

INDIVIDUAL INCOME TAX COURT CASE INDEX

Issue	Cite	Last Name	First Name	TAC		CC		CA		SC		Final
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ACCOUNTING - AVERAGE PERCENTAGE OF PROFIT METHOD MAY BE USED WHERE CORRECT INCOME CANNOT BE DETERMINED FROM TAXPAYER'S BASIS OR ANY OTHER METHOD	4WBTA156 200-550(1ST)	ANCELOVITZ	MAX	A	12/14/51							YES
ACCOUNTING - CALCULATION OF LOSSES - RENTAL PROPERTY - LOSSES FROM PORTION OF PROPERTY RENTED TO RELATIVE ARE LIMITED	202-209	HASENOHRL	DAVID J.	A	07/25/83							YES
ACCOUNTING - CAPITAL GAIN COMPUTATION INCLUDES PROMISSORY NOTES RECEIVED IN PAYMENT FOR CATTLE AND GRAIN	10WTAC172 201-372	HENDRICKS	ARTHUR	A	02/28/77							YES
ACCOUNTING - CAPITAL GAIN COMPUTATION INCLUDES PROMISSORY NOTES RECEIVED IN PAYMENT FOR CATTLE AND GRAIN	10WTAC172 201-372	HENDRICKS	MARTHA	A	02/28/77							YES
ACCOUNTING - CASH BASIS TAXPAYER NOT ALLOWED TO CLAIM DEDUCTION FOR UNPAID WAGES AND COMMISSIONS NOT PREVIOUSLY REPORTED	WTB102-9	ALBEE*	RANDY S. AND SHIRLEY S.	A	02/11/97							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CASH METHOD CHANGED TO ACCRUAL METHOD FOR FARM	4WBTA306	BRIDGEMAN	REGINALD	A	06/28/56	A	01/17/62					YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CASH TO ACCRUAL - CHANGE NOT ALLOWED WITHOUT ADJUSTMENT IN OPENING INVENTORY	4WBTA6 200-093(1ST)	HERR	VERNON M.	A	08/27/48							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CASH TO ACCRUAL - CHANGE REQUIRED TO PROPERLY REFLECT TAXABLE INCOME, INVENTORIES	4WBTA174 200-588(1ST)	THIESSENHUSEN	ALBERT AND FRANK	A	11/21/52							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CHANGE OF INVENTORY BASIS FROM COST TO FAIR MARKET VALUE WOULD NOT CLEARLY REFLECT INCOME	4WBTA132 200-529(1ST) 200-577(1ST) 200-600(1ST)	PLATON	JOHN	A	03/27/51	R	07/03/52					YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - PARTNERSHIP CHANGE FROM CASH BASIS TO ACCRUAL REQUIRED TO CLEARLY REFLECT INCOME	3WBTA267	STAHR	ROGER B.	A	09/18/47							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - PARTNERSHIP MUST CHANGE FROM CASH BASIS TO ACCRUAL, REQUIRED TO CLEARLY REFLECT INCOME	3WBTA256	STAHR	B. H.	A	09/18/47							YES
ACCOUNTING - CHANGE OF ACCOUNTING METHOD - TAXPAYER MAY SELECT DIFFERENT OPTIONS FOR STATE THAN FEDERAL WHEN DIFFERENT OPTIONS ARE IN INTERNAL REVENUE CODE	202-331	KIMBALL	DOUGLAS J.	A	03/15/84							YES
ACCOUNTING - DEFERRAL OF INCOME - ACCRUAL BASIS TAXPAYER	202-704	BURGESS	FRANK E.	A	04/02/86							YES
ACCOUNTING - DEPARTMENT MAY RECOMPUTE GROCERY STORE OWNER'S INCOME WHERE RECORDS WERE INADEQUATE AND INCOMPLETE	6WBTA146 200-305	NEVELS	NELSON	A	04/27/66							YES
ACCOUNTING - DEPARTMENT'S USE OF NET WORTH METHOD TO RECONSTRUCT INCOME PROPER WHERE RECORDS INADEQUATE	7WTAC32 200-388 200-523	SHOMAN	ROBERT F.	A	09/19/67	A	07/08/69					YES
ACCOUNTING - INCOME ACCRUED WHEN RIGHT TO RECEIVE BECAME FIXED	3WBTA256	STAHR	B. H.	A	09/18/47							YES
ACCOUNTING - INCOME ACCRUED WHEN RIGHT TO RECEIVE BECAME FIXED	3WBTA267	STAHR	ROGER B.	A	09/18/47							YES
ACCOUNTING - METHOD OF ACCOUNTING CLEARLY REFLECTS TAXABLE INCOME WITH ADJUSTMENTS	1WBTA269	LEE	ROYAL	R	02/12/41							YES
ACCOUNTING - MINK FARMER'S METHOD OF ACCOUNTING IN REPORTING INCOME IS PROPER	5WBTA196 200-174	PAGEL	VICTOR W.	R	11/12/64							YES

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ACCOUNTING - RENTS - FOR PROPERTY USED 50% FOR RENTAL AND 50% FOR PERSONAL PURPOSES; 50% OF RENTAL EXPENSES DEDUCTIBLE	6WBTA53 200-213	GARLICK	HORACE R.	A	05/05/65							YES
ACCOUNTING - REPORTING PROFIT FROM SALES OF HOMES ON INSTALLMENT BASIS DISALLOWED SINCE INDIVIDUAL HOMES' BASES WERE UNDETERMINABLE PER TAXPAYER'S RECORDS	1WBTA41	MACK, SR.	RUDOLPH	A	12/15/39							YES
ACCOUNTING - TIP INCOME - WHERE TAXPAYER KEPT NO RECORDS AND REPORTED LESS THAN AVERAGE WAITRESS, DEPARTMENT MAY ESTIMATE	5WBTA100 200-096	WAGNER	FLORENCE C.	A	01/30/63							YES
ACCOUNTING - UNREIMBURSED BUSINESS EXPENSES ARE DEDUCTIBLE IN THE YEAR INCURRED.	WTB102-9	ALBEE*	RANDY S. AND SHIRLEY S.	A	02/11/97							YES
ACCOUNTING - YEAR DEDUCTIBLE - CASH BASIS TAXPAYER CANNOT TAKE A DEDUCTION FOR EXPENSES PAID IN A PRIOR YEAR	10WTAC200 201-409	DAHL	JOHN O.	A	08/01/77							YES
ACCOUNTING - YEAR OF REPORTING - CONSTRUCTIVE RECEIPT - PROCEEDS RECEIVED FROM SALE PLACED IN TRUST	10WTAC221 201-428	ARNDT	BONNIE	A	10/17/77							YES
ACCOUNTING - YEAR OF REPORTING - NOTE NOT RECEIPT OF INCOME FOR CASH BASIS TAXPAYER	4WBTA43	CHRISTENSEN	LOUIS C.	R	04/22/49	D	09/26/49					YES
ACCOUNTING - YEAR OF REPORTING - REAL ESTATE - OPTION AGREEMENTS	4WBTA43	CHRISTENSEN	LOUIS C.	R	04/22/49	D	09/26/49					YES
ADJUSTED GROSS INCOME DEFINED - CONSTRUCTIVE DIVIDENDS - CORPORATE PAYMENT OF OFFICER'S PERSONAL AUTO LOAN PAYMENTS AND PERSONAL TRAVEL AND ENTERTAINMENT EXPENSES	201-789	RIEGEL	ROBERT F.	A	12/23/80							YES
ADVANCE PAYMENT - TAXES NOT DEDUCTIBLE PRIOR TO DATE ASSESSED, CONSIDERED DEPOSITS	4WBTA115 200-519(1ST) 200-547(1ST)	FITZGERALD	GLADYS M.	A	10/31/50	A	11/15/51					YES
ADVANCE PAYMENTS - DEDUCTION NOT ALLOWED FOR DEPOSIT OF DISPUTED TAXES, NO PAYMENT UNTIL FINAL DETERMINATION	4WBTA34 200-579(1ST) 200-603(1ST) 264WIS389	SMITH	AGNES G.	A	02/11/49	A	10/02/52			A	07/03/53	YES
ADVANCE PAYMENTS - FEDERAL INCOME TAX PAID IN ADVANCE IS DEDUCTIBLE, STATE INCOME TAX PAID IN ADVANCE IS NOT	1WBTA412	TAUTZ	HERBERT E.	A	01/09/42							YES
ALIMONY - ALIMONY OR PROPERTY SETTLEMENT - PERIODIC PAYMENTS	202-660 202-813 202-843	SCHULZ	ROBERT E.	A	01/21/86	A	07/22/86					YES
ALIMONY - ALIMONY OR PROPERTY SETTLEMENT - PERIODIC PAYMENTS 10 YEARS 1 MONTH INTEREST PAID	201-752	CARLSON	RICHARD W.	A	10/21/80							YES
ALIMONY - ALIMONY OR PROPERTY SETTLEMENT - PERIODIC PAYMENTS TO EXWIFE IN LIEU OF PROPERTY TRANSFER NOT DEDUCTIBLE AS ALIMONY	10WTAC282 201-488 201-592 201-644 WTB18-5 20-6	KOCH	RAYMOND W.	A	06/30/78	A	05/25/79		01/15/80			YES
ALIMONY - ALIMONY OR PROPERTY SETTLEMENT - PERIODIC PAYMENTS WERE PART OF PROPERTY SETTLEMENT, NOT LEGAL OBLIGATION TO SUPPORT	201-770	GONINEN A/K/A ALVIN GONINEN, JR.	ALVIN HENRY	A	11/20/80							YES
ALIMONY - CHILD SUPPORT PAYMENT	202-323	LIMBERG	HAROLD E.	A	01/20/84							YES
ALIMONY - DEDUCTION CLAIMED FOR LOST EQUITY IN RESIDENCE AWARDED TO SPOUSE IN DIVORCE ACTION - NO PAYMENT MADE FROM ONE SPOUSE TO ANOTHER - ASSESSMENT IN THE ALTERNATIVE	400-607 WTB132-21	BRONSON	JOSEPH	A	06/07/02							YES
ALIMONY - FAMILY SUPPORT PAYMENTS MADE PURSUANT TO DIVORCE JUDGMENT, PAYMENTS TERMINATE UPON DEATH OF EITHER PARTY	400-576 WTB129-21	WILLIAMS	RUTH E.	A	11/29/01							YES

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ALIMONY - FAMILY SUPPORT PAYMENTS MADE PURSUANT TO DIVORCE JUDGMENT, PAYMENTS TERMINATE UPON DEATH OF EITHER PARTY	400-576 WTB129-21	WILLIAMS III	ALFRED C.	R	11/29/01							YES
ALIMONY - FAMILY SUPPORT TAXABLE	202-155	LEROY	CAROLE B.	A	02/10/83							YES
ALIMONY - LOST EQUITY IN RESIDENCE AWARDED TO SPOUSE IN DIVORCE ACTION - NO PAYMENT MADE FROM ONE SPOUSE TO ANOTHER - ASSESSMENT IN THE ALTERNATIVE	400-607 WTB132-21	BRONSON	JESSICA F. STUDEY	R	06/07/02							YES
ALIMONY - LUMP SUM MAINTENANCE PAYMENT INCLUDABLE IN INCOME PURSUANT TO CLEAR LANGUAGE OF COURT ORDER	400-071	KAMER	ELIZABETH	A	07/20/94							YES
ALIMONY - MAINTENANCE PAYMENTS - CONSIDERED PERIODIC PAYMENTS IF SUBJECT TO CONTINGENCY	202-861	PABST (REED)	PATRICIA E.	A	04/22/87							YES
ALIMONY - MILITARY PENSION PAYMENTS PAID BY HUSBAND TO EX-WIFE CONSTITUTE PROPERTY SETTLEMENT FULLY TAXABLE TO HUSBAND UNDER TERMS OF DIVORCE INSTRUMENTS	400-099	HOGAN	KAY	R	12/28/94							YES
ALIMONY - MILITARY PENSION PAYMENTS PAID BY HUSBAND TO EX-WIFE CONSTITUTE PROPERTY SETTLEMENT FULLY TAXABLE TO HUSBAND UNDER TERMS OF DIVORCE INSTRUMENTS	400-099	HOGAN	STEVEN AND MARY ANN	A	12/28/94							YES
ALIMONY - NOT PERIODIC PAYMENTS - PAYMENTS MADE TO FORMER SPOUSE DO NOT QUALIFY AS PERIODIC PAYMENTS	202-488	LINDNER	RICHARD L.	A	11/13/84							YES
ALIMONY - PAYMENTS MADE BY EX-SPOUSE INCLUDABLE IN INCOME PER U.S. TAX COURT DECISION	400-605	LESNIK	CARRIE A.	A	05/30/02							YES
ALIMONY - PAYMENTS MADE FOR EX-WIFE'S MEDICAL INSURANCE AND MEDICAL EXPENSES PURSUANT TO DIVORCE DECREE ARE DEDUCTIBLE AS ALIMONY PAID	400-567 WTB128-23	LASS, SR.	DAVID J.	AP	09/12/01							YES
ALIMONY - PAYMENTS MADE TO EX-SPOUSE WERE DEDUCTIBLE BY HUSBAND AND TAXABLE TO WIFE BASED UPON U.S. TAX COURT DECISION	400-605	LESNIK	DAVID G. AND TERRY ANN	R	05/30/02							YES
ALIMONY - PAYMENTS MADE TO FORMER SPOUSE PURSUANT TO MARITAL SETTLEMENT AGREEMENT ARE MAINTENCE PAYMENTS, PAYMENTS TERMINATE ON DEATH UNDER WISCONSIN LAW EVEN THOUGH NOT SO STATED IN THE SETTLEMENT AGREEMENT	400-699 WTB135-15	SAHS*	RICHARD C.	R	02/28/03							YES
ALIMONY - PAYMENTS RECEIVED FOR MEDICAL INSURANCE AND MEDICAL EXPENSES PURSUANT TO DIVORCE DECREE ARE INCLUDABLE AS ALIMONY	400-567 WTB128-23	LASS	JEANIE	A	09/12/01							YES
ALIMONY - PAYMENTS RECEIVED FROM FORMER SPOUSE PURSUANT TO MARITAL SETTLEMENT AGREEMENT ARE TAXABLE MAINTENANCE, PAYMENTS TERMINATE UPON DEATH UNDER WISCONSIN LAW EVEN THOUGH THIS STATEMENT IS OMITTED FROM THE AGREEMENT	400-699 WTB135-15	SAHS*	MARY L.	A	02/28/03							YES
ALIMONY - PAYMENTS RECEIVED FROM NONRESIDENT - WISCONSIN ADJUSTED GROSS INCOME DEFINED BY INTERNAL REVENUE CODE	400-511 WTB124-14	JENSEN	DONALD R. AND KRISTINE E.	A	11/20/00							YES
ALIMONY - PROPERTY SETTLEMENT - PAYMENTS MADE BY EX-SPOUSE FAIL TO MEET REQUIREMENTS NECESSARY TO BE CONSIDERED ALIMONY UNDER IRC 71(b)(1) - ASSESSMENT IN THE ALTERNATIVE	400-146	CLARK	KENNETH R.	A	08/14/95							YES
ALIMONY - PROPERTY SETTLEMENT - PAYMENTS MADE BY EX-SPOUSE FAIL TO MEET REQUIREMENTS NECESSARY TO BE CONSIDERED ALIMONY UNDER IRC 71(b)(1) - ASSESSMENT IN THE ALTERNATIVE	400-146	CLARK	LINDA C.	R	08/14/95							YES
ALIMONY - REAL ESTATE TAXES PAID PER DIVORCE DECREE ON PROPERTY IN NAME OF FORMER SPOUSE NOT DEDUCTIBLE AS ALIMONY, NOT PERIODIC	10WTAC248 201-467	HETZNECKER	MERREL W.	A	03/02/78							YES
ALIMONY - TEMPORARY ALIMONY PAID BEFORE DIVORCE DECREE GRANTED NOT DEDUCTIBLE, NOT PAID TO FORMER SPOUSE	5WBTA157 200-137	MCHENRY	HERBERT W.	A	01/30/64							YES

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ALIMONY - TEMPORARY ORDER - PAYMENTS MADE TO SPOUSE PRIOR TO DIVORCE DID NOT EXCEED HER SHARE OF MARITAL INCOME	400-499 WTB123-22	MILLER	ERIC W.	A	09/15/00							YES
ALIMONY - TEMPORARY ORDER - PAYMENTS RECEIVED FROM SPOUSE PRIOR TO DIVORCE DID NOT EXCEED HER SHARE OF MARITAL INCOME	400-499 WTB123-22	MILLER	TERI L.	R	09/15/00							YES
ALIMONY - VOLUNTARY LUMP SUM PAYMENT TO EXWIFE NOT MADE UNDER DECREE OF DIVORCE NOT DEDUCTIBLE	9WTAC212 200-827	HEUP	HARVEY W.	A	05/26/72							YES
ALIMONY - VOLUNTARY PAYMENTS, CHILD SUPPORT PAYMENTS	202-047	JORDAN	THOMAS N.	AP	07/15/82							YES
ALIMONY - WISCONSIN MARITAL PROPERTY LAW - FAMILY SUPPORT PAID UNDER TEMPORARY ORDER IS NOT DEDUCTIBLE WHEN PAYMENTS ADDED TO SPOUSE'S MARITAL INCOME DOES NOT EXCEED 50% OF MARITAL INCOME	400-616 WTB132-23	BIRREN	DAVID E.	A	08/01/02							YES
ALIMONY OR CHILD SUPPORT - FAMILY SUPPORT PAYMENT MADE PURSUANT TO JUDGMENT OF DIVORCE ENTERED INTO PRIOR TO DECEMBER 31, 1984	WTB129-19	BERA*	FRANCES A. AND TERESA	A	12/14/01							YES
ALIMONY OR CHILD SUPPORT - FAMILY SUPPORT PAYMENT MADE PURSUANT TO JUDGMENT OF DIVORCE ENTERED INTO PRIOR TO DECEMBER 31, 1984	WTB129-19	KONRATH	JAMES	R	12/14/01							YES
ALIMONY OR CHILD SUPPORT - FAMILY SUPPORT PAYMENTS CONSTITUTED CHILD SUPPORT	401-394	PALO	GREGORY O.	A	01/14/11	A	08/19/11					YES
ALIMONY OR NONTAXABLE CHILD SUPPORT - FAMILY SUPPORT PAID UNDER DIVORCE DECREE EXECUTED PRIOR TO 1985	400-239 WTB100-19	BOERNER	TERRANCE AND PATRICIA	A	08/09/96	A	06/02/97					YES
ALIMONY OR NONTAXABLE CHILD SUPPORT - FAMILY SUPPORT PAID UNDER DIVORCE DECREE EXECUTED PRIOR TO 1985	400-239 WTB100-19	LEGLER, JR.*	DONALD F. AND CYNTHIA M.	R	08/09/96							YES
ALIMONY OR OTHER MAINTENANCE - FAMILY SUPPORT PAID IS INCLUDABLE IN INCOME, PAYMENTS MEET DEFINITION OF ALIMONY AS STATED IN SECTION 71(b) IRC, UNSTATED INTENT AND ACTION OF PARTIES NOT DETERMINATIVE	400-598 WTB130-20	LINTON	VERDELL	A	04/02/02							YES
ALIMONY OR PROPERTY DIVISION - PAYMENTS MADE PURSUANT TO DIVORCE DECREE WITHOUT STIPULATION THAT PAYMENTS ARE NOT INCLUDABLE IN PAYEE'S INCOME, PAYMENTS CEASE ON PAYEE'S DEATH	400-583 WTB129-20	SEAMANS	LEAH H.	A	01/02/02							YES
ALIMONY OR PROPERTY DIVISION - PAYMENTS MADE PURSUANT TO DIVORCE DECREE WITHOUT STIPULATION THAT PAYMENTS ARE NOT INCLUDABLE IN PAYEE'S INCOME, PAYMENTS CEASE ON PAYEE'S DEATH	400-583 WTB129-20	SEAMANS AND VEDYASHEVA	MELVIN O. AND TATYANA	R	01/02/02							YES
ALIMONY OR PROPERTY SETTLEMENT - PAYMENTS MADE TO EQUALLY DIVIDE MARITAL ESTATE	202-953	PRAEFKE	GORDON E.	A	03/23/88							YES
ALIMONY OR PROPERTY SETTLEMENT - PERIOD OF PAYMENT EXCEEDS 10 YEARS, MET CODE REQUIREMENTS AS ALIMONY - TAXABLE	10WTAC124 201-219	SMITH	MARY E.	A	04/14/76							YES
ALIMONY PAID IN EXCESS OF MARITAL INCOME SHARE DEDUCTIBLE	400-192	KNOBLAUCH	JAMES E.	AP	02/07/96							YES
ALIMONY RECEIVED IN EXCESS OF MARITAL INCOME SHARE INCLUDABLE	400-192	KNOBLAUCH	BONNIE E.	AP	02/07/96							YES
ALIMONY VS CHILD SUPPORT - FAMILY SUPPORT PAYMENT DEDUCTIBLE AS STATED IN DECREE UNTIL REMARRIAGE OF EX-WIFE	WTB130-21	DAHLER	ROBERT L.	AP	03/18/02							YES
ALIMONY VS. CHILD SUPPORT - PAYMENTS MADE WERE PAYMENTS TO SUPPORT MINOR CHILDREN (FOR DIVORCES PRIOR TO 1985)	400-003	SMITH	ALAN AND PATRICIA	R	06/11/93							YES
ALIMONY VS. CHILD SUPPORT - PAYMENTS MADE WERE REDUCED BY A SECIFIED CONTINGENCY RELATED TO A CHILD	400-114	OEHLER	LAVERN	A	03/31/95							YES

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ALIMONY VS. CHILD SUPPORT - PAYMENTS MADE WERE REDUCED BY A SPECIFIED CONTINGENCY RELATED TO A CHILD	400-114	UDVARE	MICHAEL S. AND ANN M.	R	03/31/95							YES
ALIMONY VS. CHILD SUPPORT - PRE-1985 DIVORCE - PAYMENTS MADE DEDUCTIBLE, POST 1992 MODIFICATION DID NOT EXPRESSLY PROVIDE THAT PAYMENTS CHANGED AS REQUIRED BY REVISED SECTIONS 71 AND 215	400-389 WTB112-21	HEILMAN	DAVID W.	R	09/08/98							YES
ALIMONY VS. CHILD SUPPORT - PRE-1985 DIVORCE - PAYMENTS MADE DEDUCTIBLE, POST 1992 MODIFICATION DID NOT EXPRESSLY PROVIDE THAT PAYMENTS CHANGED AS REQUIRED BY REVISED SECTIONS 71 AND 215	400-389 WTB112-21	HEILMAN	DAVID W. AND SUSAN F.	R	09/08/98							YES
ALIMONY VS. CHILD SUPPORT - PRE-1985 DIVORCE - PAYMENTS RECEIVED TAXABLE, POST 1992 MODIFICATION DID NOT EXPRESSLY PROVIDE THAT PAYMENTS CHANGED AS REQUIRED BY REVISED SECTIONS 71 AND 215	400-389 WTB112-21	HEILMAN	SALLY A.	A	09/08/98							YES
ALLOCATION OF EXPENSES TO FOLLOW INCOME - EXPENSES IN MOVING TO MISSOURI NOT ALLOWED	10WTAC188 201-385	PENNINGTON	JAMES E. AND CHERYL R.	A	03/31/77							YES
ALLOCATION OF EXPENSES TO FOLLOW INCOME - MOVING EXPENSE - TAIWAN TO VIRGINIA - WISCONSIN DOMICILE	201-529	VON BRIESEN	MARY E.	A	10/20/78							YES
ALLOCATION OF EXPENSES TO FOLLOW INCOME - NO AUTHORITY TO ALLOCATE BUSINESS EXPENSES BETWEEN TAXABLE AND NONTAXABLE INCOME	1WBTA81	MCCABE	ESTATE OF ANDREW A.	R	01/26/40							YES
ALLOCATION OF INCOME - ADVERTISING CONTRACTS OUTSIDE STATE ARE PERSONAL SERVICE INCOME	200-018(1ST) 213WIS267	LERNER	LEE	A		A	07/23/32			A	12/05/33	YES
ALLOCATION OF INCOME - APPORTIONMENT - SITUS - BUSINESS - PRIOR TO 1975 - INTERSTATE TRUCKING	9WTAC294 200-869 201-017 201-198	GENSLER	ARDEN T.	A	11/17/72	A	05/29/74			R	12/19/75	YES
ALLOCATION OF INCOME - APPORTIONMENT - SITUS OF BUSINESS - INTERSTATE TRUCKING	9WTAC294 200-869 201-017 201-198	GENSLER	FORREST W.	A	11/17/72	A	05/29/74			R	12/19/75	YES
ALLOCATION OF INCOME - APPORTIONMENT - SITUS OF INCOME - INTERSTATE TRUCKING	9WTAC294 200-869 201-017 201-198	GENSLER A/K/A MRS. FORREST GENSLER	EVELYN C.	A	11/17/72	A	05/29/74			AP	12/19/75	YES
ALLOCATION OF INCOME - APPORTIONMENT METHOD CAN BE USED BASED ON HAULING INCOME - SITUS - TRUCKING	9WTAC294 200-869 201-017 201-198	GENSLER, ET AL. D/B/A GENSLER BROS. CO.	ARDEN T.	AP	11/17/72	A	05/29/74			R	12/19/75	YES
ALLOCATION OF INCOME - APPORTIONMENT METHOD MANDATORY - HORSE RACING BUSINESS CONDUCTED INSIDE AND OUTSIDE WISCONSIN	9WTAC21 200-706	IVEY A/K/A CHARLES ROGER IVEY	ROGER	A	06/15/71							YES
ALLOCATION OF INCOME - APPORTIONMENT METHOD MANDATORY - HORSE RACING BUSINESS CONDUCTED INSIDE AND OUTSIDE WISCONSIN	9WTAC21 200-706	IVEY A/K/A ROBERT J. IVEY	ROBERT	A	06/15/71							YES
ALLOCATION OF INCOME - CAPITAL GAIN OF OUT-OF-STATE TRUST TAXED TO TRUST CREATOR - TRUST FOR BENEFIT OF CREATOR	9WTAC261 200-851	SCHROEDEL	FRANCIS J. AND ANITA	A	09/20/72							YES
ALLOCATION OF INCOME - DEFERRED COMPENSATION - OUT-OF-STATE PENSION PAYMENT TAXABLE TO WISCONSIN RESIDENT	8WTAC220 200-654	BROOKS	CLIFFORD A.	A	12/17/70							YES
ALLOCATION OF INCOME - DEFERRED COMPENSATION - OUT-OF-STATE PENSION PAYMENT TAXABLE TO WISCONSIN RESIDENT	8WTAC57 200-543	PAGDIN	WILLIAM G.	A	09/05/69							YES
ALLOCATION OF INCOME - DEFERRED COMPENSATION FOLLOWS RESIDENCE	8WTAC133 200-590	SCHROEDER	GERALD F.	A	04/13/70							YES
ALLOCATION OF INCOME - DIVIDEND INCOME FROM OUT-OF-STATE TRUST TAXABLE TO WISCONSIN RECIPIENT	8WTAC246 200-672	LEE	PHEBE H.	A	02/19/71							YES

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ALLOCATION OF INCOME - GAIN OR LOSS - OUT-OF-STATE REAL ESTATE SOLD - GAIN TAXABLE TO WISCONSIN RESIDENT	10WTAC154 201-367	MUELLER	AUDREY B.	A	10/06/76							YES
ALLOCATION OF INCOME - GAIN OR LOSS - OUT-OF-STATE REAL ESTATE SOLD - GAIN TAXABLE TO WISCONSIN RESIDENT	10WTAC154 201-367	MUELLER	HARRY W.	A	10/06/76							YES
ALLOCATION OF INCOME - INCOME FROM INTANGIBLES AND PERSONAL SERVICES FOLLOWS RESIDENCE	8WTAC211 200-649	OLSON	WILLIAM D.	A	11/24/70							YES
ALLOCATION OF INCOME - INCOME FROM INTANGIBLES AND PERSONAL SERVICES FOLLOWS RESIDENCE	8WTAC202 200-645 200-713	SCHTEN	EDWARD V.	A	11/18/70	D	07/23/71					YES
ALLOCATION OF INCOME - INCOME FROM PERSONAL SERVICES FOLLOWS RESIDENCE	8WTAC236 200-665	CATALANO	VINCENT J.	A	01/28/71							YES
ALLOCATION OF INCOME - INCOME FROM PERSONAL SERVICES FOLLOWS RESIDENCE	8WTAC198 200-642	HOTVEDT	BURTON E.	A	10/30/70							YES
ALLOCATION OF INCOME - INCOME FROM REAL ESTATE DEVELOPMENT BY A FOREIGN LIMITED PARTNERSHIP FOLLOWS RESIDENCE OF WISCONSIN LIMITED PARTNER	10WTAC271 201-478	STEIGER	CARL E. AND RUTH S.	A	04/20/78							YES
ALLOCATION OF INCOME - INCOME FROM SAVINGS AND SECURITIES FOLLOWS RESIDENCE	9WTAC1 200-698 200-756	BELL	ANDREW F. AND EDITH M.	A	04/26/71	A	01/11/72					YES
ALLOCATION OF INCOME - INCOME OF RESIDENT ENGINEERING EXECUTIVE IS FROM PROFESSIONAL SERVICE, NOT BUSINESS	4WBTA527 200-834(1ST) 200-031 200-055 16WIS(2d)274	WHITNEY	CHARLES S. (GERTRUDE S.)	A	08/03/60	A	06/19/61			A	04/03/62	YES
ALLOCATION OF INCOME - INCOME RECEIVED FOR PERSONAL SERVICES IN ALASKA IS TAXABLE	4WBTA279 200-678(1ST) 200-811(1ST)	LITZKOW	OTTO J.	A	01/12/56	A	02/10/60					YES
ALLOCATION OF INCOME - INCOME RESIDENT RECEIVED FROM OUT-OF-STATE REAL ESTATE AND PARTNERSHIP PRIOR TO 1975	201-557	LOEB	DIANE E.	A	03/20/79							YES
ALLOCATION OF INCOME - INCOME RESIDENT RECEIVED FROM OUT-OF-STATE REAL ESTATE AND PARTNERSHIP PRIOR TO 1975	201-557	LOEB	FRED H.	A	03/20/79							YES
ALLOCATION OF INCOME - INTEREST INCOME FROM OUT-OF-STATE TRUST TAXABLE TO WISCONSIN RECIPIENT	8WTAC249 200-671	LEE	STANLEY W.	A	02/19/71							YES
ALLOCATION OF INCOME - LOSS ON SALE OF PARTNERSHIP INTEREST FOLLOWS RESIDENCE - SALE OF WISCONSIN PARTNERSHIP BY NONRESIDENT	9WTAC154 200-789	LANDAU	MARION	A	03/14/72							YES
ALLOCATION OF INCOME - LOSSES FROM FORECLOSURE ON LAND CONTRACT FOR FLORIDA PROPERTY DISALLOWED AS LOSS ON PROPERTY LOCATED OUTSIDE WISCONSIN	7WTAC59 200-403	SPRACKER	MAURICE M.	A	11/13/67							YES
ALLOCATION OF INCOME - NONRESIDENT - AMOUNTS RECEIVED FROM JOINT VENTURE IN WISCONSIN AS SALARY WERE NONTAXABLE	2WBTA414 200-079(1ST)	STOCKE	OSWALD A.	R	06/21/45							YES
ALLOCATION OF INCOME - NONRESIDENT - INCOME RECEIVED FROM WORK IN WISCONSIN WAS EXEMPT COMPENSATION AND NOT INCOME FROM BUSINESS TRANSACTIONS	2WBTA388 200-078(1ST) 249WIS325	WIJK	A. I.	A	05/25/45	R				A	10/22/46	YES
ALLOCATION OF INCOME - NONRESIDENT - PERCENTAGE OF PROFIT RECEIVED FROM CONSTRUCTION PROJECT IN WISCONSIN TAXABLE AS INCOME DERIVED FROM BUSINESS TRANSACTIONS IN WISCONSIN	2WBTA414 200-079(1ST) 249WIS408	STOCKE	OSWALD A.	A	06/21/45	A				A	11/26/46	YES
ALLOCATION OF INCOME - NONRESIDENT TAXABLE PERSONAL SERVICE INCOME IS BASED ON SERVICES PERFORMED IN WISCONSIN AND TOTAL AMOUNT RECEIVED	9WTAC465 200-988 201-351	GRABOWSKI	JAMES S.	A	02/12/74	A	09/14/76					YES
ALLOCATION OF INCOME - OUT-OF-STATE MILITARY SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC317	REDEMANN	DAVID H.	A	01/25/73							YES

