATIONS - IOWA CORPORATION DOING BUSINESS IN WISCONSIN WITHOUT CERTIFICATE OF AUTHORITY MAY NOT PURSUE LEGAL ACTION	200-600	TELEPHONE SYSTEMS, INC.			A	02/17/70					YES
DOMESTIC INTERNATIONAL SALES CORPORATION - DISC - DOING BUSINESS IN STATE (1979 AND PRIOR)	201-985 WTB29-7	DOMAIN INTERNATIONAL SALES CORP.	A	02/26/82							YES
DOOMAGE - CLAIM FOR REFUND BARRED AFTER DOOMAGE ASSESSMENT PLACED ON ASSESSMENT ROLL	4WBTA230 200-642(1ST)	HERSCHEL CONTINENTAL HOTEL SYSTEM, INC.	A	06/18/54							YES
ELECTION TO CLAIM DEDUCTION - NONELECTION ON ORIGINAL RETURN IS NOT AN ELECTION - DEDUCTION CAN BE CLAIMED ON AMENDED RETURN	202-001 WTB29-10	MADISON GAS AND ELECTRIC COMPANY	R	04/23/82							YES
ENTERTAINMENT EXPENSES - EQUIPMENT - DEALER MAY DEDUCT MEALS FOR COUNTY ROAD OFFICIALS - FOLLOWED SAME PRACTICES AS TO PRIVATE COMPANIES	9WTAC183 200-807 200-975 201-181 70WIS(2d)224	NAGLE-HART, INC.	R	04/26/72	A	01/07/74			A	10/28/75	YES
ENTERTAINMENT EXPENSES - FAILURE TO SUPPLY PROOF SUPPORTING EXPENSES OF VISITING CUSTOMERS	1WBTA61	GEORGE BANTA PUBLISHING CO.	A	01/12/40							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME	202-640 WTB46-16	NEWS/SPORTS RADIO NETWORK, INC.	A	12/18/85							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME	202-640 WTB46-16	WISCONSIN INDEPENDENT RADIO NETWORK	A	12/18/85							YES

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ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER FAILED TO PRODUCE EVIDENCE TO OVERCOME PRESUMPTION OF ASSESSMENT'S CORRECTNESS	202-873	RAD INVESTMENTS CORPORATION	A	06/19/87							YES
ESTOPPEL - DEPARTMENT NOT ESTOPPED FROM ISSUING ASSESSMENT WHERE TAXPAYER INDUCED TO BELIEVE OUTCOME SAME AS ANOTHER CASE	201-766 201-974 WTB34-7	TOPP CORPORATION	A	11/20/80	R	01/11/82	R	02/17/83			YES
ESTOPPEL - MOTION FOR SUMMARY JUDGMENT DENIED WHEN AUDITOR'S ALLEGED ADVICE UNPROVEN	203-075	HARNISCHFEGER EXPORT CORPORATION	D	07/27/89							YES
ESTOPPEL - MOTION FOR SUMMARY JUDGMENT DENIED WHEN AUDITOR'S ALLEGED ADVICE UNPROVEN	203-075	HARNISHFEGER CORPORATION	D	07/27/89							YES
ESTOPPEL - STATE CANNOT ASSESS PRIVILEGE DIVIDEND TAX AFTER COURT REVERSES ITSELF	4WBTA22 200-532(1ST) 200-553(1ST) 260WIS 551	LIBBY, MCNEILL & LIBBY	A	12/28/48	A	04/05/51			R	02/05/52	YES
EXCHANGES - GAIN ON CORPORATE LIQUIDATION NOT ENTITLED TO NONRECOGNITION PRIVILEGES WHERE WISCONSIN PROPERTY PURCHASED WITH PROCEEDS	10WTAC34 201-134	ORMSBY AUTO EQUIPMENT CO.	A	02/27/75							YES
EXCHANGES - PROPERTY FOR STOCK - STOCK RECEIVED FOR PATENTS AND CASH IS A TAX FREE EXCHANGE	1WBTA98 200-051(1ST) 241WIS518	INDUSTRIAL CLUTCH COMPANY	A	03/13/40	AP				A	12/08/42	YES
EXCHANGES - PROPERTY FOR STOCK OR SECURITIES - BASIS OF ASSETS IN TAX LIQUIDATION IS COST OF STOCK	4WBTA486 200-799(1ST)	MERLIN MOTORS, INC.	A	07/15/59							YES
EXEMPT INCOME - EXEMPT ORGANIZATIONS - FRATERNAL LODGE DENIED EXEMPTION FOR PROPERTY AND INCOME TAX SINCE IT DISCRIMINATED	201-829	INDEPENDENCE LODGE #80, FREE AND ACCEPTED MASONS			A	03/23/81					YES
EXEMPT ORGANIZATIONS - CEMETERY CORPORATION QUALIFIES AS TAX EXEMPT	202-400	WISCONSIN MEMORIAL PARK COMPANY, INC.	R	04/27/84							YES
EXEMPT ORGANIZATIONS - EXEMPTION NOT PERMITTED TO CIVIC ORGANIZATION DUE TO BYLAWS AND ACTIVITIES	3WBTA123	EAST SIDE BUSINESSMEN'S ASSOCIATION	A	12/20/46							YES
EXEMPT ORGANIZATIONS - FRATERNAL ORGANIZATION LOST INCOME TAX EXEMPTION DUE TO RACIAL DISCRIMINATION	202-321	STATE OF WISCONSIN EX REL. PALLEON, ET AL.						1/26/84	A	10/30/84	YES
EXEMPT ORGANIZATIONS - NURSING HOME AND HOME FOR AGED NOT ORGANIZED OR CONDUCTED FOR PECUNIARY PROFIT ARE EXEMPT	6WBTA137 200-281 200-331	BETHEL CONVALESCENT HOME, INC.	R	02/24/66	A	11/28/66					YES
EXEMPT ORGANIZATIONS - TURNPIKE CORPORATIONS ARE EXEMPT FROM ALL INCOME OR OTHER TAXES ON TURNPIKE PROPERTY AND RECEIPTS	200-614(1ST) 265WIS185	GIESSEL V. STATE EX REL. THOMSON							R	11/03/53	YES
EXTENSION OF TIME - FILING FRANCHISE OR INCOME RETURNS - COPY OF FEDERAL FORM GRANTING EXTENSION TO FILE MUST BE ATTACHED TO THE WISCONSIN RETURN WHEN FILE	WTB101-13	HUEBSCH CHEVROLET, INC.	A	12/18/96							YES
FEDERAL ABSTRACT - AUDITING AFTER IRS ADJUSTMENT - SEPARATE REVIEW REQUIRED WHEN FEDERAL ADJUSTMENTS IN DISPUTE	4WBTA439 200-774(1ST) 200-800(1ST)	KINDT MANUFACTURING CO.	R	12/29/58	A	07/13/59					YES
FEDERAL ABSTRACT - DETERMINATION OF FEDERAL BOARD ON FEDERAL TAX RETURNS NOT BINDING ON STATE CONSTRUCTION OF STATE STATUTES	1WBTA98 200-051(1ST) 241WIS518	INDUSTRIAL CLUTCH COMPANY	A	03/13/40	A				A	12/08/42	YES
FEDERAL INCOME TAXES - CLARIFICATION OF NONDEDUCTIBILITY	202-340 202-443 202-699 WTB37-6 40-9 46-15	NCR CORPORATION	A	02/15/84	A	08/16/84	A	01/10/86			YES

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FEDERAL INCOME TAXES - LIMITATIONS - PROPORTIONATE SHARE OF CONSOLIDATED FEDERAL TAXES PAID DEDUCTIBLE NOT LIABILITY SEPARATELY COMPUTED	10WTAC117 201-205	WAUPACA FOUNDRY, INC.	A	02/18/76							YES
FEDERAL INCOME TAXES NOT DEDUCTIBLE FROM INCOME SUBJECT TO APPORTIONMENT IN WISCONSIN	203-149 WTB69-10	THE HEARST CORPORATION	A	05/15/90							YES
FILING REQUIREMENTS - FORM 9 REQUIRED TO PROCURE DEDUCTIONS UNDER S.71.04(1) FOR PERSONAL EXPENSES OF EMPLOYEES/OFFICERS PAID BY CORPORATION	4WBTA409 00-743(1ST) 200-833(1ST) 200-022	FORSBERG PAPER BOX CO.	A	01/21/58	A	07/16/60			A	06/06/61	YES
FILING REQUIREMENTS - WHO MUST FILE - HEALTH MAINTENANCE ORGANIZATIONS - 1996 AND THEREAFTER - CONSTITUTIONAL CHALLENGE TO ELIMINATION OF CORPORATE FRANCHISE TAX EXEMPTIONS	400-437 WTB118-30	FAMILY HEALTH PLAN COOPERATIVE					A	08/10/99			YES
FILING REQUIREMENTS - WHO MUST FILE - HEALTH MAINTENANCE ORGANIZATIONS - 1996 AND THEREAFTER - CONSTITUTIONAL CHALLENGE TO ELIMINATION OF CORPORATE FRANCHISE TAX EXEMPTIONS	400-437 WTB118-30	GROUP HEALTH COOPERATIVE OF EAU CLAIRE					A	08/10/99			YES
FILING REQUIREMENTS - WHO MUST FILE - HEALTH MAINTENANCE ORGANIZATIONS - 1996 AND THEREAFTER - CONSTITUTIONAL CHALLENGE TO ELIMINATION OF CORPORATE FRANCHISE TAX EXEMPTIONS	400-437 WTB118-30	GROUP HEALTH COOPERATIVE OF SOUTH CENTRAL WISCONSIN					A	08/10/99			YES
FILING REQUIREMENTS - WHO MUST FILE - LIMITED SERVICE HEALTH ORGANIZATIONS - 1996 AND THEREAFTER - CONSTITUTIONAL CHALLENGE TO ELIMINATION OF CORPORATE FRANCHISE TAX EXEMPTIONS	400-437 WTB118-30	FAMILY HEALTH PLAN COOPERATIVE						08/10/99			YES
FILING REQUIREMENTS - WHO MUST FILE - LIMITED SERVICE HEALTH ORGANIZATIONS - 1996 AND THEREAFTER - CONSTITUTIONAL CHALLENGE TO ELIMINATION OF CORPORATE FRANCHISE TAX EXEMPTIONS	400-437 WTB118-30	GROUP HEALTH COOPERATIVE OF EAU CLAIRE						08/10/99			YES
FILING REQUIREMENTS - WHO MUST FILE - LIMITED SERVICE HEALTH ORGANIZATIONS - 1996 AND THEREAFTER - CONSTITUTIONAL CHALLENGE TO ELIMINATION OF CORPORATE FRANCHISE TAX EXEMPTIONS	400-437 WTB118-30	GROUP HEALTH COOPERATIVE OF SOUTH CENTRAL WISCONSIN						08/10/99			YES
FINES NOT DEDUCTIBLE - COMPROMISE PAYMENT FOR FEDERAL VIOLATION NOT ORDINARY AND NECESSARY EXPENSE	3WBTA35	RICE LAKE CREAMERY COMPANY	A	06/05/46							YES
FINES NOT DEDUCTIBLE - PAYMENT FOR FEDERAL VIOLATION NOT DEDUCTIBLE AS DECREASE TO SALES ACCOUNT	2WBTA542	WISCONSIN LIQUOR COMPANY	A	11/02/45							YES
FINES NOT DEDUCTIBLE - PAYMENT TO FEDERAL GOVERNMENT DID NOT CONSTITUTE ORDINARY AND NECESSARY EXPENSE	4WBTA1 200-092(1ST) 200-589(1ST)	MILLER BREWING COMPANY	A	05/26/48	A	01/12/53					YES
FOREIGN CORPORATION - DOMESTICATION OF FOREIGN CORPORATION HAVING PRINCIPAL BUSINESS IN WISCONSIN FOR PURPOSE OF TAXATION NOT VALID	200-023(1ST) 219WIS293	NEWPORT COMPANY	A	12/29/33	A	12/29/34			R	06/24/35	YES
FOREIGN SALES CORPORATION (FSC) - BUSINESS EXPENSES - SALES COMMISSION PAID TO FOREIGN SALES CORPORATION	400-056 WTB88-15	KIMBERLY-CLARK CORPORATION AS SUCCESSOR TO KIMTECH LTD.	R	04/12/94							YES
FOREIGN SALES CORPORATION (FSC) - PAPER CORPORATION WITH NO ECONOMIC SUBSTANCE - SEPARATE CORPORATION CARRIED OUT SUBSTANTIAL BUSINESS ACTIVITY	400-056 WTB88-15	KIMBERLY-CLARK CORPORATION AS SUCCESSOR TO KIMTECH LTD.	R	04/12/94							YES
FORMS - INFORMATION - FORMS 9B - RENT PAID	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
FORMS - INFORMATION - WAGES FOR OUTSIDE SERVICES - FORMS 9B AND WT-9	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES

