

Issue	Cite	Corporation Name	TAC		CC		CA		SC		Final
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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

Issue	Cite	Corporation Name	TAC		CC		CA		SC		Final
			Act.	Date	Act.	Date	Act.	Date	Act.	Date	
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

Issue	Cite	Corporation Name	TAC		CC		CA		SC		Final
			Act.	Date	Act.	Date	Act.	Date	Act.	Date	
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