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ALLOCATION OF INCOME - OUT-OF-STATE PENSION PAYMENT FOLLOWS WISCONSIN RESIDENCE	9WTAC109 200-767	SOWERS	JAMES J.	A	01/25/72							YES
ALLOCATION OF INCOME - OUT-OF-STATE PENSION PLAN FOLLOWS WISCONSIN RESIDENCE	9WTAC412 200-939	LATVIS	MICHAEL	A	08/30/73							YES
ALLOCATION OF INCOME - OUT-OF-STATE PENSION PLAN PAYMENT TAXABLE TO WISCONSIN RESIDENT	8WTAC244 200-670	LEDWITH	ROBERT F.	A	02/08/71							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS RESIDENCE	9WTAC186 200-803	PARKS	ROBERT L.	A	04/26/72							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	10WTAC135 201-235	CANAK	BARBARA B.	A	06/11/76							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC162 200-798 201-511	DUNN	FRANK J.	A	03/30/72	A	08/11/78					YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC333 200-892	JAEGER	JOHN G.	A	02/01/73							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	10WTAC178 201-378	KIND	DONALD C.	A	03/14/77							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC355 200-906	MATHWIG	ORLA B.	A	03/15/73							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC167 200-801	MITLEVIC	CHARLES P.	A	03/30/72							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC431 200-951	SAMDAHL	ROBERT A.	A	10/29/73							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC443 200-962	SPRINGER	JOSEPH P.	A	01/03/74							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC359 200-905	ZUEHLKE	ROBERT F. AND LUELLA	A	03/15/73							YES
ALLOCATION OF INCOME - OUT-OF-STATE PROFIT-SHARING PAYMENT FOLLOWS RESIDENCE OF RECIPIENT WHEN RECEIVED	9WTAC209 200-826	DAY	HERBERT W.	A	05/26/72							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME - FORMULA FOR NONRESIDENT WORKING PART-TIME IN WISCONSIN	8WTAC69 200-548	DODD	DOUGLAS	A	09/16/69							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME - INCOME RECEIVED FROM EMPLOYER ON HOME SOLD IS PERSONAL SERVICE INCOME NOT INCOME FROM SALE OF REAL ESTATE	8WTAC174 200-611	MORRALL	C. A.	A	08/11/70							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME - OUT-OF-STATE PROFIT SHARING PLAN TAXABLE TO WISCONSIN RESIDENT	9WTAC122 200-772	KRINKER	ROLAND RUSSELL	A	01/31/72							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME EARNED IN GREECE FOLLOWS WISCONSIN RESIDENCE	9WTAC113 200-766	WAGNER	WILLARD D.	A	01/25/72							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME EARNED IN WISCONSIN BY A NONRESIDENT IS TAXABLE	9WTAC467 200-991	HUNTER	FORREST	A	02/15/74							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME EARNED OUT-OF-STATE FOLLOWS WISCONSIN RESIDENCE	9WTAC310 200-879	BIZZIOS	NICKI	A	12/18/72							YES

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ALLOCATION OF INCOME - PERSONAL SERVICE INCOME EARNED OUT-OF-STATE FOLLOWS WISCONSIN RESIDENCE	9WTAC467 200-991	HUNTER	FORREST	A	02/15/74							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME EARNED OUT-OF-STATE FOLLOWS WISCONSIN RESIDENCE	9WTAC315 200-877	LAWRENCE	LINDA E.	A	12/18/72							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME EARNED WHILE ATTENDING LAW SCHOOL IN ARKANSAS TAXABLE TO WISCONSIN - DOMICILE NOT ABANDONED	7WTAC75 200-413	FIRME	GORDON C.	A	02/07/68							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME FOLLOWS RESIDENCE	8WTAC141 200-594	ERICKSON	CARL	A	05/13/70							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME FOLLOWS RESIDENCE	8WTAC269 200-685	GRAMLING	DAVID L.	A	04/06/71							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME FOLLOWS RESIDENCE	9WTAC151 200-793	LAMARCA	MICHAEL J.	A	03/14/72							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME FOLLOWS RESIDENCE OF WISCONSIN RESIDENT	8WTAC132 200-588	DEHNERT	GILBERT A.	A	04/10/70							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE - DEFERRED COMPENSATION	9WTAC242 200-849	CHASE	HOWARD F.	A	08/11/72							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME FROM OUT-OF-STATE PARTNERSHIP IS TAXABLE	8WTAC256 200-674	LAURITZEN, II	CHRISTIAN M.	A	03/02/71							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME INCLUDES BROKERAGE COMMISSIONS EARNED BY WISCONSIN RESIDENT WHO IS A GRAIN BROKER AND TRADER	9WTAC300 200-872 200-995 201-187 70WIS(2d)551	SHELLEY	DANIEL J.	A	11/17/72	R	02/28/74			R	11/25/75	YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME OF ILLINOIS RESIDENT REPORTABLE TO ILLINOIS - WISCONSIN RESORT BUSINESS TO WISCONSIN	8WTAC193 200-640	MARKEE, JR.	JOHN E.	R	10/15/70							YES
ALLOCATION OF INCOME - REAL ESTATE - AMOUNTS RECEIVED FROM NON-INTEREST BEARING NOTES TAKEN IN EXCHANGE FOR INTEREST IN MINNESOTA MINE NOT TAXABLE	1WBTA87	SWALLOW, JR.	ARTHUR C.	R	02/09/40							YES
ALLOCATION OF INCOME - RENTAL LOSS ON FLORIDA REAL ESTATE NOT ALLOWED	8WTAC251 200-673	MILLER	GERALD L.	A	02/19/71							YES
ALLOCATION OF INCOME - SITUS - COMPENSATION EARNED WHILE NONRESIDENT BUT RECEIVED WHEN WISCONSIN RESIDENT IS TAXABLE	5WBTA190 200-165	STUCKY	HOWARD A.	A	09/30/64							YES
ALLOCATION OF INCOME - SITUS - DIVIDENDS PAID BY WISCONSIN CORPORATION TO NONRESIDENT NOT TAXABLE	1WBTA226	DEMOS	ESTATE OF PETER	R	12/06/40							YES
ALLOCATION OF INCOME - SITUS - EARNINGS FROM WISCONSIN PARTNERSHIP TAXABLE TO NONRESIDENT	1WBTA228	DEMOS	ESTATE OF PETER	A	12/06/40							YES
ALLOCATION OF INCOME - SITUS - FLORIDA BUSINESS LOSS AND FLORIDA BUSINESS INTEREST EXPENSE NOT ALLOCABLE TO WISCONSIN	8WTAC127 200-587	JEFFORDS	RAY	A	03/24/70							YES
ALLOCATION OF INCOME - SITUS - GAIN ON SALE OF SECURITIES DOES NOT INCLUDE GAIN WHILE NONRESIDENT	1WBTA139	SENSENBRENNER	JOHN S.	AP	06/26/40							YES
ALLOCATION OF INCOME - SITUS - INCOME FROM PARTNERSHIP OF PROFESSIONAL ENGINEERS IS INCOME FROM PROFESSION, NOT BUSINESS	4WBTA527 200-834(1ST) 200-031 200-055 16WIS(2d)274	WHITNEY	CHARLES S.	A	08/03/60	A	06/19/61			A	04/03/62	YES
ALLOCATION OF INCOME - SITUS - INCOME TAXABLE TO RESIDENT FROM NONRESIDENT FIDUCIARY	4WBTA61	BINZEL	IDA	A	06/08/49							YES
ALLOCATION OF INCOME - SITUS - INTANGIBLE INCOME - NONRESIDENT - GAIN OR LOSS - SALE OF PARTNERSHIP INTEREST AND RECEIVABLES COLLECTED	201-534 201-749 WTB13-4 18-4	RILEY	WILLIAM B.	R	12/12/78	A	11/27/79					YES

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ALLOCATION OF INCOME - SITUS - LOSSES OF WISCONSIN TAXPAYER FROM RACING HORSES OUTSIDE WISCONSIN ALLOWABLE WHERE BUSINESS HEADQUARTERS IN WISCONSIN	5WBTA97 200-093	HUG	FRED E.	R	12/27/62							YES
ALLOCATION OF INCOME - SITUS - LOSSES ON MINERAL LEASE IN ARIZONA DISALLOWED, PROPERTY LOCATED OUTSIDE WISCONSIN	7WTAC58 200-402	KOENIG	WILLIAM H.	A	11/13/67							YES
ALLOCATION OF INCOME - SITUS - NAVY RETIREMENT PAY EARNED AS NONRESIDENT BUT PAID WHEN RESIDENT TAXABLE TO WISCONSIN	7WTAC209 200-493	ROTH	ELI B.	A	04/10/69							YES
ALLOCATION OF INCOME - SITUS - OUT-OF-STATE PERSONAL SERVICE INCOME TAXABLE - WISCONSIN RESIDENT	201-571	GABRIELSON	RONALD	A	04/26/79							YES
ALLOCATION OF INCOME - SITUS - OUT-OF-STATE REAL ESTATE - LOSS ON SALE OF IMPROVEMENTS NOT DEDUCTIBLE	6WBTA184 200-328	FRANTZ	BENJAMIN	A	09/20/66							YES
ALLOCATION OF INCOME - SITUS - PENSION FUND PAYMENT RECEIVED BY WISCONSIN RESIDENT FROM OUT-OF-STATE EMPLOYMENT TAXABLE	8WTAC217 200-652	HAHNE	MILDRED R.	A	12/07/70							YES
ALLOCATION OF INCOME - SITUS - PERSONAL RESIDENCE IN SOUTH DAKOTA SOLD AT A LOSS - NOT DEDUCTIBLE IN WISCONSIN	9WTAC467 200-991	HUNTER	FORREST	A	02/15/74							YES
ALLOCATION OF INCOME - SITUS - PERSONAL SERVICE INCOME - RESIDENT - PROFIT SHARING DISTRIBUTION (CONSTRUCTIVE RECEIPT)	202-092 WTB32-4	KAVALUNAS	JOHN	A	09/30/82							YES
ALLOCATION OF INCOME - SITUS - PERSONAL SERVICE INCOME - WAGE SETTLEMENT RECEIVED WHILE WISCONSIN RESIDENT, EARNED AS NONRESIDENT	202-515 WTB42-6	LAWN	ROBERT M.	A	03/26/85							YES
ALLOCATION OF INCOME - SITUS - PERSONAL SERVICE INCOME EARNED BY WISCONSIN RESIDENT AND TAXED IN MINNESOTA IS ALSO TAXABLE IN WISCONSIN	200-029(1ST) 227WIS274	HUGHES	JOHN M.	A		A	08/27/37			A	03/15/38	YES
ALLOCATION OF INCOME - SITUS - PERSONAL SERVICE INCOME OF OUT-OF-STATE PARTNERSHIP IS TAXABLE TO WISCONSIN PARTNER	8WTAC67 200-544 200-555	YOUNG	GERALD O.	A	09/05/69	D	01/20/70					YES
ALLOCATION OF INCOME - SITUS - REAL ESTATE - RESIDENT -BASIS OF REAL ESTATE LOCATED OUT OF STATE ACQUIRED WHILE WISCONSIN RESIDENT	201-994 WTB29-8	FALLON	ANDREW F.	A	03/16/82							YES
ALLOCATION OF INCOME - SITUS - REAL ESTATE AND PARTNERSHIP LOCATED OUTSIDE WISCONSIN (1974 TAX YEAR)	201-557	GAFFNEY	PATRICIA	A	03/20/79							YES
ALLOCATION OF INCOME - SITUS - REAL ESTATE AND PARTNERSHIP LOCATED OUTSIDE WISCONSIN (1974 TAX YEAR)	201-557	GAFFNEY	THOMAS P.	A	03/20/79							YES
ALLOCATION OF INCOME - SITUS - RESIDENT - INTANGIBLE INCOME FROM OUT-OF-STATE LIMITED PARTNERSHIP	201-669	ZIRWES	SIDNEY M.	A	01/25/80							YES
ALLOCATION OF INCOME - SITUS - RESIDENT - INTANGIBLE INCOME FROM OUT-OF-STATE LIMITED PARTNERSHIP NOT SUBJECT TO MODIFICATION	202-717	ZIRWES	SIDNEY M. AND RUTH K.	A	03/14/86							YES
ALLOCATION OF INCOME - SITUS - RESIDENT - PERSONAL SERVICE INCOME OR DIVIDENDS - SUBCHAPTER S - (PRE 1975)	201-525 201-750 WTB18-5	ROESLER	ELDON H.	A	09/22/78	R	11/01/79					YES
ALLOCATION OF INCOME - SITUS - RETIREMENT PAY RECEIVED BY WISCONSIN RESIDENT FROM EMPLOYMENT WHILE NONRESIDENT IS TAXABLE	6WBTA114 200-265	WATERBURY	LEWIS C.	A	12/15/65							YES
ALLOCATION OF INCOME - SITUS - RETIREMENT TRUST FUND DISTRIBUTION FROM OUT-OF-STATE EMPLOYERS TAXABLE TO WISCONSIN RESIDENT	8WTAC46 200-682	HARDEBECK	CHARLES	A	08/11/69							YES
ALLOCATION OF INCOME - SITUS - SALE OF WISCONSIN REAL ESTATE BY NONRESIDENT TAXABLE TO WISCONSIN	201-640	FRIDELL	DONALD W.	A	02/19/80							YES

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ALLOCATION OF INCOME - SITUS AND RESIDENCY - BUSINESS - OUT-OF-STATE LOCATION OF CONSTRUCTION ACTIVITIES (1974)	201-526 201-609	REIMAN	ROY J.	A	10/20/78	A	07/23/79					YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - BUSINESS - PARTNERSHIP - GENERAL - OUT-OF-STATE (PRE-1974)	201-554 201-724 WTB19-9	REGAN	COLIN A.	A	03/20/79	A	03/20/80					YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - BUSINESS - PRIOR TO 1975 - OUT-OF-STATE OIL LEASES	10WTAC86 201-186	NEITZEL	DEANE A.	A	11/17/75							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - BUSINESS - RESIDENT - OUT-OF-STATE OIL LEASES (1974 AND PRIOR)	10WTAC122 201-224	JEVNE	LEONARD R.	A	04/14/76							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - DIVIDEND FROM ILLINOIS TRUST TAXABLE TO RESIDENT	5WBTA41 200-062	SKOLNIK	A. L.	A	06/15/62							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - FORMULA FOR ALLOCATION OF INCOME BASED UPON MONTHS OF RESIDENCY NOT APPROPRIATE WHERE NONRESIDENT INCOME EASILY DETERMINED	221 WIS 531	GREENE	H. S. AND MARY E.	A		R	10/28/35			A	06/02/36	YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - GAIN FROM SALE OF OUT-OF-STATE PARTNERSHIP CANNOT OFFSET PRIOR YEAR PARTNERSHIP LOSSES	201-549	GENDELMAN	MAX	A	02/20/79							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - GAIN FROM SALE OF OUT-OF-STATE PARTNERSHIP CANNOT OFFSET PRIOR YEAR PARTNERSHIP LOSSES	201-549	GENDELMAN	SHELDON	A	02/20/79							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - GAIN FROM SALE OF OUT-OF-STATE PARTNERSHIP CANNOT OFFSET PRIOR YEAR PARTNERSHIP LOSSES	201-549	SIEGEL	PHILIP J.	A	02/20/79							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - INTANGIBLE INCOME - GAIN ON SALE OF SECURITIES INHERITED IN NETHERLANDS TAXABLE TO RESIDENT	4WBTA427 200-768(1ST)	FENTON	LOUISE	A	09/17/58							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - INTANGIBLE INCOME - RESIDENT - LIMITED PARTNERSHIP - OUT-OF-STATE	10WTAC271 201-478	STEIGER	CARL E. AND RUTH S.	A	04/20/78							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - INTANGIBLE INCOME FROM REVOCABLE TRUST ADMINISTERED IN ILLINOIS IS NOT TAXED TO WISCONSIN GRANTOR 1974 AND PRIOR	8WTAC230 200-661 200-760 200-891	BRUNER	HENRY P.	A	01/15/71	R	11/09/71			A	01/30/73	YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - JOINT VENTURE - REAL ESTATE LOCATED OUTSIDE WISCONSIN - RESIDENT - PRIOR TO 1975	201-600	SHINNERS	JOHN J.	A	09/14/79							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - NONRESIDENT BASEBALL PLAYER'S SALARY ALLOCATED TO WISCONSIN	203-253 203-316 WTB78-6	DARWIN	DANNY W. AND HILDA	R	07/26/91	A	03/04/92					YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - NONRESIDENT BASEBALL PLAYER'S SALARY ALLOCATED TO WISCONSIN	203-253 203-316 WTB78-6	HAAS	BRYAN E.	R	07/26/91	A	03/04/92					YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - NONRESIDENT BASEBALL PLAYER'S SALARY ALLOCATED TO WISCONSIN	203-253 203-316 WTB78-6	KERN	JAMES L.	R	07/26/91	A	03/04/92					YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - NONRESIDENT BASEBALL PLAYER'S SALARY ALLOCATED TO WISCONSIN	203-253 203-316 WTB78-6	ROMERO	ELGARDO	R	07/26/91	A	03/04/92					YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - NONRESIDENT FOOTBALL PLAYER - OFF SEASON CONDITIONING PROGRAM NOT CONSIDERED DUTY DAYS FOR INCOME ALLOCATION PURPOSES	400-010 WTB85-17 90-19	FLYNN	THOMAS J.	A	08/05/93	A	02/25/94					YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - NONRESIDENT FOOTBALL PLAYER'S SALARY AND SIGNING BONUS TAXABLE TO WISCONSIN BASED UPON DUTY DAY ALLOCATION	400-010 WTB85-17 90-19	FLYNN	THOMAS J.	A	08/05/93	A	02/25/94					YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - NONRESIDENT FOOTBALL PLAYER'S SIGNING, REPORTING, AND PLAYING BONUS ALLOCATED TO WISCONSIN	400-829	DISHMAN	CRIS E. AND KAREN D.	A	05/24/05							YES

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ALLOCATION OF INCOME - SITUS AND RESIDENCY - OUT-OF-STATE REAL ESTATE - ILLINOIS LAND TRUST	201-819	SCHILBERG	WALLACE	A	03/20/81							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - OUT-OF-STATE TRUST RESIDENT BENEFICIARY - INTANGIBLE INCOME FOLLOWS RESIDENCY OF TRUST - 1974 AND PRIOR	8WTAC230 200-661 200-760 200-891 57WIS(2d)70	BRUNER	HENRY P.	A	01/15/71	R	11/09/71			A	01/30/73	YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - PART-YEAR RESIDENT HAS RIGHT TO ALLOCATE ANNUAL INCOME BASED UPON MONTHS IN WISCONSIN	1WBTA431	HOWELLS	WILLIAM W.	R	01/28/42							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - PART-YEAR RESIDENT TAXED ON AVERAGE ANNUAL INCOME FOR MONTHS OF WISCONSIN RESIDENCY	215WIS645	MCCARTY		A		A				R	06/26/34	YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - PERSONAL SERVICE INCOME - PROFIT SHARING DISTRIBUTION	202-367	BOWMAN	ROBERT B.	R	05/24/84							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	8WTAC87 200-630	FIRME	GORDON C.	A	11/20/69							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - PROFIT SHARING EARNED OUT-OF-STATE RECEIVED WHILE WISCONSIN RESIDENT	10WTAC204 201-422	GRAF	RICHARD B.	A	08/23/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - REAL ESTATE - NONRESIDENT - GAIN ON SALE OF WISCONSIN PROPERTY BY NONRESIDENT	202-588	SHADDUCK	IONE G.	A	08/29/85							NNA
ALLOCATION OF INCOME - SITUS AND RESIDENCY - REAL ESTATE - RENTAL INCOME - PROPERTY LOCATED OUTSIDE WISCONSIN (1976 - 1978)	202-033	HAYDIN, JR.	EDWARD	A	06/10/82							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - REAL ESTATE/BUSINESS - RESIDENT - OUT-OF-STATE CATTLE BUSINESS - (1974)	10WTAC200 201-409	DAHL	JOHN O.	A	08/01/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - REAL ESTATE/BUSINESS INTEREST PAID TO FINANCE INTEREST IN OUT-OF-STATE RENTAL PROPERTY	10WTAC201 201-424	KELLY	ESTATE OF LESLIE J.	A	08/16/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND III AND IV - DRILLING FUND (1973 - 1974)	10WTAC235 201-436	BRACKENWAGEN	STANLEY G.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND - DRILLING FUND (1973 - 1974)	10WTAC235 201-436	GREVICH	JOHN J.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND III AND IV - DRILLING FUND	10WTAC235 201-436	HARDING	ROBERT M.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND III AND IV - DRILLING FUND (1973 - 1974)	10WTAC235 201-436	BUELL	JAMES H.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND III AND IV - DRILLING FUND (1973 - 1974)	10WTAC235 201-436	JOHNSTON	JOHN M.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND III AND IV - DRILLING FUND (1973 - 1974)	10WTAC235 201-436	KOOP	THOMAS E.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND III AND IV - DRILLING FUND (1973 - 1974)	10WTAC235 201-436	MCKEON	WILLIAM J.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND III AND IV - DRILLING FUND (1973 - 1974)	10WTAC235 201-436	REPPE	DONALD L.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS OF INCOME - NONRESIDENT - LOSS ON LIQUIDATION OF WISCONSIN CORPORATION NOT DEDUCTIBLE	201-776	ANDERSON	EDWARD H.	A	10/06/80							YES

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ALLOCATION OF INCOME - SITUS OF INCOME FROM BUSINESS TRANSACTED AND PROPERTY LOCATED IN WISCONSIN	4WBTA125 200-525(1ST)	SCHWARTZ	AL	A	01/31/51	D	06/28/56					YES
ALLOCATION OF INCOME - SITUS OF INCOME OR LOSS FROM A LIMITED PARTNERSHIP INTEREST FOLLOWS THE RESIDENCE OF THE RECIPIENT	9WTAC128 200-931 200-769 201-106 65WIS(2d)235	SWEITZER	JOSEPH M.	A	01/31/72	A	05/10/73			R	10/29/74	YES
ALLOCATION OF INCOME - SITUS OF RENTAL INCOME DERIVED FROM OUT-OF-STATE REAL ESTATE AND PARTNERSHIP	201-557	RASMUSSEN II	VAUGHN B.	A	03/20/79							YES
ALLOCATION OF INCOME - SITUS OF TRUST - TRUSTS "ADMINISTERED" WITHIN THE STATE	10WTAC206 201-421 201-496 WTB11-2	SOLLIDAY	ALBERT L.	A	08/23/77	R	05/11/78					YES
ALLOCATION OF INCOME - TESTAMENTARY TRUST - ASSETS, TRUSTEE AND BENEFICIARIES ARE LOCATED OUTSIDE WISCONSIN - NOT TAXABLE	10WTAC206 201-421 201-496	SOLLIDAY TRUST, ALBERT L. SOLLIDAY, TRUSTEE	ALBERT F.	A	08/23/77	R	05/11/78					YES
ALLOCATION OF INCOME - TESTAMENTARY TRUST ADMINISTERED IN WISCONSIN IS CONSIDERED A RESIDENT OF WISCONSIN	10WTAC95 201-191	GOLD MARITAL TRUST, RICHARD L. GOLD, TRUSTEE	WILLIAM R.	A	12/22/75							YES
ALLOCATION OF INCOME - TESTAMENTARY TRUST ADMINISTERED IN WISCONSIN IS CONSIDERED A RESIDENT OF WISCONSIN	10WTAC95 201-191	GOLD RESIDUAL TRUST, RICHARD L. GOLD, TRUSTEE	WILLIAM R.	A	12/22/75							YES
ALLOCATION OF INCOME - WISCONSIN RESIDENT'S SALARY AS TEACHER IN CHICAGO SCHOOL SYSTEMS TAXABLE TO WISCONSIN	4WBTA260 200-669(1ST)	KAISER	GEORGE C.	A	04/29/55							YES
ALTERNATIVE MINIMUM TAX - 1986 GENERAL BUSINESS CREDITS - FEDERAL AMOUNT MAY BE CALCULATED BY ALTERNATIVE BUT PROPER APPLICATION OF IRC	203-132 203-187 203-274 WTB68-6 70-10 74-13	BLAKELY	EDWARD J. AND ELEANER	R	02/19/90	A	09/18/90	A	08/01/91			YES
ALTERNATIVE MINIMUM TAX - 1986 GENERAL BUSINESS CREDITS - FEDERAL AMOUNT MAY BE CALCULATED BY ALTERNATIVE BUT PROPER APPLICATION OF IRC	203-132 203-187 203-274 WTB68-6 70-10 74-13	MASTENBROOK	RICHARD N. AND MARLENE	R	02/19/90	A	09/18/90	A	08/01/91			YES
ANNUITY DIVIDEND - INTEREST EARNED ON OBLIGATIONS OF THE UNITED STATES GOVERNMENT - TAXATION OF ANNUITY DIVIDENDS DOES NOT VIOLATE 31 U.S.C. SEC. 3124(a)	400-233 WTB100-20	ERICKSON	LEONARD H. AND ARDIS	A	07/15/96							YES
APPEAL - FULL DISCLOSURE - PETITIONER FAILED TO MAKE FULL DISCLOSURE UNDER OATH BEFORE COMMISSION AS REQUIRED	400-424 WTB115-17	NORSKOG	DERICK J.	A	05/17/99							YES
APPEAL - SUMMARY JUDGMENT - OWNER OF RECORD - CAPITAL LOSS CARRYOVER ATTRIBUTABLE TO STOCK OWNED BY EX-WIFE - JUDGMENT VIOLATES SUMMARY JUDGMENT STANDARDS, HEARING REQUIRED	203-416	BRANDT	WERNER W. AND ELIZABETH			R	04/29/93					YES
APPEAL - SUMMARY JUDGMENT - OWNER OF RECORD - CAPITAL LOSS CARRYOVER ATTRIBUTABLE TO STOCK OWNED BY EX-WIFE - JUDGMENT VIOLATES SUMMARY JUDGMENT STANDARDS, HEARING REQUIRED	203-416	BRANDT	WERNER W.			R	04/29/93					YES
APPEAL - TAX APPEALS COMMISSION - JURISDICTION - DELINQUENT ACCOUNT FEE - TAX APPEALS COMMISSION JURISDICTION DOES NOT INCLUDE ADMINISTRATIVE ACTIVITY	400-644 WTB133-35	HASTINGS	ANDRE O.	A	11/19/02							YES
APPEAL - TAX APPEALS COMMISSION - JURISDICTION - DELINQUENT INTEREST - TAX APPEALS COMMISSION JURISDICTION DOES NOT INCLUDE ADMINISTRATIVE ACTIVITY	400-644 WTB133-35	HASTINGS	ANDRE O.	A	11/19/02							YES
APPEAL - TAX APPEALS COMMISSION - JURISDICTION - NOTICE OF ACTION WITHDRAWN BY DEPARTMENT - PETITION FOR REVIEW PREMATURE (MOTION TO DISMISS)	400-662	ZUNIGA	ERNESTO AND MYRNA	D	01/17/03							YES

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APPEAL - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW NOT TIMELY RECEIVED - MAILED BY FIRST CLASS MAIL IN IMPROPERLY ADDRESSED ENVELOPE	400-650	ALEXANDER	DAVID L. AND JANE A.	A	12/13/02							YES
APPEAL - TAX APPEALS COMMISSION DISMISSED APPEAL FOR FAILURE TO APPEAR AND FAILURE TO PROSECUTE	400-591	ARKIN	ANDREW J.	D	02/19/02							YES
APPEALS - ACTION BY DEPARTMENT TO CORRECT MATH ERROR ON OTHERWISE LATE APPEAL TRIGGERS FURTHER APPEAL RIGHTS	3WBTA381	BERNERT	J. J.	R	03/09/48							YES
APPEALS - APPEAL PROCEDURE - FINDINGS OF FACT BASED ON RECORD PRESENTED IN APPEAL	1WBTA46	LENFESTEY	DR. J. P.	A	12/15/39							YES
APPEALS - APPEAL PROCEDURE - REMEDIES OF TAXPAYER - STATUTES WHICH SPECIFY METHOD OF REVIEW MUST BE FOLLOWED	202-805	KOPP	JERRY D.						03/20/86			YES
APPEALS - APPEAL PROCEDURE - TIMELINESS - PETITION FOR REHEARING BY COMMISSION NOT FILED WITHIN 20 DAYS	202-540 202-644 WTB46-5	CLIFFORD	JOHN P.			A	03/12/85		10/22/85			YES
APPEALS - APPEAL PROCEDURE - TIMELINESS - PETITION FOR REVIEW BY CIRCUIT COURT NOT FILED WITHIN 30 DAYS	202-540 202-644 WTB46-5	CLIFFORD	JOHN P.			D	03/12/85		10/22/85			YES
APPEALS - APPLICATION FOR ABATEMENT - DOCUMENT COMPLAINING OF 2% DELINQUENT PENALTY AND INTEREST DID NOT CONSTITUTE APPLICATION FOR ABATEMENT	4WBTA400	STANELLE	RAY	D	12/19/57	D	06/23/60					YES
APPEALS - APPLICATION FOR ABATEMENT IS DENIED BY DEPARTMENT WITHIN 6 MONTHS ALTHOUGH ACTION NOT RECEIVED WITHIN 6 MONTHS	6WBTA47 200-212	MISKY	FRANCES D.	A	04/27/65							YES
APPEALS - CIRCUIT COURT - AWARD OF COSTS AND ATTORNEY FEES FOR FRIVOLOUS APPEAL AWARDED TO DEPARTMENT	202-354 202-505 202-797	TRACY	DONALD G. AND SHIRLEY	A	03/26/84	A	11/30/84	A	08/07/86			YES
APPEALS - CIRCUIT COURT - JUDICIAL REVIEW OF DECISION NOT POSSIBLE UNLESS DEPARTMENT NOTIFIED BY APPELLANT	5WBTA31 200-098 200-127	MONAHAN	JOHN			D	02/13/63			A	12/20/63	YES
APPEALS - CIRCUIT COURT - JURISDICTION - CIRCUIT COURT LACKS JURISDICTION BECAUSE ISSUES WERE BIFURCATED THE WTAC HAS NOT ISSUED A FINAL ORDER (MOTION TO DISMISS)	400-194 WTB96-13	STAUFFACHER	DAVID G. AND PATRICIA			A	02/05/96					YES
APPEALS - CIRCUIT COURT - JURISDICTION - COURT LACKS JURISDICTION AS TAXPAYER FAILED TO SERVE PETITION FOR JUDICIAL REVIEW UPON DEPARTMENT BY PERSONAL DELIVERY OR CERTIFIED MAIL	WTB128-25	REDCAY	JEROME			A	06/21/01					YES
APPEALS - CIRCUIT COURT - JURISDICTION - COURT LACKS JURISDICTION WHERE DOR NOT SERVED WITHIN 30 DAYS OF FILING PETITION FOR REVIEW WITH THE COURT	400-542 WTB119-17 123-23 127-19	HAGNER	JUDY			A	07/26/00	A	04/19/01			YES
APPEALS - CIRCUIT COURT - JURISDICTION - EXTRA THREE DAYS WHERE SERVICE IS BY MAIL DOES NOT APPLY TO APPEALS FROM ADMINISTRATIVE PROCEEDINGS TO THE CIRCUIT COURT	400-079 WTB90-19	BECK	PAUL G. AND JUDITH I.			A		A	09/07/94			YES
APPEALS - CIRCUIT COURT - JURISDICTION - FAILURE TO FILE PETITION FOR REVIEW AND SERVE IT UPON DEPARTMENT OF REVENUE WITHIN 30 DAYS AFTER WISCONSIN TAX APPEALS COMMISSION DECISION	WTB112-22	STAUFFACHER	DAVID AND PATRICIA			D	08/19/98					YES
APPEALS - CIRCUIT COURT - JURISDICTION - NOT TIMELY FILED WITH TAX APPEALS COMMISSION - COURT DOES NOT HAVE JURISDICTION WHERE PETITION FOR REVIEW NOT TIMELY FILED WITH TAX APPEALS COMMISSION	201-148	BAUMAN	WILLIAM D.			D	02/04/75					YES
APPEALS - CIRCUIT COURT - JURISDICTION - PETITION FOR JUDICIAL REVIEW NOT SERVED AND FILED WITHIN 30 DAYS	400-079 WTB90-19	BECK	PAUL G. AND JUDITH I.			A			09/07/94			YES
APPEALS - CIRCUIT COURT - LATE FILED PETITION FOR REVIEW	WTB127-19 130-22	QUINNELL	ROBERT J. AND RUTH I.			A	06/18/01	A	01/29/02	A	04/10/02	YES