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FRANCHISE TAX - IMPOSITION - FRANCHISE TAX FOUND TO BE NONDISCRIMINATORY	400-212 400-324 400-399 WTB98-21 102-14 107-13 113-20	AMERICAN FAMILY MUTUAL INSURANCE COMPANY	A	04/11/96	A	02/21/97	R	10/30/97	R	12/16/98	YES
FRANCHISE TAX - IMPOSITION - FRANCHISE TAX FOUND TO BE NONDISCRIMINATORY	400-324 400-399 WTB98-23 102-14 107-13 113-20	AMERICAN STANDARD INSURANCE COMPANY OF WISCONSIN	A	04/11/96	A	02/21/97	R	10/30/97	R	12/16/98	YES
GAIN OR LOSS - BASIS FOR GAIN OR LOSS - COST OR OTHER BASIS - LOSS ON DISPOSITION OF ASSETS - WISCONSIN COST BASIS ALLOWED	201-979	KIMBERLY-CLARK CORPORATION	R	02/22/82							YES
GAIN OR LOSS - CORPORATE REORGANIZATION - GAIN ON INSTALLMENT SALE TAXABLE IN FULL AS RESULT OF DISTRIBUTION IN REORGANIZATION	202-065	JOSEPH LEEDLE CORPORATION	A	08/27/82							YES
GAIN OR LOSS - PROPERTY USED IN BUSINESS - YEAR OF LOSS	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
GROSS INCOME - 1986 AND PRIOR - AMOUNTS RECEIVED FROM WHOLLY OWNED SUBSIDIARY CONSTITUTE DIVIDENDS AND REPAYMENT OF SUBSIDIARY'S SHARE OF FEDERAL CONSOLIDATED TAX LIABILITY	400-031 WTB86-15 91-13	TOWNE REALTY, INC.	R	12/14/93	D	09/28/94					YES
GROSS INCOME - 1986 AND PRIOR - CONSENT DIVIDENDS NOT INCLUDABLE IN TAXABLE INCOME	203-194	THE GOODYEAR TIRE & RUBBER COMPANY	R	10/19/90							YES
GROSS INCOME - INITIAL MEMBERSHIP FEES - TAXABILITY OF REFUNDABLE PORTION - ACCRUAL METHOD - ENTIRE COST OF MEMBERSHIP INCLUDING REFUNDABLE PORTION TAXABLE IN THE YEAR OR RECEIPT	400-400 WTB113-21	GREENWOOD HILLS COUNTRY CLUB	A	12/07/98							YES
GROSS INCOME - MEMBERSHIP PLEDGES	401-055 401-198 WTB155-24 163-7	MINOCQUA COUNTRY CLUB, INC.	A	11/07/07	A	04/01/09					YES
GROSS INCOME - SAFE HARBOR LEASE - TAXABILITY OF INITIAL PAYMENT RECEIVED IN EXCHANGE FOR TRANSFER OF FEDERAL TAX BENEFITS	203-331 203-383 WTB79-14 81-12	INTERNATIONAL PAPER COMPANY	R	05/08/92	A	12/28/92					YES
GROSS INCOME - SALE OF CAPITAL ASSET - GAIN OR LOSS - BURDEN OF PROOF - GROSS SELLING PRICE OF PROPERTY	202-794 203-138	ACME BLOCK CORPORATION	R	09/29/86	A	03/27/90					YES
GROSS INCOME DEFINED - CANCELLATION OF DEBT	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
GROSS INCOME INCLUDES ACCOUNTS RECEIVABLE COLLECTIONS ON CORPORATION BOOKS AT TIME OF PRINCIPAL STOCKHOLDER'S DEATH	9WTAC130 200-775	WEISBERG CLINIC, LTD.	A	01/31/72							YES
HISTORIC STRUCTURE CREDIT - PHYSICAL WORK OF CONSTRUCTION OR DESTRUCTION IN PREPARATION FOR CONSTRUCTION BEGUN AFTER DECEMBER 31, 1988 AND REHABILITATED PROPERTY PLACED IN SERVICE AFTER JUNE 30, 1989	400-303	PFISTER CORPORATION	AP	05/27/97							YES
INCOME DEFINED - MAY BE MONEY OR PROPERTY	200-006(1ST) 193WIS41	MOTORS ACCEPTANCE COMPANY							A	12/31/26	YES
INCOME FROM WISCONSIN BUSINESS - CONTRIBUTIONS TO CAPITAL - SPECIAL ASSESSMENTS - GROSS INCOME - MISCELLANEOUS ANNUAL DUES	201-824 202-284 202-535 WTB37-5 42-10 44-9	LAKE WISCONSIN COUNTRY CLUB	AP	03/12/81	R	11/11/83	R	02/25/85	D	06/04/85	YES
INCOME FROM WISCONSIN BUSINESS - SETTLEMENT OF CLAIM IN CONTRACT DISPUTE RISING FROM OUT-OF-STATE BUSINESS TRANSACTION - STATUTE OF LIMITATION	201-685 WTB19-8 30-7	KURZ & ROOT COMPANY	A	04/03/80	A	01/25/82					YES
INSPECTION OF BOOKS AND RECORDS - SUBPOENAS - FAILURE TO PRODUCE CORPORATE RECORDS - 5TH AMENDMENT PRIVILEGE DOES NOT ATTACH TO CORPORATION RECORDS	200-860	BALISTRIERI							A	10/03/72	YES

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INSTALLMENT SALES - MORE THAN 30% OF SELLING PRICE RECEIVED IN YEAR OF SALE	202-773 202-844 202-946 WTB49-8 55-7	CASTLE CORPORATION	A	08/27/86	A	02/13/87	R	12/23/87			YES
INSTALLMENT SALES - PROFIT REALIZED TIME OF SALE, NO DEDUCTION ALLOWED FOR UNREALIZED PROFITS	2WBTA131	CHISHOLM RYDER COMPANY, INC.	A	05/12/44							YES
INSTALLMENT SALES - REQUIREMENT THAT ENTIRE GAIN REPORTABLE IN YEAR OF SALE IF MORE THAN 30% OF PROCEEDS RECEIVED DOES NOT CLEARLY REFLECT INCOME	202-773 202-844 202-946 WTB49-8 55-7	CASTLE CORPORATION	A	08/27/86	A	02/13/87		12/23/87			YES
INSTALLMENT SALES - SALE SECURED BY CONDITIONAL SALES CONTRACT SHOULD BE REPORTED ON ACCRUAL BASIS	200-004(1ST) 187WIS539	WALDHEIM & COMPANY, INC.							A	06/22/25	YES
INSTALLMENT SALES - UNREPORTED GAIN ON SALE TAXED WHEN ASSET TRANSFERRED TO PARENT COMPANY UPON LIQUIDATION	202-200	SAUK PRAIRIE RADIO, INC.	A	08/12/83							YES
INSURANCE COMPANIES - ADDBACK OF EXEMPT OR EXCLUDED INTEREST AND DIVIDENDS RECEIVED DEDUCTION - ADDBACK REDUCED BY AMOUNT OF EXEMPT INTEREST USED TO REDUCE LOSSES ON INSURANCE CONTRACTS	400-212 WTB98-21 102-14	AMERICAN FAMILY MUTUAL INSURANCE COMPANY	R	04/11/96	A	02/21/97					YES
INSURANCE COMPANIES - ADDBACK OF EXEMPT OR EXCLUDED INTEREST AND DIVIDENDS RECEIVED DEDUCTION - ADDBACK REDUCED BY AMOUNT OF EXEMPT INTEREST USED TO REDUCE LOSSES ON INSURANCE CONTRACTS	WTB98-23	AMERICAN STANDARD INSURANCE COMPANY OF WISCONSIN	R	04/11/96							YES
INSURANCE COMPANIES - ADDBACK OF EXEMPT OR EXCLUDED INTEREST AND DIVIDENDS RECEIVED DEDUCTION LIMITED TO EXTENT SUCH INCOME USED AS A DEDUCTION IN DETERMINING FEDERAL TAXABLE INCOME	400-115 400-189 400-278 WTB92-16 96-16 102-13	HERITAGE MUTUAL INSURANCE COMPANY	R	03/13/95	A	11/17/95	A	02/12/97			YES
INSURANCE COMPANIES - AMORTIZATION OF BOND PREMIUMS - STATE AND MUNICIPAL BOND INTEREST	202-363	AMERICAN FAMILY MUTUAL INSURANCE CO.	R	02/01/84							YES
INSURANCE COMPANIES - EXAMINATION FEES NOT DEDUCTIBLE FROM PREMIUM TAX IF NO RECIPROCAL AGREEMENT WITH OTHER STATES	200-618(1ST) 265WIS414	KANSAS CITY LIFE INSURANCE CO.			A				A	12/30/53	YES
INSURANCE COMPANIES - GROSS PREMIUMS TAX BASED ON NON-APPORTIONED PREMIUMS IS UNCONSTITUTIONAL	200-983 62WIS(2d)347	NATIONAL LIBERTY LIFE INSURANCE CO.			D	10/03/72			R	02/25/74	YES
INSURANCE COMPANIES - INTEREST FROM UNITED STATES GOVERNMENT OBLIGATIONS - FRANCHISE TAX NOT INCOME TAX	400-212 400-324 400-399 WTB98-21 102-14 107-13	AMERICAN FAMILY MUTUAL INSURANCE COMPANY	A	04/11/96	A	02/21/97	R	10/30/97	R	12/16/98	YES
INSURANCE COMPANIES - INTEREST FROM UNITED STATES GOVERNMENT OBLIGATIONS - FRANCHISE TAX NOT INCOME TAX	400-324 400-399 WTB98-23 102-14 107-13	AMERICAN STANDARD INSURANCE COMPANY OF WISCONSIN	A	04/11/96	A	02/21/97	R	10/30/97	R	12/16/98	YES
INSURANCE COMPANIES - INTEREST FROM UNITED STATES GOVERNMENT OBLIGATIONS - FRANCHISE TAX NOT INCOME TAX	400-465 WTB118-29	MILWAUKEE GUARDIAN INSURANCE INC.	A	11/12/99							YES
INSURANCE COMPANIES - INTEREST FROM UNITED STATES GOVERNMENT OBLIGATIONS - FRANCHISE TAX NOT INCOME TAX	400-465 WTB118-29	MILWAUKEE SAFEGUARD INSURANCE CO.	A	11/12/99							YES
INSURANCE COMPANIES - LOSS CARRYOVERS - INSURANCE COMPANY MAY REDUCE NET INCOME BY A NET BUSINESS LOSS CARRYFORWARD	202-925	ITT LIFE INSURANCE CORPORATION	R	11/19/87							YES
INSURANCE COMPANIES - TAXABILITY - NET INCOME EARNED BEFORE 12/31/71 AND DEFERRED UNDER INTERNAL REVENUE CODE NOT TAXABLE, STATUTE NOT RETROACTIVE	201-703 202-007 WTB19-8 22-5 28-6	MILWAUKEE MUTUAL INSURANCE COMPANY	R	02/19/80	A	01/08/81	A	12/23/81			YES
INTANGIBLES, APPOINTMENT - INTEREST ON FOREIGN CORPORATION'S TAX REFUNDS NOT TAXABLE - INTEREST FOLLOWS RESIDENCE	4WBTA209 200-710(1ST)	ALUMINUM GOODS MANUFACTURING COMPANY	R	02/18/54	A	09/06/56			A	04/09/57	YES