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APPEALS - CIRCUIT COURT - PETITION FOR REVIEW DISMISSED FOR LACK OF SERVICE WITHIN 30 DAYS	200-576	JENSON	EDWARD T.	D		A	02/10/70					YES
APPEALS - CIRCUIT COURT - PETITION FOR REVIEW MUST BE SERVED UPON TAX APPEALS COMMISSION WITHIN 30 DAYS	202-790	BROMLEY	JOSEPH C.	D				A	09/12/86			YES
APPEALS - CIRCUIT COURT - PETITION FOR REVIEW NOT TIMELY	202-098	MOUSEL	JOSEPH N.			D	09/10/82					YES
APPEALS - CIRCUIT COURT - PETITION WAS NOT TIMELY FILED - COURT DID NOT HAVE JURISDICTION TO REVIEW	201-234	JOHNSTON	PETER R.			D	07/21/76			A	03/27/79	YES
APPEALS - CIRCUIT COURT - PROPER NOTIFICATION - WTAC NOT SERVED WITH NOTICE WITHIN 30 DAYS - WTAC ORDER DENYING REHEARING INADEQUATE	203-265	BLASK	JAMES F. AND CAROL A.			RM	07/23/91					YES
APPEALS - CIRCUIT COURT - TAXPAYER WHO HAS NOT DISCLOSED ALL INCOME BEFORE WBTA MAY NOT SUBSEQUENTLY QUESTION ASSESSMENT	4WBTA534 200-036	DE PASQUAL	LOUIS	D	10/10/60	D	11/10/61					YES
APPEALS - CIRCUIT COURT - TIMELINESS - PETITION FOR JUDICIAL REVIEW FILED LATE ON DAY 31	400-116	LAFERTY	JOSEPH J.					A	03/30/95			YES
APPEALS - CIRCUIT COURT - UNTIMELY APPEAL FOR REHEARING	202-391	JACOBSON	BETTY D.			A	04/04/84					YES
APPEALS - CIRCUIT COURT CANNOT REVIEW TAX APPEALS COMMISSION ORDER UNTIL FINAL ORDER IS ISSUED	200-923 58WIS(2d)346	PASCH	MAURICE B.	A	09/30/70	A	11/15/71			A	04/20/73	YES
APPEALS - CIRCUIT COURT DID NOT ABUSE ITS DISCRETION IN CERTIFYING CLASS OF FEDERAL RETIREES	203-191 203-252 WTB75-15	HOGAN	J. GERARD AND DELORES M.			AP	06/13/89	A	07/05/90	R	06/26/91	YES
APPEALS - CIRCUIT COURT DID NOT ABUSE ITS DISCRETION IN CERTIFYING CLASS OF FEDERAL RETIREES	203-191 203-252 WTB75-15	POKER	JEROME S. AND MARGARET H.			AP	06/13/89	A	07/05/90	R	06/26/91	YES
APPEALS - CIRCUIT COURT HAS NO JURISDICTION WHEN PETITIONER FAILED TO SERVE COPY ON BOARD OF TAX APPEALS	200-121	BLOCK, JR.	WALTER W.			D	10/03/63					YES
APPEALS - CIRCUIT COURT LACKS JURISDICTION WHEN TAXPAYER FAILED TO TIMELY FILE PETITION WITH DEPARTMENT	200-766(1ST)	OTOPALIK	H. BROWN			D	09/09/58					YES
APPEALS - CIRCUIT COURT MAY REVERSE TAX APPEALS COMMISSION DECISION ONLY IF DECISION IS UNSUPPORTED BY SUBSTANTIAL EVIDENCE	9WTAC9 200-911	KAUN	ERVIN			A	02/12/73					YES
APPEALS - FAILURE OF PETITIONERS TO PROVIDE TIMELY RESPONSES TO DEPT'S REQUEST FOR ADMISSIONS RESULTS IN DEEMED ADMISSIONS BY OPERATION OF STATUTE, SUMMARY JUDGMENT GRANTED	400-206 400-265	GUNDERSON	RAYMOND AND DEBRA	A	04/01/96	A	12/02/96					YES
APPEALS - FAILURE TO APPEAR AT BOARD OF TAX APPEALS HEARING - NO CIRCUIT COURT APPEAL ALLOWED	4WBTA534 200-036	DE PASQUAL	LOUIS	D	10/10/60	A	11/10/61					YES
APPEALS - FAILURE TO MAKE FULL DISCLOSURE UNDER OATH RESULTS IN DISMISSAL OF PETITION FOR REVIEW	202-390 202-546	VINZ	JEFFREY (MARTIN J.)	A	05/30/84	A	03/11/85					YES
APPEALS - FAILURE TO MAKE FULL DISCLOSURE UNDER OATH RESULTS IN DISMISSAL OF PETITION FOR REVIEW	202-369	VOSS	STEVE	D	05/14/84							YES
APPEALS - FAILURE TO STATE A CLAIM UPON WHICH RELIEF CAN BE GRANTED - WITHDRAWAL FROM INCOME TAX SYSTEM	WTB115-17	VAN GROLL	TIMOTHY	A	06/16/99							YES
APPEALS - FINDING OF TRIAL COURT NOT REVIEWABLE	200-692	FISHER	CLELAND P.			D	04/27/71					YES
APPEALS - FRIVOLOUS OBJECTION TO TAX AND NO RETURN FILED - APPEAL DENIED	202-415	MCKENZIE	GERTRUDE A.	A	06/25/84							YES

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APPEALS - JUDICIAL REVIEW - NO GROUNDS FOUND FOR SETTING ASIDE WISCONSIN TAX APPEALS COMMISSION DECISION AFFIRMING DOOMAGE ASSESSMENT WHERE TAXPAYER FAILED TO FILE TAX RETURN	203-144	DONAHUE, JR.	G. B.			A	11/08/89					YES
APPEALS - JURISDICTION - APPEALS COURT LACKS JURISDICTION TO REVIEW ISSUE NOT RAISED BEFORE TRIAL COURT	203-237 WTB71-8 79-9	BREYER	KEITH					A	01/15/91			YES
APPEALS - JURISDICTION - CERTIFICATION OF CLASS - CIRCUIT COURT DOES NOT HAVE JURISDICTION WHERE WDOR'S PETITION FOR REVIEW IS NOT TIMELY	400-103 400-172 WTB90-19 96-15 98-18 100-22 101-13	HOGAN ET AL.	J. GERALD AND DELORES M.			R	11/12/94	R	12/21/95			YES
APPEALS - JURISDICTION - CIRCUIT COURT CANNOT MODIFY WISCONSIN TAX APPEALS COMMISSION DECISION AS NO LEGAL PROVISIONS HAD BEEN ERRONEOUSLY INTERPRETED	203-117 WTB68-7	STARK	ROBERT AND MARCIA					R	01/31/90			YES
APPEALS - JURISDICTION - CIRCUIT COURT LACKS JURISDICTION AS PETITIONER FAILED TO FOLLOW PRESCRIBED PROCEDURE, FAILED TO SERVE COPY OF PETITION UPON DEPARTMENT	400-009 WTB82-15	BERGE	OLIVER G. AND JEANNE K.			D	02/03/93					YES
APPEALS - JURISDICTION - CIRCUIT COURT LACKS JURISDICTION AS PETITIONER FAILED TO FOLLOW PRESCRIBED PROCEDURE, FAILED TO SERVE COPY OF PETITION UPON DEPARTMENT	400-009 WTB82-15	TRODAHL	WILMER E. AND MARUJEAN			D	02/03/93					YES
APPEALS - JURISDICTION - ISSUE NOT RAISED BEFORE COMMISSION CANNOT BE RAISED ON APPEAL	400-346 WTB111-12	BRANDT	WERNER W.					A	02/17/98			YES
APPEALS - JURISDICTION - JUDICIAL REVIEW OF ADMINISTRATIVE DECISION CONFINED TO THE RECORD DEVELOPED BEFORE THE ADMINISTRATIVE AGENCY	203-117 WTB68-7	STARK	ROBERT AND MARCIA					R	01/31/90			YES
APPEALS - JURISDICTION - PREMATURE APPEAL - APPEAL FILED PRIOR TO ISSUANCE OF ASSESSMENT OR NOTICE OF ACTION	WTB128-25	SIMON	GARY J.	A	10/17/01							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION CAN'T ACCEPT JURISDICTION IF PETITION FOR REVIEW FILED LATE	3WBTA176	BRANDT	CHRISTIAN F.	D	04/09/47							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION DOES NOT LACK JURISDICTION WHERE DEPARTMENT FAILED TO TIMELY SERVE ANSWER TO TAXPAYER	7WTAC145 200-387 200-431	BARTSCH, JR.	HARVEY L.	R	09/05/67	R	07/05/68					YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION LACKS AUTHORITY TO REVIEW CONSTITUTIONALITY OF LAWS	10WTAC111 201-207	DORMAN	N. JEAN	A	02/18/76							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION LACKS AUTHORITY TO REVIEW CONSTITUTIONALITY OF LAWS	10WTAC112 201-208	DORMAN	N. JEAN	A	02/18/76							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW VIOLATIONS OF RULES OF PROFESSIONAL CONDUCT FOR ATTORNEYS	400-155 WTB95-24	HAUGEN	JOHN G. AND GWENDOLYN	A	09/20/95							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION WHERE PETITIONER FAILED TO FILE PETITION FOR REDETERMINATION FOR SEPARATE ASSESSMENT ISSUED FOR LATER YEAR	400-155 WTB95-24	HAUGEN	JOHN R. AND GWENDOLYN	A	09/20/95							YES
APPEALS - JURISDICTION - TAXPAYER CANNOT RAISE CONSTITUTIONAL ISSUE ON APPEAL.	200-521(1ST)	BAKER	NORMAN L.			D	12/31/49			A	11/08/50	YES
APPEALS - JURISDICTION - WTAC HAS AUTHORITY TO CERTIFY CLASS ACTIONS	203-377 WTB80-19	HOGAN	J. GERARD AND DELORES M.	R	10/28/92							NO
APPEALS - JURISDICTION - WTAC HAS AUTHORITY TO CERTIFY CLASS ACTIONS (RULING AND ORDER ON MOTION FOR RECONSIDERATION)	203-397 400-172 WTB82-18 96-15 98-18 100-22 101-13	HOGAN ET AL.	J. GERARD AND DELORES M.	A	02/16/93			R	12/21/95			NO
APPEALS - PERSONAL APPEARANCE OF APPELLANT AT TAX APPEALS COMMISSION HEARING REQUIRED	4WBTA173 200-584(1ST)	LARSON	MILO R.	D	10/17/52							YES

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APPEALS - PETITION DISMISSED FOR FAILURE TO COMPLY WITH TAX APPEALS COMMISSION ORDER TO MAKE IT MORE DEFINITE AND CERTAIN	7WTAC144 200-470 200-554	BAUMER	MIKE	D	08/16/68	A	01/08/70					YES
APPEALS - PETITION DISMISSED SINCE NOT SERVED ON TAX APPEALS COMMISSION WITHIN 30 DAYS	200-713	SCHTEN	EDWARD V.			D	07/23/71					YES
APPEALS - PETITION FOR REHEARING - REHEARING GRANTED ONLY WHEN MATERIAL ERROR MADE IN LAW OR FACT OR NEW EVIDENCE DISCOVERED SIGNIFICANT TO REVERSE OR MODIFY COURT ORDER	203-107	CHOBOT	JOSEPH	D	02/23/89	A	11/07/89					YES
APPEALS - PETITION FOR REVIEW DISMISSED FOR LACK OF SERVICE ON TAX APPEALS COMMISSION WITHIN 30 DAYS	200-555	YOUNG	GERALD O.			D	01/20/70					YES
APPEALS - PETITION FOR REVIEW DISMISSED SINCE NOT SERVED ON TAX APPEALS COMMISSION WITHIN 30 DAYS	200-552 200-619	BRACHTL, JR.	HENRY C.			D	11/26/69			A	10/06/70	YES
APPEALS - PETITION FOR REVIEW WAS NOT TIMELY FILED WITH CIRCUIT COURT	201-153 68WIS(2d)467	RYAN	PETER D.			D	07/10/73			A	05/06/75	YES
APPEALS - PREMATURE APPEAL - OBJECTIONS TO LETTER RECEIVED WITH INCOME TAX REFUND NOTICE LACKED STANDING AS TAXPAYER WAS NOT AGGRIEVED BY THE REFUND NOTICE, OBJECTIONS NOT PETITION FOR REDETERMINATION	400-397 400-458	CLAUSING*	JAMES AND EUNICE	A	11/23/98	R	12/02/99					YES
APPEALS - PREMATURE APPEAL - OBJECTIONS TO LETTER RECEIVED WITH INCOME TAX REFUND NOTICE LACKED STANDING AS TAXPAYER WAS NOT AGGRIEVED BY THE REFUND NOTICE, OBJECTIONS NOT PETITION FOR REDETERMINATION	400-397 400-458	GIESE*	GERALD AND PATRICIA	A	11/23/98	R	12/02/99					NO
APPEALS - PREMATURE APPEAL - OBJECTIONS TO LETTER RECEIVED WITH INCOME TAX REFUND NOTICE LACKED STANDING AS TAXPAYER WAS NOT AGGRIEVED BY THE REFUND NOTICE, OBJECTIONS NOT PETITION FOR REDETERMINATION	400-397 400-458	MCCARTHY*	THOMAS W. AND DELORES M.	A	11/23/98	R	12/02/99					NO
APPEALS - PREMATURE APPEAL - OBJECTIONS TO LETTER RECEIVED WITH INCOME TAX REFUND NOTICE LACKED STANDING AS TAXPAYER WAS NOT AGGRIEVED BY THE REFUND NOTICE, OBJECTIONS NOT PETITION FOR REDETERMINATION	400-397 400-458	REUTER*	DELORES H.	A	11/23/98	R	12/02/99					YES
APPEALS - PREMATURE APPEAL - OBJECTIONS TO LETTER RECEIVED WITH INCOME TAX REFUND NOTICE LACKED STANDING AS TAXPAYER WAS NOT AGGRIEVED BY THE REFUND NOTICE, OBJECTIONS NOT PETITION FOR REDETERMINATION	400-397	THOMPSON*	ARNOLD C. AND EVELYN J.	A	11/23/98							NO
APPEALS - SUBSEQUENT LEGISLATION DID NOT MOOT THE ISSUES - FEDERAL RETIREMENT BENEFITS	203-191	HOGAN	J. GERARD AND DELORES M.					A	07/05/90			YES
APPEALS - SUBSEQUENT LEGISLATION DID NOT MOOT THE ISSUES - FEDERAL RETIREMENT BENEFITS	203-191	POKER	JEROME S. AND MARGARET H.					A	07/05/90			YES
APPEALS - SUMMARY JUDGMENT - CLAIM FOR REFUND - DEPT FAILED TO ESTABLISH THAT A GENUINE ISSUE OF MATERIAL FACT EXISTED TO PRECLUDE A SUMMARY JUDGMENT	400-037	HETTICH	JOHN J. AND LOIS R.	R	01/13/94							YES
APPEALS - SUMMARY JUDGMENT - CLAIM FOR REFUND - STATE FAILED TO ESTABLISH THAT A GENUINE ISSUE OF MATERIAL FACT EXISTED TO PRECLUDE A SUMMARY JUDGMENT	203-408	BOURASSA	GEORGE L.	R	04/21/93							YES
APPEALS - TAX APPEALS COMMISSION - APPEAL NOT TIMELY	201-433	JAHN	MARILYN B.	A	01/19/76	A	10/13/77					YES
APPEALS - TAX APPEALS COMMISSION - APPEAL NOT TIMELY FILED - ISSUE AND LEGAL PRINCIPLES IDENTICAL TO ANOTHER CASE TAX APPEALS COMMISSION RULED	2WBTA98	WALLRICH	MATTHEW M.	A	02/17/44							YES
APPEALS - TAX APPEALS COMMISSION - APPEAL NOT TIMELY FILED, NOT SENT CERTIFIED MAIL	9WTAC133 200-782	KASHINSKI	FRANK	D	02/03/72							YES
APPEALS - TAX APPEALS COMMISSION - APPEAL NOT VALID - LETTER SUBMITTED DID NOT MEET THE REQUIREMENTS OF A PETITION - NONAPPEARANCE BY TAXPAYER	9WTAC75 200-742	BROWN	MARY LEE	D	11/04/71							YES

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APPEALS - TAX APPEALS COMMISSION - APPEAL PROCEDURE - APPEAL NOT TIMELY FILED	202-429	DEMPSEY	MARK A.	D	07/24/84							YES
APPEALS - TAX APPEALS COMMISSION - APPEAL PROCEDURE - NONCOMPLIANCE RESULTS IN DISMISSAL	1WBTA143	WOOD	PAULINE	A	06/26/40							YES
APPEALS - TAX APPEALS COMMISSION - APPEAL SUBMITTED WITHIN THE 30 DAY STATUTORY PERIOD BY ORDINARY MAIL SHOULD BE HEARD	201-114	COATES	GLEN E.			R	09/24/74					YES
APPEALS - TAX APPEALS COMMISSION - APPEAL TIMELY FILED	1WBTA14	ILSLEY	CHARLES F.	R	11/17/39							YES
APPEALS - TAX APPEALS COMMISSION - APPEALS PROCEDURE - FAILED TO SUBMIT BRIEF AS REQUIRED	201-680 WTB21-8	LARSEN	RANDY	A	08/13/80							YES
APPEALS - TAX APPEALS COMMISSION - BOARD OF TAX APPEALS IS FINAL AUTHORITY ON TAX LAWS SUBJECT TO JUDICIAL REVIEW	6WBTA56 200-284	FORTIER	WELTON VALLEE	A	05/14/65	A	01/03/66					YES
APPEALS - TAX APPEALS COMMISSION - BURDEN OF PROOF - TAXPAYER - CHARITABLE CONTRIBUTIONS - 1978-1980 - MOTION TO DISMISS ASSIGNMENT OF INCOME - VOW OF POVERTY	202-863 WTB45-8	MUCH	ROSCOE O.	D	06/19/85	A	03/31/87					YES
APPEALS - TAX APPEALS COMMISSION - CANNOT ACCEPT JURISDICTION WHERE APPEAL FILED LATE	4WBTA254	STELLOH	FRED	D	12/14/54							YES
APPEALS - TAX APPEALS COMMISSION - CANNOT CONSIDER ISSUES NOT INCLUDED IN THE APPEAL	9WTAC215 200-830	PETERSON	EMORY J.	D	06/12/72							YES
APPEALS - TAX APPEALS COMMISSION - COMMISSION IS FINAL AUTHORITY ON TAX LAWS SUBJECT TO JUDICIAL REVIEW	6WBTA56 200-284	FORTIER	WELDON AND GEORGIA	D	05/14/65	A	01/03/66					YES
APPEALS - TAX APPEALS COMMISSION - COMMISSION LACKS JURISDICTION OVER COLLECTION OF DELINQUENT TAXES	400-275	BECK	PAUL G. AND JUDITH I.	A	01/03/97							YES
APPEALS - TAX APPEALS COMMISSION - DISMISSES PETITION NOT TIMELY FILED - RETURN OF FILING FEE DENIED	201-942	MARTINEZ	JESS	D	12/15/81							YES
APPEALS - TAX APPEALS COMMISSION - DOES NOT HAVE JURISDICTION ON ISSUE RAISED BY AMENDED RETURN NOT ACTED ON BY DEPARTMENT	7WTAC61 200-405	GUTWALD	SELMA	A	11/30/67							YES
APPEALS - TAX APPEALS COMMISSION - DOES NOT HAVE JURISDICTION OVER ISSUE DISALLOWED IN PRIOR AUDIT WHICH WAS NOT APPEALED TO TAX APPEALS COMMISSION	202-807 WTB50-4	LOCKETT	ST. CHARLES	A	10/14/86							YES
APPEALS - TAX APPEALS COMMISSION - DOES NOT HAVE JURISDICTION WHEN APPEAL FILED LATE, REGISTERED MAIL NOT USED	4WBTA464	DE PASQUAL	LOUIS	D	04/09/59	D	04/15/60					YES
APPEALS - TAX APPEALS COMMISSION - DOES NOT HAVE JURISDICTION WHERE APPEAL FILED LATE	4WBTA423 200-762(1ST)	GORSKI	EDWARD S.	D	07/03/58							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR - DEPARTMENT DID NOT WAIVE REQUIREMENT	5WBTA175	KOHL	JOHN O.	D	07/28/64							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR - NO WAIVER REGARDING PERSONAL APPEARANCE RESULTS IN DISMISSAL	6WBTA83	BOREN	J. ROBERT	D	07/08/65							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR AT HEARING RESULTS IN DISMISSAL OF APPEAL	2WBTA359	FLOYD	M. A.	D	03/22/45							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO ATTEND HEARING RESULTS IN DISMISSAL	4WBTA534 200-036	DE PASQUAL	LOUIS	D	10/10/60	A	11/10/61					YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO FILE NOTICE - TAX APPEALS COMMISSION	1WBTA25	JURCZYNSKI	FRANK R.	D	12/05/39							YES

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APPEALS - TAX APPEALS COMMISSION - FAILURE TO FILE PETITION IN PROPER FORM RESULTS IN DISMISSAL	6WBTA41 200-207	VANDERCOOK	DONALD	D	03/31/65							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO STATE CLAIM - FAILURE TO FILE PETITION FOR REDETERMINATION	202-171	HOLTAN	LYNN A.	D	04/12/83							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO STATE GROUNDS FOR RELIEF - TAX PROTESTER	202-142 202-282 WTB46-7	ZAMECNIK	ROY A.	D	12/16/82	A	10/28/83					YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO SUBMIT \$5.00 FILING FEE	201-799 202-042	FORSTER	CARL F.	D	01/27/81	A	04/26/82					YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE PROVISION NOT SATISFIED	9WTAC36 200-716	WILSON	CARROLL	D	07/22/71							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED	202-533	CODY	RUTH E.	A	05/08/85							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED	202-153	EKBLAD	DAVID	D	12/16/82							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED	202-153	EKBLAD	PAUL AND JEAN	D	12/16/82							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED	201-782	PUTA	JOSEPH J.	A	10/21/80							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED - BURDEN OF PROOF - TAXPAYER FAILURE TO FILE - SILVER BULLION ACTIVITY	202-370	VOSS	BRUCE	D	05/14/84							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED - DEPARTMENT DID NOT WAIVE FULL DISCLOSURE REQUIREMENT	5WBTA55 200-068	FUCHS	ESTATE OF EDGAR	A	07/24/62							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED - FRIVOLOUS OBJECTION TO TAX	202-577	FEHRMAN	LEROY J.	A	07/09/85							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED - MOTION TO DISMISS - ESTIMATED INCOME - 1982 ASSIGNMENT OF INCOME VOW OF POVERTY	202-863 WTB45-8	MUCH	ROSCOE Q.	D	06/19/85	A	03/31/87					YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED - SELF-INCRIMINATION	202-306	COLLOVA	FRANCIS A.	A	12/29/83							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIREMENT NOT MET	9WTAC167 200-801	MITLEVIC	CHARLES P.	A	03/30/72							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE UNDER OATH REQUIRED BEFORE TAXPAYER'S MOTION CAN BE GRANTED	5WBTA92 200-193	RITZENTHALER	PHIL J.	A	12/07/62							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - COMMISSION LACKS JURISDICTION OVER PETITION FOR REVIEW BECAUSE PETITIONER WAS NOT AGGRIEVED BY NOTICE OF REFUND ISSUED	400-397 400-458	CLAUSING*	JAMES AND EUNICE	A	11/23/98	R	12/02/99					YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - COMMISSION LACKS JURISDICTION OVER PETITION FOR REVIEW BECAUSE PETITIONER WAS NOT AGGRIEVED BY NOTICE OF REFUND ISSUED	400-397 400-458	GIESE*	GERALD AND PATRICIA	A	11/23/98	R	12/02/99					NO
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - COMMISSION LACKS JURISDICTION OVER PETITION FOR REVIEW BECAUSE PETITIONER WAS NOT AGGRIEVED BY NOTICE OF REFUND ISSUED	400-397 400-458	MCCARTHY*	THOMAS W. AND DELORES M.	A	11/23/98	R	12/02/99					NO
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - COMMISSION LACKS JURISDICTION OVER PETITION FOR REVIEW BECAUSE PETITIONER WAS NOT AGGRIEVED BY NOTICE OF REFUND ISSUED	400-397 400-458	REUTER*	DELORES H.	A	11/23/98	R	12/02/99					YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - COMMISSION LACKS JURISDICTION OVER PETITION FOR REVIEW BECAUSE PETITIONER WAS NOT AGGRIEVED BY NOTICE OF REFUND ISSUED	400-397	THOMPSON*	ARNOLD C. AND EVELYN J.	A	11/23/98							NO

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APPEALS - TAX APPEALS COMMISSION - JURISDICTION - MOTION TO DISMISS DENIED WHERE PETITION FOR REDETERMINATION OF DELINQUENT TAX WARRANT IGNORED	202-359	CAMP	MARK M.	R	11/17/83							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW DISMISSED AS UNDERLYING CLAIM FOR REFUND WAS FILED MORE THAN 4 YEARS AFTER THE UNEXTENDED DUE DATE OF THE RETURN	400-655	DERANGO	GABRIEL F.	D	01/02/03							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW DISMISSED BECAUSE PETITIONER WAS NOT AGGRIEVED BY THE DEPARTMENT OF REVENUE'S REDETERMINATION	401-156	MENNELLA	ROSE	D	12/12/08							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW FILED BEFORE DEPARTMENT ACTED ON HIS PETITION FOR REDETERMINATION	400-655	DERANGO	GABRIEL	D	01/02/03							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW FILED MORE THAN 60 DAYS AFTER NOTICE OF ACTION RECEIVED, MOTION TO DISMISS GRANTED	400-540 WTB127-23	BORRE	KURTIS AND DONNA	A	04/03/01							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW NOT TIMELY RECEIVED (PETITION FOR REHEARING)	400-650	ALEXANDER	DAVID L. AND JANE A.	A	02/03/03							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - TAX APPEALS COMMISSION HAS SUBJECT MATTER JURISDICITON OVER PETITION FOR REVIEW	400-642	JACOBSON	DENNIS AND PAMELA	A	11/15/02	D	06/04/03	A	03/03/04			YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - TIMELY SUBMISSION OF FILING FEE NOT JURISDICTIONAL REQUIREMENT	202-962 203-031	KUNTZ	ARVIN W.	D		A	04/04/88	R	02/07/89			YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION DENIED WHERE APPLICATION FOR ABATEMENT FILED LATE	4WBTA167	FIRNHABER	HELEN	D	09/22/52							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION DENIED WHERE APPLICATION FOR ABATEMENT FILED LATE	4WBTA167	FIRNHABER	MILES	D	09/22/52							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION DOES NOT EXTEND TO COLLECTION MATTERS, THE APPLICATION OF INSTALLMENT OR SET OFF PAYMENTS RECEIVED FROM CORPORATION ON TAXES FOR WHICH THEY WERE PERSONALLY LIABLE	400-082	EVERT	DEAN L. AND BARBARA J.	A	09/16/94							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION LACKING WHEN APPEAL NOT TIMELY	9WTAC26	ANDRASCHKO	RICHARD R.	D	06/21/71							YES
APPEALS - TAX APPEALS COMMISSION - LACKS AUTHORITY TO REVIEW CONSTITUTIONALITY OF LAWS	9WTAC120 200-768	KNUDSON	A. ELAINE	D	01/31/72							YES
APPEALS - TAX APPEALS COMMISSION - LACKS AUTHORITY TO RULE ON CONSTITUTIONALITY OF TAXES	10WTAC200 201-409	DAHL	JOHN O.	A	08/01/77							YES
APPEALS - TAX APPEALS COMMISSION - LACKS AUTHORITY TO RULE ON QUESTIONS OF CONSTITUTIONALITY	10WTAC266 201-485	MITCHELL	JOSEPH C. AND PAULINE G.	A	04/20/78							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION ON ISSUES NOT INCLUDED IN THE APPEAL	9WTAC215 200-830	PETERSON	EMORY J.	D	06/12/72							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION TO REVIEW DECISION TO REOPEN COMPROMISE ORDER	9WTAC195 200-812	POPP	ARTHUR G.	D	04/28/72	R	12/10/73					YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION TO REVIEW DENIAL OF CLAIM FOR REFUND WHERE TIMELY APPEAL OF FIELD AUDIT NOT FILED	4WBTA526 200-829(1ST)	VICKER	FRANK J.	D	05/27/60							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION TO RULE ON QUESTIONS OF CONSTITUTIONALITY	10WTAC281	KLABON	THEODORE	A	06/30/78							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHEN APPEAL IS NOT TIMELY FILED	8WTAC197 200-643	FEIRN	ROBERT H.	D	10/30/70							YES

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APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHEN ASSESSMENT IS FINAL PRIOR TO APPEAL	10WTAC190	WOBORIL	PETER P. AND MARJORIE R.	D	03/31/77							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE \$5.00 FILING FEE NOT PAID	202-139	EIS	CHARLES L.	D	12/16/82							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE APPLICATION FOR ABATEMENT FILED LATE	6WBTA219 200-354	PELLEGRINI	NATALE	D	02/09/67							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE PETITION FOR REVIEW FILED LATE	6WBTA204 200-352	HOLZEM	JOHN	D	12/13/66							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE PETITION FOR REVIEW FILED LATE	7WTAC111 200-469	WENZLAU	THOMAS E.	D	06/07/68							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE PETITION FOR REVIEW NOT TIMELY FILED	202-143	KOEHLER	ROBERT J. AND MARY C.	D	12/16/82							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE PETITION FOR REVIEW NOT TIMELY FILED	202-333	WHITNEY	MICHAEL R.	D	03/15/84							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE PETITION MAILED BY ORDINARY MAIL ON LAST DAY FOR FILING	6WBTA221 200-373	HARRISON	MRS. JEANETTE R.	D	02/14/67							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE TAXPAYER FAILED TO FILE PETITION WITHIN 30 DAYS	6WBTA38 200-205	LEIGHTON	LAUREN G.	D	03/29/65							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE TAXPAYER FAILED TO FILE PETITION WITHIN 30 DAYS	6WBTA42 200-372	SCHILLING	ROBERT P.	D	04/08/65							YES
APPEALS - TAX APPEALS COMMISSION - LATE FILING OF PETITION FOR REVIEW RESULTS IN DISMISSAL	3WBTA44	PALMER	J. FREDERICK	D	06/06/46							YES
APPEALS - TAX APPEALS COMMISSION - MOTION TO DISMISS FOR FAILURE OF PETITIONER TO PROSECUTE THEIR APPEAL GRANTED	400-544	WILKE	RONALD E. AND JEANETTE M.	A	04/11/01							YES
APPEALS - TAX APPEALS COMMISSION - MOTIONS FILED BY PETITIONERS TO SUPPRESS, QUASH AND DISMISS ARE WITHOUT LEGAL MERIT AND FRIVOLOUS	400-544	WILKE	RONALD E. AND JEANETTE M.	D	04/11/01							YES
APPEALS - TAX APPEALS COMMISSION - NEW ISSUE RAISED AT TAX APPEALS COMMISSION HEARING ISSUE NOT RAISED AT APPELLATE OR IN PETITION FOR REDETERMINATION	202-280	ROWE	DAVID	R	10/31/83							YES
APPEALS - TAX APPEALS COMMISSION - NOT VALID IF FILED PRIOR TO DEPARTMENT'S REDETERMINATION - TIMELINESS	202-425	DESNICA	SAMUEL	D	07/24/84							YES
APPEALS - TAX APPEALS COMMISSION - NOTICE OF APPEAL NOT TIMELY FILED	1WBTA70	SMITH	DR. ERNEST V.	A	01/26/40							YES
APPEALS - TAX APPEALS COMMISSION - PERSONAL APPEARANCE AT HEARING REQUIRED BEFORE TAXPAYER'S MOTION CAN BE GRANTED	5WBTA88 200-193	STIRDIVANT	PAUL M.	A	12/07/62							YES
APPEALS - TAX APPEALS COMMISSION - PERSONAL APPEARANCE REQUIRED	5WBTA190 200-195	KRAFT	ARNOLD E.	D	09/21/64							YES
APPEALS - TAX APPEALS COMMISSION - PETITION DISMISSED FOR FAILURE TO PAY \$5.00 FILING FEE WITHIN 60 DAY PERIOD	202-962 203-031	KUNTZ	ARVIN W.	D		A	04/04/88	R	02/07/89			YES
APPEALS - TAX APPEALS COMMISSION - PETITION DISMISSED WHEN NOT TIMELY FILED DUE TO MAILING TO DEPARTMENT RATHER THAN TAX APPEALS COMMISSION	202-292	MASON	JAMES P.	D	11/17/83							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR DISMISSAL - PETITIONER FAILED TO PROSECUTE PETITION FOR REVIEW AND FAILED TO OBEY ORDER TO APPEAR AT SCHEDULING CONFERENCE	400-645	JOVANOVIC	DAN J.	D	11/19/02							YES

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APPEALS - TAX APPEALS COMMISSION - PETITION FOR REHEARING - NO MATERIAL ERROR IN LAW OR FACT NOR DISCOVERY OF NEW EVIDENCE	400-658 400-670	JACOBSON	DENNIS AND PAMELA	A	02/03/03							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REHEARING DENIED - NO MATERIAL ERROR OF LAW OR FACT SHOWN OR NO NEW EVIDENCE DISCOVERED	400-607 WTB132-21	BRONSON	JOSEPH	A	07/10/02							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REHEARING DENIED - NO MATERIAL ERROR OF LAW OR FACT SHOWN OR NO NEW EVIDENCE DISCOVERED	400-611 WTB132-24	STEWART	BRIAN K.	A	08/08/02							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REHEARING DENIED - NO MATERIAL ERROR OF LAW OR FACT SHOWN OR NO NEW EVIDENCE DISCOVERED	400-611 WTB132-24	STEWART	BRIAN K. AND CINDY	A	08/08/02							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW - TIMELINESS	202-159	MISCHLER	EDWARD	D	03/10/83							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW - TIMELINESS - NOT FILED WITHIN 30 DAYS - NOT SENT CERTIFIED MAIL	201-858	MCDONALD	CHESTER R.	D	06/12/81	A	01/31/83	A	01/17/84			YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED AS A STIPULATION FOR SETTLEMENT WAS SIGNED BY ONLY ONE SPOUSE AND FOR FAILURE TO PROSECUTE THE APPEAL	400-793	HAASE	ANTHONY L. AND KELLY MCKINSTRY-HAASE	D	12/06/04							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED BY THE COMMISSION AS PETITIONER HAS FAILED TO PROSECUTE THE PETITION FOR REVIEW AND HAS VIOLATED COMMISSION ORDER TO APPEAR AT TELEPHONE STATUS CONFERENCE	400-671	MC CLAIN	ROSE	D	02/21/03							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR FAILURE OF PETITIONER TO PROSECUTE AND COMPLY WITH STATUTES GOVERNING PROCEDURE IN CIVIL ACTIONS	400-612	HERR	CHARLES AND NANCY	A	07/17/02							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR FAILURE TO PROSECUTE APPEAL, DISREGARD OF COMMISSION ORDERS	400-630	DIEHL	EARL	A	10/01/02							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR FAILURE TO PROSECUTE THE APPEAL	400-565 WTB128-24	PANSIER	GARY AND JOAN	A	08/20/01							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR FAILURE TO PROSECUTE THE APPEAL AND FAILURE TO OBEY ORDERS OF THE COMMISSION	400-695	BATES	STEPHAN A. AND DARLENE J.	D	07/24/03							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR FAILURE TO STATE CLAIM UPON WHICH RELIEF CAN BE GRANTED	WTB128-24	MEYER	JOSEPH D.	A	09/13/01							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR NOT BEING TIMELY FILED	400-808	HACKBARTH	KENNETH H. AND VIOLET E.	D	02/07/05							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR NOT BEING TIMELY FILED	400-694	KEITH	ALICE	D	07/14/03							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR NOT BEING TIMELY FILED	400-703	MALDONADO	MIGUEL G. AND FELIPA I.	D	09/11/03							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW IS DISMISSED AS TAXPAYER FAILED TO REMIT \$5.00 FILING FEE	5WBTA195 200-196	FRIDELL	DONALD W.	D	10/30/64							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW IS NOT FILED IF \$5.00 FILING FEE IS NOT RECEIVED WITHIN 60 DAY PERIOD	202-884	LAWRIE	THOMAS J.			D	06/24/87					YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW NOT TIMELY FILED	8WTAC164 200-606	JACOBSON	DANIEL L.	D	07/08/70							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW TIMELY FILED, FILED BY CERTIFIED MAIL IN A PROPERLY ADDRESSED ENVELOPE WITH POSTAGE DULY PREPAID AND POSTMARKED BEFORE MIDNIGHT OF THE LAST DAY FOR FILING	400-390	FEIVOR	FRANCIS D. AND MYRTLE	R	10/12/98							YES

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APPEALS - TAX APPEALS COMMISSION - PETITION INCOMPLETE, MUST SHOW DEFINITE ISSUES TO BE TRIED	9WTAC96 200-761	ECKER	JAMES J.	A	01/13/72							YES
APPEALS - TAX APPEALS COMMISSION - PETITIONER FAILED TO OBEY ORDERS OF THE COMMISSION, FAILED TO PARTICIPATE IN TELEPHONE STATUS CONFERENCE AND FAILED TO PROSECUTE HER APPEAL - PETITION FOR REVIEW DISMISSED	400-605	LESNIK	CARRIE A.	A	05/30/02							YES
APPEALS - TAX APPEALS COMMISSION - PETITIONERS AND REPRESENTATIVE FAILED TO APPEAR AT TRIAL (MOTION FOR DISMISSAL)	400-562 WTB128-27	SHEWCZYK	THOMAS J. AND CHRISTINE	A	08/09/01							YES
APPEALS - TAX APPEALS COMMISSION - PRACTICE AND PROCEDURES - COURT COMMISSIONERS CANNOT SUBPOENA DEPARTMENT RECORDS IN WBTA PROCEEDINGS	200-203 27WIS(2d)183	STATE EX REL. THOMPSON V. NASH								A	03/03/65	YES
APPEALS - TAX APPEALS COMMISSION - PROCEDURE - DEPARTMENT'S GENERAL DENIAL OF PETITION FOR REVIEW IS NOT GROUNDS TO GRANT DISMISSED MOTION	5WBTA91 200-091	BLANKSTEIN	PHILIP	A	12/07/62							YES
APPEALS - TAX APPEALS COMMISSION - RECUSAL - COMMISSION MEMBERS NOT REQUIRED TO RECUSE THEMSELVES FROM CASE WHEN COMMISSION CHAIRMAN WAS PARTY TO PRIOR LAWSUIT	203-336	HOGAN	J. GERARD AND DELORES M.	A	05/18/92							NO
APPEALS - TAX APPEALS COMMISSION - REJECTS REQUEST FOR ORDER FOR DEPARTMENT TO RECOMPUTE INCOME AFFIRMED BY WISCONSIN SUPREME COURT PREVIOUSLY	2WBTA15	WHITMAN	JAMES R.	D	04/07/43							YES
APPEALS - TAX APPEALS COMMISSION - TAX APPEAL COMMISSION LACKS JURISDICTION IF PETITION FOR REVIEW IS NOT IN PROPER FORM	9WTAC26	ANDRASCHKO	RICHARD R.	D	06/21/71							YES
APPEALS - TAX APPEALS COMMISSION - TAXPAYER NOT ENTITLED TO JURY TRIAL REGARDING FAILURE TO FILE RETURNS	6WBTA56 200-284	FORTIER	WELTON VALLEE	A	05/14/65	A	01/03/66					YES
APPEALS - TAX APPEALS COMMISSION - TAXPAYER NOT ENTITLED TO TRIAL BY JURY REGARDING INTENT WHEN NOT FILING RETURNS	6WBTA56 200-284	FORTIER	GEORGIA DEMOS	A	05/14/65	A	01/03/66					YES
APPEALS - TAX APPEALS COMMISSION - TAXPAYER REFUSED TO MAKE FULL DISCLOSURE UNDER OATH	202-419	RASMUSSEN	EMIL H.	D	05/30/84							YES
APPEALS - TAX APPEALS COMMISSION - TAXPAYER REFUSED TO MAKE FULL DISCLOSURE UNDER OATH	202-419	RASMUSSEN	PATRICIA	D	05/30/84							YES
APPEALS - TAX APPEALS COMMISSION - TAXPAYER'S LETTER FAILS TO MEET REQUIREMENTS OF A PETITION TO THE COMMISSION	6WBTA157 200-367	FLANAGAN	JAMES	D	06/07/66							YES
APPEALS - TAX APPEALS COMMISSION - TAXPAYER'S LETTERS FAIL TO MEET REQUIREMENTS OF A PETITION TO THE COMMISSION	6WBTA145	GONDEK	EDMUND	D	04/29/66							YES
APPEALS - TAX APPEALS COMMISSION - TAXPAYER'S LETTERS FAIL TO MEET REQUIREMENTS OF A PETITION TO THE COMMISSION	6WBTA97 200-368	KRELWITZ	JOHN B.	D	09/08/65							YES
APPEALS - TAX APPEALS COMMISSION - TIME AND DATE FOR HEARING SET - TAXPAYER TO COMPLY WITH DISCOVERY REQUESTS	203-190	STOCKING	DANIEL E.	A	03/06/91							YES
APPEALS - TAX APPEALS COMMISSION - TIME LIMITS BEYOND 60 DAY PERIOD	202-275 202-486	BALISTRIERI	FRANK P.	D	11/17/83	A	10/23/84					YES
APPEALS - TAX APPEALS COMMISSION - TIMELINESS - \$5.00 FEE LATE	201-938	GRIPENTROG	HERBERT M.	D	12/10/81	A	07/01/82					YES
APPEALS - TAX APPEALS COMMISSION - TIMELINESS - NOTIFICATION BY PUBLICATION - FAILURE TO PROVIDE PROPER NOTICE	202-154	RICHARDS	ORLANDO P.	D	12/22/82							YES
APPEALS - TAX APPEALS COMMISSION - TIMELY APPLICATION FOR HEARING NOT MADE	1WBTA114	LIVERMORE	JOSEPH	D	04/17/40							YES
APPEALS - TAX APPEALS COMMISSION - TIMELY DEMAND FOR HEARING NOT MADE	1WBTA119	LENNON	RALPH S.	D	04/17/40							YES

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APPEALS - TAX APPEALS COMMISSION - TIMELY FILED - SENT REGISTERED MAIL WITHIN 30 DAY PERIOD	4WBTA16	SUELFLOHN	CLARENCE	R	11/16/48							YES
APPEALS - TAX APPEALS COMMISSION - TIMELY FILING - 30 DAY APPEAL PERIOD TO TAX APPEALS COMMISSION DEFINED	4WBTA21	STEWART	DAVID J.	D	12/17/48							YES
APPEALS - TAX APPEALS COMMISSION - TIMELY FILING - PETITION FOR REVIEW NOT FILED WITHIN TIME PROVIDED	4WBTA464 200-787(1ST)	DE PASQUAL	LOUIS	D	04/09/59	D	04/15/60					YES
APPEALS - TAX APPEALS COMMISSION - WRIT OF MANDAMUS DENIED - TAX APPEALS DECISION DID NOT INJURE INTERESTS OF TAXPAYER	202-064	JOHNSON	PETER R.						07/12/82			YES
APPEALS - TAX APPEALS COMMISSION JURISDICTION - TAC LACKS JURISDICTION TO RESOLVE DAMAGE CLAIMS AGAINST STATE AND STATE REVENUE OFFICERS	203-336	HOGAN	J. GERARD AND DELORES M.	A	05/18/92							NO
APPEALS - TIME LIMIT BEGAN DAY AFTER SPOUSE SIGNED CERTIFIED MAIL RECEIPT, NOT DAY TAXPAYER RECEIVED NOTICE	202-151	MILLER	PHIL L.	D	01/31/83							YES
APPEALS - WAIVER OF REQUIREMENTS BY DEPARTMENT - DISMISSAL FOR FAILURE TO APPEAR AT HEARING	3WBTA340	MILLER	REV. ELWIN A.	D	01/29/48							YES
APPEALS - WAIVER OF REQUIREMENTS BY DEPARTMENT - FAILURE TO APPEAR AT HEARING RESULTS IN DISMISSAL	202-129	HROUDA	MARY ELLEN	D	11/19/83							YES
APPLICATION OF PAYMENT - PAYMENT MADE WITHOUT INDICATION WHERE IT WAS TO BE APPLIED WAS NOT MISAPPLIED BY THE DEPARTMENT	401-056	DONLEY	HARTLAND	A	10/11/07							YES
ASSESSMENT NOTICE - VALIDITY OF SERVICE ON SECRETARY OF STATE	202-473	AARON	IRVIN I.	A	09/24/84							YES
ASSESSMENT NOTICE CONTAINING CLERICAL ERROR VALID WHEN CORRECTED	201-811	BOREEN	DONALD A.	A	02/25/81							YES
ASSESSMENTS - ADDITIONAL ASSESSMENT - IMPOSITION OF 2% DELINQUENT PENALTY AND INTEREST ON SELF-ASSESSED UNPAID TAX IS NOT ADDITIONAL ASSESSMENT	4WBTA400	STANELLE	RAY	D	12/19/57	D	06/23/60					YES
ASSESSMENTS - DISSOLVED CORPORATION - OFFICER ASSESSED FOR TAXES OWED BY DISSOLVED CORPORATION	202-346 WTB38-4	BROMLEY	JOSEPH	A	03/12/84							YES
ASSESSMENTS - DISSOLVED CORPORATION - SHAREHOLDER NOT PERSONALLY LIABLE FOR CORPORATE TAX DEBT INCURRED PRIOR TO ENACTMENT OF STATUTE-5/5/76	201-778 WTB21-4	ANDERSON	EDWARD H. (DEC'D.)	R	09/29/80							YES
ASSESSMENTS - DISSOLVED CORPORATION - TAX DUE BY LIQUIDATED CORPORATION ASSESSED AGAINST SOLE STOCKHOLDER	202-539 202-820 203-009 WTB44-8 60-8	POLAN	JEANNE F.	A	05/08/85	R	01/06/87	A	11/23/88			YES
ASSESSMENTS - DOOMAGE ESTIMATED - NO RETURN FILED	201-774 WTB21-5	CHAPPA	SHARON M.	A	10/31/80							YES
ASSESSMENTS - DOOMAGE ESTIMATED - RETURN FILED	201-774 WTB21-5	CHAPPA	SHARON M.	R	10/31/80							YES
ASSESSMENTS - DOOMAGE PRESUMED CORRECT WHERE TAXPAYER FAILED TO MEET BURDEN OF PROOF BY REFUSAL TO TESTIFY	202-495	SANDS	DAVID A.	A	12/11/84							YES
ASSESSMENTS - ESTIMATED - FAILURE TO FILE RETURN	202-550	BALISTRIERI	JOHN J.	A	05/31/85							YES
ASSESSMENTS - ESTIMATED - FIFTH AMENDMENT CLAIM	202-121 202-366	CHRISTIAN	PAUL W. AND YVONNE D.	A	11/12/82	A	05/04/84					YES
ASSESSMENTS - ESTIMATED - FRIVOLOUS CLAIM	202-121 202-366	CHRISTIAN	PAUL W. AND YVONNE D.	A	11/12/82	A	05/04/84					YES
ASSESSMENTS - FAILURE TO FILE - TAX PROTESTOR - ARGUMENT TOTALLY FRIVOLOUS	202-674	COOPER	DALE T.	A	07/05/84	A	11/01/85					YES
ASSESSMENTS - FAILURE TO FILE - TAXPAYER FAILS TO PROVE FILING WITHOUT COPY OF RETURN OR RECEIPT FOR PAYMENT OF TAX	4WBTA415 200-750(1ST)	SCHUETT	ROBERT H.	A	04/07/58							YES

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ASSESSMENTS - FEDERAL TRANSCRIPTS - AMENDED RETURN - STATUTE OF LIMITATION-ASSESSMENT ISSUED WITHIN 90 DAYS -TAXPAYER NOTIFIED DEPARTMENT	202-627 WTB47-10	ISONHART	CARL F.	A	11/20/85							YES
ASSESSMENTS - FIELD AUDIT PRESUMED CORRECT	202-087 WTB28-7 31-11	ROCK D/B/A ROCK'S ROUND BARN	EUGENE F.	A	12/30/81	A	08/27/82					YES
ASSESSMENTS - INTERNAL REVENUE SERVICE ADJUSTMENTS - TAXPAYER DID NOT ESTABLISH AMENDED RETURN FILED	202-824	SIECZKOWSKI	ALFRED C.	A	01/16/87							YES
ASSESSMENTS - INTERNAL REVENUE SERVICE DETERMINATIONS DO NOT HAVE AUTHORITY OVER	WTB138-19	IVERSON	LAVERNE I.	A	11/12/03							YES
ASSESSMENTS - ISSUANCE OF A DELINQUENT TAX CLEARANCE DOES NOT PRECLUDE THE ISSUANCE OF AN ASSESSMENT AT A LATER DATE	400-693 WTB136-17	BEDYNEK	ALLEN G.	A	06/11/03	A	05/13/04					YES
ASSESSMENTS - OFFICE AUDIT - REDETERMINATION OF TAXABLE INCOME - AUTHORITY TO REDETERMINE FEDERAL ADJUSTED GROSS INCOME	10WTAC266 201-485	MITCHELL	JOSEPH C. AND PAULINE G.	A	04/20/78							YES
ASSESSMENTS - OFFICE AUDIT AUTHORITY - DEPARTMENT NOT REQUIRED TO CONTACT TAXPAYER PRIOR TO TIME IT ISSUES ASSESSMENT	6WBTA136 200-279	PITTERLE	ALPHONS	A	02/23/66							YES
ASSESSMENTS - OFFSET OF A REFUND IS ALLOWED AS PART OF AN ASSESSMENT ISSUED PRIOR TO THE APPEAL OF THE ACTION TO THE COMMISSION	400-693 WTB136-17	BEDYNEK	ALLEN G.	A	06/11/03	A	05/13/04					YES
ASSESSMENTS - STATE MAY MAKE ADJUSTMENT ALTHOUGH NOT ADJUSTED BY INTERNAL REVENUE SERVICE	9WTAC214	IHRIG	FRED C. AND LEONA R.	A	06/01/72	A	03/22/87					YES
ASSESSMENTS - STATUTE OF LIMITATIONS	201-811	BOREEN	DONALD A.	A	02/25/81							YES
ASSESSMENTS - STATUTE OF LIMITATIONS - EXTENDED STATUTORY PERIOD UNDER SECTION 1034(j) NOT APPLICABLE	202-167	GEMIGNANI	ROBERT B.	R	03/30/83							YES
ASSESSMENTS - STATUTE OF LIMITATIONS - INTERNAL REVENUE SERVICE ADJUSTMENTS - STATUTE NOT RETROACTIVE	201-935 202-132 202-411 WTB28-5	BACON	GLENN A.	A	12/10/81	R	02/03/83	A	02/01/84			YES
ASSESSMENTS - STATUTE OF LIMITATIONS - INTERNAL REVENUE SERVICE ADJUSTMENTS MUST BE REPORTED WITHIN 90 DAYS	401-292	BYRNE	AARON	A	02/05/10							YES
ASSESSMENTS - STATUTE OF LIMITATIONS - INTERNAL REVENUE SERVICE AUDIT CHANGES MUST BE REPORTED WITHIN 90 DAYS	201-937 WTB28-6	KAY	ROBERT J.	A	12/10/81							YES
ASSESSMENTS - TAX APPEALS COMMISSION GRANTS DEPARTMENT'S MOTION TO INCREASE ASSESSMENT	3WBTA295	LANGE, JR.	FRED A.	A	12/05/47							YES
ASSESSMENTS - WHERE BASED ON FEDERAL ABSTRACTS MUST SPECIFY ITEMS ADJUSTED TO BE VALID	5WBTA140 200-375 35WIS(2d)227	WOLLER	ERVIN C.	A	12/31/63	A				R	06/06/67	YES
ASSESSMENTS - WHERE NO RETURN FILED, DEPARTMENT MAY INVESTIGATE AND ASSESS	2WBTA350 200-083(1ST) 250WIS439	BAKER	NORMAN L.	A	02/28/45	A	10/01/46			A	05/13/47	YES
ASSIGNMENT OF INCOME - CONTRIBUTIONS, CHARITABLE - CONTRIBUTIONS TO FOUNDATIONS CREATED AND CONTROLLED BY TAXPAYER DISALLOWED	2WBTA586 200-071(1ST)	LEISLE	THOMAS M.	A	01/23/46							YES
ASSIGNMENT OF INCOME - CORPORATION INCOME NOT REPORTABLE BY MAJORITY SHAREHOLDER BUT TAXABLE TO CORPORATION	1WBTA231	WHITMAN	JAMES R.	R	12/06/40							YES
ASSIGNMENT OF INCOME - EMANCIPATED MINOR'S INCOME NEED NOT BE COMBINED WITH PARENT'S INCOME	3WBTA90 200-076(1ST) 200-535(1ST)	POPP	ALBERT	R	09/18/46	A	03/27/51					YES

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ASSIGNMENT OF INCOME - EMANCIPATED MINOR'S INCOME NEED NOT BE COMBINED WITH PARENT'S INCOME	3WBTA218	VERHEIN	AUGUST A.	R	07/16/47							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-918	BERNA	LOUIS F.	A	11/19/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-862 202-011	BLASER	LOUIS E.	A	05/18/81	A	03/22/82					YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-625	BLASER	LOUIS E.	A	09/21/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	202-080	BOLTER	ROY E.	A	08/27/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-622	BRONCATTI, SR.	ROBERT A.	A	09/21/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-598 201-849	BROWN	ROBERT F.	A	09/14/79	A						YES
ASSIGNMENT OF INCOME - FAMILY TRUST	202-258	BURGE	JAMES T.	A	11/02/83							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-812	DAMM	DOUGLAS H.	A	02/23/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-623	DEKUTOWSKI	GREGORY R. AND NADIA	A	09/17/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-618	DONOVAN	DONALD	A	09/19/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-628	GONSKY	HELEN P.	A	09/21/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-921	HETZEL	JOHN J.	A	11/19/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	202-076	HOELZER	ALAN H. AND LINDA A.	A	08/27/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	10WTAC211 201-414	HORVAT FAMILY ESTATE	GEORGE T. AND CAROL R.	A	09/15/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-627	HORVAT FAMILY ESTATE	GEORGE T.	A	09/19/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	10WTAC212 201-415	HORVAT FAMILY ESTATE	STEPHEN D. AND SANDRA L.	A	09/15/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	10WTAC210 201-416	HORVAT FAMILY TRUST	GEORGE	A	09/15/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	202-206	JACKSON	ARTHUR F.	A	07/22/83							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	202-035	JENKINS	RAYMOND	A	06/10/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-804	JUNGELS	BERNARD	A	02/12/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-986	LANGSTRAAT	PHILIP L. AND KAREN K.	A	02/26/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-619	MADSEN	JOE A. AND A. SHARON	A	09/21/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	10WTAC214 201-418	MADSEN	JOE A. AND A. SHARON	A	09/15/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-521 201-591	MINORIK	RICHARD	A	09/22/78	A	05/07/79					YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-597	MIRENDA	ANTHONY AND BERNADINE	A	09/14/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-626	PAPP	MICHAEL	A	09/19/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-626	PAPP FAMILY ESTATE	MICHAEL	A	09/19/79							YES

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ASSIGNMENT OF INCOME - FAMILY TRUST	201-863 202-099	SCHULZ	LA VERNE AND BARBARA	A	05/18/81	A	09/10/82					YES
ASSIGNMENT OF INCOME - FAMILY TRUST	202-060	SCHULZ	LA VERNE AND BARBARA	A	07/30/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-629	SCHWEMM	GORDON	A	09/21/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-620 WTB21-10	TAYLOR, JR.	PETER Y.	A	09/19/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-616 201-751 201-837 WTB19-10 21-11	THOENES	ERWIN J.	A	09/21/79	A	04/28/80	A	09/25/80			YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-872 202-130 WTB32-5	WENGER	ALFRED L. AND LAURA E.	A	07/17/81	A		A	11/23/82			YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-624	WOEBBEKING	HARVEY AND MARY ELLEN	A	09/19/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - BURDEN OF PROOF - TAXPAYER - INCOME	201-833	HOFFMAN	IRVING	A	04/29/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME	201-730 WTB21-7 22-4	GUDENSCHWAGER	J. JOHN	A	09/11/80	D	11/24/80					YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCIDENCE OF TAXATION NOT SHIFTED (1973-1977)	201-967	THELEN	CLARENCE AND SUE	A	01/29/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCIDENCE OF TAXATION NOT SHIFTED (1978)	201-968	THELEN	CLARENCE J.	A	01/29/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCIDENCE OF TAXATION NOT SHIFTED (1979)	202-034	THELEN	CLARENCE J.	A	06/10/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME FROM TRUST ESTABLISHED TO SUPPORT MINORS IS TAXABLE TO CREATOR	1WBTA153	REISS	WILLIAM A.	A	06/29/40							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME OF GRANTOR TRUST ATTRIBUTABLE TO GRANTOR OF TRUST	202-055	BASS, JR.	EDWARD G.	A	07/15/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO INDIVIDUAL WHO EARNED IT	10WTAC213 201-417	HORVAT FAMILY ESTATE	THOMAS	A	09/15/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO INDIVIDUAL WHO EARNED IT	10WTAC215 201-419	RINIKER	DONALD C.	A	09/15/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO INDIVIDUAL WHO EARNED IT	10WTAC216 201-420	TAYLOR, JR.	PETER Y.	A	09/15/77	A	01/29/79	A	09/20/79			YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO INDIVIDUAL WHO EARNED IT	10WTAC231 201-443	WHITE	RUSSEL H. AND BELVA J.	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC209 201-413	DONOVAN	DONALD F.	A	09/15/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	202-013	BAUMGARTNER	CALVIN L. AND MARCELLA	A	04/23/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	202-012	BEHLING	WILLIAM J. AND IRIS E.	A	04/23/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	202-036	GERLACH	CHARLES J.	A	06/10/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	201-920 202-102	JACOBSON	JAMES O.	A	11/19/81	A	09/14/82					YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	202-037	MARCHAND	BRUCE R.	A	06/10/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	202-014	STRAIT	RAYMOND D.	A	04/23/82							YES

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ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	202-016	TRITZ	RANDY S.	A	04/23/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	201-886	UBINGER	JERE A.	A	08/31/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	202-017	WESEL	EDWARD AND EVELYN	A	04/23/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	201-959 202-287 WTB28-7	YANTA	JAMES R.	A	12/30/81	A	09/20/83					YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	201-987	YANTA	ROBERT H.	A	02/26/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME USED FOR CHILDREN'S EDUCATION TAXABLE TO TAXPAYER, HAD SOLE CONTROL OF PRINCIPAL	5WBTA70 200-078	KRUEGER	EMIL R.	A	10/11/62							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - RENT PAID TO VALID TRUST IS DEDUCTIBLE	3WBTA413 200-089(1ST)	SKEMP	A. A.	R	05/04/48							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - TRUCK DRIVER AND BOOKKEEPER FAIL TO SHIFT INCIDENCE OF TAXATION	201-990 202-508 WTB41-5	LANDPHIER	JAMES L. AND GLADYS A.	A	02/26/82	A	12/13/84					YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1973, 1974, 1975)	201-958	BROM	EVERETT J.	A	12/30/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1973, 1974, 1975)	201-957 202-108	PONTEL	GERALD W.	A	12/30/81	A	10/05/82					YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1974 - 1976)	201-916	BLASER	BONNIE JEAN	A	11/19/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1974 - 1977)	201-996	CRAWFORD	ROBERT J.	A	03/16/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1974 - 1977) - INCOME TAXED TO INDIVIDUAL WHO EARNED IT	202-063	LUNDGREN	ALLAN	A	07/30/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1975 - 1976)	201-914	BIRKENSTOCK	JOSEPH J.	A	11/09/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1975 - 1977)	202-022	FOX	GEORGE J. AND RUTH	A	04/23/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1975 - 1977)	201-907	SHUMAN	DONALD F. AND LORAIN B.	A	10/09/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1975)	202-015	FOX	WILLIAM J.	A	04/23/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1976, 1977)	201-958	BROM	EVERETT J.	A	12/30/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1976, 1977)	201-957	PONTEL	GERALD W.	A	12/30/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1977 - 1978)	201-917	BLASER	BONNIE JEAN	A	11/19/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1977)	201-915	BIRKENSTOCK	JOSPEH J.	A	11/09/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1977)	202-061	GONSKY	HELEN P.	A	07/30/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1978 - 1979)	201-997	CRAWFORD	ROBERT J.	A	03/16/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1978 - 1979)	202-077	SHUMAN	DONALD F.	A	08/27/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1978)	202-078	FOX	GEORGE J.	A	08/27/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT	10WTAC224 201-443	BLASER	BONNIE J.	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC225 201-443	BLASER	LOUIS E.	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC226 201-443	BLASER	ROBERT A.	A	10/18/77							YES

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ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC227 201-443	BUDYCH	IRVIN	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC228 201-443	BUDYCH	SANDRA	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC228 201-443	BUDYCH	WILLIAM R.	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC229 201-443	CRAWFORD	ROBERT J.	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC230 201-443	LANDPHIER	JAMES L. AND GLADYS A.	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST OR EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	201-621	BLASER	ROBERT A.	A	10/02/79							YES
ASSIGNMENT OF INCOME - FATHER/CHILDREN - INCOME FROM GIFT TO MINOR SONS IS INCOME TO SONS EXCEPT TO EXTENT USED FOR SUPPORT OF CHILDREN	1WBTA507 200-062(1ST)	WHITMAN	JAMES RUSSELL	AP	09/16/42	R	12/20/44					YES
ASSIGNMENT OF INCOME - INCOME FROM CONTRACTS ASSIGNED TO WIFE IS NOT TAXABLE TO HUSBAND	1WBTA546 200-059(1ST)	MATTOX	RONALD	A	12/04/42	R	01/04/44					YES
ASSIGNMENT OF INCOME - INTRUSTED PERSONAL SERVICES CONTRACT - INCOME TAXED TO PERSON WHO EARNS IT	202-059	JOHNSON	DALE W.	A	07/30/82							YES
ASSIGNMENT OF INCOME - OWNER OF RECORD - GAIN FROM SALE OF PROPERTY TAXABLE TO HOLDER WHO HAD RECORD TITLE AND CONTROL - REHEARING	9WTAC397 200-926	FEDELE	SAM A.	A	05/31/73							YES
ASSIGNMENT OF INCOME - OWNER OF RECORD - GAIN ON SALE OF REAL ESTATE TAXABLE TO HOLDER OF RECORD TITLE AND CONTROL	9WTAC303 200-873	FEDELE	SAM A.	A	11/21/72							YES
ASSIGNMENT OF INCOME - OWNER OF RECORD - REAL ESTATE - CORPORATION SEPARATE ENTITY	10WTAC199 201-405	LARKIN	HARRY	A	06/21/77							YES
ASSIGNMENT OF INCOME - PERSONAL SERVICE CORPORATION - PERSONAL SERVICE INCOME IS TAXED TO PERSON WHO EARNS IT - PERSONALLY SIGNED CONTRACT	203-085 WTB74-13	GEROL	A. YALE	A	08/30/89			A	05/22/91			YES
ASSIGNMENT OF INCOME - RECORD TITLE HOLDER MUST REPORT GAIN	4WBTA16	SUELFLOHN	CLARENCE	A	11/16/48							YES
ASSIGNMENT OF INCOME - RENEWAL INSURANCE COMMISSIONS TAXED TO PERSON WHO EARNED THEM, ALTHOUGH PAID TO ASSIGNEE	1WBTA282	BUTZEN	ARTHUR J.	A	04/04/41							YES
ASSIGNMENT OF INCOME - TRANSFER TO UNIVERSAL LIFE CHURCH - GAIN ON SALE OF PROPERTY	201-908 WTB26-7	HORN	WOLFGANG O.	A	10/09/81							YES
ASSIGNMENT OF INCOME - UNEMANCIPATED MINOR'S INCOME MUST BE COMBINED WITH PARENT'S INCOME	3WBTA221	WILLGRUBS	LEONARD G.	A	07/17/47							YES
ASSIGNMENT OF INCOME - VOW OF POVERTY - ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME	201-697 WTB20-7	PETSCH	CARL L.	A	06/30/80							YES
ASSIGNMENT OF INCOME - VOW OF POVERTY - ESTIMATED ASSESSMENT - LIFE SCIENCE CHURCH	201-813 202-219	GRAF	HERBERT C.	A	02/23/81	A		A	12/10/82			YES
ASSIGNMENT OF INCOME - VOW OF POVERTY - ITEMIZED DEDUCTION - CONTRIBUTION TO LIFE SCIENCE CHURCH - BURDEN OF PROOF	201-774 WTB21-5	CHAPPA	SHARON M.	A	10/21/80							YES
ASSIGNMENT OF INCOME - VOW OF POVERTY - LIFE SCIENCE CHURCH	201-949	PETERSON	ALBERT O.	A	12/30/81							YES
ASSIGNMENT OF INCOME - VOW OF POVERTY - LIFE SCIENCE CHURCH	201-655 WTB18-6	PETERSON	ALBERT O.	A	01/18/80							YES

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ASSIGNMENT OF INCOME - VOW OF POVERTY - LIFE SCIENCE CHURCH	201-806	RASMUSSEN	QUINN P.	A	02/23/81							YES
ASSIGNMENT OF INCOME - VOW OF POVERTY - MAIL ORDER MINISTER	201-998	GOOD	TIMOTHY L.	A	03/16/82							YES
ASSIGNMENT OF INCOME - VOW OF POVERTY - MINISTER - FAITH ASSEMBLY CHURCH - LIBERTY MINISTRIES INTERNATIONAL	201-956	MAYWORM	GARY	A	12/30/81							YES
ASSIGNMENT OF INCOME (TAX PROTESTOR) - FAMILY TRUSTS AND EQUITY TRUSTS - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED TO TRUST	10WTAC214 201-418	MADSEN, THE J A M ORGANIZATION (A TRUST)	A. SHARON	A	09/15/77							YES
ASSIGNMENT OF INCOME (TAX PROTESTORS) - FAMILY TRUST OR EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED TO TRUST	201-617	PRESTON	JEROME W.	A	09/27/79							YES
ASSIGNMENT OF INCOME (TAX PROTESTORS)-FAMILY TRUST OR EQUITY TRUSTS-INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT-TAX BURDEN CANNOT BE SHIFTED TO TRUST	201-615	LUNDGREN	ALLAN	A	10/02/79							YES
AUDITING - BANK DEPOSIT METHOD - DEPARTMENT MAY RECONSTRUCT INCOME WHERE RECORDS ARE UNRELIABLE AND INADEQUATE	400-051	LENTZ D/B/A LENTZ LANDSCAPING	RAYMOND R.	A	05/09/94							YES
AUDITING - BANK DEPOSIT METHOD - DEPARTMENT MAY RECONSTRUCT INCOME WHERE RECORDS WERE UNRELIABLE AND INADEQUATE	6WBTA107 200-257 200-427	CAPELLI	ALFRED	A	10/13/65	A	05/28/68					YES
AUTHORITY TO AUDIT - CASHIER'S CHECK FOR "FULL PAYMENT" WHICH DEPARTMENT CASHED NOT AN ACCORD AND SATISFACTION	5WBTA128 200-124	HOWARD	EDWARD S.	A	11/06/63							YES
AUTHORITY TO AUDIT - DEPARTMENT'S CHIEF FIDUCIARY AUDITOR HAD SAME AUTHORITY AS ASSESSOR OF INCOMES	7WTAC118 200-438	YOLLES FAMILY TRUST	ELSIE	A	06/27/68							YES
AUTHORITY TO AUDIT - OFFICE AUDIT - DEPARTMENT MAY ASSESS SAME YEAR MORE THAN ONCE	4WBTA360 200-712(1ST)	KAISER	GEORGE C.	A	04/19/57							YES
AUTHORITY TO AUDIT - OFFICE AUDIT - INCOME RECEIVED IN EXCESS OF PREVIOUSLY ASSESSED ESTIMATED INCOME IS TAXABLE	4WBTA360 200-712(1ST)	KAISER	GEORGE C.	A	04/19/57							YES
AUTHORITY TO AUDIT - OFFICE AUDIT DOES NOT BAR FIELD AUDIT ADJUSTMENTS	202-454 WTB41-5	MERONEK	THOMAS AND KATHLEEN	A	10/19/84							YES
AUTHORITY TO AUDIT - OFFICE AUDIT DOES NOT BAR FIELD AUDIT OF SAME RECORDS	200-056	WOLLER	ERVIN C.			A	03/05/62					YES
AUTHORITY TO AUDIT - ROUTINE PROCESSING RESULTING IN CORRECTION OF ERROR ON FACE OF RETURN DID NOT BAR OFFICE AUDIT	7WTAC135 200-437	STRAW	BURTON	A	08/08/68							YES
AUTHORITY TO AUDIT - STATUTE OF LIMITATIONS ON ADDITIONAL ASSESSMENTS EXTENDED TO 4 YEARS	4WBTA119 200-523(1ST)	RITZENTHALER	PHIL J.	A	12/14/50							YES
AUTOMOBILE EXPENSE - BASIS FOR DETERMINING DEPRECIATION IS ACTUAL COST PRICE OF AUTO	1WBTA96	EWALD	HANS	R	03/08/40							YES
AUTOMOBILE EXPENSE - BURDEN OF PROOF ON TAXPAYER TO ESTABLISH BUSINESS MILEAGE WITH PROPER RECORDS	9WTAC326 200-889	DITTLLOFF	FRED A.	A	02/01/73							YES
AUTOMOBILE EXPENSE - BUSINESS MILEAGE DEDUCTION - NO RECORDS	201-648	BOHL	RONALD G.	A	12/14/79							YES
AUTOMOBILE EXPENSE - BUSINESS MILEAGE EXPENSE - UNSUBSTANTIATED	201-783	BORECKI	HENRY AND LUCILLE M.	A	11/12/80							YES
AUTOMOBILE EXPENSE - COMMUTING - CONSTRUCTION WORKER	10WTAC237 201-450	DZIAN	ANTHONY J. AND LORRAINE	A	11/22/77							YES
AUTOMOBILE EXPENSE - COMMUTING - CONSTRUCTION WORKER	201-978 202-408 WTB29-9 38-5	HOEPPNER	GERALD R.	A	02/22/82	A	03/02/84					YES