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INTANGIBLES, APPORTIONMENT - TOTAL INTEREST RECEIVED MUST BE REDUCED BY ENTIRE INTEREST PAID	3WBTA1 200-091(1ST) 252WIS468	ARMOUR AND COMPANY	A	03/05/46	A				A	05/11/48	YES
INTERCOMPANY PRICING AND ALLOCATION - INTERCOMPANY CONTRACTS MAY BE OVERCOME WHERE DO NOT REFLECT SUBSIDIARY INCOME IN WISCONSIN	200-015(1ST)	PALMOLIVE CORPORATION							A	02/13/32	YES
INTERCOMPANY PRICING AND ALLOCATION - PARENT CORPORATION PURCHASES AT LOW PRICES DID NOT SIPHON INCOME FROM WISCONSIN SUBSIDIARY	4WBTA334 200-701(1ST) 200-770(1ST) 200-805(1ST) 8WIS(2d)441	KANSAS CITY STAR COMPANY (THE)	A	01/04/57	A	10/29/58			R	12/01/59	YES
INTERCOMPANY PRICING AND ALLOCATION - PRICE OF NEWSPRINT TRANSFERRED TO PARENT CORPORATION WAS BASED ON PREVAILING FAIR MARKET PRICE	4WBTA334 200-701(1ST) 200-770(1ST) 200-805(1ST) 8WIS(2d)441	KANSAS CITY STAR COMPANY (THE)	A	01/04/57	A	10/29/58			R	12/01/59	YES
INTERCOMPANY PRICING AND ALLOCATION - WHERE INTERCOMPANY CONTRACTS UNFAIRLY DIVERT INCOME CORRECT TAXABLE INCOME OF EACH MUST BE DETERMINED	200-041(1ST) 237WIS423	BURROUGHS ADDING MACHINE CO.	A	03/20/39	A	08/22/40			R	04/15/41	YES
INTEREST	202-645 WTB46-8	ALLIS CHALMERS CORP.	A	11/14/85							YES
INTEREST - 12% INTEREST RATE APPLIES TO ALL ASSESSMENTS MADE ON OR AFTER 8/1/81	202-964 WTB61-6 60-7	BRUNSWICK CORPORATION	A	03/17/88							YES
INTEREST - ASSESSMENT - 12%	202-641 202-830 WTB46-14 51-4	KOHLER CO.	A	11/22/85	A	01/20/87					YES
INTEREST - ASSESSMENT - 12%	202-641 202-830 WTB46-14 51-4	KOHLER CO. SUCCESSOR TO KOHLER INTERNATIONAL, LTD.	A	11/22/85	A	01/20/87					YES
INTEREST - ASSESSMENT - 12%	202-641 202-830 WTB46-14 51-4	KOHLERCO DISC, INC.	A	11/22/85	A	01/20/87					YES
INTEREST - ASSESSMENT - 12% RATE APPLIES TO ALL ASSESSMENTS AFTER 8/1/81 REGARDLESS OF TAXABLE PERIOD	202-267	UNIROYAL, INC.	A	11/01/83							YES
INTEREST - CHANGE FROM 9% TO 12% MAY BE RETROACTIVELY APPLIED	202-974 WTB57-4	FORT HOWARD PAPER COMPANY	A	04/29/88							YES
INTEREST - CREDIT OF OVERPAYMENT OF TAXES AGAINST AMOUNT DUE AS OF THE DATE OF OVERPAYMENT	400-438 WTB107-14 111-15 118-30	MADISON GAS AND ELECTRIC COMPANY	A	12/15/97	R	06/17/98	A	08/12/99			YES
INTEREST - DELINQUENT INTEREST CORRECTLY ASSESSED ON UNDERPAYMENT TAX PENALTY	201-781 WTB21-12	NEWSPAPERS, INC.	A	10/23/80							YES
INTEREST - DELINQUENT INTEREST CORRECTLY ASSESSED ON UNDERPAYMENT TAX PENALTY	201-781 WTB21-12	WTMJ, INC.	A	10/23/80							YES
INTEREST - DELINQUENT INTEREST ON TAX ASSESSED BY DEPARTMENT WHEN TAX WAS NOT SELF-ASSESSED	400-005	WILLIAM WRIGLEY, JR., COMPANY							R	06/09/93	YES
INTEREST - DELINQUENT INTEREST ON TAX ASSESSED BY DEPARTMENT WHERE TAX WAS NOT SELF-ASSESSED	202-792 202-905 WTB50-6 55-8	WILLIAM WRIGLEY, JR., COMPANY	R	11/18/86	RM	08/20/87					YES
INTEREST - DELINQUENT INTEREST ON TAX ASSESSED BY DEPARTMENT WHERE TAX WAS NOT SELF-ASSESSED	202-926 203-000 203-114 203-427 WTB55-9 59-9 66-11 82-23	WILLIAM WRIGLEY, JR., COMPANY	R	11/25/87	A	10/19/88	R	12/07/89	R	06/09/93	YES

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INTEREST - FOREGONE INTEREST - INTEREST FREE DEMAND LOANS BETWEEN WISCONSIN CORPORATION AND CONTROLLING SHAREHOLDER ARE DISTRIBUTION IN RESPECT OF STOCK (PETITION FOR REHEARING)	400-018 WTB85-19	HOME JUICE CO., INC.	D								NNA
INTEREST - FOREGONE INTEREST - INTEREST FREE DEMAND LOANS BETWEEN WISCONSIN CORPORATION AND CONTROLLING SHAREHOLDER ARE DISTRIBUTION IN RESPECT OF STOCK (PETITION FOR REHEARING)	400-018 WTB85-19	KENOSHA HOME JUICE SALES CORP.	D	10/19/93							NNA
INTEREST - FOREGONE INTEREST - INTEREST FREE DEMAND LOANS BETWEEN WISCONSIN CORPORATION AND CONTROLLING SHAREHOLDER ARE DISTRIBUTIONS IN RESPECT OF STOCK	400-018 WTB85-19	HOME JUICE CO., INC.	R	08/16/93							NNA
INTEREST - FOREGONE INTEREST - INTEREST FREE DEMAND LOANS BETWEEN WISCONSIN CORPORATION AND CONTROLLING SHAREHOLDER ARE DISTRIBUTIONS IN RESPECT OF STOCK	400-018 WTB85-19	KENOSHA HOME JUICE SALES CORP.	R	08/16/93							NNA
INTEREST - INTEREST ON SUBSEQUENT ASSESSMENT NOT MITIGATED WHERE TAXPAYER OVER ESTIMATED TAXES, SUCH TAXES PREVIOUSLY REFUNDED	202-743	NORTHERN STATES POWER COMPANY	A	06/19/86							YES
INTEREST - INTEREST RATE ON UNPAID BACK TAXES DETERMINED AS OF DATE OF REASSESSMENT CONSTITUTIONAL	198WIS368	PLANKINTON PACKING CO.	A	12/31/27	A	07/28/28			A	03/05/29	YES
INTEREST - RUNS DURING EXTENDED PERIODS	201-766 201-974 WTB34-7	TOPP CORPORATION	A	11/20/80	R	01/11/82	R	02/17/83			YES
INTEREST - VALID ON BACK TAXES	183WIS107	GLOBE STEEL TUBES CO.							A	02/12/24	YES
INTEREST EXPENSE - BONDS - DEDUCTION ALLOWED FOR ACCRUED INTEREST ON OLD BOND ISSUE REFINANCED AFTER DATE NEW BOND ISSUE SOLD	2WBTA172 200-085(1ST) 251WIS346	WISCONSIN ELECTRIC POWER CO.	A	12/14/44	A	03/14/46			R	11/18/47	YES
INTEREST EXPENSE - CONSTRUCTION COSTS - INTEREST PAYMENTS ON LOAN SHOULD BE CAPITALIZED AS COST OF NEW BUILDING	4WBTA417 200-752(1ST)	KAUFOR CORPORATION	A	04/30/58							YES
INTEREST EXPENSE - DEDUCTION - INTERCOMPANY LOAN - INTEREST PAID ON LOAN FROM PARENT TO SUBSIDIARY AT COMMERCIALY REASONABLE RATES DID NOT DISTORT INCOME	203-170 WTB69-12	PRESTO PRODUCTS INCORPORATED D/B/A THE COCA-COLA COMPANY	R	07/18/90							YES
INTEREST EXPENSE - DEDUCTION LIMITED TO INTEREST PAID ON UNREDEEMED BONDS WHERE MONEY AVAILABLE FOR BOND REDEMPTION PER SINKING FUND PROVISIONS	1WBTA373	DULUTH AND SUPERIOR BRIDGE COMPANY	AP	09/06/41							YES
INTEREST EXPENSE - DEDUCTION WAS ALLOWED ON INTRA-COMPANY PAYMENTS BETWEEN TWO ENTIRELY SEPARATE DIVISIONS	10WTAC264 201-504 201-590 201-845 WTB10-2 19-8	KANSAS CITY STAR COMPANY (THE)	R	04/20/78	A	05/21/79	A	03/04/80			YES
INTEREST EXPENSE - DEDUCTIONS - INTEREST PAID ON PROMISSORY NOTES HELD BY STOCKHOLDERS DEDUCTIBLE - NOT DIVIDENDS	6WBTA208 200-346	CHARTER WIRE, INC.	R	02/09/67							YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK	8WTAC88 200-563 200-582 200-693	HOFFMAN COMPANY, INC. (THE)	A	11/25/69	A	03/09/70			A	05/04/71	YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK	202-706 WTB48-8	LUEBKE CORPORATION	A	04/02/86							YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK	9WTAC250 200-840	MADISON DAIRY PRODUCE COMPANY	A	08/18/72							YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK	201-789	RIEGEL DISTRIBUTORS, INC.	A	12/23/80							YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK	202-665 WTB47-18	SUBURBAN BEVERAGES, INC.	R	01/21/86							YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK - ALLOWED	9WTAC428 200-947	WEB REALTY CO.	R	10/26/73							YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK - AMOUNT NOT DEDUCTIBLE	9WTAC251 200-842	WM. HASENFUS & SONS, INC.	A	08/28/72							YES

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INTEREST EXPENSE - PURCHASE OF OWN STOCK - AMOUNT PAID NOT DEDUCTIBLE	9WTAC253 200-841 200-883 200-997	MASTER LOCK COMPANY	A	09/01/72	A	01/03/73			RM	03/18/74	YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK - AMOUNT PAID TO PURCHASE OWN STOCK NOT DEDUCTIBLE	9WTAC246 200-838	FROST CO.	A	08/18/72							YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK - EXPENSES INCURRED IN OPERATION OF THE BUSINESS - DEDUCTIBLE	10WTAC31 201-132	MASTER LOCK CO.	R	02/27/75							YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK - INTEREST ON INSTALLMENT PURCHASE NOT DEDUCTIBLE	4WBTA406 200-739(1ST)	DOSIE AND JOHNSON CO.	A	01/03/58							YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK - INTEREST PAID ON DEBT TO PURCHASE STOCK OF DISSIDENT STOCKHOLDER NOT DEDUCTIBLE	9WTAC248 200-839 200-881	GREEN TREE FOREST, INC.	A	08/18/72	A	01/02/73					YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK - INTEREST PAID ON FUNDS BORROWED TO RETIRE ENTIRE ISSUE OF PREFERRED STOCK DEDUCTIBLE - NOT REALIGNMENT OF INTEREST	4WBTA531 200-067 200-100	BASIC PRODUCTS CORPORATION	A	09/21/60	R	07/05/62			A	03/05/63	YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK - INTEREST PAID ON LOAN NOT DEDUCTIBLE TO PURCHASE AND RETIRE STOCK	4WBTA153 200-546(1ST) 200-641(1ST) 200-658(1ST)	PELTON STEEL CASTING CO.	A	11/15/51	A	04/22/54			A	12/07/54	YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK - INTEREST PAID TO BUY OUT DISSIDENT STOCKHOLDER NOT DEDUCTIBLE	9WTAC322 200-884 200-977	PHENIX MANUFACTURING CO., INC.	A	01/26/73	A	01/15/74					YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK - MUST DETERMINE BUSINESS REASONS FOR INTEREST PAID TO PURCHASE OWN STOCK, AND LEGAL EXPENSE	9WTAC253 200-841 200-883 200-997	MASTER LOCK COMPANY	A	09/01/72	A	01/03/73			RM	03/18/74	YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK - REASON FOR PURCHASE IRRELEVANT	202-705 202-838	MCDONALD LUMBER COMPANY, INC.	A	04/02/86	A	02/10/87					YES
INTEREST EXPENSE - PURCHASE OF OWN STOCK - SHAREHOLDERS WISHED TO RETIRE	202-374	GOODRICH HOME FURNISHINGS, INC.	A	06/04/84							YES
INTEREST INCOME - CORPORATION MUST ACCRUE INTEREST INCOME ON NOTE FROM CLOSELY HELD CORPORATION WITH SAME OWNERS	4WBTA113 200-515(1ST) 200-813(1ST) 200-012 13WIS(2d)185	LAVO COMPANY OF AMERICA	A	08/18/50	A	02/10/60			A	04/04/61	YES
INTEREST INCOME - FROM FEDERAL OBLIGATION - INCLUDABLE IN GROSS INCOME ON 1986 FRANCHISE TAX RETURN	203-088 203-182 203-207 WTB65-13 70-12 71-8	FREEDOM SAVINGS & LOAN ASSOCIATION N/K/A F F S & L A	A	09/14/89	A	01/17/90	A	11/28/90			YES
INTEREST INCOME - FROM FEDERAL OBLIGATIONS - INCLUDABLE IN GROSS INCOME ON 1986 FRANCHISE TAX RETURN	203-378 WTB81-10 85-18	M. B. INVESTMENT CORP.	A	11/05/92	A	05/25/93					YES
INTEREST INCOME - IMPUTED INTEREST - LOANS BETWEEN RELATED CORPORATIONS - ALLOCATION BETWEEN AFFILIATES, INTEREST EXPENSES	202-405 WTB39-5	WOKY, INC. C/O THE CHARTER COMPANY	A	07/05/84							YES
INTEREST INCOME - IMPUTED INTEREST - LOANS BETWEEN RELATED CORPORATIONS - OTHER TRANSACTIONS BETWEEN PROPERTIES CONSIDERED IN DETERMINING NET IMPUTED INTEREST	203-054 WTB61-6	J. C. PENNEY COMPANY, INC.	AP	04/25/89							YES
INTEREST INCOME - IMPUTED INTEREST - LOANS BETWEEN RELATED CORPORATIONS - RATE CHARGED SHOULD REFLECT LONG TERM RATES WHEN LOANS OBTAINED - SAFE HAVEN RATES	203-054 WTB61-6	J. C. PENNEY COMPANY, INC.	AP	04/25/89							YES
INTEREST INCOME, DIVIDENDS TAXABLE - FRANCHISE TAX NOT INCOME TAX	202-768 202-933 WTB51-6 59-9 57-5	EQUITABLE SAVINGS & LOAN ASSOCIATION			A	08/20/86	A	10/15/87	D	05/03/88	YES