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AUTOMOBILE EXPENSE - COMMUTING - HOME TO PLACE OF EMPLOYMENT FOR "ON CALL" REQUESTS	202-454 WTB41-5	MERONEK	THOMAS J. AND KATHLEEN M.	A	10/19/84							YES
AUTOMOBILE EXPENSE - COSTS INCURRED IN RENDERING FREE SERVICES TO CORPORATION NOT DEDUCTIBLE	4WBTA205 200-622(1ST)	DANCE	JAMES H.	A	01/28/54							YES
AUTOMOBILE EXPENSE - DEPARTMENT ALLOWED MILEAGE FORMULA WHEN SALESMAN DIDN'T SHOW THAT EXPENSES WERE FOR BUSINESS USE	6WBTA139 200-374	FELSKI	ERVIN A.	A	03/17/66							YES
AUTOMOBILE EXPENSE - DEPRECIATION AND CAR LICENSE EXPENSE NOT DEDUCTIBLE IF OPTIONAL METHOD ELECTED	202-149	CAMPBELL	JAMES P. AND NANCY A.	A	01/14/83							YES
AUTOMOBILE EXPENSE - DISALLOWED FOR LACK OF RECORDS AND SUBSTANTIATION	8WTAC147 200-602	MALTBY	FRANCES V.	A	05/26/70							YES
AUTOMOBILE EXPENSE - DISALLOWED FOR LACK OF RECORDS AND SUBSTANTIATION	8WTAC147 200-602	MALTBY	PIERRE V.	A	05/26/70							YES
AUTOMOBILE EXPENSE - FAILED TO SUBSTANTIATE MILEAGE CLAIMED	10WTAC76 201-166	TISCHENDORF	ARNOLD	A	07/30/75							YES
AUTOMOBILE EXPENSE - MILEAGE NOT SUBSTANTIATED	10WTAC237 201-450	DZIAN	ANTHONY J. AND LORRAINE	A	11/22/77							YES
AUTOMOBILE EXPENSE - NO SUBSTANTIATION OF AUTO EXPENSES CLAIMED	202-361	KARIDES	PETER	A	04/26/84							YES
AUTOMOBILE EXPENSE - OPTIONAL MILEAGE BASIS NOT ALLOWABLE PRE-1965; DEPARTMENT'S ESTIMATE OF EXPENSES PROPER	7WTAC138 200-446	KIEFER	WILLIAM J.	A	08/09/68							YES
AUTOMOBILE EXPENSE - PERSONAL COMMUTING EXPENSES TO AND FROM WORK NOT ALLOWED	10WTAC160 201-354	LEPLEY	FRED	A	12/23/76							YES
AUTOMOBILE EXPENSE - PROPER FOR DEPARTMENT TO ACCEPT 1965 AUTO EXPENSE DEDUCTION AS ADJUSTED BY THE INTERNAL REVENUE SERVICE	7WTAC138 200-446	KIEFER	WILLIAM J.	A	08/09/68							YES
AUTOMOBILE EXPENSE - RATE OF DEPRECIATION ADJUSTED	1WBTA96	EWALD	HANS	AP	03/08/40							YES
AUTOMOBILE EXPENSE - RENTAL PROPERTY OWNER FAILED TO SHOW THAT A HIGHER PERCENTAGE OF BUSINESS USE WAS MADE OF HIS AUTO	6WBTA175 200-319	REIERSON	C. R.	A	08/12/66							YES
AUTOMOBILE EXPENSE - STANDARD OPTIONAL MILEAGE NOT ALLOWED BY STATUTE	7WTAC155 200-473	LINDNER	FRANK P.	A	09/19/68							YES
AUTOMOBILE EXPENSE - TAVERN/RESTAURANT OWNER FAILED TO MEET BURDEN OF PROOF REGARDING PERCENTAGE OF BUSINESS USE OF AUTO	6WBTA180 200-326	PIETERICK	RAYMOND	A	09/07/66							YES
AUTOMOBILE EXPENSE - TELEPHONE EXPENSE - ASSESSMENT UPHeld, TAXPAYER FAILED TO SUBMIT RECORDS TO SUBSTANTIATE EXPENSE	7WTAC17 200-369 200-459	HELWIG	RUTH E.	A	05/22/67	A	11/11/68					YES
AUTOMOBILE EXPENSE - TRANSPORTATION EXPENSES - COMMUTING	202-575 WTB44-6	HOUGH	DENNIS R.	A	06/28/85							YES
AUTOMOBILE EXPENSE - TRANSPORTATION EXPENSES - COMMUTING	202-561 WTB44-6	KOENIG	ERVIN F.	A	06/28/85							YES
AUTOMOBILE EXPENSE - TRAVEL AND TRANSPORTATION EXPENSES - COMMUTING	202-592 WTB45-7	BOURDEAUX	ORLANDO A.	A	08/06/85							YES
AUTOMOBILE EXPENSE - TRAVEL EXPENSES - COMMUTING - CONSTRUCTION WORKER	202-131	POMAVILLE	BRUCE A.	A	02/10/83							YES
BAD DEBT - ACCOUNT RECEIVABLE NOT DEDUCTIBLE AS LOSS UNTIL ACCOUNT BECOMES WORTHLESS	4WBTA197	BAER	ALOYSIUS	A	11/12/53							YES
BAD DEBT - ADVANCE TO DEFUNCT CORPORATION NOT DEDUCTIBLE AS BAD DEBT	202-966	PHILLIPS	EARL J.	A	04/28/88							YES
BAD DEBT - ADVANCES TO CORPORATION ARE CONTRIBUTION OF CAPITAL - NOT DEDUCTIBLE AS BAD DEBT	2WBTA65	NEUVILLE	LOUIS G.	A	09/29/43							YES
BAD DEBT - ADVANCES TO SON - FAILED TO SUPPORT CLAIM THAT ADVANCES TO SON WERE BONA-FIDE LOANS WHICH WERE WORTHLESS	203-139	GOTTSCHALK	EARL P. AND DORIS L.	A	04/09/90							YES

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BAD DEBT - ADVANCES TO SON - INTRA-FAMILY TRANSFERS SUBJECT TO RIGID SCRUTINY - PRESUMED GIFTS UNLESS AFFIRMATIVE SHOWING OF EXPECTED REPAYMENT AND INTENTION TO ENFORCE COLLECTION	203-139	GOTTSCHALK	EARL P. AND DORIS L.	A	04/09/90							YES
BAD DEBT - BURDEN OF PROOF - LOSS NOT ESTABLISHED - CO-MAKER OF NOTE	202-125	WANGARD	OLGA M.	A	12/16/82							YES
BAD DEBT - BUSINESS - BURDEN OF PROOF	201-711	JOHNSON	VIRGIL A.	A	04/03/80							YES
BAD DEBT - BUSINESS BAD DEBT OR CAPITAL CONTRIBUTION	202-350	SPITZ	RUSSELL W.	R	12/29/83							YES
BAD DEBT - BUSINESS OR NONBUSINESS - EMPLOYMENT FACTOR WAS DOMINANT MOTIVE FOR MAKING LOAN TO CORPORATION	201-575	LATHAM III	DUDLEY E.	R	05/14/79							YES
BAD DEBT - BUSINESS OR NONBUSINESS - OFFICER'S GUARANTY OF CORPORATION DEBT NOT MOTIVATED BY INTENTION TO PROTECT HIS SALARY	203-030	ROWAN	ROBERT G.	A	02/23/89							YES
BAD DEBT - CANNOT PROJECT BACK TO 1963 A BAD DEBT LOSS SUSTAINED IN 1966 RESULTING FROM 1963 SALE	7WTAC94 200-422	AHCIN	CATHERINE	A	04/22/68							YES
BAD DEBT - DEBTOR/CREDITOR RELATIONSHIP BETWEEN PETITIONER AND PARTNERSHIP NOT SHOWN	203-152	ARMAGAN	SENEKERIM	A	06/21/90							YES
BAD DEBT - DEDUCTION ALLOWED ACCOMMODATION ENDORSER EVEN THOUGH IN NATURE OF FAMILY GIFT	5WBTA192 200-166 200-232	MORTENSEN	HARRY J.	A	10/05/64	R	08/30/65					YES
BAD DEBT - DEDUCTION DISALLOWED - FAILED TO ESTABLISH LOANS' EXISTENCE AND IDENTIFIABLE EVENT TO MAKE LOAN WORTHLESS	8WTAC276 200-688	SPANBAUER	THOMAS R.	A	04/06/71							YES
BAD DEBT - DEDUCTION DISALLOWED - YEAR WORTHLESS - IDENTIFIABLE EVENT TO CAUSE DEBT TO BE WORTHLESS NOT ESTABLISHED	203-227	WESCHKE	ERNEST J.	A	03/04/91							YES
BAD DEBT - DEDUCTION DISALLOWED WHERE WORTHLESSNESS OF NOTE NOT ESTABLISHED - DID NOT PURSUE LEGAL REMEDY TO COLLECT DEBT	5WBTA68 200-076	FRISCH	HERBERT W.	A	10/01/62							YES
BAD DEBT - DISALLOWED IN EARLIER YEAR WHERE FAILED TO PROVE NOTES WORTHLESS - ALLOWED IN YEAR OF BANKRUPTCY PROCEEDING	5WBTA139 200-194	SCHEY	EDWARD J.	A	12/13/63							YES
BAD DEBT - EXPENSE ALLOWED UNDER CLAIM FOR EQUITABLE RECOUPMENT WHERE ISSUE RAISED FOR FIRST TIME AT COMMISSION	203-337 WTB79-10	KRANINGER	MARTIN AND INGEBORG	R	05/07/92							NNA
BAD DEBT - INTEREST PAID ON CORPORATE LOAN - PERSONAL GUARANTEE BY OFFICER NOT DEDUCTIBLE	203-030	ROWAN	ROBERT G.	A	02/23/89							YES
BAD DEBT - LOANS TO FAMILY MEMBERS DISALLOWED - BUSINESS LOAN DEDUCTION ALLOWED	2WBTA555	GIOVANELLI	DOMINIC T.	AP	01/10/46							YES
BAD DEBT - LOSS DISALLOWED AS TAXPAYER FAILED TO MEET BURDEN OF PROOF	2WBTA437 200-086(1ST)	YAHR	FRED E.	A	07/10/45	A	12/19/47					YES
BAD DEBT - LOSS NOT PROVED FROM NONPAYMENT OF PROMISSORY NOTES FROM EMPLOYER	2WBTA91	WALLRICH	MARSHALL	A	02/17/44							YES
BAD DEBT - LOSS NOT PROVED FROM NONPAYMENT OF PROMISSORY NOTES FROM EMPLOYER	2WBTA98	WALLRICH	MATTHEW M.	A	02/17/44							YES
BAD DEBT - LOSS ON LOAN TO BROTHER-IN-LAW DISALLOWED WHERE TAXPAYER FAILED TO SHOW ACTUALLY SUSTAINED LOSS	5WBTA158	MARTIN	WILLIAM S.	A	02/03/64							YES
BAD DEBT - LOSSES NOT SUBSTANTIATED	8WTAC103 200-571	CASH	EDWARD J.	A	01/29/70							YES
BAD DEBT - NO EVIDENCE TO SUPPORT DEDUCTION CLAIMED	1WBTA205	BURKE	WALTER M.	A	10/11/40							YES
BAD DEBT - NONBUSINESS - ADVANCE TO SON'S BUSINESS NOT BONA FIDE DEBT	202-473	AARON	IRVIN I.	A	09/24/84							YES

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BAD DEBT - NONBUSINESS - LOANS TO CORPORATION WERE NOT WHOLLY WORTHLESS AS OF 12/31/96 AND THEREFORE NOT DEDUCTIBLE	400-635 WTB133-34	DEBELEK	JOHN AND FRANCES (DECEASED)	A	10/22/02							YES
BAD DEBT - NONBUSINESS - LOSS NOT SUBSTANTIATED	8WTAC261 200-679	ROACH	RAYMOND C.	A	03/08/71							YES
BAD DEBT - SUBSTANTIATION - AMOUNT OF LOAN MADE TO INTERNATIONAL FIRM SUBSTANTIATED WITH ADDITIONAL DOCUMENTATION AND CREDITABLE TESTIMONY	400-639 WTB133-35	AMYS	KEVIN J. AND JENNIFER T.	R	11/01/02							YES
BAD DEBT - UNABLE TO ESTABLISH LOSS SUSTAINED ON PROMISSORY NOTE FROM BROTHER-IN-LAW, LOSS DISALLOWED	7WTAC42 200-392	MADIGAN, JR.	DANIEL F.	A	09/26/67							YES
BAD DEBT - WHEN DEDUCTIBLE - NONBUSINESS BAD DEBT - LOSSES DEDUCTIBLE ONLY WHEN DEBT BECAME TOTALLY WORTHLESS	400-639 WTB133-35	AMYS	KEVIN J. AND JENNIFER T.	A	11/01/02							YES
BAD DEBT - WORTHLESS - BONAFAIDE - UNCOLLECTIBLE DEBT	202-544	GUZINSKI	THOMAS	R	05/13/85							YES
BAD DEBT - WORTHLESSNESS NOT ESTABLISHED	202-889	SCHACHT	GREGORY AND MARGARET	A	12/03/86	A	09/11/87					YES
BAD DEBT - YEAR WORTHLESS - LOSS NOT DEDUCTIBLE UNTIL DEBT WORTHLESS, LOSS MAY NOT BE DEDUCTED IN EARLIER YEAR	400-051	LENTZ D/B/A LENTZ LANDSCAPING	RAYMOND R.	A	05/09/94							YES
BASIS IN S CORPORATION STOCK - PERSONAL GUARANTY OF CORPORATE DEBT - NO ECONOMIC OUTLAY - INCREASE IN BASIS NOT ALLOWED	400-089	O'DONNELL	WILLIAM F.	A	10/27/94							YES
BASIS IN S CORPORATION STOCK - PERSONAL GUARANTY OF CORPORATE DEBT - NO ECONOMIC OUTLAY - INCREASE IN BASIS NOT ALLOWED	400-089	O'DONNELL	WILLIAM F. AND NORMA R.	A	10/27/94							YES
BASIS IN S CORPORATION STOCK - PERSONAL GUARANTY OF CORPORATE DEBT - NO ECONOMIC OUTLAY - INCREASE IN BASIS NOT ALLOWED	400-089	TALSKY	LEO C.	A	10/27/94							YES
BASIS IN S CORPORATION STOCK - PERSONAL GUARANTY OF CORPORATE DEBT - NO ECONOMIC OUTLAY - INCREASE IN BASIS NOT ALLOWED	400-089	TALSKY	LEO C. AND MARY A.	A	10/27/94							YES
BASIS IN S CORPORATION STOCK - SUBSTANTIATION - NO INCREASE IN BASIS ALLOWED WHERE SHAREHOLDER UNABLE TO SUBSTANTIATE THAT ADVANCES WERE MADE TO THE CORPORATION BY ANOTHER SHAREHOLDER ON HIS BEHALF AND NO REPAYMENT WAS MADE	400-089	O'DONNELL	WILLIAM F.	A	10/27/94							YES
BASIS IN S CORPORATION STOCK - SUBSTANTIATION - NO INCREASE IN BASIS ALLOWED WHERE SHAREHOLDER UNABLE TO SUBSTANTIATE THAT ADVANCES WERE MADE TO THE CORPORATION BY ANOTHER SHAREHOLDER ON HIS BEHALF AND NO REPAYMENT WAS MADE	400-089	O'DONNELL	WILLIAM F. AND NORMA R.	A	10/27/94							YES
BASIS IN S CORPORATION STOCK - SUBSTANTIATION - NO INCREASE IN BASIS ALLOWED WHERE SHAREHOLDER UNABLE TO SUBSTANTIATE THAT ADVANCES WERE MADE TO THE CORPORATION BY ANOTHER SHAREHOLDER ON HIS BEHALF AND NO REPAYMENT WAS MADE	400-089	TALSKY	LEO C.	A	10/27/94							YES
BASIS IN S CORPORATION STOCK - SUBSTANTIATION - NO INCREASE IN BASIS ALLOWED WHERE SHAREHOLDER UNABLE TO SUBSTANTIATE THAT ADVANCES WERE MADE TO THE CORPORATION BY ANOTHER SHAREHOLDER ON HIS BEHALF AND NO REPAYMENT WAS MADE	400-089	TALSKY	LEO C. AND MARY A.	A	10/27/94							YES
BASIS IN S CORPORATION STOCK - TRANSFER OF FUNDS FROM ONE S CORPORATION TO ANOTHER - NO ECONOMIC OUTLAY OR NECESSITY OF REPAYMENT - INCREASE IN BASIS NOT ALLOWED	401-167 WTB161-9	RODEN AND BALISTRERI	8	A	01/26/09							YES
BASIS OF ASSETS - ACQUIRED BEFORE BECOMING RESIDENT - TRANSITIONAL ADJUSTMENT - CONSTANT BASIS ASSET SOLD AFTER MOVING TO WISCONSIN	201-573 WTB15-6 23-5	SHEW	LOUIS G.	R	10/05/78	A	05/16/79					YES

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BASIS OF ASSETS - ACQUIRED BY GIFT - IS VALUE ON DATE TAXPAYER BECAME RESIDENT	4WBTA186 200-609(1ST) 200-684(1ST)	ROEMER	EDWARD P.	A	08/06/53	A	04/11/56					YES
BASIS OF ASSETS - ACQUIRED BY GIFT FROM NONRESIDENT DONOR - IS VALUE AT TIME OF GIFT	200-021(1ST) 217WIS661	SIESEL				A	10/11/34			R	04/02/35	YES
BASIS OF ASSETS - ACQUIRED BY INHERITANCE - IS INHERITANCE TAX VALUE (ESTATE APPRAISED VALUE)	8WTAC81 200-629	ONDERDONK	JACK D.	A	11/13/69							YES
BASIS OF ASSETS - ACQUIRED BY INHERITANCE IS DATE OF DEATH VALUE	9WTAC13 200-704	SEITZ	CAROLYN	R	06/07/71							YES
BASIS OF ASSETS - ACQUIRED BY INHERITANCE IS DATE OF DEATH VALUE	9WTAC13 200-704	SEITZ	ESTATE OF FLOYD	R	06/07/71							YES
BASIS OF ASSETS - BASIS IS NOT REDUCED BY DEPRECIATION ALLOWABLE, BUT NOT TAKEN, PRIOR TO AUGUST 1, 1963	7WTAC68 200-556	DZIUBEK	TED S. AND ALICE M.	R	12/21/67	A				A	02/03/70	YES
BASIS OF ASSETS - BASIS OF PROPERTY RECEIVED IN DIVORCE	201-700	CRACE	JEAN M.	A	04/03/80							YES
BASIS OF ASSETS - BASIS OF STOCK SOLD AS A WISCONSIN RESIDENT IS ORIGINAL COST WHEN PURCHASED DESPITE INTERVENING PERIOD OF NONRESIDENCY	1WBTA412	TAUTZ	HERBERT E.	A	01/09/42							YES
BASIS OF ASSETS - DETERMINATION OF BASIS OF ASSETS SOLD BY USE OF ASSESSED VALUATION IS VALID	6WBTA155 200-309	KOOS	RICHARD AND MARIA	A	05/13/66							YES
BASIS OF ASSETS - GAIN OR LOSS-PROPERTY TRANSFERRED BY GIFT-FAILURE TO PROVE MARKET VALUE OF STOCK	1WBTA64	GLEASON TRUST	BEEZY A.	A	01/12/40							YES
BASIS OF ASSETS - GOODWILL - VALUATION IN A CORPORATE REORGANIZATION - FAIR MARKET VALUE BASED ON CAPITALIZED EARNINGS WHERE NO OTHER SALES TRANSACTION	4WBTA179 200-604(1ST) 200-835(1ST) 200-060 16WIS(2d)543	COPLAND	ARTHUR F. AND MARGARET	A	07/17/53	R	08/31/60			A	05/04/62	YES
BASIS OF ASSETS - INHERITED REAL ESTATE VALUED AT APPRAISED VALUE FROM ESTATE	4WBTA188 200-610(1ST)	PERGANDE	WALTER	A	08/18/53							YES
BASIS OF ASSETS - PAYMENT IN SATISFACTION OF LIEN IMPOSED BY DIVORCE DECREE CANNOT BE INCLUDED IN COST OF REAL ESTATE	6WBTA101 200-242	WELLNITZ	EUGENE J.	A	09/10/65							YES
BASIS OF ASSETS - PROPERTY ACQUIRED BEFORE BECOMING RESIDENT - FAIR MARKET VALUE ON DATE OF MOVE TO WISCONSIN	10WTAC61 201-157	WING	JAMES D.	A	05/13/75							YES
BASIS OF ASSETS - PROPERTY ACQUIRED BEFORE BECOMING RESIDENT - FAIR MARKET VALUE ON DATE OF MOVE TO WISCONSIN	10WTAC63 201-156	WING	MARILYN W.	A	05/13/75							YES
BASIS OF ASSETS - PROPERTY ACQUIRED BEFORE BECOMING RESIDENT - FAIR MARKET VALUE ON DATE WISCONSIN DOMICILE ESTABLISHED	9WTAC53 200-725	WALLACE	EVERETT H. AND CHARLOTTE R.	A	08/20/71							YES
BASIS OF ASSETS - PROPERTY ACQUIRED BY INHERITANCE - COSTS INCURRED PRIOR INHERITANCE NOT INCLUDED IN COST	4WBTA543 200-009	STANISZEWSKI	MARTIN AND LEONA	A	01/25/61							YES
BASIS OF ASSETS - STOCK - BASIS OF CANCELLED STOCK IS ITS FAIR MARKET VALUE WHEN NOT ACQUIRED THROUGH GIFT	3WBTA168 200-096(1ST) 254WIS220	HARVEY	FRANK E.	A	03/28/47	A	05/20/48			A	02/15/49	YES
BASIS OF ASSETS - STOCK - BASIS OF CANCELLED STOCK IS ITS FAIR MARKET VALUE WHEN NOT ACQUIRED THROUGH GIFT	3WBTA167 200-096(1ST) 254WIS220	HARVEY	MARGARET D.	A	03/28/47	A	05/20/48			A	02/15/49	YES

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BASIS OF ASSETS - STOCK - BASIS OF CANCELLED STOCK IS ITS FAIR MARKET VALUE WHEN NOT ACQUIRED THROUGH GIFT	3WBTA169 200-096(1ST) 254WIS220	HARVEY	RICHARD D.	A	03/28/47	A	05/20/48			A	02/15/49	YES
BASIS OF ASSETS - STOCK - BASIS OF CANCELLED STOCK IS ITS FAIR MARKET VALUE WHEN NOT ACQUIRED THROUGH GIFT	3WBTA159 200-096(1ST) 254WIS220	HARVEY, JR.	ALBERT J.	A	03/28/47	A	05/20/48			A	02/15/49	YES
BASIS OF ASSETS - STOCK ACQUIRED IN YEARS 1927-1935 PROPERLY VALUED AT AVERAGE COST	1WBTA231 200-044(1ST) 240WIS564	WHITMAN	JAMES R.	A	12/06/40	A				A	06/01/42	YES
BASIS OF ASSETS - STOCK SOLD BY A TRUST - MUST USE DONOR'S BASIS	9WTAC67 200-739	PETERSON TRUST	EMORY J.	A	09/28/71							YES
BASIS OF ASSETS - SUBSTANTIATION NOT FURNISHED FOR PURCHASE PRICE OF GOODWILL AND TAVERN LICENSE	8WTAC97 200-567 200-631	HUGHES	ROBERT E.	A	12/12/69							YES
BASIS OF ASSETS - TRANSFER BY TRUST INDENTURE OF SECURITIES SOLD DID NOT CONSTITUTE GIFT - TRUST REVOCABLE	1WBTA211	FAHRNEY TRUST	EMERY H.	A	11/01/40							YES
BASIS OF ASSETS - TRANSITIONAL ADJUSTMENT - CONSTANT BASIS ASSET - APPRECIATION ON STOCK WHICH OCCURRED DURING PERIOD OF NON-RESIDENCY	202-510 202-647 202-791 WTB42-5 46-6 49-7	LA BADIE	WENDY L.	A	02/12/85	A	11/19/85	A	08/22/86			YES
BASIS OF ASSETS - TRANSITIONAL ADJUSTMENT - GAIN ON SALE OF REAL ESTATE - COST BASIS - NEW ISSUE RAISED AT APPEALS COURT NOT CONSIDERED	202-024 202-722 WTB30-6 40-8	JAWORSKI	TADEUSZ AND HALINA	A	05/12/82	A	05/09/83	A	08/07/84			YES
BURDEN OF PROOF - DEDUCTIONS - RENT AND LEASE PAYMENTS ALLOWED TO EXTENT SUBSTANTIATED	WTB113-15	HAZA	MICHAEL D. AND ARTHENA K.	AP	01/07/99							YES
BURDEN OF PROOF - INCOME - DEFAULT ASSESSMENT - PETITION FOR REVIEW DISMISSED FOR FAILURE TO STATE CLAIM UPON WHICH RELIEF CAN BE GRANTED	400-640 WTB128-25 132-22	SIMON	GARY J.	D	10/17/01	A	06/03/02					YES
BURDEN OF PROOF - INCOME - DEFAULT ASSESSMENT - PETITION FOR REVIEW FAILED TO STATE CLAIM UPON WHICH RELIEF CAN BE GRANTED	WTB123-23 124-16	REIF	GEORGE F.	A	09/01/00	A	01/31/01					YES
BURDEN OF PROOF - INCOME - TAXPAYER - INCOME RECONSTRUCTED BASED UPON NETWORTH METHOD	WTB113-17	AHN	DON AND LOUISE	AP	12/22/98							YES
BURDEN OF PROOF - TAXPAYER - ADDITIONAL ASSESSMENT ALLOWED FROM NET WORTH FIELD AUDIT	4WBTA188 200-610(1ST)	PERGANDE	WALTER	A	08/18/53							YES
BURDEN OF PROOF - TAXPAYER - ADDITIONAL ASSESSMENT ALLOWED FROM NET WORTH FIELD AUDIT	4WBTA4	ZAUNER	RAY	A	08/18/48							YES
BURDEN OF PROOF - TAXPAYER - CAPITAL LOSSES - AMOUNT ALLOWED - CAPITAL LOSS CARRYOVER LIMITED TO \$1,000	201-923	GAUMNITZ	ERWIN A.	A	11/19/81							YES
BURDEN OF PROOF - TAXPAYER - CLAIM OF GREATER OPENING NET WORTH NOT SUPPORTED	4WBTA74	TESHNER	LEO	A	10/19/49							YES
BURDEN OF PROOF - TAXPAYER - COST OF LIVING EXPENSES ESTABLISHED BY DEPARTMENT IS SUSTAINED	4WBTA112 200-514(1ST)	RAPPOLD	ALBERT	A	08/09/50							YES
BURDEN OF PROOF - TAXPAYER - CREDITS - TAX WITHHELD - ALLOWED ON TAXPAYER'S TESTIMONY - PERSONAL EXEMPTIONS ALLOWED AS CLAIMED	201-794	KNIES	LEROY W.	A	12/18/80	A	12/09/83					YES
BURDEN OF PROOF - TAXPAYER - EXPENSES - BURDEN ON TAXPAYER TO SHOW THAT ASSESSMENT IS WRONG	10WTAC7	ALFSEN	GEORGE	A	08/16/74							YES
BURDEN OF PROOF - TAXPAYER - EXPENSES - BUSINESS EXPENSE	201-779	STRAEHLER	JACK L.	A	09/08/80							YES

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BURDEN OF PROOF - TAXPAYER - EXPENSES - DEPRECIATION - INDIVIDUAL - BASIS - RATES - BUSINESS USE	201-779	STRAEHLER	JACK L.	A	09/08/80							YES
BURDEN OF PROOF - TAXPAYER - EXPENSES - FAILED TO MEET BURDEN REGARDING DEDUCTION FOR SETTLEMENT OF LAW SUIT	3WBTA33	O'HAIRE	HARRY J.	A	04/17/46							YES
BURDEN OF PROOF - TAXPAYER - EXPENSES - FAILURE TO MAKE FULL DISCLOSURE	202-326	MAIER	CHARLES P. AND MARY F.	A	02/21/84							YES
BURDEN OF PROOF - TAXPAYER - EXPENSES - IMPROVEMENTS MADE TO PROPERTY	202-807 WTB50-4	LOCKETT	ST. CHARLES	A	10/14/86							YES
BURDEN OF PROOF - TAXPAYER - EXPENSES - JOB HUNTING EXPENSES - TRAVEL EXPENSES	202-503	JAVOR	THOMAS B.	A	01/31/85							YES
BURDEN OF PROOF - TAXPAYER - EXPENSES - MEALS, LODGING, TRAVEL EXPENSE, TRANSPORTATION EXPENSES	202-503	JAVOR	THOMAS B.	A	01/31/85							YES
BURDEN OF PROOF - TAXPAYER - EXPENSES - MEDICAL EXPENSE - CENTRAL AIR CONDITIONER	201-904	HINDERHOLTZ	DONALD J.	A	10/09/81							YES
BURDEN OF PROOF - TAXPAYER - EXPENSES - NO PROOF SUBMITTED TO SHOW ERROR IN ASSESSMENT	10WTAC112 201-208	DORMAN	N. JEAN	A	10/18/76							YES
BURDEN OF PROOF - TAXPAYER - EXPENSES - NO PROOF SUBMITTED TO SHOW ERROR IN ASSESSMENT	10WTAC111 201-207	DORMAN	N. JEAN	A	02/18/76							YES
BURDEN OF PROOF - TAXPAYER - EXPENSES - RENTAL EXPENSE	201-779	STRAEHLER	JACK L.	A	09/08/80							YES
BURDEN OF PROOF - TAXPAYER - EXPENSES - RENTAL EXPENSES	202-807 WTB50-4	LOCKETT	ST. CHARLES	A	10/14/86							YES
BURDEN OF PROOF - TAXPAYER - EXPENSES - VALUATIONS OF LAND AND IMPROVEMENTS - DEPRECIATION	202-352	CORON	ALFRED J.	A	05/25/84							YES
BURDEN OF PROOF - TAXPAYER - FAILED TO MEET BURDEN OF PROOF, RESPOND TO DISCOVERY REQUESTS AND PROSECUTE THEIR APPEAL FILED WITH COMMISSION - SUMMARY JUDGMENT GRANTED	400-072	CHRISTENSEN	THOMAS M. AND DAWN M.	A	07/08/94							YES
BURDEN OF PROOF - TAXPAYER - FAILED TO OVERCOME PRESUMPTION OF CORRECTNESS OF ADDITIONAL ASSESSMENT AND TO PROVE DEDUCTIONS	7WTAC151 200-447	KATZER	GORDON H.	A	09/10/68							YES
BURDEN OF PROOF - TAXPAYER - FAILED TO OVERCOME PRESUMPTION OF CORRECTNESS OF ASSESSMENT	5WBTA21	GRAVES	LAWRENCE F.	A	05/29/59							YES
BURDEN OF PROOF - TAXPAYER - FAILED TO OVERCOME PRESUMPTION OF CORRECTNESS OF ASSESSMENT	2WBTA14	MINTON	ALBERT BURTON	A	03/04/43							YES
BURDEN OF PROOF - TAXPAYER - FAILED TO OVERCOME PRESUMPTION OF CORRECTNESS OF ASSESSMENT	4WBTA132 200-529(1ST) 200-577(1ST) 200-600(1ST)	PLATON	JOHN	A	03/27/51	A	07/03/52			A	06/02/53	YES
BURDEN OF PROOF - TAXPAYER - FAILED TO OVERCOME PRESUMPTION OF CORRECTNESS OF ASSESSMENT	1WBTA364	STANLEY	ESTATE OF L. C.	A	08/21/41							YES
BURDEN OF PROOF - TAXPAYER - FAILED TO OVERCOME PRESUMPTION OF CORRECTNESS OF DEPARTMENT'S INCOME TAX ASSESSMENT	202-197	MILLER	MICHAEL J.	A	07/25/83							YES
BURDEN OF PROOF - TAXPAYER - FAILED TO PROVE CLAIMED NET WORTH AND COST OF LIVING	4WBTA163 200-572(1ST)	KOLENZ	ANTON	A	05/06/52							YES
BURDEN OF PROOF - TAXPAYER - FAILURE TO PROVE EXPENSE RESULTING FROM REFUNDING OF BONDS	1WBTA46	LENFESTEY	DR. J. P.	A	12/15/39							YES