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INTEREST INCOME, DIVIDENDS TAXABLE - FRANCHISE TAX NOT INCOME TAX	202-768 202-933 WTB51-6 57-5 59-9	LIBERTY SAVINGS & LOAN ASSOCIATION			A	08/20/86	A	10/15/87	D	05/03/88	YES
INTEREST INCOME, DIVIDENDS TAXABLE - FRANCHISE TAX NOT INCOME TAX	202-768 202-933 WTB51-6 57-5 59-9	MARATHON COUNTY SAVINGS & LOAN ASSOCIATION			A	08/20/86	A	10/15/87	D	05/03/88	YES
INTEREST INCOME, DIVIDENDS TAXABLE - FRANCHISE TAX NOT INCOME TAX	202-768 202-933 WTB51-6 57-5 59-9	SAVINGS LEAGUE OF WISCONSIN, LTD.			A	08/20/86	A	10/15/87	D	05/03/88	YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - CLOSING AGREEMENT - FIELD AUDIT - ADDITIONAL ASSESSMENT BASED ON FEDERAL ADJUSTMENTS CAN'T BE MADE AFTER FIELD AUDIT CLOSING AGREEMENT	202-921 203-039	UNITED STATES SHOE CORPORATION (THE)	R	12/28/87	A	02/28/89					YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - DISALLOWANCE BASED ON FEDERAL ABSTRACT HAS NO PROBATIVE VALUE AS EVIDENCE IN COURT	200-774(1ST) 200-800(1ST) 200-013 13WIS(2d)258	O. H. KINDT MANUFACTURING CO.	R	12/29/58	A	07/13/59			A	04/04/61	YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - OFFICE AUDIT ASSESSMENT NOT BARRED BY STIPULATED SETTLEMENT IN PRIOR COURT CASE INVOLVING SAME TAX YEAR	203-037 WTB61-8	W. R. GRACE & CO.	A	03/23/89							YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - TAXPAYER DID NOT MEET BURDEN OF PROOF THAT FEDERAL ADJUSTMENTS WERE IN ERROR	201-955	VINCE L. SCHNEIDER ENTERPRISES, INC.	A	12/30/81							YES
INVENTORIES - DEPARTMENT MAY ADJUST THE AMOUNT OF CLOSING INVENTORY TO CONFORM TO THE BEGINNING INVENTORY FOR THE FOLLOWING YEAR	9WTAC302 200-875	BIG JOE MANUFACTURING CO.	A	11/21/72							YES
JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION WHERE CLAIM FOR REFUND NOT FILED WITHIN 4 YEARS	6WBTA197	FIRST NATIONAL BANK OF APPLETON	D	11/14/66							YES
LATE FILING FEE	202-792 202-905 WTB50-6 55-8	WILLIAM WRIGLEY, JR., COMPANY	A	11/18/86	RM	08/20/87					YES
LATE FILING FEE	202-926 203-000 203-114 WTB55-9 59-9 66-11	WILLIAM WRIGLEY, JR., COMPANY	A	11/25/87	R	10/19/88	R	12/07/89			YES
LEASE WITH OPTION TO PURCHASE - SALE OF BUILDING TO LESSEE OF LAND AT LOSS RESULTED IN NO TAXABLE INCOME UPON CANCELLATION OF LEASE	1WBTA251	DACOTAH COMPANY (THE)	R	12/20/40							YES
LEASES - 1986 AND PRIOR - SAFE HARBOR RULES - DEDUCTIONS RELATED TO SALE-LEASE BACK TRANSACTION WHERE PRIMARY PURPOSE IS PURCHASE OF TAX BENEFITS	203-171 WTB69-13	U. S. OIL CO., INC.	A	07/18/90							YES
LEGAL ENTITIES - PREDECESSOR'S INCOME NOT TAXABLE TO CONSOLIDATED CORPORATION	1WBTA156	MID-STATES SHOE COMPANY	R	06/29/40							YES
LEGAL ENTITIES - PREDECESSOR'S TAXES NOT DEDUCTIBLE BY SUCCESSOR CORPORATION	2WBTA69 200-057(1ST)	WEBSTER ELECTRIC COMPANY	A	10/07/43							YES
LEGAL ENTITIES - TWO CORPORATIONS OWNED BY SAME STOCKHOLDERS ARE SEPARATE ENTITIES	4WBTA113 200-15(1ST) 200-813(1ST) 200-012 13WIS(2d)185	LAVO COMPANY OF AMERICA	A	08/18/50	A	02/10/60			A	04/04/61	YES
LEGAL EXPENSES - COSTS FOR DEFENDING SUIT SEEKING APPOINTMENT OF RECEIVER DEDUCTIBLE	1WBTA311	CLARKS 126 STATE STREET CORP.	R	05/14/41							YES
LEGAL EXPENSES FOR SERVICES IN STOCKHOLDERS DISPUTE NOT ORDINARY AND NECESSARY (REVERSED AND REMANDED - SEE NEXT ISSUE)	9WTAC253 200-841 200-883 200-997	MASTER LOCK COMPANY	A	09/01/72	A	01/03/73			RM	03/18/74	YES

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LEGAL EXPENSES INCURRED IN THE OPERATION OF THE BUSINESS - ARE DEDUCTIBLE - STOCKHOLDER DISPUTE - PURCHASE OF OWN STOCK	10WTAC31 201-132	MASTER LOCK COMPANY	R	02/27/75							YES
LIFE INSURANCE PREMIUMS PAID FOR CORPORATE OFFICER	201-789	RIEGEL DISTRIBUTORS, INC.	A	12/23/80							YES
LIQUIDATING CORPORATION - DISTRIBUTION TO NONRESIDENT IS TAXED TO THE CORPORATION - CONSTITUTIONALITY	202-355 202-790 WTB38-5	KEY LINE FREIGHT, INC.	A	03/12/84				09/12/86			YES
LIQUIDATING CORPORATION - 1986 AND PRIOR - DISTRIBUTIONS - GAIN ON LIQUIDATION OF CORPORATION ASSESSED TO CORPORATION TO EXTENT NOT PARTICIPATED IN BY WISCONSIN RESIDENT SHAREHOLDER - SHAREHOLDER MOVED OUT OF STATE PRIOR TO GAIN BEING FULLY TAXED	203-210 203-257 WTB71-9 75-12 79-15	INS. SERV. LIQUIDATING, INC.	R	11/14/90	R	07/23/91	D	01/06/92			YES
LIQUIDATING CORPORATION - 1986 AND PRIOR - DISTRIBUTIONS - GAIN ON LIQUIDATION OF CORPORATION ASSESSED TO CORPORATION TO EXTENT NOT PARTICIPATED IN BY WISCONSIN RESIDENT SHAREHOLDER - SHAREHOLDER MOVED OUT OF STATE PRIOR TO GAIN BEING FULLY TAXED	203-210 203-257 WTB71-9 75-12 79-15	INSURANCE SERVICES, INC.	R	11/14/90	R	07/23/91	D	01/06/92			YES
LIQUIDATING CORPORATION - ACQUISITION OF ASSETS NOT A TAX FREE LIQUIDATION	4WBTA486 200-799(1ST)	MERLIN MOTORS, INC.	A	07/15/59							YES
LIQUIDATING CORPORATION - PROFIT FROM SALE PURSUANT TO PLAN OF LIQUIDATION PRIOR TO 1/1/55 IS TAXABLE	4WBTA435 200-765(1ST) 200-825(1ST)	WISCONSIN BROADCASTING SYSTEM, INC.	A	10/03/58	A	04/11/60					YES
LIQUIDATING DISTRIBUTION TO NONRESIDENT SHAREHOLDER RESULTED IN TAXABLE GAINS TO CORPORATION	10WTAC34 201-134	ORMSBY AUTO EQUIPMENT CO.	A	02/27/75							YES
LOSSES - ABANDONMENT - LOSSES ARE NONAPPORTIONABLE LOSSES BASED ON SITUS OF PROPERTY	4WBTA200 200-808(1ST)	WISCONSIN MICHIGAN POWER COMPANY	R	01/27/54	R	01/22/60					YES
LOSSES - ABANDONMENT - UNRECOVERED LAND IMPROVEMENT COSTS NOT ALLOWED UNLESS TOTAL EXTINGUISHMENT IN IDENTIFIABLE EVENT	2WBTA172 200-085(1ST) 251WIS346	WISCONSIN ELECTRIC POWER CO.	R	12/14/44	R	03/14/46			A	11/18/47	YES
LOSSES - ABANDONMENT - UNRECOVERED LAND IMPROVEMENT COSTS NOT DEDUCTIBLE UNTIL LAND EXTINGUISHED, CHANGE OF USAGE NOT SUFFICIENT	200-516(1ST)	WISCONSIN ELECTRIC POWER CO.	A		A	09/07/50					YES
LOSSES - ALLOWED TO A PARENT CORPORATION WHO OPERATED THE RESORT	9WTAC340 200-899	WISCONSIN STEEL TREATING & BLASTING CO.	R	02/13/73							YES
LOSSES - ANTICIPATED LOSSES NOT PERMITTED ON ACCRUAL BASIS WHEN NOT ACTUALLY INCURRED	3WBTA151	AUTOMATIC SCREW MACHINE PRODUCTS CO.	A	03/20/47							YES
LOSSES - DEDUCTIBILITY - LOSS ON INVESTMENT DEDUCTIBLE IN YEAR OF FINAL DISTRIBUTION OF DEBTOR'S ASSETS, NOT YEAR FILED PLAN OF REORGANIZATION	200-047(1ST) 241WIS138	KOEHRING COMPANY	A		A				A	10/13/42	YES
LOSSES - DEDUCTIBILITY - SEPARATE ACCOUNTING - LOSS OF OUT-OF-STATE STORE'S BANK DEPOSIT WHEN BANK CLOSED NOT DEDUCTIBLE AGAINST WISCONSIN SEPARATE INCOME	1WBTA8	LAUERMAN BROTHERS COMPANY	A	11/15/39							YES
LOSSES - DEMOLITION - COST OF DEMOLITION AND UNDEPRECIATED COST BASIS OF FACTORY DEMOLISHED WHILE CONSTRUCTING NEW FACTORY SUBJECT TO DEPRECIATION	4WBTA412 200-746(1ST)	WM. H. HEINEMANN CREAMERIES, INC.	A	02/25/58							YES
LOSSES - ORGANIZATIONAL EXPENSE, LEGAL FEES AND EXPENSES OF CONSOLIDATION, LIQUIDATION AND DISSOLUTION NOT BUSINESS LOSS	1WBTA307	WEST ALLIS GAS COMPANY	A	05/08/41							YES
LOSSES - ORGANIZATIONAL EXPENSE, LEGAL FEES AND EXPENSES OF CONSOLIDATION, LIQUIDATION AND DISSOLUTION NOT BUSINESS LOSS	1WBTA309	WISCONSIN EASTERN GAS COMPANY	A	05/08/41							YES