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BURDEN OF PROOF - TAXPAYER - INCOME	8WTAC103 200-571	CASH	EDWARD J.	A	01/29/70							YES
BURDEN OF PROOF - TAXPAYER - INCOME	202-519	SCHOEBEL	KENNETH AND LAVERNE	A	03/21/85	A	06/11/86					YES
BURDEN OF PROOF - TAXPAYER - INCOME - ADDITIONAL INCOME - UNEXPLAINED DEPOSITS	202-422	PICKENS	JACK L.	A	07/05/84							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ALLOCATION MADE BASED ON NEWSPAPER AND POLICE REPORT OF EXPROPRIATION OF FUND	202-650	HEGNER	WILLIAM F.	A	01/10/86							YES
BURDEN OF PROOF - TAXPAYER - INCOME - APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED	201-952 202-098	MOUSEL	JOSEPH N.	D	12/30/81	D	09/10/82					YES
BURDEN OF PROOF - TAXPAYER - INCOME - APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED	202-070	PUTA	EDWARD C.	A	08/27/82							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ASSESSMENT BASED ON BEST JUDGMENT BY DEPARTMENT PRESUMED CORRECT WHERE TAXPAYER PRESENTS NO EVIDENCE TO SUPPORT HIS POSITION	203-022 WTB61-5	KOCH	KENNETH WILLIAM			A	01/17/89					YES
BURDEN OF PROOF - TAXPAYER - INCOME - ASSESSMENT PRESUMED CORRECT	203-055	ZINGELMAN	ALAN T.	A	04/26/89							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ASSIGNMENT OF INCOME - VOW OF POVERTY - BASIC BIBLE CHURCH - ESTIMATED ASSESSMENT 5TH AMENDMENT	201-855	GRAF	MARC W.	A	05/18/81							YES
BURDEN OF PROOF - TAXPAYER - INCOME - AUTOMOBILES - DEPARTMENT FAILED TO PROVE THAT TAXPAYER SOLD OR TRANSFERRED ANY AUTO AT A GAIN THAT WASNT REPORTED	7WTAC157 200-513	ROEDER	LEROY	R	09/19/68							YES
BURDEN OF PROOF - TAXPAYER - INCOME - BANK DEPOSIT METHOD - TAXPAYER FAILED TO PROVE THAT ADDITIONAL INCOME RESULTED FROM LOAN PROCEEDS	202-998	ALBRECHT	THOMAS R. AND AIDA M.	A	10/11/88							YES
BURDEN OF PROOF - TAXPAYER - INCOME - CAPITAL GAIN FROM SALE OF REAL ESTATE IS TAXABLE TO INDIVIDUAL PARTNERS	5WBTA22 200-094	GRAVES	LAWRENCE F.	A	03/22/62	A	01/23/63					YES
BURDEN OF PROOF - TAXPAYER - INCOME - DEFAULT ASSESSMENT - ASSESSMENT PRESUMED CORRECT WHERE TAXPAYER PRESENTS NO EVIDENCE TO CONTRARY	202-177 202-467	LARSON	PAUL F.	A	06/10/83	A	09/19/84					YES
BURDEN OF PROOF - TAXPAYER - INCOME - DIVIDEND INCOME UNREPORTED - CAPITAL LOSS UNSUBSTANTIATED	202-701	BUCKLEY	MICHAEL J.	A	02/17/86							YES
BURDEN OF PROOF - TAXPAYER - INCOME - DOOMAGE PRESUMED CORRECT WHERE TAXPAYER FAILED TO MEET BURDEN OF PROOF	202-497	SCHWALENBERG	CHARLES	A	12/20/84							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT	202-153	EKBLAD	DAVID	D	12/16/82							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT	202-153	EKBLAD	PAUL AND JEAN	D	12/16/82							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT	WTB39-4	KNIES	LEROY W.	D	07/25/83	A	03/22/84					YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT	201-680 WTB21-8	LARSEN	RANDY	A	08/13/80							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT	201-720 WTB20-6	NEUMANN	RUSSELL J.	A	06/30/80							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT	202-339	SMITH	MURRY J.	R	03/15/84							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - 5TH AMENDMENT	201-794	KNIES	LEROY W.	A	12/18/80	A	12/09/83					YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - 5TH AMENDMENT	201-805	LARSEN	RANDY	A	02/12/81							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - 5TH AMENDMENT - 4TH AMENDMENT	201-753 202-054 WTB31-7	PIPER	PATRICK J.	A	10/21/80			A	06/11/82			YES

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BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - 5TH AMENDMENT - BLANK RETURN NOT VALID	201-782 WTB21-9	PUTA	JOSEPH J.	A	10/21/80							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - ASSESSMENT PRESUMED CORRECT WHEN RETURN IS INADEQUATE	201-803	POE	DANIEL C.	A	02/12/81							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - FAILURE TO FILE - LATE FILED RETURN REBUTTED ESTIMATED ASSESSMENT	201-895	CUSACK	M. EILEEN	AP	09/08/81							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - FRIVOLOUS APPEAL - TAX PROTESTER-SUMMARY JUDGEMENT GRANTED	202-383 202-789	LEBEAU	CONRAD E.	A	06/22/84	A		A	08/07/86			YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - FULL DISCLOSURE NOT MADE	201-803	POE	DANIEL C.	A	02/12/81							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - LEGAL TENDER FEDERAL RESERVE NOTES	201-722 WTB21-6 22-4	ESLINGER	MARK H. AND LORRAINE R.	A	07/08/80	D	11/21/80					YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - NO BASIS UPON WHICH TO SUSTAIN DOOMAGE ASSESSMENT	1WTAC166	MOMSEN	JENNINGS B.	R	06/29/40							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - NO JURY TRIAL RIGHT AT TAX APPEALS COMMISSION HEARING	201-815 201-932	MC KENZIE	GERTRUDE A.	A	03/10/81	A	11/24/81					YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - PRESUMED CORRECT WHERE RETURN NOT FILED	202-420	STEPHENSON	PHYLLIS J.	A	05/30/84							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - PROPER WHEN TAXPAYER FILES UNSIGNED, INCOMPLETE RETURNS	201-553	MUELLER	FREDERICK N.	A	03/20/79							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - REDUCED TO INCOME REPORTED ON FEDERAL RETURN	202-978	BOND	DENORESE	AP	06/03/88							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - TAX PROTESTOR - FRIVOLOUS OBJECTIONS TO TAX	202-375	LEDVINA	DEAN J.	A	06/04/84							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED ASSESSMENT - TAXPAYER FAILED TO SHOW THAT HE ABANDONED HIS WISCONSIN RESIDENCY AND REESTABLISHED A DOMICILE IN ANOTHER STATE	400-424 WTB115-17	NORSKOG	DERICK J.	A	05/17/99							YES
BURDEN OF PROOF - TAXPAYER - INCOME - ESTIMATED INCOME - FEDERAL RESERVE NOTES - NOT LEGAL TENDER - SELF-INCRIMINATION	202-128	MCCLELLAN	JOANN H.	A	11/12/82							YES
BURDEN OF PROOF - TAXPAYER - INCOME - EVIDENCE BY DEPARTMENT SHOWED PAYMENT OF MORE INCOME THAN REPORTED BY TAXPAYER	7WTAC3 200-364	BUCHTA	WALTER T.	A	04/28/67							YES
BURDEN OF PROOF - TAXPAYER - INCOME - FAILED TO OVERCOME PRESUMPTION OF CORRECTNESS OF ASSESSMENT	4WBTA156	ANCELOVITZ	MAX	A	12/14/51							YES
BURDEN OF PROOF - TAXPAYER - INCOME - FAILURE TO FILE - ESTIMATED ASSESSMENT	202-472	MASTERS, JR.	STANLEY	A	11/13/84							YES
BURDEN OF PROOF - TAXPAYER - INCOME - FAILURE TO FILE - ESTIMATED ASSESSMENT	202-393	ST. CYR	MICHAEL R.	A	04/10/84							YES
BURDEN OF PROOF - TAXPAYER - INCOME - FAILURE TO FILE - ESTIMATED ASSESSMENT	202-689 202-898	UPHOFF	JACQUELINE J.			A	02/20/86	A	06/11/87			YES
BURDEN OF PROOF - TAXPAYER - INCOME - FAILURE TO FILE - ESTIMATED INCOME	WTB49-7	BEUTH	EDWARD J.	A	06/01/84	A			05/23/86			YES
BURDEN OF PROOF - TAXPAYER - INCOME - FAILURE TO FILE ESTIMATED INCOME	202-121 202-366	CHRISTIAN	PAUL W. AND YVONNE D.	A	11/12/82	A	05/04/84					YES
BURDEN OF PROOF - TAXPAYER - INCOME - FEDERAL RESERVE NOTES NOT LEGAL TENDER	202-224	POOLER	ALLAN L.	A	08/12/83							YES
BURDEN OF PROOF - TAXPAYER - INCOME - FIFTH AMENDMENT	202-153	EKBLAD	DAVID	D	12/16/82							YES

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BURDEN OF PROOF - TAXPAYER - INCOME - FIFTH AMENDMENT	202-153	EKBLAD	PAUL AND JEAN	D	12/16/82							YES
BURDEN OF PROOF - TAXPAYER - INCOME - FULL DISCLOSURE REQUIRED	201-794	KNIES	LEROY W.	A	12/18/80	A	12/09/83					YES
BURDEN OF PROOF - TAXPAYER - INCOME - FULL DISCLOSURE REQUIRED	WTB39-4	KNIES	LEROY W.	D	07/25/83	A	03/22/84					YES
BURDEN OF PROOF - TAXPAYER - INCOME - GAIN ON TRANSFER OF STOCK NOT PROPERLY REPORTED	203-137	GAVRAN	GARY M.	AP	04/26/90							YES
BURDEN OF PROOF - TAXPAYER - INCOME - INTEREST AND DIVIDEND INCOME	201-769	FRENCH	RICHARD K.	A	11/20/80							YES
BURDEN OF PROOF - TAXPAYER - INCOME - MUST SHOW THAT DETERMINATION IS WRONG	10WTAC1 201-027 201-348	ROWELL	CLIFFORD	A	07/26/74	A	07/22/76					YES
BURDEN OF PROOF - TAXPAYER - INCOME - NO PROOF SUBMITTED TO SHOW DEPARTMENT ASSESSMENT IS IN ERROR	10WTAC199 201-405	LARKIN	HARRY	A	06/21/77							YES
BURDEN OF PROOF - TAXPAYER - INCOME - PROPER INCOME TAX RETURN REQUIRED	202-306	COLLOVA	FRANCIS A.	A	12/29/83							YES
BURDEN OF PROOF - TAXPAYER - INCOME - REQUIREMENT TO FILE RETURN	202-533	CODY	RUTH E.	A	05/08/85							YES
BURDEN OF PROOF - TAXPAYER - INCOME - TAXPAYER DID NOT ESTABLISH THAT FUNDS EMBEZZLED WERE LESS THAN THE AMOUNT ASSESSED	202-891	OPITZ	MANFRED P.	A	09/09/87							YES
BURDEN OF PROOF - TAXPAYER - INCOME - TAXPAYER FAILED TO FILE PROPER WISCONSIN INCOME TAX RETURNS	400-120 400-209 WTB92-13 98-13	CURRIER	WILLIAM E.	A	08/31/94	A	04/06/95	A	04/09/96			YES
BURDEN OF PROOF - TAXPAYER - INCOME - TAXPAYER FAILED TO FILE PROPER WISCONSIN TAX RETURN - RETURN INCOMPLETE AND DID NOT CONTAIN SUFFICIENT INFORMATION TO DETERMINE CORRECT LIABILITY	400-080	PIKE	DAVID AND DOROTHY	A	08/15/94							YES
BURDEN OF PROOF - TAXPAYER - INCOME - TAXPAYER FAILED TO FILE PROPER WISCONSIN TAX RETURN - RETURN INCOMPLETE AND DID NOT CONTAIN SUFFICIENT INFORMATION TO DETERMINE CORRECT LIABILITY	400-081	QUINNELL	ROBERT J. AND RUTH I.	A	08/15/94							YES
BURDEN OF PROOF - TAXPAYER - INCOME - TAXPAYER FAILED TO OVERCOME PRESUMPTION OF CORRECTNESS OF ASSESSMENT	4WBTA156	ANCELOVITZ	MAX	A	12/14/51							YES
BURDEN OF PROOF - TAXPAYER - INCOME - TAXPAYER UNDERREPORTED HIS INCOME BY FAILING TO INCLUDE COMMISSIONS AND KICKBACKS	203-137	GAVRAN	GARY M.	A	04/26/90							YES
BURDEN OF PROOF - TAXPAYER - INCOME - UNEXPLAINED MISCELLANEOUS INCOME TAXABLE	202-318	TICKANEN	JOHN D.	A	01/20/84							YES
BURDEN OF PROOF - TAXPAYER - INCOME - WAGE PAYMENTS UNREPORTED	203-137	GAVRAN	GARY M.	A	04/26/90							YES
BURDEN OF PROOF - TAXPAYER - INCOME - WAGES NOT INCLUDED IN INCOME - FRIVOLOUS OBJECTIONS	202-418	MITCHELL	WILLIAM A.	A	07/05/84	A	12/18/84	A	06/19/86			YES
BURDEN OF PROOF - TAXPAYER - MUST DEMONSTRATE SUFFICIENT FACTS TO SHOW ERROR IN ASSESSMENT	400-159	SEIDLER	GENE W.	A	09/22/95							YES
BURDEN OF PROOF - TAXPAYER - MUST DISCLOSE INCOME TO REBUT ESTIMATED ASSESSMENT	201-680 WTB21-8	LARSEN	RANDY	A	08/13/80							YES
BURDEN OF PROOF - TAXPAYER - MUST SHOW ERROR IN ADDITIONAL ASSESSMENT WHEN ASSESSMENT VALID	5WBTA140 200-129	WOLLER	ERVIN C.	A	12/31/63	A				A	06/06/67	YES
BURDEN OF PROOF - TAXPAYER - MUST SHOW THAT ASSESSMENT IS IN ERROR - NO PROOF SUBMITTED	10WTAC43 201-150 201-550	ANDERSON	WILSON R. AND GERTRUDE	A	04/25/75	A	02/13/79					YES
BURDEN OF PROOF - TAXPAYER - MUST SHOW THAT ASSESSMENT IS IN ERROR - NO PROOF SUBMITTED	10WTAC109 201-206	DAIN	DONNA E.	A	02/18/76							YES

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BURDEN OF PROOF - TAXPAYER - MUST SHOW THAT ASSESSMENT IS IN ERROR - NO PROOF SUBMITTED	10WTAC107 201-209	DAIN	MERLYN E.	A	02/18/76							YES
BURDEN OF PROOF - TAXPAYER - MUST SHOW THAT ASSESSMENT IS IN ERROR - NO PROOF SUBMITTED	10WTAC109 201-206	DAIN	MERLYN E.	A	02/18/76							YES
BURDEN OF PROOF - TAXPAYER - MUST SHOW THAT ASSESSMENT IS IN ERROR - NO PROOF SUBMITTED	10WTAC256 201-476	DEAN	DENNIS R.	A	04/20/78							YES
BURDEN OF PROOF - TAXPAYER - MUST SHOW THAT ASSESSMENT IS IN ERROR - NO PROOF SUBMITTED	10WTAC256 201-476	DEAN	SUSAN T.	A	04/20/78							YES
BURDEN OF PROOF - TAXPAYER - MUST SHOW THAT ASSESSMENT IS IN ERROR - NO PROOF SUBMITTED	9WTAC190 200-808	FIRNHABER	MILES S.	A	04/27/72							YES
BURDEN OF PROOF - TAXPAYER - MUST SHOW THAT ASSESSMENT IS IN ERROR - NO PROOF SUBMITTED	10WTAC263 201-484	JOSEPH	JULIUS	A	04/20/78							YES
BURDEN OF PROOF - TAXPAYER - MUST SHOW THAT ASSESSMENT IS IN ERROR - NO PROOF SUBMITTED	10WTAC19 201-112	NEAL	RICHARD B.	A	11/07/74							YES
BURDEN OF PROOF - TAXPAYER - MUST SHOW THAT ASSESSMENT IS IN ERROR - NO PROOF SUBMITTED	10WTAC251 201-470	NELL	EARL O.	A	03/02/78							YES
BURDEN OF PROOF - TAXPAYER - MUST SHOW THAT ASSESSMENT IS IN ERROR - NO PROOF SUBMITTED	10WTAC104 201-202	NICOL	GEORGIA J.	A	01/19/76							YES
BURDEN OF PROOF - TAXPAYER - MUST SHOW THAT ASSESSMENT IS IN ERROR - NO PROOF SUBMITTED	10WTAC76 201-166	TISCHENDORF	ARNOLD	A	07/30/75							YES
BURDEN OF PROOF - TAXPAYER - MUST SHOW THAT ASSESSMENT IS IN ERROR - NO PROOF SUBMITTED	202-390 202-546	VINZ	MARTIN J. (JEFFREY)	A	05/30/84	A	03/11/85					YES
BURDEN OF PROOF - TAXPAYER - MUST SHOW THAT ASSESSMENT IS IN ERROR - NO PROOF SUBMITTED - DECLINED TO TESTIFY UNDER OATH	202-428	NEUMANN	CAROL	A	07/27/84							YES
BURDEN OF PROOF - TAXPAYER - MUST SHOW THAT ASSESSMENT IS IN ERROR - NO PROOF SUBMITTED - DECLINED TO TESTIFY UNDER OATH	202-428	NEUMANN	EDELHARD H.	A	07/27/84							YES
BURDEN OF PROOF - TAXPAYER - MUST SUBSTANTIATE TRAVEL EXPENSES	9WTAC439 200-964	BEHRENDT	GERALD R.	A	01/03/74							YES
BURDEN OF PROOF - TAXPAYER - MUST SUBSTANTIATE TRAVEL EXPENSES	9WTAC381 200-915	KRUEGER	NOEL M.	A	04/02/73							YES
BURDEN OF PROOF - TAXPAYER - NOT MET - CONTRIBUTIONS, BASIS OF PROPERTY SOLD	8WTAC137 200-592	BRODD	JANE L.	A	05/01/70							YES
BURDEN OF PROOF - TAXPAYER - NOT MET - CONTRIBUTIONS, BASIS OF PROPERTY SOLD	8WTAC137 200-592	BRODD	LAWRENCE J.	A	05/01/70							YES
BURDEN OF PROOF - TAXPAYER - NOT MET BY TAXPAYER - RELIED SOLELY ON MEMORY AND ESTIMATES	9WTAC36 200-716	WILSON	CARROLL	D	07/22/71							YES
BURDEN OF PROOF - TAXPAYER - PARTIAL ADJUSTMENT OF ASSESSMENT BASED ON EVIDENCE BY TAXPAYER	4WBTA81	MARTELL	DUFFY	A	12/16/49							YES
BURDEN OF PROOF - TAXPAYER - PARTIALLY MET BY TAXPAYER - REAL ESTATE BUSINESS WITHDRAWALS FOR LIVING EXPENSES	1WBTA401	LUKAWSKI	JOHN	AP	01/07/42							YES
BURDEN OF PROOF - TAXPAYER - PETITIONER FAILED TO MEET BURDEN OF PROOF TO OVERCOME PRESUMPTIVE CORRECTNESS OF DEPARTMENT'S ASSESSMENT	400-483 WTB122-12	JIM	CRAZY	A	06/21/00							YES
BURDEN OF PROOF - TAXPAYER - PRESUMPTION OF CORRECT ASSESSMENT AS TO CERTAIN ITEMS OVERCOME	1WBTA219	TAYLOR	CHARLES F.	A	12/06/40							YES

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BURDEN OF PROOF - TAXPAYER - RECORDS DISPROVE AUDITOR'S COST OF LIVING ESTIMATE	4WBTA222 200-634(1ST) 200-691(1ST)	KARR	DR. J. KENNETH	R	03/31/54	A	08/10/56					YES
BURDEN OF PROOF - TAXPAYER - RENTAL EXPENSE	201-721	WASHINGTON	CURTIS L.	A	06/30/80							YES
BURDEN OF PROOF - TAXPAYER - SCHEDULE C AND COST BASIS OF PROPERTY	400-516 WTB124-15	ZABLOCKI	THOMAS E.	A	12/18/00							YES
BURDEN OF PROOF - TAXPAYER - SUBSTANTIATION OF DEDUCTIONS AND LOSSES CLAIMED	WTB122-23 125-15 127-20	STEPHENSON	BILLY E. AND TERRY	A	04/20/00	A	01/02/01	A	08/06/01			YES
BURDEN OF PROOF - TAXPAYER - SUBSTANTIATION OF EXPENSES	201-718 WTB20-5	BEHLING	R. P.	A	05/22/80							YES
BURDEN OF PROOF - TAXPAYER - TRAVEL EXPENSES - FAILED TO PROVE THAT HE IS ENTITLED TO DEDUCTION IN EXCESS OF AMOUNT ALLOWED	9WTAC79 200-745	NIKOLAY	FRANK L.	A	11/16/71							YES
BUSINESS EXPENSE - PRINCIPAL PAYMENTS MADE BY CASH BASIS TAXPAYER UNDER RETAIL INSTALLMENT CONTRACT	400-700 WTB135-16	BLACKWELL*	DEAN F.	R	03/19/03							YES
BUSINESS EXPENSES - ACCUMULATING ANTIQUES FOR FUTURE SALE NOT DEDUCTIBLE - ORDINARY AND NECESSARY	201-556	SWANSON	JAMES A.	A	03/20/79							YES
BUSINESS EXPENSES - AIR TRAVEL AND AUTO EXPENSES DISALLOWED - DEPRECIATION AND ENTERTAINMENT EXPENSE REDUCED	7WTAC162 200-452	CORNING	GEORGE W.	A	09/23/68							YES
BUSINESS EXPENSES - ALLOWED ONLY FOR SALARIES, SOCIAL SECURITY AND INTEREST WHERE PAYMENTS ESTABLISHED	6WBTA217 200-345	DE PASQUAL	LOUIS	R	02/08/67							YES
BUSINESS EXPENSES - AUTOMOBILE AND ENTERTAINMENT EXPENSES - INADEQUATE RECORDS - BURDEN OF PROOF MET ONLY FOR HOME OFFICE	6WBTA202 200-338	SCHIELDS	ROBERT J.	A	11/15/66							YES
BUSINESS EXPENSES - BURDEN OF PROOF - TAXPAYER FAILED TO SUBSTANTIATE DEDUCTIONS CLAIMED	203-280	KLEMENT	DONN H.	A	11/15/91							YES
BUSINESS EXPENSES - BURDEN OF PROOF - TAXPAYER FAILED TO SUBSTANTIATE DEDUCTIONS CLAIMED	401-212	SIGALA	JOSE	A	06/15/09							YES
BUSINESS EXPENSES - BURDEN OF PROOF ON TAXPAYER TO ESTABLISH EXPENSE IS ORDINARY AND NECESSARY - AUTOMOBILE AND INVENTORY PURCHASES	8WTAC223 200-656	CHOBOT	JOSEPH	R	12/17/70							YES
BUSINESS EXPENSES - BURDEN OF PROOF ON TAXPAYER TO SUBSTANTIATE DISALLOWED AUTOMOBILE, UTILITY, RENT AND OFFICE EXPENSES	203-248	BANNISTER	W. ROY AND M. JOYCE	A	06/24/91							YES
BUSINESS EXPENSES - CAMPAIGN EXPENSES - NOT DEDUCTIBLE FOR SHERIFF	4WBTA88 200-504(1ST)	HANLEY	GEORGE M.	A	03/06/50							YES
BUSINESS EXPENSES - CLUB DUES NOT DEDUCTIBLE	1WBTA546 200-059(1ST)	MATTOX	RONALD	A	12/04/42	A	01/04/44					YES
BUSINESS EXPENSES - COST INCURRED IN RESISTING EVICTION FROM FARM ARE NOT ORDINARY AND NECESSARY - PERSONAL LIVING EXPENSES	10WTAC180 201-379	STEINPREIS	ROBERT J.	A	03/16/77							YES
BUSINESS EXPENSES - COST OF AIRPLANE EXPERIMENTS NOT INCIDENTAL TO DUTIES AS PHYSICS PROFESSOR	4WBTA498 200-803(1ST)	WINANS	J. G.	A	10/13/59							YES
BUSINESS EXPENSES - COST OF MINK KITS TO REPLACE MINK LITTERS LOST IN THAT YEAR IS AN ORDINARY AND NECESSARY BUSINESS EXPENSE	5WBTA196 200-174	PAGEL	VICTOR W.	R	11/12/64							YES
BUSINESS EXPENSES - COSTS OF MATERIALS - INSTRUCTION TO SET UP FAMILY TRUST NOT DEDUCTIBLE	202-022	FOX	GEORGE J. AND RUTH	A	04/23/82							YES

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BUSINESS EXPENSES - COVENANT NOT TO COMPETE - VALUATION OF COVENANT NOT TO COMPETE REDUCED TO A REASONABLE AMOUNT	10WTAC198 201-404	SUCHORSKI	SYLVESTER	A	06/15/77							YES
BUSINESS EXPENSES - DEDUCTION FOR BONUS AND COMMISSIONS AS ACCOUNTS PAYABLE BUT NEVER PAID - DISALLOWED	1WBTA41	MACK, SR.	RUDOLPH	A	12/15/39							YES
BUSINESS EXPENSES - DUES PAID TO SOCIAL AND LUNCHEON CLUBS BY VICE-PRESIDENT ARE NOT DEDUCTIBLE AS BUSINESS EXPENSES	6WBTA95 200-240	SULLIVAN	ROBERT C.	A	08/31/65							YES
BUSINESS EXPENSES - EMPLOYMENT EXPENSES IN SEEKING NEW EMPLOYMENT NOT ORDINARY AND NECESSARY EXPENSE	7WTAC183 200-460	REEDER, JR.	DOUGLAS L.	A	11/15/68							YES
BUSINESS EXPENSES - ENTERTAINMENT EXPENSES - PURCHASES OF DRINKS FOR PATRONS OF CLASS B LICENSEES PROHIBITED BY STATUTE - NOT DEDUCTIBLE	202-882 WTB55-7	JANSEN	KENNETH P.	A	05/13/86	A	07/07/87					YES
BUSINESS EXPENSES - ENTERTAINMENT EXPENSES - PURCHASES OF DRINKS FOR PATRONS OF CLASS B LICENSEES PROHIBITED BY STATUTE - NOT DEDUCTIBLE	202-882 WTB55-7	THUROW	ROBERT H.	A	05/13/86	A	07/07/87					YES
BUSINESS EXPENSES - EXPENSE OF ADMINISTRATION OF ESTATE NOT DEDUCTIBLE FROM PERSONAL GROSS INCOME	1WBTA448	STUYVESANT	JULIAN	A	02/13/42							YES
BUSINESS EXPENSES - EXPENSE OF MOTOR VEHICLE LICENSE PLATES AND SAFETY DEPOSIT BOX DISALLOWED - PERSONAL EXPENSES	4WBTA507	FLAGG	RICHARD	A	01/26/60							YES
BUSINESS EXPENSES - EXPENSES FOR LIVING AND TRAVEL TO WORK ARE PERSONAL EXPENSES-NOT ORDINARY AND NECESSARY	9WTAC260 200-852	HERNANDEZ	GABINO T.	A	09/20/72							YES
BUSINESS EXPENSES - EXPENSES INCURRED FOR LOTTERY PROMOTION NOT ORDINARY AND NECESSARY - AGAINST PUBLIC POLICY	2WBTA521	MOORMAN	HARRY	A	10/10/45							YES
BUSINESS EXPENSES - HOME OFFICE EXPENSE ALLOWED	7WTAC155 200-473	LINDNER	FRANK P.	R	09/19/68							YES
BUSINESS EXPENSES - HOME OFFICE EXPENSE DISALLOWED FOR STORAGE OF PRIOR YEARS' INCOME TAX RECORDS	7WTAC135 200-437	STRAW	BURTON	A	08/08/68							YES
BUSINESS EXPENSES - HOME OFFICE EXPENSES - OFFICE SPACE IN HOUSE AND GARAGE ALLOWED	7WTAC165 200-475	THRELFALL	JOHN B.	R	10/04/68							YES
BUSINESS EXPENSES - HOME OFFICE EXPENSES NOT DEDUCTIBLE BY ATTORNEY WHERE BASED ON ESTIMATES	4WBTA354 200-708(1ST)	SIMESTER	T. W.	A	02/21/57							YES
BUSINESS EXPENSES - INTANGIBLE ASSETS - PAYMENT FOR INSURANCE BUSINESS CANNOT BE EXPENSED OR DEPRECIATED	9WTAC78 200-744	ANDERSON	DARRELL L.	A	11/15/71							YES
BUSINESS EXPENSES - INTEREST PAID ON FARM INDEBTEDNESS AFTER FARM SOLD ON LAND CONTRACT	202-745	SCOTT	NELLIE	A	06/19/86							YES
BUSINESS EXPENSES - MEALS, LODGING AND TRAVEL EXPENSES - TAX HOME - NONRESIDENT'S TAX HOME IS WHERE SEASONAL EMPLOYMENT LOCATED	9WTAC260 200-852	HERNANDEZ	GABINO T.	A	09/20/72							YES
BUSINESS EXPENSES - NEWSPAPERS - COST OF NEWSPAPER SUBSCRIPTIONS DEDUCTIBLE FOR ADVERTISING MANAGER	WTB54-8	RYAN, III	TIMOTHY E.	R	10/08/87							YES
BUSINESS EXPENSES - NON WISCONSIN SALES TAXES FOR PERSONAL LIVING EXPENSES NOT DEDUCTIBLE	4WBTA507	FLAGG	RICHARD	A	01/26/60							YES
BUSINESS EXPENSES - OFFICE IN HOME - ORDINARY AND NECESSARY - REQUIRED AS CONDITION OF EMPLOYMENT	201-822	BAUTZ	PHIL D.	A	03/20/81							YES
BUSINESS EXPENSES - OFFICE IN HOME - PRINCIPAL PLACE OF BUSINESS	202-310	BAGIN	RONALD V.	R	12/29/83							YES

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BUSINESS EXPENSES - ORDINARY AND NECESSARY EXPENSES OF SALES MANAGER DEDUCTIBLE	1WBTA149	BONN	FRANK	AP	06/28/40							YES
BUSINESS EXPENSES - OUT-OF-STATE INTANGIBLE DRILLING EXPENSES FOLLOW THE INCOME - NO SITUS IN WISCONSIN - NOT DEDUCTIBLE	10WTAC86 201-186	NEITZEL	DEANE A.	A	11/17/75							YES
BUSINESS EXPENSES - OUT-OF-STATE REAL ESTATE - INSPECTION TRIP - ORDINARY AND NECESSARY	201-556	SWANSON	JAMES A.	A	03/20/79							YES
BUSINESS EXPENSES - PATENT DEVELOPMENT EXPENSE MUST BE CAPITALIZED	9WTAC7 200-701	CARLSON	DAVID A.	A	05/24/71							YES
BUSINESS EXPENSES - PENALTIES ASSESSED CLIENTS NOT DEDUCTIBLE - REIMBURSED CLIENTS	201-672	WIELAND	JOSEPH	R	02/19/80							YES
BUSINESS EXPENSES - PORTION OF AUTO, MEALS AND LODGING EXPENSES DISALLOWED WHEN SALESMAN UNABLE TO VERIFY EXPENSE	7WTAC24 200-383	CANNARIATO	THOMAS F.	A	06/26/67							YES
BUSINESS EXPENSES - PORTION OF UTILITY EXPENSES, AUTO EXPENSES AND REAL ESTATE TAXES DISALLOWED	7WTAC58 200-402	KOENIG	WILLIAM H.	AP	11/13/67							YES
BUSINESS EXPENSES - PSYCHIATRIST MAY DEDUCT FEES PAID TO PSYCHOANALYSTS FOR CONSULTATION AND PSYCHOANALYSIS	6WBTA15 200-187	SCHAEFER	DONALD L.	R	02/04/65							YES
BUSINESS EXPENSES - SALESMAN'S CLAIMED LABOR DEDUCTIONS UPHELD WHERE SUSTAINED BURDEN OF PROOF	7WTAC71 200-407	SHANNON	GLENNWYNNE	R	12/21/67							YES
BUSINESS EXPENSES - STOCK RETURNED TO MERGED CORPORATION NOT ORDINARY AND NECESSARY EXPENSES; ADDITIONAL CAPITAL COST OF INTEREST IN CORPORATION	7WTAC46 200-394	BARTELL	GERALD A.	A	10/04/67							YES
BUSINESS EXPENSES - TAX HOME - LIVING EXPENSES AT PLACE OF PERMANENT EMPLOYMENT ARE PERSONAL, NOT DEDUCTIBLE EXPENSES	8WTAC182 200-634	HANSEN	RAYMOND L.	A	08/29/70							YES
BUSINESS EXPENSES - TELEPHONE EXPENSE - LOCAL SERVICE	201-672	WIELAND	JOSEPH	R	02/19/80							YES
BUSINESS EXPENSES - TELEPHONE EXPENSE - PERSONAL USE OF TELEPHONE DISALLOWED	7WTAC165 200-475	THRELFALL	JOHN B.	A	10/04/68							YES
BUSINESS EXPENSES - TELEPHONE EXPENSES - PORTION OF TELEPHONE BILL DEDUCTION DISALLOWED AS PERSONAL EXPENSE	7WTAC51 200-400	PASSER	THEODORE W.	A	10/09/67							YES
BUSINESS EXPENSES - TRAVEL AND TELEPHONE EXPENSES INCURRED WITHOUT KNOWLEDGE OR CONSENT OF EMPLOYER DISALLOWED	4WBTA507	FLAGG	RICHARD	A	01/26/60							YES
BUSINESS EXPENSES - TRAVEL EXPENSE FOR COMMUTING TO OFFICE OF STOCKBROKER DISALLOWED AS PERSONAL EXPENSES	9WTAC419 200-945	BREITENBACH	PETER F.	A	10/10/73							YES
BUSINESS EXPENSES - TRAVEL EXPENSES - LEGAL FEES - PAID TO STOP ACTION WHICH WOULD DIMINISH ABILITY OF LAND TO PRODUCE INCOME DEDUCTIBLE	202-180	EWING	LLOYD	R	06/10/83							YES
BUSINESS EXPENSES - TRUSTEES' FEES ARE DEDUCTIBLE AS ORDINARY AND NECESSARY EXPENSES	1WBTA316	CHESTER	MRS. ALICE M.	R	05/15/41							YES
BUSINESS EXPENSES - TRUSTEES' FEES ARE DEDUCTIBLE AS ORDINARY AND NECESSARY EXPENSES	1WBTA321	MILLER	ISABELLE	R	05/15/41							YES
BUSINESS EXPENSES - TRUSTEES' FEES ARE DEDUCTIBLE AS ORDINARY AND NECESSARY EXPENSES	1WBTA323	MILLER	MRS. LAURA C.	R	05/15/41							YES
BUSINESS EXPENSES - UNSUBSTANTIATED DEDUCTION FOR STORM DAMAGES NOT ALLOWED	401-011	HENDRICKSON	DUANE A.	A	05/22/07							YES

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BUSINESS EXPENSES - UTILITY EXPENSES NOT SUBSTANTIATED - AVON	10WTAC237 201-450	DZIAN	ANTHONY J. AND LORRAINE	A	11/22/77							YES
BUSINESS EXPENSES - WAGES AND RENT PAID TO SPOUSE AND SELF MAY NOT BE DEDUCTED UNLESS SUCH HAS ACTUALLY BEEN PAID	6WBTA118 200-268	MORTENSON	THOMAS M.	A	01/06/66							YES
BUSINESS EXPENSES ALLOWED IN PART AS ORDINARY AND NECESSARY	8WTAC223 200-656	CHOBOT	JOSEPH	AP	12/17/70							YES
BUSINESS EXPENSES AND LOSS ON DISPOSITION OF ASSETS - SUBTANTIATION - BURDEN OF PROOF	400-597 WTB130-24	DYE	MARGARET J.	AP	03/26/02							YES
BUSINESS EXPENSES DISALLOWED - NOT PROVEN AS ORDINARY AND NECESSARY NOR EXPENSES INCURRED IN ACTIVITY ENGAGED IN FOR PROFIT	8WTAC219 200-653	MARTINEAU	BETH C.	A	12/07/70							YES
BUSINESS LOSS - NOT FOR PROFIT ACTIVITY - MACHINE SHOP WAS NOT OPERATED AS A TRADE OR BUSINESS	400-439 WTB115-22	KEVO	IVAN	A	08/10/99							YES
BUSINESS LOSS CARRYFORWARD - FAILED TO ESTABLISH THAT A LOSS WAS NET BUSINESS LOSS AND INCOME AGAINST WHICH IT WAS CARRIED FORWARD WAS NET BUSINESS INCOME	7WTAC48 200-393	HURWITZ	ALFRED M.	A	10/04/67							YES
CANCELLATION OF DEBT - SUBSTANTIATION - BURDEN OF PROOF ON PETITIONER THAT DEPARTMENT'S ASSESSMENT IS INCORRECT	400-600 400-663 WTB130-23	DVORAK	GAYLE R.	A	04/30/02	A	11/25/02					YES
CANCELLATION OF DEBT INCOME - FORGIVENESS OF DEBT THAT DISTRICT MANAGER WAS RESPONSIBLE FOR UNDER EMPLOYMENT CONTACT	WTB113-16	HINTZKE*	RONALD J. AND MARY ANNE	A	12/15/98							YES
CAPITAL EXPENDITURES - DRILLING OF WELL ON FARM IS IMPROVEMENT, NOT ORDINARY AND NECESSARY EXPENSE - REPAIR EXPENSE	2WBTA376	FOSHION	HERBERT V.	A	04/20/45							YES
CAPITAL EXPENDITURES - EXPENDITURES FOR REMODELING, RECONDITIONING AND EQUIPPING BUILDING	4WBTA232 200-646(1ST)	ZWAHLEN	HANS AND EVELYN	A	07/27/54							YES
CAPITAL EXPENDITURES - EXPENSE INCURRED FOR STUMP REMOVAL ON FARM NOT DEDUCTIBLE SINCE CAPITAL EXPENDITURE	6WBTA132 200-278	NELSON	EVELYN AND GILMAN	A	02/08/66							YES
CAPITAL EXPENDITURES - FARM IMPROVEMENTS NOT DEDUCTIBLE AS ORDINARY AND NECESSARY EXPENSE	2WBTA516	BUSCHE	FRED W.	A	09/11/45							YES
CAPITAL GAIN EXCLUSION - TERMINATION PAYMENTS RECEIVED BY A RETIRED INSURANCE AGENT DO NOT QUALIFY FOR	WTB138-19	IVERSON	LAVERNE I.	A	11/12/03							YES
CAPITAL GAIN ON CONDEMNATION AWARD TAXED TO OWNER OF RECORD - PAYMENT WAS AWARDED TO WIFE IN DIVISION OF PROPERTY DUE TO LEGAL SEPARATION	10WTAC42 201-136 201-212	MANCHESKI	ESTATE OF PAUL H.	A	04/03/75	A	02/03/76					YES
CAPITAL GAINS	201-640	FRIDELL	DONALD W.	A	02/19/80							YES
CAPITAL LOSS - SALE OF REAL ESTATE - TAXPAYER PRESENTED NO EVIDENCE TO SUPPORT CLAIM THAT PROPERTY WAS RENTAL OR INVESTMENT PROPERTY AND NOT HIS PERSONAL RESIDENCE	400-227	WIRTH	HARRY M.	A	06/19/96							YES
CAPITAL LOSS ALLOWED - TRANSFER OF STOCK CONSTITUTED A SALE	202-628	SCHMIDT	MELVIN A.	R	10/16/85							YES
CAPITAL LOSS CARRYOVER - YEAR OF DEDUCTIBILITY - CAPITAL LOSS CARRYOVER LOST IF NOT CLAIMED TIMELY	202-629 WTB47-11	JACKSON	ARTHUR F.	A	11/01/85							YES
CAPITAL LOSSES - (1982) - MARRIED PERSON - SOLE OWNERSHIP - LIMITED TO \$1,500	202-781	RECTOR, JR.	JAMES W.	A	11/17/86							YES
CAPITAL LOSSES - PRE-1982 LOSSES - MARRIED PERSON - SOLE OWNERSHIP LIMITATION OF \$3,000 - (1980)	202-781	RECTOR, JR.	JAMES W.	R	11/17/86							YES
CASUALTY LOSS - ALLEGED LOSSES BY THEFT DISALLOWED, LOSS NOT SUBSTANTIATED	4WBTA507	FLAGG	RICHARD	A	01/26/60							YES

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CASUALTY LOSS - AMOUNT ALLOWABLE - COLLAPSE OF POOL	202-181	STEHR	ALFRED	AP	06/10/83							YES
CASUALTY LOSS - AUTOMOBILE	202-258	BURGE	JAMES T.	A	11/02/83							YES
CASUALTY LOSS - BASEMENT WALLS - ALLOWED COST OF REPAIRS	201-789	RIEGEL	ROBERT F.	A	12/23/80							YES
CASUALTY LOSS - BURDEN OF PROOF	202-503	JAVOR	THOMAS B.	A	01/31/85							YES
CASUALTY LOSS - COLLISION OF PLEASURE AUTOMOBILE IS NOT A CASUALTY	4WBTA102 200-511(1ST)	GEURTS	NORBERT H.	A	06/13/50							YES
CASUALTY LOSS - DAMAGE BY HOT WATER LEAKING FROM PIPE NOT DEDUCTIBLE AS CASUALTY LOSS	5WBTA52 200-066	BRUSTMANN	R. W.	A	07/13/62							YES
CASUALTY LOSS - DAMAGE CAUSED BY BURSTING OF WATER PIPE NOT DEDUCTIBLE	4WBTA539	ARROWOOD	GEORGE	A	01/13/61							YES
CASUALTY LOSS - DAMAGE TO AIRPLANE FOR PERSONAL USE IS NOT DEDUCTIBLE	4WBTA498 200-803(1ST)	WINANS	J. G.	A	10/13/59							YES
CASUALTY LOSS - DAMAGE TO GARAGE FROM WATER AND FREEZING NOT DEDUCTIBLE	9WTAC72 200-741	WOOD	NORMAN B.	A	10/08/71							YES
CASUALTY LOSS - DEDUCTIBLE ONLY TO THE EXTENT THAT EACH LOSS EXCEEDS \$100	7WTAC137 200-435	TOMCZAK	EDWIN W.	A	08/08/68							YES
CASUALTY LOSS - DESTRUCTION OF AIRPLANE FOR PERSONAL USE NOT DEDUCTIBLE	4WBTA363	BUBLITZ, JR.	WALTER J.	A	04/23/57							YES
CASUALTY LOSS - DESTRUCTION OF TREES AND SHRUBS BY MICE IS NOT A CASUALTY LOSS	5WBTA143 200-131	MORTER	HOWARD V.	A	01/08/64							YES
CASUALTY LOSS - EXPENSES OF LOCATING DAUGHTER	202-738	WANG	CHIN SAN	A	04/29/86							YES
CASUALTY LOSS - FIRE - BURDEN OF PROOF - COST OF VALUE OF RESIDENCE NOT ESTABLISHED	201-514	RYAN	RICHARD L.	A	08/15/78							YES
CASUALTY LOSS - FIRE - BURDEN OF PROOF - TAXPAYER - EXPENSES	202-247	HUEBNER	GENE G.	A	09/28/83							YES
CASUALTY LOSS - FIRE LOSS - DID NOT SUBSTANTIATE LOSS EXCEEDED INSURANCE SETTLEMENT	10WTAC19 201-112	NEAL	RICHARD B.	A	11/07/74							YES
CASUALTY LOSS - FIRE LOSS - FAILED TO ESTABLISH LOSS IN EXCESS OF INSURANCE RECOVERY	202-089	STIRMEL	DAN	A	09/10/82							YES
CASUALTY LOSS - FIRE LOSS - FAILED TO PROVE AMOUNT OF LOSS	202-008	HENNICK	JOHN D.	A	04/23/82							YES
CASUALTY LOSS - FIRE, THEFT, RESIDENCE AND PROPERTY - LACK OF SUBSTANTIATION	202-488	LINDNER	RICHARD L.	A	11/13/84							YES
CASUALTY LOSS - LOSS FROM ACCIDENT OF PLEASURE AUTOMOBILE NOT DEDUCTIBLE AS BUSINESS EXPENSE - NOT ON BUSINESS AT TIME OF ACCIDENT	4WBTA240	LAPER	JOHN O.	A	08/11/54							YES
CASUALTY LOSS - PROPERTY DAMAGES RESULTING FROM NEARBY HIGHWAY CONSTRUCTION NOT DEDUCTIBLE AS CASUALTY	5WBTA172 200-152	MOE	S. NORMAN	A	07/28/64							YES
CASUALTY LOSS - RESULTING FROM NATURAL CONDITIONS OR FAULTY CONSTRUCTION NOT CASUALTY LOSS - CRACK IN BASEMENT WALL, BASEMENT WALL COLLAPSE	9WTAC 200 200-816	ALBRECHT	RONALD C.	A	05/09/72							YES
CASUALTY LOSS - SHADE TREES	201-906	HAAS	PAUL R.	A	10/09/81							YES
CASUALTY LOSS - SPOILAGE OF PERISHABLE ITEMS - GROCERY STORE - LOSS NOT ALLOWED - ITEMS INCLUDED IN COST OF GOODS SOLD	9WTAC214 200-829 201-381	IHRIG	FRED C. AND LEONA R.	A	06/01/72	A	03/22/77					YES
CASUALTY LOSS - THEFT - AMOUNT OF LOSS CLAIMED DISALLOWED FOR LACK OF SUBSTANTIATION	9WTAC486 201-007	BLACKMON	MAEOLA	A	06/05/74							YES
CASUALTY LOSS - THEFT - CASH - AMOUNT OF LOSS ESTABLISHED	202-638	WINSALL	RONALD L.	R	11/29/85							YES

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CASUALTY LOSS - THEFT LOSS - PROOF OF LOSS RESULTING FROM THEFT OF FISH NOT SUBMITTED	8WTAC219 200-653	MARTINEAU	BETH C.	A	12/07/70							YES
CASUALTY LOSS - THEFT LOSS - STOCK PURCHASE - MISREPRESENTATION	202-714	MILLER	NEIL L.	R	03/14/86							YES
CASUALTY LOSS - THEFT LOSS DISALLOWED WHERE BURDEN OF PROOF NOT MET TO ESTABLISH ACTUALLY SUSTAINED LOSS	7WTAC143 200-462	CEGIELSKI	HAROLD E.	A	08/12/68							YES
CASUALTY LOSS - THEFT LOSS OF CHILDREN'S BICYCLES ALLOWED TO PARENT WHO RETAINED CONTROL	201-902	USHER	THOMAS E.	R	10/09/81							YES
CASUALTY LOSS - TREE DIED - NOT SUDDEN UNEXPECTED ACT	202-261	KOSTOLNY	GORDON	A	09/28/83							YES
CASUALTY LOSS - WATER DAMAGE TO NONBUSINESS PROPERTY FROM OVERFLOWING BATHROOM TANK NOT DEDUCTIBLE	4WBTA395 200-729(1ST)	OTOPALIK	H. BROWN	A	09/26/57							YES
CASUALTY LOSS - WINDSTORM - TREE DAMAGE	202-582	OBERLE	ROY E.	AP	08/06/85							YES
CHILD CARE EXPENSE - CHILD MUST QUALIFY AS YOUR DEPENDENT	202-457 WTB41-4	WELTZEIN (BARBER)	SARAH G.	A	10/19/84	A	12/20/85					YES
CHILD CARE EXPENSE - CHILD MUST QUALIFY AS YOUR DEPENDENT - REHEARING OF 10/19/84 TAX APPEALS COMMISSION HEARING	202-457	BARBER	SARAH G.	A	12/20/84							YES
CHILD CARE EXPENSE - NOT EMPLOYED OR FULL-TIME STUDENT	202-249	VANDEBURG	JOEL A.	A	09/26/83							YES
COLLECTION - PRIOR CLAIM FOR TAXES - STATE ENTITLED TO PRIORITY OVER GENERAL CREDITORS AGAINST INSOLVENT ESTATE	200-032(1ST) 230WIS533	KOEHRING	WILL OF			R				R	03/07/39	YES
COMPENSATION FOR SERVICES - BONUS FROM EMPLOYER REPRESENTED BY DEBENTURE IS TAXABLE TO TAXPAYER IN YEAR RECEIVED	5WBTA109 200-103	BLOCK, JR.	WALTER W.	A	03/19/63							YES
COMPENSATION FOR SERVICES - CUSTODIAN RECEIVING LIVING QUARTERS IN LIEU OF WAGES MUST REPORT FAIR MARKET VALUE OF SUCH QUARTERS	6WBTA34 200-202	RISTE	CASPER	A	02/23/65							YES
COMPENSATION FOR SERVICES - GAIN ON STOCK RECEIVED FOR SURRENDER CONVERSION CONTRACT IS TAXABLE	1WBTA231 200-044(1ST) 240WIS564	WHITMAN	JAMES R.	A	12/06/40	A				A	06/01/42	YES
COMPENSATION FOR SERVICES - INCOME RECEIVED AS OFFICER OF CORPORATION TAXABLE - NO FIDUCIARY CAPACITY	1WBTA448	STUYVESANT	JULIAN	A	02/13/42							YES
COMPENSATION FOR SERVICES - SALARY PAID FOR RESEARCH PERFORMED AT UNIVERSITY IS INCLUDIBLE IN INCOME	6WBTA84 200-233	SEEHAFFER	MARLYN E.	A	07/13/65							YES
COMPENSATION FOR SERVICES - SALE OF TREASURY STOCK AT LESS THAN FAIR MARKET VALUE TO TAXPAYER IS ADDITIONAL COMPENSATION	1WBTA231 200-044(1ST) 240WIS564	WHITMAN	JAMES R.	A	12/06/40	A				A	06/01/42	YES
COMPENSATION OR LOANS - MONTHLY AND LUMP-SUM PAYMENTS RECEIVED FROM CONTROLLED CORPORATION WERE FOUND TO BE TAXABLE COMPENSATION	400-203 WTB98-14	MULLOY	EDWARD AND PATRICIA	A	03/19/96							YES
CONDEMNATION AWARDS - LOSS ON CONDEMNATION OF LAND FOR ROAD WAS NOT SUBSTANTIATED	10WTAC104 201-202	NICOL	GEORGIA J.	A	01/19/76							YES
CONSTITUTIONALITY - DISTRIBUTION FROM SUBCHAPTER S CORPORATION VERSUS PERSONAL SERVICE INCOME	201-750 WTB18-5	ROESLER	ELDON H.	A	09/22/78	A	11/01/79					YES
CONSTITUTIONALITY - EXCLUSIONS FROM GROSS INCOME - RETIREMENT BENEFITS - PENSION BENEFITS RECEIVED FROM THE MINNESOTA TEACHERS RETIREMENT SYSTEM WHERE MEMBERSHIP BEGAN PRIOR TO 12-31-63	400-493	KUSS	PHILLIP A. AND RUTH E.	A	07/26/00							YES

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CONSTITUTIONALITY - GAIN ON LIQUIDATION - STATUTE DOES NOT DISCRIMINATE AGAINST NONRESIDENT SHAREHOLDERS WHO HAVE GAIN FOLLOWING CORPORATE LIQUIDATION	400-068 WTB89-12 91-12	HANSEN	WILLIAM W. AND CECELIA G.	A	06/27/94	AP	12/08/94					YES
CONSTITUTIONALITY - GAIN ON LIQUIDATION - STATUTE DOES NOT DISCRIMINATE AGAINST NONRESIDENT SHAREHOLDERS WHO HAVE GAIN FOLLOWING CORPORATE LIQUIDATION	400-068 WTB89-12 91-12	JACOBS, JR.	HARRY D. AND NANCY W.	A	06/27/94	AP	12/08/94					YES
CONSTITUTIONALITY - INCOME TAX STATUTES - RIGHT TO JURY TRIAL	201-720 WTB20-6	NEUMANN	RUSSELL J.	A	06/30/80							YES
CONSTITUTIONALITY - INTEREST EXPENSE - LIMITATION OF INTEREST PAID TO \$1,200	203-181	BIERMEIER	TIMOTHY J.	A	08/30/88	A	07/24/90					YES
CONSTITUTIONALITY - INTEREST INCOME - FEDERAL OBLIGATIONS-MUTUAL FUNDS - EXCLUSION OF DISTRIBUTIONS RECEIVED FROM MUTUAL FUNDS	202-984 WTB53-8	CAPITAL PRESERVATION FUND, INC.				R	05/11/87	AP	07/21/88			YES
CONSTITUTIONALITY - LAW REQUIRING TRANSITIONAL ADJUSTMENTS OF BASIS DIFFERENCE DOES NOT DENY DUE PROCESS	8WTAC177 200-615 200-658	REUSS	HENRY S.	A	08/12/70	A	01/28/71					YES
CONSTITUTIONALITY - MOVING EXPENSES OUT-OF-STATE	201-727 WTB21-9	SHUMAKER	STEVEN R. AND KAREN L.	A	09/11/80							YES
CONSTITUTIONALITY - RETROACTIVE APPLICATION OF CAPITAL GAIN DEDUCTION AS TAX PREFERENCE ITEM FOR MINIMUM TAX	202-785 202-887	LABADIE	WILLIAM J. AND HELEN R.	A	11/11/86	A	07/30/87					YES
CONSTITUTIONALITY - RETROACTIVE TAX ON DIVIDENDS DOES NOT VIOLATE 14TH AMENDMENT OF U.S. CONSTITUTION (ALSO A U.S. SUPREME COURT DECISION, 200-031(1ST))	226WIS595	WELCH	EARLE S.			A	10/27/37			A	01/15/38	YES
CONSTITUTIONALITY - RIGHT TO PROVIDE ONLY INFORMATION DEEMED NECESSARY	201-512	HORNE	ROBERT D.	A	08/15/78							YES
CONSTITUTIONALITY - SALE OF PRINCIPAL RESIDENCE - REPLACEMENT RESIDENCE OUT-OF-STATE - MOVING EXPENSES OUT-OF-STATE	201-838 201-988 WTB21-9 29-11	TAYLOR, ET AL.	HOWARD U.			A	10/21/80			A	03/02/82	YES
CONSTITUTIONALITY - SALE OF PRINCIPLE RESIDENCE REPLACEMENT RESIDENCE OUT-OF-STATE - MOVING EXPENSES OUT-OF-STATE	201-457	TAYLOR, ET AL.	HOWARD U.			R	12/08/77					YES
CONSTITUTIONALITY - TAX APPEALS COMMISSION HAS NO JURISDICTION TO REVIEW QUESTIONS OF CONSTITUTIONALITY	201-513	HAWKINS	DELMAR H.	A	08/15/78							YES
CONSTITUTIONALITY - TAXATION OF INCOME EARNED BY WISCONSIN RESIDENT FROM REAL ESTATE LOCATED OUTSIDE WISCONSIN	202-033	HAYDIN, JR.	EDWARD	A	06/10/82							YES
CONSTITUTIONALITY - TAXATION OF SAME SUMS FOR BOTH INCOME AND INHERITANCE IS NOT UNCONSTITUTIONAL	8WTAC228 200-662 200-811 200-950	TREE	ESTATE OF CHARLES	A	01/15/71	A	04/27/72			A	10/30/73	YES
CONSTITUTIONALITY - TAXATION OF TRUSTEE OF REVOCABLE TRUST DID NOT VIOLATE 14TH AMENDMENT OF U.S. CONSTITUTION	200-035(1ST) 237WIS135	BATES	TRUST OF CLARA H.	A		A				A	12/03/40	YES
CONSTITUTIONALITY - TAXING INCOME OF TEMPORARILY ABSENT DOMICILIARY DID NOT DENY EQUAL PROTECTION OF THE LAW	200-976	BRUALDI	RICHARD A.			A	12/17/74					YES
CONSTITUTIONALITY OF FARM LOSS LIMITATION STATUTES - STATUTE IS NOT DISCRIMINATORY AGAINST FARMERS WHO HAVE NON-FARM INCOME GREATER THAN \$55,000 AND MEETS THE UNIFORMITY CLAUSE OF THE WISCONSIN CONSTITUTION	400-434 WTB115-21	MACIEJCZAK	THOMAS W. AND MARILYNNE A.	A	07/19/99							YES
CONSTITUTIONALITY OF INCOME TAX STATUTES	201-821	BRANDT	ROBERT C.	A	03/20/81							YES
CONSTITUTIONALITY OF INCOME TAX STATUTES	202-070	PUTA	EDWARD C.	A	08/27/82							YES
CONSTITUTIONALITY OF TAX - EMERGENCY RELIEF INCOME TAX AND ALTERNATIVE TAX COMPLY	200-019(1ST) 217WIS528	VAN DYKE	GEORGE D.							A	03/05/35	YES
CONSTITUTIONALITY OF TAXES	202-346 WTB38-4	BROMLEY	JOSEPH	A	03/12/84							YES

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CONSTITUTIONALITY OF TAXES	202-121 202-366	CHRISTIAN	PAUL W. AND YVONNE D.	A	11/12/82	A	05/04/84					YES
CONSTITUTIONALITY OF TAXES	201-728	CLIFFORD	JOHN P.	A	09/11/80							YES
CONSTITUTIONALITY OF TAXES	202-863 WTB45-8	MUCH	ROSCOE Q.	A	06/19/85	A	03/31/87					YES
CONSTITUTIONALITY OF TAXES	201-553	MUELLER	FREDERICK N.	A	03/20/79							YES
CONSTITUTIONALITY OF TAXES	201-697 WTB20-7	PETSCH	CARL L.	A	06/30/80							YES
CONSTITUTIONALITY OF TAXES	201-570	SMITH	RICHARD A.	A	04/26/79							YES
CONSTITUTIONALITY OF TAXES - CANNOT BE REVIEWED BY TAX APPEALS COMMISSION	10WTAC4 201-026	WILLIAMS	LLOYD D.	A	07/26/74							YES
CONSTITUTIONALITY OF TAXES - CANNOT BE REVIEWED BY TAX APPEALS COMMISSION	10WTAC26 201-118	WOLFE	RICHARD D.	A	12/30/74							YES
CONSTITUTIONALITY OF TAXES - COURT ORDER THAT TAXPAYER PRODUCE OWN COPIES OF INDIVIDUAL INCOME RETURNS QUASHED	202-221	B. M. IN THE MATTER OF A SUBPOENA DUCES TECUM							05/17/83			YES
CONSTITUTIONALITY OF TAXES - DEEMED VALID UNTIL DECLARED OTHERWISE BY COURT OF COMPETENT JURISDICTION	10WTAC112 201-208	DORMAN	N. JEAN	A	02/18/76							YES
CONSTITUTIONALITY OF TAXES - DEEMED VALID UNTIL DECLARED OTHERWISE BY COURT OF COMPETENT JURISDICTION	10WTAC111 201-207	DORMAN	N. JEAN	A	02/18/76							YES
CONSTITUTIONALITY OF TAXES - DENIAL OF DUE PROCESS - COMBINED INCOME OF MARRIED PERSONS NOT ARBITRARY	202WIS493	HOEPER	ALBERT A.			AP	03/10/30			A	11/11/30	YES
CONSTITUTIONALITY OF TAXES - DISPARITY WHEN LIQUIDATING CORPORATION REALIZES GAIN AND NONRESIDENT STOCKHOLDER SUSTAINS PERSONAL LOSS	202-539 202-820 203-009 WTB44-8 60-8	POLAN	JEANNE F.	A	05/08/85	R	01/06/87	A	11/23/88			YES
CONSTITUTIONALITY OF TAXES - FAILURE TO PROSECUTE ALL NON-FILERS DOES NOT DENY DUE PROCESS AND EQUAL PROTECTION	200-521	MECHANIC	HARRY H.	A	07/02/69							YES
CONSTITUTIONALITY OF TAXES - FEDERAL RESERVE NOTES - EXEMPT FROM TAXATION	202-265	BOHN	DAVID	D	11/30/83							YES
CONSTITUTIONALITY OF TAXES - INCOME - ASSESSING TAX ON WAGES AND SALARIES DOES NOT VIOLATE U.S. CONSTITUTION	201-870	STAPELMANN	GARY R.	A	07/08/81							YES
CONSTITUTIONALITY OF TAXES - JURISDICTION LACKING TO TAX APPEALS COMMISSION ON QUESTIONS OF CONSTITUTIONALITY	10WTAC85 201-182	SGRO	JOSEPH	A	11/04/75							YES
CONSTITUTIONALITY OF TAXES - TAX APPEALS COMMISSION LACKS AUTHORITY TO RULE ON	10WTAC200 201-409	DAHL	JOHN O.	A	08/01/77							YES
CONSTITUTIONALITY OF TAXES - WITHHOLDING TAX AND REQUIREMENT TO WITHHOLD	8WTAC59 200-546	PETERSEN	MAXINE	D	09/05/69							YES
CONSTRUCTIVE RECEIPT DEFINED - RECEIVED BENEFIT OF GROSS DIVIDEND ALTHOUGH RECEIVED DIVIDEND NET OF FOREIGN TAXES	4WBTA428 200-824(1ST) 200-006 12WIS2d154	VAN DYKE	ESTATE OF DOUGLASS	A	09/29/58	A	04/06/60			A	01/10/61	YES
CONTRACTORS - ACCOUNTING METHOD - COMPLETED CONTRACT METHOD PROPER WHERE LOSS INCURRED ON CONTRACT AS WHOLE	1WBTA365 200-050(1ST) 241WIS350	ABEL	OTTO	A	08/22/41	R	04/16/42			A	11/10/42	YES
CONTRACTORS - ACCOUNTING METHOD - COMPLETED CONTRACT METHOD PROPER WHERE LOSS INCURRED ON CONTRACT AS WHOLE	1WBTA371 200-050(1ST) 241WIS350	LOTZ	OSCAR	A	08/22/41	R	04/16/42			A	11/10/42	YES

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CONTRIBUTIONS - CHARITABLE - ALLOWED FOR LOSS IN VALUE RESULTING FROM PROPERTY DAMAGED ON EASEMENT GRANTED TO MUNICIPAL CORPORATION	7WTAC22 200-381	HERZFELD	JOHN M.	R	06/23/67							YES
CONTRIBUTIONS - CHARITABLE - ALLOWED WHERE SATISFIED COMMISSION THAT CONTRIBUTIONS NOT LESS THAN AMOUNT CLAIMED	7WTAC61 200-405	GUTWALD	SELMA	R	11/30/67							YES
CONTRIBUTIONS - CHARITABLE - AUDIT FEE - CHURCH OF SCIENTOLOGY	202-624 WTB46-7	NASH	ROBERT E.	A	11/29/85							YES
CONTRIBUTIONS - CHARITABLE - BURDEN OF PROOF ON TAXPAYER TO VERIFY CASH CONTRIBUTIONS TO BASIC BIBLE CHURCH OF AMERICA	203-094	MUCH	ROSCOE Q.	A	10/20/89							YES
CONTRIBUTIONS - CHARITABLE - DEDUCTION ALLOWED FOR MARKET VALUE OF STOCK ON DATE OF DONATION	1WBTA23	MESSINGER	C. R.	R	11/29/39							YES
CONTRIBUTIONS - CHARITABLE - EASEMENT CONTAINED IN DEED DID NOT DISQUALIFY TRANSFER AS CONTRIBUTION	202-711	CULLEN	DAVID M.	R	03/14/86							YES
CONTRIBUTIONS - CHARITABLE - FAILED TO SHOW DONATED PROPERTY TAXPAYERS SALVAGED HAD ANY VALUE	202-232	DENISON	EUGENE AND DOROTHY	A	08/12/83							YES
CONTRIBUTIONS - CHARITABLE - LIFE SCIENCE CHURCH - VOW OF POVERTY	201-697 WTB20-7	PETSCH	CARL L.	A	06/30/80							YES
CONTRIBUTIONS - CHARITABLE - MONEY SENT TO SUPPORT SON AS LDS MISSIONARY	202-842	DOLATO	HAROLD J.	R	02/13/87							YES
CONTRIBUTIONS - CHARITABLE - MONEY USED TO FINANCE WEEKLY RADIO SHOW WAS NOT CONTRIBUTED TO A RELIGIOUS ORGANIZATION	10WTAC26 201-118	WOLFE	RICHARD D.	A	12/30/74							YES
CONTRIBUTIONS - CHARITABLE - NONCASH DONATION OF CLOTHING, ETC. - DEPARTMENT LACKED EVIDENCE TO DISALLOW 1/3 DONATIONS - ESTIMATES REASONABLE	201-902	USHER	THOMAS E.	R	10/09/81							YES
CONTRIBUTIONS - CHARITABLE - OFFICE RENTAL SPACE TO CEREBRAL PALSY FOUNDATION	7WTAC165 200-475	THRELFALL	JOHN B.	R	10/04/68							YES
CONTRIBUTIONS - CHARITABLE - OTHER THAN CASH - COST OF MAINTAINING AND OPERATING HOME USED AS CHURCH TREASURER'S OFFICE	202-023	SCHNEIDER	JAMES E.	A	05/12/82							YES
CONTRIBUTIONS - CHARITABLE - PROPER FOR TRANSFER OF TRUST INCOME - FOR BENEFIT OF UNIVERSITY OF WISCONSIN	5WBTA62 200-074 200-484	DANIELS	JOSEPH S.	R	09/21/62	R	02/12/69					YES
CONTRIBUTIONS - CHARITABLE - TO OUT-OF-STATE COLLEGE CONNECTED WITH CONVENT	6WBTA170 200-321	BRAUN	ANTON A.	A	08/12/66							YES
CONTRIBUTIONS - CHARITABLE - TO OUT-OF-STATE RELIGIOUS ORGANIZATION ARE DEDUCTIBLE	6WBTA170 200-321	BRAUN	ANTON A.	R	08/12/66							YES
CONTRIBUTIONS - CHARITABLE - TRUCK GIVEN TO INDIVIDUAL NOT CHARITABLE ORGANIZATION	202-179	SCHLEI	DAVID G.	A	06/10/83							YES
CONTRIBUTIONS - CHARITABLE - UNIVERSAL LIFE CHURCH	201-908 WTB26-7	HORN	WOLFGANG O.	A	10/09/81							YES
CONTRIBUTIONS - CHARITABLE - YEAR OF CONTRIBUTION - CONDITIONS IN DEED MUST BE SATISFIED BEFORE GIFT COMPLETED	202-711	CULLEN	DAVID M.	A	03/14/86							YES
CONTRIBUTIONS - CHARITABLE DEDUCTION LIMITED TO DISTRIBUTIVE SHARE OF PARTNERSHIP'S TOTAL CHARITABLE CONTRIBUTION DEDUCTION	203-417	CONNERS	JAMES H.	A	05/11/93							YES
CORPORATE DISTRIBUTIONS - ASSETS RECEIVED BY SHAREHOLDERS AS RESULT OF CORPORATION REORGANIZATION VALUED BY CAPITALIZING EARNINGS	5WBTA202 200-176	COPLAND, ET AL.	ARTHUR F.	A	12/22/64							YES
CORPORATE LIQUIDATION - SECTION 333 - FAILURE TO FILE PROPER ELECTION WITH DEPARTMENT - STATUTE REQUIRING FILING TIMELY COPY OF SECTION 333 ELECTION WITH DEPARTMENT REPEALED ONE MONTH PRIOR TO LIQUIDATION	400-053	FRANK	GORDON AND MARY	R	05/09/94							YES