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LOSSES - ORGANIZATIONAL EXPENSES, LEGAL FEES AND EXPENSES OF CONSOLIDATION, LIQUIDATION AND DISSOLUTION NOT BUSINESS LOSS	1WBTA299	WAUWATOSA GAS COMPANY	A	05/08/41							YES
LOSSES - SALE - LEASE BACK - LOSS DETERMINED IN SALE OF ASSET BACK TO SELLER/LESSEE WHERE PRIMARY PURPOSE OF ORIGINAL TRANSACTION WAS PURCHASE OF TAX BENEFITS	203-171 WTB69-13	U. S. OIL CO., INC.	AP	07/18/90							YES
LOSSES - WORTHLESS STOCK - IDENTIFIABLE EVENT	202-254 202-449 WTB40-9	ALLEN-BRADLEY CO.	R	11/01/83	A	09/13/84					YES
LOSSES NOT COMPENSATED BY INSURANCE OR OTHERWISE - DEDUCTION CLAIMED FOR LOSS SUSTAINED FROM LINE COLLAPSE DENIED WHERE LOSS WAS LATER COMPENSATED	400-438 WTB107-14 111-15 118-30	MADISON GAS AND ELECTRIC COMPANY	A	12/15/97	R	06/17/98	A	08/12/99			YES
MANUFACTURER'S SALES TAX CREDIT	202-645 WTB46-8	ALLIS CHALMERS CORP.	R	11/14/85							YES
MANUFACTURER'S SALES TAX CREDIT	201-673 201-947 WTB20-7 28-9	ASTRA PLATING, INC.	A	06/30/80	A	12/10/81					YES
MANUFACTURER'S SALES TAX CREDIT	201-391 201-448 201-636 WTB4-2 8-3 18-8	BAILEY-BOHRMAN STEEL CORPORATION	R	04/27/77	R	12/16/77			R	02/07/80	YES
MANUFACTURER'S SALES TAX CREDIT	202-253	FORT HOWARD PAPER COMPANY	R	11/01/83							YES
MANUFACTURER'S SALES TAX CREDIT	201-798	QUALITY WOOD TREATING CO., INC.	R	02/03/81							YES
MANUFACTURER'S SALES TAX CREDIT - ALLOWED FOR FUEL AND ELECTRICITY USED IN COATING METAL COMPONENT PARTS	201-572 201-637 WTB14-4 22-5	SUPERIOR INDUSTRIAL, INC.	R	04/26/79	A	01/23/80					YES
MANUFACTURER'S SALES TAX CREDIT - ALLOWED FOR FUELS CONSUMED IN DRYING, CLEANING AND BLENDING GRAIN PROCESS	202-597 202-718 WTB47-12	VITA PLUS CORPORATION	R	08/16/85	A	03/13/86					YES
MANUFACTURER'S SALES TAX CREDIT - AUTOMOBILE BUMPER-RECYCLING OPERATION CONSTITUTES MANUFACTURING	203-060 WTB63-9	ASTRA PLATING, INC.	R	05/23/89							YES
MANUFACTURER'S SALES TAX CREDIT - AUTOMOBILE BUMPER-RECYCLING OPERATION CONSTITUTES MANUFACTURING (REHEARING OF WTAC 05/23/89 DECISION)	203-134 WTB68-8	ASTRA PLATING, INC.	R	03/14/90							YES
MANUFACTURER'S SALES TAX CREDIT - BLENDING, CUTTING AND PACKAGING CHEESE NOT MANUFACTURING.	10WTAC267 201-492 201-743 WTB18-8	SARGENTO CHEESE COMPANY, INC.	A	04/20/78	D	11/19/79					YES
MANUFACTURER'S SALES TAX CREDIT - CARRYOVER OF SALES TAX CREDIT FROM PREDECESSOR CORPORATION TO SUCCESSOR BY MERGER ALLOWED	203-071 203-168 203-234 WTB63-10 69-9 72-5 79-13	APPLETON PAPERS, INC.	R	07/25/89	A	06/11/90	R	03/28/91			YES
MANUFACTURER'S SALES TAX CREDIT - CORPORATE PARTNER MAY NOT CLAIM CREDIT FOR SALES TAX PAID BY PARTNERSHIP	202-827 202-973 203-056 WTB65-14	L & W CONSTRUCTION COMPANY, INC.	A	01/21/87	A	05/24/88	A	03/22/89			YES
MANUFACTURER'S SALES TAX CREDIT - CREDIT ALLOWED IN YEAR TAX PAID	201-876	STREETS AND ROAD CONSTRUCTION CORP.	R	07/28/81							YES
MANUFACTURER'S SALES TAX CREDIT - FUEL USED IN ELECTROPLATING	201-709 WTB19-11	METALPLATE AND PRODUCTS, INC.	R	04/03/80							YES
MANUFACTURER'S SALES TAX CREDIT - HIDE CURING PROCESS CONSIDERED MANUFACTURING	201-587 201-744 WTB15-5 18-5	HIDE SERVICE CORPORATION	R	06/19/79	A	11/06/79					YES
MANUFACTURER'S SALES TAX CREDIT - MANUFACTURING DEFINED - ELECTRICITY USED TO OPERATE WASTEWATER TREATMENT PLANT IS NOT ELIGIBLE FOR CREDIT, NOT PART OF MANUFACTURING PROCESS	400-294 WTB102-15 110-19	WAUSAU PAPER MILLS COMPANY	A	04/23/97	A	12/02/97					YES
MANUFACTURER'S SALES TAX CREDIT - REMANUFACTURER OF AUTOMOBILE PARTS	202-208 WTB35-8	ARGYLE INDUSTRIES, INC.	R	07/25/83							YES

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MANUFACTURING SALES TAX CREDIT	401-696 WTB179-10	PRIMERA FOODS CORPORATION	R	03/14/13							NO
MERGERS - TERMINATION OF OPERATIONS AND ACQUISITION OF ASSETS OF MERGED COMPANY WAS NOT A TAXABLE LIQUIDATION	2WBTA172 200-085(1ST) 251WIS346	WISCONSIN ELECTRIC POWER CO.	A	12/14/44	R	03/14/46			A	11/18/47	YES
NET BUSINESS LOSS DEFINED	201-459 WTB8-3	HALL CHEVROLET COMPANY, INC.	A	09/29/75	A	03/22/76			R	01/03/78	YES
NEXUS	202-595	GRANDE CHEESE COMPANY	R	08/06/75							NNA
NEXUS - COMITY - DEPARTMENT'S POLICY TO HONOR OPINION OF ANOTHER STATE AS TO NEXUS MUST BE RECOGNIZED	203-326 WTB79-13	LADISH CO., INC.	R	05/01/92							YES
NEXUS - DOING BUSINESS - FOREIGN CORPORATION WHICH TRANSACTS NO BUSINESS OTHER THAN SOLICITING ORDERS IS SUBJECT TO STATE COURT JURISDICTION	200-756(1ST)	HUCK, ET AL. V. CHICAGO, ST. PAUL, MINNEAPOLIS AND OMAHA RAILWAY CO.							R	05/06/58	YES
NEXUS - DOING BUSINESS IN WISCONSIN - SALES ACTIVITY AND MANAGEMENT AND ADMINISTRATIVE SERVICES PERFORMED IN WISCONSIN NOT SUFFICIENT TO BE CONSIDERED DOING BUSINESS IN WISCONSIN	202-906 202-977 203-015 WTB54-9 60-8	GENERAL ROBOTICS OF PUERTO RICO, INC.	A	10/06/87	R	05/31/88	A	12/08/88			YES
NEXUS - DOOR-TO-DOOR SALES BY INDEPENDENT CONTRACTORS - CONSTITUTES DOING BUSINESS IN WISCONSIN	202-710 WTB47-12	AVON PRODUCTS, INC.	A	03/14/86							YES
NEXUS - EDC INTERNATIONAL CORP, A HOLDING AND MANAGEMENT COMPANY, WAS NOT ENGAGED IN DOING BUSINESS IN WISCONSIN	400-242 400-359 WTB100-23 103-16	EXTRUSION DIES, INC.	A	08/12/96	R	05/29/97					YES
NEXUS - ENGAGED IN ACTIVITIES WHICH EXCEEDED SOLICITATION ON REGULAR AND CONTINUOUS BASIS IN WISCONSIN	202-479 WTB41-6	KAR PRODUCTS	A	11/27/84							YES
NEXUS - MAINTAINED AND OPERATED SALES OFFICE AND SHOW ROOM IN WISCONSIN USING TWO RESIDENT SALES REPRESENTATIVES	202-455 WTB41-6	JANTZEN, INC.	A	10/19/84							YES
NEXUS - MISSOURI COLLECTION AGENCY NOT SUBJECT TO WISCONSIN LICENSING REGULATIONS - MERELY SOLICITING	200-594(1ST) 200-617(1ST) 265WIS275	METROPOLITAN FINANCE CORPORATION			R	04/02/53			A	12/30/53	YES
NEXUS - SALES REPRESENTATIVES IN WISCONSIN - ACTIVITIES EXCEED SOLICITATION OF ORDERS	202-792 202-905 WTB50-6 55-8	WILLIAM WRIGLEY, JR., COMPANY	A	11/18/86	RM	08/20/87					YES
NEXUS - SALES REPRESENTATIVES IN WISCONSIN - ACTIVITIES EXCEED SOLICITATION OF ORDERS	202-926 203-000 203-114 203-220 WTB55-9 59-9 66-11 71-9	WILLIAM WRIGLEY, JR., COMPANY	A	11/25/87	R	10/19/88	R	12/07/89	R	02/19/91	YES
NEXUS - WHO MUST FILE - OWNERSHIP OF EQUIPMENT WHICH IS LEASED TO A SISTER COMPANY FOR PLACEMENT WITH WISCONSIN AFFILIATES DOES NOT CREATE NEXUS	202-876 202-952	AMERCO LEASE COMPANY	R	07/01/87	A	03/16/88					YES
OFFICERS' COMPENSATION - AMOUNT PAID IN EXCESS OF AUTHORIZED MONTHLY SALARY DISALLOWED AS DEDUCTION	7WTAC130 200-434	COMMUNITY HOSPITAL CORPORATION OF MILWAUKEE	A	07/24/68							YES
OFFICERS' COMPENSATION - REASONABLENESS - SALARIES WERE NOT EXCESSIVE FOR SERVICES PERFORMED	200-774(1ST) 200-800(1ST) 200-013 13WIS(2d)258	O. H. KINDT MANUFACTURING CO.	R	12/28/59	A	04/21/60			A	04/04/61	YES
OFFSETS, OCCUPATIONAL TAXES - REFUNDS OF OCCUPATIONAL TAXES NOT ALLOWED AFTER INCOME TAXES PAID	1WBTA325 200-046(1ST)	ARCHER DANIELS MIDLAND COMPANY	A	05/27/41	A	07/21/42					YES
OWNER OF RECORD - BURDEN OF PROOF NOT MET THAT LOSSES FROM PURCHASE OF COMMODITY OPTIONS WERE LOSSES OF CORPORATION AND NOT LOSSES OF INDIVIDUAL SHAREHOLDERS	203-091	WALTER E. REINKE, LTD.	A	09/14/89							YES

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PARENT CORPORATION - PURCHASES AT COST OR LOW PRICES - INTER COMPANY AGREEMENTS CAN BE EXAMINED AND PROPER INCOME DETERMINED	1WBTA520 200-064(1ST) 246WIS396	AMERICAN STORES DAIRY COMPANY	A	11/06/42					A	02/13/45	YES
PENALTIES - DEDUCTIBILITY	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
PENALTIES - FRAUD - CLEAR AND CONVINCING PROOF PROVIDED BY DEPARTMENT	4WBTA176 200-601(1ST)	WISCONSIN RENDERING COMPANY	A	06/09/53							YES
PENALTIES - NEGLIGENCE	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
PENALTIES - NEGLIGENCE - 25% FOR FILING AN INCOMPLETE AND INCORRECT RETURN - FAILED TO INCLUDE SUBSTANTIAL CONSTRUCTION PROFIT	8WTAC241	B-W BUILDING CORPORATION	A	02/08/71							YES
PENALTIES - NEGLIGENCE - FAILED TO FILE CORRECT RETURNS PER FEDERAL AUDIT ADJUSTMENTS	201-955	VINCE L. SCHNEIDER ENTERPRISES, INC.	A	12/30/81							YES
PENALTIES - NEGLIGENCE - FAILED TO SHOW REASONABLE CAUSE FOR FAILURE TO FILE RETURNS	202-479 WTB41-6	KAR PRODUCTS	A	11/27/84							YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE NOT DUE TO REASONABLE CAUSE	202-288	AMERICAN UNITED, INC.	A	12/29/83							YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE RETURN TIMELY - REASONABLE CAUSE ABSENT	202-436	GLOBAL CONSOLIDATED ENTERPRISES, INC.	A	08/21/84							YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE RETURN TIMELY - REASONABLE CAUSE ABSENT	202-436	GLOBAL MEDICARE INNS, INC.	A	08/21/84							YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE RETURN TIMELY - REASONABLE CAUSE ABSENT	202-436	OMNI THERAPY, INC.	A	08/21/84							YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE RETURN TIMELY - RELIED ON ACCOUNTANT'S ADVICE AND ERRONEOUS FINANCIAL STATEMENT PREPARED BY ACCOUNTANT SHOWING LOSS FOR YEAR	WTB82-24	RENAISSANCE CONSTRUCTION, INC.	A	12/14/92							YES
PENALTIES - NEGLIGENCE - LATE FILED RETURNS - CHANGED ACCOUNTANTS	201-756 WTB21-7	CURT G. JOA, INC.	A	10/21/80							YES
PENALTIES - NEGLIGENCE - LATE RETURNS - WILLFUL NEGLECT	201-924	RUHL ENTERPRISES, INC.	A	11/17/81							YES
PENALTIES - NEGLIGENCE - PENALTY OF 25% IMPOSED FOR FAILURE TO FILE A COMPLETE OR CORRECT RETURN - GOOD CAUSE	9WTAC325 200-890	COLONIAL BUILDERS & SUPPLY, LTD.	A	01/31/73							YES
PENALTIES - NEGLIGENCE (25%) - FOR INCORRECT, INCOMPLETE RETURN	4WBTA514 200-809(1ST)	TEUTONIA REALTY COMPANY	A	02/24/60							YES
POLLUTION ABATEMENT EQUIPMENT - WASTE TREATMENT EQUIPMENT - YEAR OF DEDUCTION IS THE YEAR PAID	202-001 WTB29-10	MADISON GAS AND ELECTRIC COMPANY	R	04/23/82							YES
PRIVILEGE DIVIDEND TAX - ADDITIONAL ASSESSMENT BASED ON APPORTIONMENT RATIO AFFIRMED	1WBTA60	TWIN DISC CLUTCH COMPANY	A	01/12/40							YES
PRIVILEGE DIVIDEND TAX - ASSESSMENT PRESUMPTIVELY CORRECT, APPORTIONMENT METHOD TO REPORT INCOME ALSO USED FOR DIVIDEND TAX	2WBTA23	UNITED BISCUIT COMPANY OF AMERICA	A	06/25/43							YES
PRIVILEGE DIVIDEND TAX - CONSOLIDATED RETURN, DIVIDEND PAID SUBSIDIARY CORPORATION TO PARENT EXEMPT	1WBTA474	PARAMOUNT FILM DISTRIBUTING CORP.	R	04/02/42							YES
PRIVILEGE DIVIDEND TAX - CONSTITUTIONALITY OF PRIVILEGE DIVIDEND TAX LAW UPHELD	1WBTA273	G. R. KINNEY COMPANY	A	03/07/41							YES
PRIVILEGE DIVIDEND TAX - CONSTITUTIONALITY OF PRIVILEGE DIVIDEND TAX LAW UPHELD	1WBTA387	GAMBLE ROBINSON COMPANY	A	09/26/41							YES

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PRIVILEGE DIVIDEND TAX - CONSTITUTIONALITY UPHELD, DEPARTMENT'S METHOD OF COMPUTATION VALID	1WBTA444 243WIS198	INTERNATIONAL HARVESTER COMPANY	A	02/13/42	A	09/17/42			A	06/16/43	YES
PRIVILEGE DIVIDEND TAX - CONSTITUTIONALITY UPHELD, NO WAIVER OF INTEREST AND PENALTIES ALLOWED	1WBTA440 200-060(1ST) 243WIS211	MINNESOTA MINING & MANUFACTURING CO.	A	02/13/42	A	09/02/42			A	06/16/43	YES
PRIVILEGE DIVIDEND TAX - DEDUCTION FROM GROSS INCOME FOR PRIVILEGE DIVIDEND TAX DISALLOWED	1WBTA13 200-056(1ST) 243WIS216	MILWAUKEE ELECTRIC RAILWAY & LIGHT CO.	A	11/16/39	A	09/14/42			A	06/16/43	YES
PRIVILEGE DIVIDEND TAX - DEDUCTION FROM GROSS INCOME FOR PRIVILEGE DIVIDEND TAX DISALLOWED	1WBTA11 200-056(1ST) 243WIS216	WISCONSIN ELECTRIC POWER CO.	A	11/16/39	A	09/14/42			A	06/16/43	YES
PRIVILEGE DIVIDEND TAX - DEDUCTION FROM GROSS INCOME FOR PRIVILEGE DIVIDEND TAX DISALLOWED	1WBTA12 200-056(1ST) 243WIS216	WISCONSIN MICHIGAN POWER CO.	A	11/16/39	A	09/14/42			A	06/16/43	YES
PRIVILEGE DIVIDEND TAX - DIVIDEND SUBJECT TO TAX DESPITE CORPORATE RESOLUTION THAT PAYMENT BE OUT OF NONWISCONSIN PROFITS WHERE NO SEPARATION OF FUNDS	1WBTA404 200-055(1ST) 243WIS224	MONTGOMERY WARD & CO., INC.	A	01/08/42	A	12/30/42			A	06/16/43	YES
PRIVILEGE DIVIDEND TAX - DIVIDENDS PAID BY FOREIGN CORPORATION FROM PROFITS OF BUSINESS CONDUCTED IN WISCONSIN	1WBTA49	JEFFERSON ICE COMPANY	A	12/22/39							YES
PRIVILEGE DIVIDEND TAX - DIVIDENDS PAID BY WISCONSIN CORPORATION ONLY PARTIALLY SUBJECT TO TAX WHEN PAID OUT OF DIVIDEND INCOME WHICH WAS PARTIALLY SUBJECT TO TAX	1WBTA54 200-053(1ST) 243WIS117	COMET COMPANY	A	01/12/40	A				A	05/18/43	YES
PRIVILEGE DIVIDEND TAX - EARLY DIVIDEND DECLARATION INEFFECTUAL TO DEFEAT PRIVILEGE DIVIDEND TAX LAW	2WBTA109	BRITTINGHAM & HIXON LUMBER CO.	A	03/30/44							YES
PRIVILEGE DIVIDEND TAX - EARNINGS, RATHER THAN SURPLUS, METHOD ALLOWABLE TO COMPUTE TAX	2WBTA454	NASH-KELVINATOR CORPORATION	R	07/24/45							YES
PRIVILEGE DIVIDEND TAX - EQUITABLE ESTOPPEL, STATE CANNOT ASSESS PRIVILEGE DIVIDEND TAX AFTER COURT REVERSES ITSELF	4WBTA22 200-532(1ST) 200-553(1ST) 260WIS551	LIBBY, MCNEILL & LIBBY	A	12/28/48	A	04/05/51			R	02/05/52	YES
PRIVILEGE DIVIDEND TAX - INCOME FROM SECURITIES OF FOREIGN CORPORATION NOT TAXABLE	2WBTA62 248WIS160	BRIGGS AND STRATTON CORPORATION	R	09/28/43	A	07/07/45			A	01/8/46	YES
PRIVILEGE DIVIDEND TAX - LAW IS CONSTITUTIONAL PER U.S. SUPREME COURT DECISION 6/16/43	2WBTA47	S. S. KRESGE COMPANY	A	09/21/43							YES
PRIVILEGE DIVIDEND TAX - LAW IS VALID	2WBTA7	F. W. WOOLWORTH COMPANY	A	02/04/43							YES
PRIVILEGE DIVIDEND TAX - LAW IS VALID	2WBTA1	HOUSEHOLD FINANCE CORPORATION	A	12/16/42							YES
PRIVILEGE DIVIDEND TAX - LAW VALID, DEPARTMENT'S FORMULA CONFORMS WITH STATUTE, INTEREST AND PENALTY CORRECT	1WBTA560	J. C. PENNEY COMPANY	A	12/11/42							YES
PRIVILEGE DIVIDEND TAX - METHOD OF COMPUTATION	1WBTA49	JEFFERSON ICE COMPANY	A	12/22/39							YES
PRIVILEGE DIVIDEND TAX - METHOD OF COMPUTATION SUSTAINED WHERE TAXPAYER MAINTAINED ONLY ONE SURPLUS ACCOUNT	1WBTA51	NESTLE'S MILK PRODUCTS, INC.	A	01/06/40							YES
PRIVILEGE DIVIDEND TAX - MUTUAL BENEFIT ASSOCIATION NOT EXEMPT FROM PAYMENT	4WBTA212	EMPLOYES MUTUAL BENEFIT ASSOCIATION	A	02/19/54							YES

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PRIVILEGE DIVIDEND TAX - NOT DEDUCTIBLE AS ORDINARY AND NECESSARY EXPENSE	4WBTA108 260WIS536	HOUSEHOLD FINANCE CORPORATION	A	08/04/50	R	04/05/51			R	02/05/52	YES
PRIVILEGE DIVIDEND TAX - NOT IMPOSED UPON REACQUIRED PREFERRED STOCK HELD IN TREASURY	1WBTA68	WISCONSIN MICHIGAN POWER CO.	R	01/26/40							YES
PRIVILEGE DIVIDEND TAX - PARTIAL LIQUIDATING DIVIDENDS NOT SUBJECT TO PRIVILEGE DIVIDEND TAX	1WBTA185	CENTRAL IMPROVEMENT COMPANY	R	06/29/40							YES
PRIVILEGE DIVIDEND TAX - STATUTE OF LIMITATIONS PROVIDES TAXATION WHERE NO RETURN FILED	4WBTA514 200-809(1ST)	TEUTONIA REALTY COMPANY	A	02/24/60							YES
PRIVILEGE DIVIDEND TAX - TRANSFER OF INCOME CONSTITUTED PAYMENT OF DIVIDEND ALTHOUGH NO DECLARATION MADE	1WBTA1	NORTHWEST ENGINEERING CORPORATION	A	11/7/39							YES
PRIVILEGE DIVIDEND TAX - TRUSTEE OF PENSION TRUST NOT EXEMPT FROM PAYMENT	4WBTA214	FIRST WISCONSIN TRUST COMPANY	A	02/19/54							YES
PURCHASE OF OWN STOCK - COST OF STOCK PURCHASED FROM STOCKHOLDER NOT ORDINARY AND NECESSARY EXPENSE	202-901 WTB54-8	CARL MILLER LUMBER CO., INC.	A	09/23/87							YES
PURCHASE OF OWN STOCK - LACKING MUTUAL AGREEMENT, REPURCHASED STOCK WAS NOT ACQUIRED AT PREMIUM	202-901 WTB54-8	CARL MILLER LUMBER CO., INC.	A	09/23/87							YES
QUALIFIED GOVERNMENTAL IMMUNITY - DAMAGES - GOVERNMENT OFFICERS IN THE PERFORMANCE OF THEIR OFFICIAL DUTIES ARE SHIELDED FROM LIABILITY FOR DAMAGES UNLESS ACTION VIOLATES RECOGNIZED CONSTITUTIONAL RIGHTS	203-343	NORTHERN STATES POWER COMPANY	A	06/15/92							YES
RECOVERIES (TAX BENEFIT DOCTRINE) - FEDERAL INCOME TAX REFUND IS TAXABLE INCOME, OFFSET AGAINST TAXES DUE	3WBTA104 200-080(1ST)	REED PRODUCTS, INC.	A	1/31/72							YES
REFUNDS - AFTER FIELD AUDIT ASSESSMENT - CLAIM FOR REFUND BARRED BY FIELD AUDIT ASSESSMENT WHICH WAS FINAL BEFORE CLAIM FOR REFUND FILED	203-076 WTB63-10	WILLIAMS COMPANIES, INC. (THE)	A	01/31/72							YES
REFUNDS - BOARD WITHOUT JURISDICTION TO DETERMINE TIMELINESS OF CLAIM THROUGH PROCESS OF DEMURRER	1WBTA192	SUPERIOR WATER, LIGHT & POWER CO.	A	01/31/72							YES
REFUNDS - CLAIM FOR - FIELD AUDIT RESULTING IN A NET REFUND, DEPARTMENT NOTIFIED TAXPAYER THAT UNLESS APPEAL IS TIMELY FILED, THE FIELD AUDIT IS FINAL	400-240 400-277 400-333 WTB101-14 110-19	NATIONAL PRESTO INDUSTRIES, INC.	A	08/15/96	R	01/16/97	R	12/23/97			YES
REFUNDS - CLAIM FOR REFUND AFTER FIELD AUDIT ASSESSMENT BARRED BY STATUTE	8WTAC252 200-697	MILWAUKEE PLUMBING & HEATING SUPPLY CO.	D	01/31/72							YES
REFUNDS - CLAIM NOT FILED WITHIN FOUR YEARS OF DUE DATE OF TAX RETURN	8WTAC18 200-506	RIPON TRUCKING CO.	D	01/31/72							YES
REFUNDS - CLAIMS AFTER FIELD AUDIT REFUND - REFUND CANNOT BE ISSUED ON AMENDED RETURNS VOLUNTARILY FILED AFTER FIELD AUDIT REFUND ISSUED	400-253	PARKER HANNIFIN CORPORATION	A	01/31/72							YES
REFUNDS - CLAIMS AFTER FIELD AUDIT REFUND - REFUND CANNOT BE ISSUED ON AMENDED RETURNS VOLUNTARILY FILED FOR SELF-ASSESSED TAXES PAID AFTER FIELD AUDIT REFUND ISSUED	400-253	PARKER HANNIFIN CORPORATION	A	01/31/72							YES
REFUNDS - CLAIMS FOR - AFTER FIELD AUDIT - TWO YEARS FOLLOWING - EQUITABLE RECOUPMENT - STALE CLAIM NOT BARRED WHERE TAX IS OWED FOR YEAR ALTHOUGH ENTIRE AUDIT RESULTED IN REFUND	400-464	KIMBERLY-CLARK CORPORATION	R	11/12/99							YES
REFUNDS - CLAIMS FOR - FIELD AUDIT - WITHIN TWO YEARS FOLLOWING ASSESSMENT - SUBJECT OF CLAIM FOR REFUND FILED WITH PETITION FOR REDETERMINATION WAS ONE OF THE SUBJECTS OF THE ASSESSMENT	400-620	BURLINGTON NORTHERN RAILROAD COMPANY	R	08/22/02							NO

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REFUNDS - DOCTRINE OF EQUITABLE RECOUPMENT - CLAIMS RAISED AT HEARING - WTAC LACKS JURISDICTION TO CONSIDER CLAIMS NOT TIMELY FILED	202-964 WTB61-6 60-7	BRUNSWICK CORPORATION	A	01/31/72							YES
REFUNDS - EXTENSION AGREEMENT TO KEEP TAX YEAR OPEN DOESN'T EXTEND PERIOD FOR FILING REFUND CLAIM	6WBTA197	FIRST NATIONAL BANK OF APPLETON	D	01/31/72							YES
REFUNDS - EXTENSION AGREEMENT WITH DEPARTMENT DOES NOT EXTEND PERIOD WITHIN WHICH CLAIM MAY BE FILED	7WTAC88 200-416	COMBINED PAPER MILLS, INC.	D	01/31/72							YES
REFUNDS - REFUND NOT ALLOWED ON TAXES VOLUNTARILY PAID BASED ON SEPARATE ACCOUNTING METHOD	1WBTA328 200-043(1ST)	MONTGOMERY WARD & CO.	A	06/19/41	A	03/13/42					YES
REFUNDS - REFUND PAYABLE ON THE BASIS OF A SEPARATE RETURN PAYABLE SOLELY TO PERSON WHO FILED THE RETURN	203-076 WTB63-10	WILLIAMS COMPANIES, INC. (THE)	A	06/14/89							YES
REFUNDS - RIGHT TO REFUND FOR YEAR TERMINATED WHEN WTAC MADE DETERMINATION AS TO ADDITIONAL ASSESSMENT	200-023(1ST) 219WIS293	NEWPORT COMPANY	A	12/29/33	A	12/29/34			A	06/23/35	YES
REFUNDS - STATUTE OF LIMITATIONS OF PERIOD WITHIN WHICH REFUND MAY BE CLAIMED IS NOT EXTENDED BY NOTICE OF ACTION	203-075	HARNISCHFEGER EXPORT CORPORATION	A	07/27/89							YES
REFUNDS - STATUTE OF LIMITATIONS OF PERIOD WITHIN WHICH REFUND MAY BE CLAIMED IS NOT EXTENDED BY NOTICE OF ACTION	203-075	HARNISHFEGER CORPORATION	A	07/27/89							YES
REFUNDS - STIPULATION TO EXTEND ASSESSMENT TIME UNDER S. 71.11(21)(b) DID NOT EXTEND TIME TO CLAIM REFUND	4BTA191 200-819(1ST) 200-010	BLATZ BREWING COMPANY	A	08/28/53	R	03/14/60			A	03/07/61	YES
REFUNDS - TIMELINESS - "NO-TAX" FIELD AUDIT LETTER DOESN'T BAR CLAIM FOR REFUND	1WBTA274	SUPERIOR WATER, LIGHT & POWER CO.	R	04/02/41							YES
RENEGOTIATION OF GOVERNMENT CONTRACTS - DATE OF FINAL DETERMINATION OF RENEGOTIATION BEGINS ONE-YEAR REFUND CLAIM PERIOD	4WBTA465 200-790(1ST) 200-830(1ST)	CARPENTER STEEL CO.	R	05/08/59	R	06/07/60					YES
RENEGOTIATION OF GOVERNMENT CONTRACTS - GROSS AMOUNT OF REBATE TAXABLE INCOME IN YEARS SAID REBATE RELATES	4WBTA309 200-693(1ST)	HEDENBERG AND COMPANY, INC.	A	10/02/56							YES
RENEGOTIATION OF GOVERNMENT CONTRACTS - REFUND, CLAIM FOR - PERMITTED ONLY AFTER FINAL DETERMINATION OF RENEGOTIATED PRICE	201-542	NATIONAL PRESTO INDUSTRIES, INC.	A	01/18/79							YES
RENTAL INCOME - CAPITAL GAINS AND INTEREST INCOME FROM REAL ESTATE FOLLOWS RECORD TITLE HOLDER	10WTAC199 201-405	METRO CORPORATION	A	06/21/77							YES
RENTS - DEDUCTION - RENT PAID BASED ON PERCENTAGE OF SALES - CONSIDERED ORDINARY AND NECESSARY, NOT EXCESSIVE	4WBTA351 200-017 200-064 17WIS(2d)105	CAPITOL LUMBER COMPANY	A	02/19/57	A	04/19/61			R	06/05/62	YES
RENTS - DEDUCTION - RENT PAYMENTS FAR IN EXCESS OF FAIR RENTAL VALUE NOT DEDUCTIBLE AS ORDINARY AND NECESSARY	4WBTA523 200-827(1ST)	NORTH AVENUE FAMILY LAUNDRY	A	05/16/60							YES
RENTS - GROSS INCOME - RENT PAID BY HOLDOVER TENANT NOT INCOME BUT BUILDING PURCHASE PRICE ADJUSTMENT	4WBTA417 200-752(1ST)	KAUFOR CORPORATION	A	04/30/58							YES
REORGANIZATIONS - 1986 AND PRIOR - REORGANIZATION NOT LIQUIDATION OF CORPORATION - STEP-UP BASIS OF ASSETS - BASIS OF ASSETS IN HANDS OF NEW CORPORATION THE SAME AS THE BASIS OF ASSETS HELD BY THE PREDECESSOR CORPORATION	WTB113-20	TORO COMPANY, THE	AP	12/11/98	A	02/11/99					YES
RESERVES - TRANSFER OF DEPRECIATION RESERVE TO SURPLUS IS NOT INCOME	200-038(1ST)	ALUMINUM GOODS MANUFACTURING COMPANY			R	02/06/41					YES

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RULES AND REGULATIONS - RULE 116 (2.21) IS INVALID - DEPARTMENT CANNOT LEGISLATE A FUNCTION OUTSIDE ITS POWERS	200-639(1ST) 200-663(1ST)	VILLAGE OF PLAIN			R	05/06/54			A	01/11/55	YES
SALARIES - REASONABLENESS - PAYMENT TO EMPLOYEES IN MILITARY - ONLY FULL-TIME EMPLOYE PAYMENT REASONABLE	3WBTA269	MOEBIUS PRINTING COMPANY	AP	11/04/47							YES
SALARIES - REASONABLENESS OF OFFICERS' SALARIES - DEDUCTION PERMITTED	4WBTA439 200-774(1ST) 200-800(1ST) 13WIS(2d)258	O. H. KINDT MANUFACTURING CO.	R	12/29/58	A	07/14/59			A	04/04/61	YES
SALE OF CAPITAL ASSETS - SALE OF AIRCRAFT BY SUBSIDIARY TO PARENT AT BARGAIN PRICE	203-034 203-127 203-232 WTB68-9 72-5	SENTRY FINANCIAL SERVICES CORPORATION	R	02/24/89	A	02/20/90		03/28/91			YES
SALE OF CAPITAL ASSETS - SALES PRICE REPORTED ASSUMED CORRECT IN LIGHT OF CONFLICTING EVIDENCE	202-794 203-138	ACME BLOCK CORPORATION	R	09/29/86	A	03/27/90					YES
SALES TO STOCKHOLDERS - SALES OF BOATS TO STOCKHOLDER AT LESS THAN FAIR MARKET VALUE NOT SUSTAINED	9WTAC42 200-721	PALMER JOHNSON BOATS, INC.	R	08/11/71							YES
SECURITIES - WORTHLESS - LOSS NOT DEDUCTIBLE IF CORPORATION ASSETS REMAIN IN PROCESS OF LIQUIDATION	2WBTA83	LAUERMAN BROTHERS COMPANY	A	12/02/43							YES
SEPARATE ACCOUNTING - PURCHASE DISCOUNTS ALLOCATED TO WISCONSIN FOR PORTION EARNED IN WISCONSIN	4WBTA55 200-099(1ST)	PIERCE BROTHERS, INC.	AP	05/05/49							YES
SEPARATE ACCOUNTING - WISCONSIN DIVISION NOT INTEGRAL PART OF UNITARY BUSINESS	4WBTA341 200-705(1ST)	EBALDY, INC.	A	01/23/57							YES
SERVICE CORPORATION CONVERTED TO BUSINESS CORPORATION ON DEATH OF LAST LICENSED DOCTOR	9WTAC130 200-775	WEISBERG CLINIC, LTD.	A	01/31/72							YES
SOVERIGN IMMUNITY - STATE MAY NOT BE SUED IN ITS OWN COURTS WITHOUT ITS PERMISSION	203-343	NORTHERN STATES POWER COMPANY	A	06/15/92							YES
STATUTE OF LIMITATIONS - ASSESSMENT GIVEN WITHIN PROPER TIME WHERE LESS THAN 75% NET INCOME REPORTED	7WTAC84 200-415 200-451 200-518	A. O. SMITH CORPORATION (SUCCESSOR TO A.O. SMITH INTERNATIONAL S.A.)	A	03/07/68	A	10/30/68			A	06/27/69	YES
STATUTE OF LIMITATIONS - ASSESSMENT GIVEN WITHIN PROPER TIME WHERE LESS THAN 75% NET INCOME REPORTED	7WTAC84 200-415 200-451 200-518	A. O. SMITH INTERNATIONAL, S. A. N/K/A A.O. SMITH CORPORATION	A	03/07/68	A	10/30/68			A	06/27/69	YES
STATUTE OF LIMITATIONS - ASSESSMENT PROPER WHEN TAXPAYERS REPORT ON THEIR RETURNS LESS THAN 75% OF NET INCOME	201-665	THOMAS J. HUBERT ADVERTISING, INC.	A	01/25/80							YES
STATUTE OF LIMITATIONS - ASSESSMENT WAS WITHIN 6-YEAR LIMITATION PERIOD	8WTAC27 200-534 200-620 200-863 56WIS(2d)57	TRANSAMERICA FINANCIAL CORPORATION	A	06/20/69	A	10/20/70			A	10/31/72	YES
STATUTE OF LIMITATIONS - CHANGE	183WIS107	GLOBE STEEL TUBES CO.							A	02/12/24	YES
STATUTE OF LIMITATIONS - DATE RETURN FILED - STATUTE OF LIMITATION STARTS DATE RETURN RECEIVED BY DEPARTMENT, NOT DATE OF MAILING BY CERTIFIED MAIL	203-040 203-164 WTB61-7 69-13	STA-RITE INDUSTRIES, INC.	A	3/23/89	A	3/14/90					YES
STATUTE OF LIMITATIONS - DEFINED - NOTICE OF ASSESSMENT MUST BE MAILED WITHIN FOUR YEARS OF DATE RETURN FILED	203-302 203-422 WTB78-6 84-13	PORT AFFILIATES, INC.	A	02/10/92	A	05/11/93					YES
STATUTE OF LIMITATIONS - DEPARTMENT ALLOWED TO OFFSET REFUND CLAIM BY CLOSED YEAR ASSESSMENT	9WTAC216 200-831 201-920 201-018 64WIS(2d)337	AMERICAN MOTORS CORP.	A	06/21/72	A	04/23/73			R	06/28/74	YES

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STATUTE OF LIMITATIONS - DEPARTMENT NOT ESTOPPED FROM EXAMINING RECORDS FOR CLOSED YEARS	4WBTA164 200-576(1ST)	WARNER BROTHERS THEATRES, INC.	A	06/17/52							YES
STATUTE OF LIMITATIONS - EXTENSION AGREEMENT - DEPARTMENT ASSESSMENT ISSUED WITHIN EXTENDED PERIOD - EXTENSION AGREEMENT DID NOT REQUIRE DEPARTMENT TO ISSUE PIECEMEAL ASSESSMENT	203-303 400-070 WTB78-8 90-22	PARAMOUNT FARMS INCORPORATED	A	02/13/92	A	06/27/94					YES
STATUTE OF LIMITATIONS - INAPPLICABLE TO ASSESSMENT WHERE RETURN FILED NOT PROPER RETURN	5WBTA79 200-087	FRANAN ENTERPRISES, INC.	A	11/19/62							YES
STATUTE OF LIMITATIONS - INCOME SUBJECT TO TAX WITHIN 10 YEARS IF OMISSION EXCEEDS 25% OF INCOME REPORTED	4WBTA514 200-809(1ST)	TEUTONIA REALTY COMPANY	A	02/24/60							YES
STATUTE OF LIMITATIONS - INTERNAL REVENUE SERVICE ABSTRACT - REFUND RESULTING FROM FEDERAL ABSTRACT IN CLOSED YEAR MAY OFFSET ADDITIONAL TAX DUE FOR CLOSED YEAR	202-641 202-830 WTB46-14 51-4	KOHLER CO.	AP	11/22/85	A	01/20/87					YES
STATUTE OF LIMITATIONS - SIX YEAR STATUTE OF LIMITATIONS DID NOT BAR ADJUSTMENT MADE FOR CLOSED YEAR WHERE ADJUSTMENT DID NOT INVOLVE AN ASSESSMENT OF TAX LIABILITY BUT ONLY REFLECTED PROPRIETY OF DEDUCTIONS TO BE CARRIED FORWARD	400-190 WTB98-19	THE CAPITAL GROUP, INC.	A	01/03/96							YES
STATUTE OF LIMITATIONS - YEAR OPEN FOR ADJUSTMENT UNDER BOTH 4-YEAR AND 6-YEAR STATUTE OF LIMITATIONS	202-800	KIESOW, INC.	A	12/17/86							YES
SUBPOENAS - DEPARTMENT'S AUTHORITY TO SUBPOENA RELEVANT RECORDS UPHELD	8WTAC144 200-595 200-618 200-727 52WIS(2d)386	NEU'S SUPPLY LINE, INC.	A	05/13/70	A	09/28/70			A	10/05/71	YES
SUBPOENAS - TAX APPEALS COMMISSION MAY REVIEW ISSUANCE OF SUBPOENA BY DEPARTMENT	6WBTA223 200-355 200-397 200-432 39WIS(2d)584	NEU'S SUPPLY LINE, INC.	D	02/28/67	A	10/26/67			R	06/28/68	YES
TAX APPEALS COMMISSION LACKS JURISDICTION - REFUND CLAIM - RELIEF FORBIDDEN BY STATUTE	8WTAC252 200-697	MILWAUKEE PLUMBING & HEATING SUPPLY CO.	D	02/26/71							YES
TAXES - PREMIUM - FIRE DEPARTMENT DUES	202-616 WTB45-9 46-13	CEDARBURG MUTUAL INSURANCE COMPANY	R	11/01/85							YES
TAXES - PREMIUM TAXES PAID TO OTHER STATES NOT SUBJECT TO ADDBACK PROVISIONS	202-908 202-991	CUMIS INSURANCE SOCIETY, INC.	R	09/30/87	A	06/23/88					YES
TRANSITIONAL RULES - FEDERALIZATION 1987 TAX YEAR - FEDERAL BAD DEBT RESERVE AS OF 12/31/61, PRIOR TO FIRST YEAR FINANCIAL INSTITUTIONS SUBJECT TO WI FRANCHISE TAX, NOT RECONCILABLE BY TRANSITIONAL SUBTRACTION	400-105 400-175 400-262 400-340 WTB91-13 95-27 101-15 111-15	LINCOLN SAVINGS BANK, S.A. F/K/A LINCOLN SAVINGS AND LOAN ASSOCIATION	A	01/12/95	R	10/19/95	R	12/10/96	R	01/27/98	YES
UNDERPAYMENT INTEREST - ESTIMATED TAX PAYABLE BY CORPORATION - OVERPAYMENT OF ESTIMATED TAX BY SHAREHOLDER CANNOT OFFSET ESTIMATED TAX DUE BY CORPORATION	WTB130-26	ONLINE PACKAGING INCORPORATED	A	03/19/02							YES
UNDERPAYMENT OF TAX PENALTY	202-281 WTB38-8	333 ENTERPRISES, INC.	A	12/29/83							YES
UNDERPAYMENT OF TAX PENALTY	202-381	ZINGG FARMS, INC.	A	05/31/84							YES
UNDERPAYMENT OF TAX PENALTY - DECLARATION OF ESTIMATED INCOME TAX FILED LATE - 6% ADDED	8WTAC206 200-647	INTERNATIONAL MERCURY OUTBOARDS, LTD.	A	11/24/70							YES
UNDERPAYMENT OF TAX PENALTY - DECLARATION OF ESTIMATED TAX - CORPORATION FAILED TO SHOW ASSESSMENT INCORRECT	202-426	KEN SCHMIDT CO., INC.	A	07/27/84							YES
UNDERPAYMENT OF TAX PENALTY - NO PRIOR RETURN FILED	201-877 WTB26-6	KENKO, INC.	A	07/28/81							YES

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UNDERPAYMENT OF TAX PENALTY - SUBSIDIARY REQUIRED TO FILE AND PAY OVER ESTIMATE - PARENT CORPORATION PAID ESTIMATE FOR SUBSIDIARY	201-781 WTB21-12	WTMJ, INC.	A	10/23/80							YES
UNDERPAYMENT OF TAX PENALTY - SUBSIDIARY REQUIRED TO FILE AND PAY OWN ESTIMATED TAX - PARENT PAID	201-781 WTB21-12	NEWSPAPERS, INC.	A	10/23/80							YES
UNDERPAYMENT OF TAXES - INTEREST ON (PENALTY) - DELINQUENT INTEREST ON THE REGULAR INTEREST ASSESSED ON ADDITIONAL ESTIMATED TAXES DUE	400-519 400-627 400-632 WTB124-21 128-29 133-37	GENERAL CASUALTY COMPANY OF WISCONSIN	A	01/25/01	R	09/04/01	R	09/19/02	D	12/10/02	NO
UNDERPAYMENT OF TAXES - INTEREST ON (PENALTY) - DELINQUENT INTEREST ON THE REGULAR INTEREST ASSESSED ON ADDITIONAL ESTIMATED TAXES DUE	400-519 400-627 400-632 WTB124-21 128-29 133-37	REGENT INSURANCE COMPANY	A	01/25/01	R	09/04/01	R	09/19/02			NO
UNITARY BUSINESS	202-614 WTB46-9	ALL-POWER, INC.	A	11/01/85							YES
UNITARY BUSINESS	202-551 202-814 WTB42-6	INTERNATIONAL BUSINESS MACHINES	A	05/09/85		11/03/86					YES
UNITARY BUSINESS	202-527 WTB41-8	W. R. GRACE & COMPANY	A	02/12/85							YES
UNITARY BUSINESS	202-501	WRL, INC.	A	01/31/85							YES
UNITARY BUSINESS - COMPUTE WISCONSIN INCOME BY APPORTIONMENT METHOD AS WISCONSIN BUSINESS PART OF MULTISTATE UNITARY BUSINESS	6WBTA22 200-188 200-347	MODINE MANUFACTURING COMPANY	A	02/11/65	A	03/10/67					YES
UNITARY BUSINESS - DEFINED	4WBTA545 200-015 200-035 200-084	W. R. ARTHUR & COMPANY, INC.	A	03/16/61	R	11/22/61			R	11/27/62	YES
UNITARY BUSINESS - GAIN ON SALE OF REAL PROPERTY LOCATED OUTSIDE WISCONSIN	202-444	HALF MOON CORPORATION	A	09/06/84							NNA
UNITARY BUSINESS - MANDATORY TO USE APPORTIONMENT FORMULA WHERE WISCONSIN BRANCH IS INTEGRAL PART OF WHOLE	5WBTA45 200-065 200-163 200-238	INTERSTATE FINANCE CORPORATION	A	06/27/62	R	09/17/64			R	10/05/65	YES
UNITARY BUSINESS - MULTISTATE OPERATION MUST USE APPORTIONMENT METHOD	8WTAC49 200-539	LOCKE MANUFACTURING COMPANIES, INC.	A	08/11/69							YES
UNITARY BUSINESS - OPERATION OF WISCONSIN AND IOWA PLANTS WAS UNITARY AND INCOME APPORTIONABLE	4WBTA181 200-608(1ST) 200-645(1ST) 200-668(1ST) 269WIS372	CELON COMPANY	A	07/29/53	A	06/21/54			R	04/05/54	YES
UNITARY BUSINESS - PARENT CORPORATION WITH SEPARATE DIVISIONS WAS MULTISTATE UNITARY BUSINESS AND MUST USE STATUTORY APPORTIONMENT FORMULA	9WTAC409 200-936 200-972	WEHR CORPORATION	A	06/26/73	A	12/11/73					YES
UNITARY BUSINESS - SELECT DIVISIONS AND/OR SUBSIDIARIES ARE A PART OF UNITARY BUSINESS	202-564 WTB42-11	UNITED STATES STEEL CORPORATION	AP	05/09/85							YES
UNITARY BUSINESS - SEPARATE ACCOUNTING - APPORTIONMENT REQUIRED EVEN THOUGH SEPARATE ACCOUNTING PRODUCED DIFFERENT TAXABLE INCOME	202-912 202-988 203-099 WTB68-9	NELSON BROTHERS FURNITURE CORP.	A	11/13/87	A	07/07/88	A	10/26/89			YES
UNITARY BUSINESS - USE OF APPORTIONMENT METHOD MANDATORY FOR UNITARY MULTISTATE BUSINESS	4WBTA319 200-695(1ST)	KROGER COMPANY (THE)	A	10/24/56	D	10/03/58					YES
WAGES PAID TO WIDOW DETERMINED TO BE NONDEDUCTIBLE GIFTS	3WBTA114	H. G. WEBER & CO., INC.	A	12/17/46							YES
WASTE TREATMENT PROPERTY - DEPRECIATION, AMORTIZATION, CURRENT DEDUCTION - COST RECOVERY ELECTION IRREVERSIBLE ON DEPARTMENT - APPROVED WASTE TREATMENT PROPERTY	203-272 WTB75-12	FORT HOWARD CORPORATION	A	09/18/91							YES