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CORPORATE LIQUIDATION - SECTION 333 - FAILURE TO FILE PROPER ELECTION WITH DEPARTMENT - STATUTE REQUIRING FILING TIMELY COPY OF SECTION 333 ELECTION WITH DEPARTMENT REPEALED ONE MONTH PRIOR TO LIQUIDATION	400-055	SCHINNER	JOHN AND RUTH	R	05/09/94							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	KNOERNSCHILD	ESTATE OF CARL	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	KNOERNSCHILD	LUCILLE	R	06/20/94							YES
CORPORATE LIQUIDATION - WRITTEN ELECTION REQUIRED - WRITTEN ELECTION REQUIREMENT DOES NOT APPLY TO INDIVIDUAL SHAREHOLDERS	400-090	ZACH	CHARLES O. AND COLETTE C.	R	11/03/94							YES
CORPORATE LIQUIDATIONS - SECTION 336 - RECOGNITION OF GAIN OR LOSS TO LIQUIDATING CORPORATION ON DISTRIBUTION OF PROPERTY IN COMPLETE LIQUIDATION - EFFECTIVE 1/1/87 - NO MATERIAL CHANGE IN OWNERSHIP	203-315 WTB79-9	BERGE	OLIVER G. AND JEANNE K.	A	03/11/92							YES
CORPORATE LIQUIDATIONS - SECTION 336 - RECOGNITION OF GAIN OR LOSS TO LIQUIDATING CORPORATION ON DISTRIBUTION OF PROPERTY IN COMPLETE LIQUIDATION - EFFECTIVE 1/1/87 - NO MATERIAL CHANGE IN OWNERSHIP	203-315 WTB79-9	TRODAHL	WILMER E. AND MARIEJEAN	A	03/11/92							YES
CORPORATION DISTRIBUTION - LIQUIDATING DIVIDEND - ENDOWMENT POLICY DISTRIBUTED AS LIQUIDATING DIVIDEND TAXABLE	10WTAC251 201-470	NELL	EARL O.	A	03/02/78							YES
CORPORATION LIQUIDATION - 333 - FAILURE TO FILE FORM 964 - WRITTEN ELECTION REQUIRED	201-772	KAILING	RICHARD R.	A	11/20/80							YES
CORPORATION LIQUIDATION - 337 - CORPORATE GAIN ON LIQUIDATION DISTRIBUTED TO SOLE NONRESIDENT SHAREHOLDER	202-539 202-820 203-009 WTB44-8 60-8	POLAN	JEANNE F.	A	05/08/85	R	01/06/87	A	11/23/88			YES
CORPORATION LIQUIDATION - 337 - LIQUIDATION DISTRIBUTION NOT REPORTABLE ON INSTALLMENT BASIS BECAUSE OF GRANTOR TRUST-CONSTRUCTIVE RECEIPTS	201-965	COVELLI	ELEANOR V.	A	01/25/81							YES
CORPORATION LIQUIDATION - CAPITAL GAIN FROM PARTIAL LIQUIDATION INCLUDABLE IN FIDUCIARY RETURN	7WTAC52 200-401	JEFFRIS	ESTATE OF KENNETH B.	A	10/30/67							YES
CORPORATION LIQUIDATION - COMPLETE LIQUIDATION REQUIRED WITHIN ONE CALENDAR MONTH	202-360	WALENCZYK	VERA	A	05/26/84							YES
CORPORATION LIQUIDATION - COMPUTATION OF GAIN - COST BASIS OF STOCK NOT DECREASED BY UNREPORTED ADDITIONAL INCOME RECEIVED IN CLOSED YEAR	9WTAC102 200-764	DOBRECEVICH	EMIL	R	01/25/72							YES
CORPORATION LIQUIDATION - COST BASIS OF PROPERTY TRANSFERRED TO CORPORATION DETERMINABLE - GAIN TAXABLE	9WTAC92 200-750	LOTSPEICH	CHRIST AND ANNA	A	12/28/71							YES
CORPORATION LIQUIDATION - FAILURE TO FILE ELECTION CLAIM - 71.333 BENEFIT WITH DEPARTMENT RESULTS IN FULL GAIN TAXED	7WTAC174 200-458	VICK	JOHN E. AND MARY R.	A	10/30/68							YES
CORPORATION LIQUIDATION - WRITTEN ELECTION REQUIRED	201-699	EGAN, JR.	GEORGE	R	04/03/80							YES
CORPORATION LIQUIDATION - WRITTEN ELECTION REQUIRED	201-699	MOLL	DAVID L.	R	04/03/80							YES
CORPORATION LIQUIDATION - WRITTEN ELECTION REQUIRED - ELECTION NOT TIMELY FILED DEFERRAL OF GAIN NOT ALLOWED	10WTAC183 201-382	BOXHORN	LOUIS AND ARLINE	A	03/31/77							YES
CORPORATION LIQUIDATION - WRITTEN ELECTION REQUIRED - FAILURE TO FILE WRITTEN ELECTION WITH STATE EVEN THOUGH FEDERAL FORM 964 FILED RESULTS IN TAXATION OF FULL GAIN	203-073 203-147 203-237 WTB65-12 69-7 71-8 79-9	BREYER	KEITH	A	07/27/89	R	04/24/90	R	01/15/91			YES

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CORPORATION LIQUIDATION - WRITTEN ELECTION REQUIRED UNDER SEC. 333 INTERNAL REVENUE CODE - WRITTEN ELECTION NOT FILED	202-360	WALENCZYK	VERA	A	05/26/84							YES
COURT COSTS - ASSESSMENT IN THE ALTERNATIVE - RESPONDENT ACTIONS WERE LEGITIMATE PRESERVATION OF APPEAL RIGHTS UNDER CHAPTER 73 AND NOT EVIDENCE OF BAD FAITH	400-099	HOGAN	KAY		12/28/94							YES
COURT COSTS - COSTS ASSESSED - ARGUMENTS FOR FAILURE TO FILE RETURN GROUNDLESS AND FRIVOLOUS	WTB125-13 128-27	GUTSCH	JOHN	A	03/23/01							YES
COURT COSTS - COSTS ASSESSED - ARGUMENTS FRIVOLOUS AND GROUNDLESS	400-531 WTB124-19 130-22	QUINNELL	ROBERT J. AND RUTH I.	A	02/20/01							YES
COURT COSTS - COSTS AWARDED - APPEAL FRIVOLOUS AND WITHOUT BASIS IN LAW	400-595	SMITH	NED F. AND HELEN E. (DEC'D.)	AP	03/08/02							YES
COURT COSTS - COSTS IMPOSED - COMMISSION FOUND THAT PETITIONER'S POSITION WAS GROUNDLESS	400-591	ARKIN	ANDREW J.	A	02/19/02							YES
COURT COSTS - COURT COST IMPOSED - ARGUMENTS FRIVOLOUS AND GROUNDLESS - WAGES ARE SUBJECT TO TAXATION	WTB130-22	GURALSKI	ROY M. AND LORI A.	A	03/14/02							YES
COURT COSTS - COURT COSTS ASSESSED AS PETITIONS FOR REVIEW ARE FRIVOLOUS AND GROUNDLESS	400-611 WTB132-24	STEWART	BRIAN K. AND CINDY	A	07/10/02							YES
COURT COSTS - COURT COSTS ASSESSED AS PETITIONS FOR REVIEW ARE FRIVOLOUS AND GROUNDLESS	400-611 WTB132-24	STEWART*	BRIAN K.	AP	07/10/02							YES
COURT COSTS - COURT COSTS AWARDED WHERE CLAIM FRIVOLOUS - WAGES NOT INCOME, FEDERAL RESERVE NOTES TAX EXEMPT FEDERAL OBLIGATIONS	203-022 WTB61-5	KOCH	KENNETH WILLIAM			A	01/17/89					YES
COURT COSTS - COURT COSTS IMPOSED - PETITIONER'S POSITIONS IN PROCEEDING WERE FRIVOLOUS AND GROUNDLESS AND PRIMARILY FOR DELAY	400-605	LESNIK	CARRIE A.	A	05/30/02							YES
COURT COSTS - COURT COSTS IMPOSED - PROCEEDING FOUND TO BE PRIMARILY FOR DELAY AND TAXPAYER'S POSITION FOUND TO BE FRIVOLOUS AND GROUNDLESS	400-617 WTB132-23	KNICKEL	MARK	A	08/01/02							YES
COURT COSTS - COURT COSTS IMPOSED WHERE PETITIONER'S POSITION IN PROCEEDINGS WERE FRIVOLOUS AND GROUNDLESS AND WERE INSTITUTED AND MAINTAINED PRIMARILY FOR DELAY	WTB132-22	BOON	SUSAN B.	A	06/03/02							NO
COURT COSTS - COURT COSTS IMPOSED, GROUNDLESS AND FRIVOLOUS ARGUMENT	400-580 WTB129-20	RELL	MARK JOSEPH AND MARIE ANNE	A	12/11/01							YES
COURT COSTS - COURT COSTS IMPOSED, GROUNDLESS AND FRIVOLOUS ARGUMENT	400-640 WTB128-25 132-22	SIMON	GARY J.	A	10/17/01	A	06/13/02					YES
COURT COSTS - FRIVOLOUS AND GROUNDLESS APPEAL	WTB124-18	DARNE	LAURA C.	A	09/01/00	A	12/07/00					YES
COURT COSTS - FRIVOLOUS AND GROUNDLESS CLAIM	WTB114-12	BOON	SUSAN B.	A	03/10/99							NO
COURT COSTS - FRIVOLOUS AND GROUNDLESS CLAIM	400-506 WTB124-17	BOSETTI	BRENDA	A	10/16/00							YES
COURT COSTS - FRIVOLOUS AND GROUNDLESS CLAIM	400-506 WTB124-17	BOSETTI	ROSS	A	10/16/00							YES
COURT COSTS - FRIVOLOUS AND GROUNDLESS POSITIONS	400-642	JACOBSON	DENNIS AND PAMELA	A	11/15/02	D	06/04/03	A	03/03/04			YES
COURT COSTS - FRIVOLOUS CLAIM	WTB115-17	VAN GROLL	TIMOTHY	A	06/16/99							YES
COURT COSTS - GROUNDLESS AND FRIVOLOUS ARGUMENTS	WTB128-24	MEYER	JOSEPH D.	A	09/13/01							YES
COURT COSTS - IMPOSED	400-562 WTB128-27	SHEWCZYK	THOMAS J. AND CHRISTINE	A	08/09/01							YES

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COURT COSTS - IMPOSED ON FRIVOLOUS AND GROUNDLESS APPEAL	400-565 WTB128-24	PANSIER	GARY AND JOAN	A	08/20/01							YES
COURT COSTS - PETITIONER'S POSITION IN PROCEEDINGS FRIVOLOUS AND GROUNDLESS	WTB127-20	REDCAY	JEROME	A	04/03/01							YES
COURT COSTS - PETITIONER'S POSITION IN PROCEEDINGS FRIVOLOUS AND GROUNDLESS	400-544	WILKE	RONALD E. AND JEANNETTE M.	A	04/11/01							YES
COURT COSTS - REASONABLE COSTS AWARDED IN CONNECTION WITH MOTION TO COMPEL DISCOVERY	400-145	DUBIN	CARL L. AND SARI L.	A	05/28/93	A	07/26/95					YES
COVENANT NOT TO COMPETE - COMPENSATION FOR REFRAINING FROM BUSINESS IS TAXABLE INCOME.	2WBTA437 200-086(1ST)	YAHR	FRED E.	A	07/10/45	A	12/19/47					YES
COVENANT NOT TO COMPETE - FULLY AMORTIZABLE OVER 10 YEARS - GOODWILL NOT SHOWN TO BE INCLUDABLE IN SALES PRICE	8WTAC208 200-648	LAIKEN	ROBERT A.	R	11/24/70							YES
COVENANT NOT TO COMPETE - TAXABILITY TO A NONRESIDENT	400-742 WTB139-15	LEACH	FRANK D. AND BILLIE J.	R	03/29/04							NNA
COVENANT NOT TO COMPETE - VALUATION OF COVENANT NOT TO COMPETE REDUCED TO A REASONABLE AMOUNT	10WTAC198 201-404	SUCHORSKI	SYLVESTER	A	06/15/77							YES
CREDITS - DEPENDENT - TAXPAYER FAILED TO SUBMIT EVIDENCE TO SUPPORT ENTITLEMENT TO CREDIT	WTB74-15	ZERBEL*	ROGER R. AND LAVERNE A.	A	07/16/91							YES
CREDITS - ESTIMATED TAXES - PREPAYMENT OF INCOME TAX - ESTIMATED TAXES PAID IN DAUGHTER'S NAMES FOR INCOME WHICH WAS FOUND ATTRIBUTABLE TO PARENTS SHOULD ALSO BE ATTRIBUTABLE TO PARENTS	203-395 WTB82-16	BECK	PAUL G. AND JUDITH L.	R	02/22/93							YES
CREDITS - FEDERAL CREDIT FOR TAX PAID BY A REGULATED INVESTMENT COMPANY NOT ALLOWED FOR WISCONSIN	9WTAC180 200-804 201-011	LABUS	OTTO P.	A	04/26/72	A	04/11/74					YES
CREDITS - PARTIAL FORGIVENESS OF 1961 TAXES - ROYALTY INCOME FROM PATENTS CONSTITUTED CAPITAL GAINS NOT SUBJECT TO FORGIVENESS	7WTAC49 200-399 200-522	PAZDERSKI	RAY R.	A	10/04/67	A	07/08/69					YES
CREDITS - PROPERTY TAX/RENT - TAXPAYER FAILED TO SUBMIT EVIDENCE TO SUPPORT ENTITLEMENT TO CREDITS	WTB74-15	ZERBEL*	ROGER R. AND LAVERNE A.	A	07/16/91							YES
CREDITS - TAXES PAID TO OTHER STATES	8WTAC87 200-630	FIRME	GORDON C.	R	11/20/69							YES
CREDITS - TAXES PAID TO OTHER STATES - ALLOWED TO A WISCONSIN DOMICILIARY	10WTAC115 201-204 201-234	JOHNSTON	PETER R.	R	02/18/76	D	07/21/76			A	03/27/79	YES
CREDITS - TAXES PAID TO OTHER STATES - AS NO TAXES PAID TO MINNESOTA CREDIT NOT ALLOWED	7WTAC51 200-400	PASSER	THEODORE W.	A	10/09/67							YES
CREDITS - TAXES PAID TO OTHER STATES - CAPITAL GAIN ON SALE OF PROPERTY - WISCONSIN TAXES 40% - ILLINOIS 100% - 60% CAPITAL GAIN DEDUCTION IS NOT CONSIDERED INCOME FOR WISCONSIN TAX PURPOSES	203-027	GARST	ARTHUR AND KATHERINE	A		A	08/31/88					YES
CREDITS - TAXES PAID TO OTHER STATES - LOTTERY WINNINGS	201-725	GEOFFREY	HAROLD AND MILDRED	A	10/21/80							YES
CREDITS - TAXES PAID TO OTHER STATES - LOTTERY WINNINGS	202-403	HALL	DONNE E.	A	07/05/84	R	08/08/85					YES
CREDITS - TAXES PAID TO OTHER STATES - MAY BE CLAIMED	201-666	HALVERSON	PAUL D.	R	01/25/80							YES
CREDITS - TAXES PAID TO OTHER STATES - PAYMENT OF INCOME TAX TO CITY DOES NOT CONSTITUTE PAYMENT TO ANOTHER STATE	6WBTA49 200-211	KNOCHE	WALTER	R	04/30/65	R	06/24/66					YES
CREDITS - TAXES PAID TO OTHER STATES - PAYMENT OF INCOME TAX TO CITY DOES NOT CONSTITUTE PAYMENT TO OTHER STATE	6WBTA49 200-211	KNOCHE	CARL H.	R	04/30/65	R	06/24/66					YES
CREDITS - TAXES PAID TO OTHER STATES - SINCE NO INCOME TAXES PAID TO ARKANSAS, NOT ENTITLED TO CREDIT	7WTAC75 200-413	FIRME	GORDON C.	A	02/07/68							YES

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CREDITS - TAXES PAID TO OTHER STATES - SUBCHAPTER S INCOME	201-525 201-750 WTB18-5	ROESLER	ELDON H.	A	09/22/78	R	11/01/79					YES
CREDITS - TAXES PAID TO OTHER STATES - TAXES PAID TO ILLINOIS FOR 1972 ALLOWED	10WTAC23 201-119 201-158	FALKOWSKI	REGINALD J.	R	12/30/74	A	06/02/75					YES
CREDITS - TAXES PAID TO OTHER STATES - TAXPAYERS ALLOWED CREDIT FOR TAXES PAID TO ILLINOIS WHERE WISCONSIN RETURNS FILED BEYOND FOUR YEARS STATUTE FOR CLAIMING SUCH CREDITS BASED UPON PRINCIPLE OF EQUITABLE RECOUPMENT	203-395 WTB82-16	BECK	PAUL G. AND JUDITH I.	R	02/22/93							YES
CREDITS - VETERANS AND SURVIVING SPOUSES PROPERTY TAX CREDIT	WTB188-9	LASKE	ROBERT	R	02/27/15							YES
CRIMINAL PENALTIES - PERSONS OTHER THAN CORPORATIONS - ASSESSMENTS - FAILURE TO FILE - MISDEMEANOR CHARGES UPHELD	202-105	OTTO	CARL E.					A	09/27/82			YES
DECLARATION OF ESTIMATED TAXES - 12% UNDERPAYMENT PENALTY	203-055	ZINGELMAN	ALAN T.	A	04/26/89							YES
DEFAULT ASSESSMENT ISSUED - TAXPAYER REQUIRED TO FILE RETURN BUT NEGLECTED OR REFUSED TO DO SO OVER 11 YEAR PERIOD (SUMMARY JUDGMENT)	400-602	CLAYBROOKS	CHARLES L.	A	05/10/02							NO
DEFERRED COMPENSATION - EARNED OUT-OF-STATE FOR PERSONAL SERVICES FOLLOWS WISCONSIN RESIDENCE WHEN RECEIVED	9WTAC412 200-939	LATVIS	MICHAEL	A	08/30/73							YES
DEFERRED COMPENSATION - FROM OUT-OF-STATE FORMER EMPLOYER FOLLOWS WISCONSIN RESIDENCE	9WTAC242 200-849	CHASE	HOWARD F.	A	08/11/72							YES
DEFERRED COMPENSATION - FROM OUT-OF-STATE PROFIT-SHARING PLAN FOLLOWS RESIDENCE OF RECIPIENT WHEN RECEIVED	9WTAC209 200-826	DAY	HERBERT W.	A	05/26/72							YES
DEFERRED COMPENSATION - FROM PROFIT-SHARING PLAN FOLLOWS RESIDENCE	8WTAC133 200-590	SCHROEDER	GERALD F.	A	04/13/70							YES
DEFERRED COMPENSATION - PAYMENT FROM OUT-OF-STATE PENSION TAXABLE TO WISCONSIN RESIDENT	8WTAC274 200-686	SCHMIDT	ROBERT	A	04/06/71							YES
DEFERRED COMPENSATION - PAYMENT FROM OUT-OF-STATE PROFIT SHARING PLAN TAXABLE TO WISCONSIN RESIDENT	9WTAC122 200-772	KRINKER	ROLAND RUSSELL	A	01/31/72							YES
DEFERRED COMPENSATION - PROFIT SHARING CONSTRUCTIVELY RECEIVED BEFORE MOVE TO WISCONSIN	9WTAC4 200-700	CUE	DALE A.	R	04/29/71							YES
DEFERRED COMPENSATION - SITUS - PENSION FUND PAYMENT RECEIVED BY WISCONSIN RESIDENT FROM OUT-OF-STATE EMPLOYMENT TAXABLE	8WTAC217 200-652	HAHNE	MILDRED R.	A	12/07/70							YES
DEFERRED COMPENSATION - STOCK FROM EMPLOYE TRUST TO BE VALUED AT FAIR MARKET VALUE, NOT COST.	6WBTA130 200-277 200-377	MCKEVITT	BERNARD F.	A	02/08/66	A						YES
DEFERRED COMPENSATION - TAXABLE - OUT-OF-STATE PENSION PAYMENT TAXABLE TO WISCONSIN RESIDENT	9WTAC109 200-767	SOWERS	JAMES J.	A	01/25/72							YES
DEFERRED COMPENSATION - TAXABLE - OUT-OF-STATE PENSION PLAN PAYMENT TO WISCONSIN RESIDENT	8WTAC244 200-670	LEDWITH	ROBERT F.	A	02/08/71							YES
DELINQUENT TAXES - DELINQUENT ACCOUNT FEE - DELINQUENT ACCOUNT FEE IS STATUTORY	400-644 WTB133-35	HASTINGS	ANDRE O.	A	11/19/02							YES
DELINQUENT TAXES - IMPOSITION OF PENALTY AND INTEREST ON TAXPAYER'S DELINQUENT INCOME TAX IS MANDATORY	6WBTA104 200-244	SULLIVAN	EDWIN J.	A	09/30/65							YES
DELINQUENT TAXES - INTEREST - PENALTIES - IMPOSITION OF PENALTY AND INTEREST ON TAXPAYER'S DELINQUENT INCOME TAX IS MANDATORY	6WBTA102 200-245	BECKER	JOHN	A	09/30/65							YES

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DEMAND FOR PRODUCTION OF RECORDS - MUST SHOW DEMAND IS MATERIAL AND RELEVANT	200-521	MECHANIC	HARRY H.	A	07/02/69							YES
DEPENDENT CREDIT - DEPENDENT CREDIT ALLOWED FOR THREE OF FOUR DEPENDENTS CLAIMED - ASSESSMENT IN THE ALTERNATIVE	400-199	SPATES	CORINE	A	03/13/96							YES
DEPENDENT CREDIT - DEPENDENT CREDITS NOT ALLOWED - ASSESSMENT IN THE ALTERNATIVE	400-199	BRUCE, JR.	WILLIE	R	03/13/96							YES
DEPENDENT CREDIT - DEPENDENT CREDITS PERMITTED FOR TWO CHILDREN - FORM 8832 NOT EXECUTED RELEASING DEPENDENCY EXEMPTIONS	WTB115-19	DeWERFF	CYNTHIA M.	R	06/02/99							YES
DEPENDENT CREDIT - DEPENDENT CREDITS PERMITTED FOR TWO CHILDREN BASED UPON JUDGMENT OF DIVORCE, AS AMENDED, WHERE MORE THAN \$600 PAID TOWARD CHILD SUPPORT	WTB111-11	DE WERFF*	TIMOTHY C. AND TERRI L.	R	05/20/98							YES
DEPENDENT CREDIT - DEPENDENT CREDITS PERMITTED FOR TWO CHILDREN BASED UPON JUDGMENT OF DIVORCE, AS AMENDED, WHERE MORE THAN \$600 PAID TOWARD CHILD SUPPORT	WTB111-11	DE WERFF*	TIMOTHY C.	R	05/20/98							YES
DEPENDENT CREDIT - EFFECTIVE 1-1-86 - DIVORCED PARENTS - DIVORCED AFTER 1984 - DEPENDENT CREDIT ALLOWABLE TO PARENT WHO HAS PHYSICAL CUSTODY FOR GREATER PORTION OF YEAR UNLESS FORM 8332 EXECUTED BY PARENT GIVING UP RIGHT AND FORM ATTACHED TO NONCUSTODIAL	WTB130-21	BUFFHAM	ROBERT J. AND DIANNA	R	03/18/02							YES
DEPENDENT CREDIT - EFFECTIVE 1-1-86 - DIVORCED PARENTS - DIVORCED AFTER 1984 - DEPENDENT CREDIT ALLOWABLE TO PARENT WHO HAS PHYSICAL CUSTODY FOR GREATER PORTION OF YEAR UNLESS FORM 8332 EXECUTED BY PARENT GIVING UP RIGHT AND FORM ATTACHED TO NONCUSTODIAL	WTB130-21	DAHLER	ROBERT L.	A	03/18/02							YES
DEPENDENT CREDIT - SUPPORT TEST - BURDEN OF PROOF - MUST ESTABLISH THAT SHE PAID MORE THAN ONE-HALF OF TOTAL COST OF SUPPORT OF CLAIMED DEPENDENT	WTB115-20	EDWARDS	SHEILA	AP	07/01/99							YES
DEPLETION ALLOWANCE FOR TIMBER IS COMPUTED ON TAXPAYER'S BASIS - NOT ON APPRAISED VALUE	9WTAC374 200-914	DUNHAM	HOWARD M.	A	03/27/73							YES
DEPRECIATION - ADDITIONAL FIRST YEAR ALLOWANCE NOT ALLOWABLE ON REAL ESTATE	8WTAC139 200-593	OTT	JOSEPH J.	A	05/01/70							YES
DEPRECIATION - ANTIQUE AUTOMOBILE	203-223	HAMANN*	ROBERT O.	A	01/18/91							YES
DEPRECIATION - ANTIQUE AUTOMOBILE	203-223	RENNER	JAMES E.	A	01/18/91							YES
DEPRECIATION - CHANGE IN RATE	202-681	CASTROVINCI	JOSEPH AND BLANCHE	R	02/21/86							YES
DEPRECIATION - COMPOSITE ACCOUNT FOR COMPUTING DEPRECIATION ALLOWED FOR DAIRY HERD	4WBTA43	CHRISTENSEN	LOUIS C.	R	04/22/49	D	09/26/49					YES
DEPRECIATION - ELECTION FOR ADDITIONAL FIRST YEAR DEPRECIATION NOT TIMELY - NOT ALLOWED	10WTAC27 201-124	IVEY	HARRY S.	A	01/31/75							YES
DEPRECIATION - RATE - TAXPAYER FAILS TO DISPROVE DETERMINATION OF ALLOWANCE OF AMOUNTS AND RATE OF DEPRECIATION	4WBTA232 200-646(1ST)	ZWAHLEN	HANS AND EVELYN	A	07/27/54							YES
DEPRECIATION - RATES OF DEPRECIATION ON BUILDINGS AS ADJUSTED BY DEPARTMENT WERE PROPER	1WBTA91	WAGNER	HERMAN A.	A	03/08/40							YES
DEPRECIATION - SECTION 179 ELECTION COULD NOT BE MADE IN A YEAR AFTER THE ORIGINAL RETURN WAS FILED	401-011	HENDRICKSON	DUANE A.	A	05/22/07							YES
DEPRECIATION - TAXPAYER HAD CHOICE TO TAKE OR NOT TAKE DEPRECIATION ON IMPROVEMENTS TO PROPERTY PRIOR TO AUGUST 1, 1963	7WTAC68 200-556 45WIS(2d)499	DZIUBEK	TED S. AND ALICE M.	R	12/21/67	A				A	02/03/70	YES

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DEPRECIATION RATE - REAL ESTATE - REDUCED DEPRECIATION DEDUCTION TO 20 YEAR LIFE FROM 6 YEAR LIFE	10WTAC266 201-485	MITCHELL	JOSEPH C. AND PAULINE G.	A	04/20/78							YES
DISTRIBUTABLE NET INCOME - PAYMENT MADE UNDER SETTLEMENT AGREEMENT- DEDUCTIBILITY ON ESTATE RETURN - PAYMENTS WERE NOT BEQUESTS OF A SPECIFIC SUM OF MONEY OR OF SPECIFIC PROPERTY WITHIN MEANING OF IRC SEC. 663(a)(1) /71.01(13) , SEC.663(a)(1)	400-432 WTB118-28	DANIELL AND BLAZER	DALE T. AND JUDITH E.	R	06/24/99							YES
DISTRIBUTABLE NET INCOME - PAYMENT MADE UNDER SETTLEMENT AGREEMENT- DEDUCTIBILITY ON ESTATE RETURN-PAYMENTS WERE NOT BEQUESTS OF A SPECIFIC SUM OF MONEY OR OF SPECIFIC PROPERTY WITHIN MEANING OF IRC SEC. 663(a)(1) /71.01(13) , SEC.663(a)(1)	400-432 WTB118-28	STIEHL AND MOELLER-STIEHL	CARL H. AND CYNTHIA F.	R	06/24/99							YES
DISTRIBUTABLE NET INCOME - PAYMENT PAID BY ESTATE UNDER SETTLEMENT AGREEMENT DEDUCTIBLE - SEPARATE SHARE RULE NOT APPLICABLE - PAYMENTS NOT LEGAL OBLIGATION OF TRUST/71.01(13),SEC. 662 IRC	400-432 WTB118-28	DANIELL AND BLAZER	DALE T. AND JUDITH E.	R	06/24/99							YES
DISTRIBUTABLE NET INCOME - PAYMENT PAID BY ESTATE UNDER SETTLEMENT AGREEMENT DEDUCTIBLE - SEPARATE SHARE RULE NOT APPLICABLE - PAYMENTS NOT LEGAL OBLIGATION OF TRUST/71.01(13),SEC. 662 IRC	400-432 WTB118-28	STIEHL AND MOELLER-STIEHL	CARL H. AND CYNTHIA F.	R	06/24/99							YES
DISTRIBUTABLE NET INCOME - PAYMENT RECEIVED UNDER SETTLEMENT AGREEMENT TAXABLE - PAYMENTS WERE NOT BEQUESTS OF A SPECIFIC SUM OF MONEY OR OF SPECIFIC PROPERTY WITHIN MEANING OF IRC SEC. 663(a)(1)	400-432 400-480 400-545 WTB118-28 127-21	GILSON	EDMUND R.	A	06/24/99	A	04/04/00	A	05/15/01			YES
DISTRIBUTABLE NET INCOME - PAYMENT RECEIVED UNDER SETTLEMENT AGREEMENT TAXABLE - PAYMENTS WERE NOT BEQUESTS OF A SPECIFIC SUM OF MONEY OR OF SPECIFIC PROPERTY WITHIN MEANING OF IRC SEC. 663(a)(1)	400-432 WTB118-28	GILSON ESTATE	MARGARET M.	R	06/24/99							YES
DISTRIBUTABLE NET INCOME - PAYMENT RECEIVED UNDER SETTLEMENT AGREEMENT TAXABLE - SEPARATE SHARE RULE NOT APPLICABLE - PAYMENTS NOT LEGAL OBLIGATION OF TRUST	400-432 400-480 400-545 WTB118-28 127-21	GILSON	EDMUND R.	A	06/24/99	A	04/04/00					YES
DISTRIBUTABLE NET INCOME - PAYMENT RECEIVED UNDER SETTLEMENT AGREEMENT TAXABLE - SEPARATE SHARE RULE NOT APPLICABLE - PAYMENTS NOT LEGAL OBLIGATION OF TRUST	400-432 WTB118-28	GILSON ESTATE	MARGARET M.	R	06/24/99							YES
DISTRIBUTION OF CORPUS OF FOREIGN TRUST NOT TAXABLE TO RESIDENT BENEFICIARY	200-037(1ST) 236WIS582	MAHLER	CAROL L.	A	01/13/39	R				A	01/07/41	YES
DIVIDENDS - CORPORATION DEFINED TO INCLUDE COMMON LAW TRUSTS FOR INCOME TAX PURPOSES	200-030(1ST) 229WIS71	ELLINGER	FLORA H.	A		A				A	10/11/38	YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - FOREIGN CORPORATION DIVIDEND NOT DEDUCTIBLE ALTHOUGH TRACEABLE TO CORPORATIONS PAYING WISCONSIN INCOME TAX	3WBTA371 200-563(1ST) 261WIS126	CUDAHY	MICHAEL F.	A	02/18/48	A	04/16/51			A	03/04/52	YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - NO DEDUCTION WHEN RECEIVED FROM CORPORATION WHOSE PRINCIPAL BUSINESS NOT WISCONSIN AND WISCONSIN TAXES NOT PAID	4WBTA147 200-539(1ST) 200-703(1ST) 200-719(1ST) 1WIS(2d)234	GREENEBAUM	LOUIS J.	A	05/22/51	A	12/28/56			R	06/04/57	YES
DIVIDENDS - DEDUCTIBLE DIVIDENDS - NOT DEDUCTIBLE WHEN RECEIVED FROM FOREIGN CORPORATION NOT SUBJECT TO WISCONSIN TAX	3WBTA371 200-088(1ST) 200-537(1ST) 261WIS126	CUDAHY	MICHAEL F.	A	02/18/48	A	04/16/51			A	03/04/52	YES
DIVIDENDS - DEDUCTIBLE IF PAID FROM EARNINGS PREVIOUSLY TAXED TO THE PAYING CORPORATION	200-020(1ST) 218WIS130	FALK, ET AL.	OTTO H.	A		R				A	03/05/35	YES

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DIVIDENDS - DEDUCTION OF DIVIDEND RECEIVED FROM WISCONSIN CORPORATION DISALLOWED WHERE WISCONSIN BUSINESS LESS THAN 50% INCOME	1WBTA102	SHERMAN	LEWIS	A	03/15/40							YES
DIVIDENDS - DIVIDEND ON PAID UP LIFE INSURANCE POLICY NOT TAXABLE RATHER REDUCTION OF PREMIUM	1WBTA546 200-059(1ST)	MATTOX	RONALD	R	12/04/42	A	01/04/44					YES
DIVIDENDS - FOREIGN CORPORATION DIVIDEND NOT DEDUCTIBLE ALTHOUGH TRACEABLE TO CORPORATION THAT PAID WISCONSIN INCOME TAX	3WBTA364 200-087(1ST) 200-536(1ST) 200-564(1ST) 261WIS143	DRAGGE	MRS. SUZANNE S.	A	02/17/48	A	04/16/51			A	03/04/52	YES
DIVIDENDS - FOREIGN CORPORATION DIVIDEND NOT DEDUCTIBLE ALTHOUGH TRACEABLE TO CORPORATION THAT PAID WISCONSIN INCOME TAX	3WBTA361 200-087(1ST) 200-536(1ST) 200-564(1ST) 261WIS143	JOHNS	MRS. JUNE SMITH	A	02/17/48	A	04/16/51			A	03/04/52	YES
DIVIDENDS - FOREIGN CORPORATION DIVIDEND NOT DEDUCTIBLE ALTHOUGH TRACEABLE TO CORPORATION THAT PAID WISCONSIN INCOME TAX	3WBTA342 200-087(1ST) 200-536(1ST) 200-564(1ST) 261WIS143	SMITH	AGNES G.	A	02/17/48	A	04/16/51			A	03/04/52	YES
DIVIDENDS - FOREIGN CORPORATION DIVIDEND NOT DEDUCTIBLE ALTHOUGH TRACEABLE TO CORPORATION THAT PAID WISCONSIN INCOME TAX	3WBTA362 200-087(1ST) 200-536(1ST) 200-564(1ST) 261WIS143	SMITH	LLOYD BRUCE	A	02/17/48	A	04/16/51			A	03/04/52	YES
DIVIDENDS - FOREIGN CORPORATION DIVIDEND NOT DEDUCTIBLE ALTHOUGH TRACEABLE TO CORPORATION THAT PAID WISCONSIN INCOME TAX	3WBTA370 200-087(1ST) 200-536(1ST) 200-564(1ST) 261WIS143	SMITH, AGNES SMITH, W. C. HEATH, AND J. J. STAMM, EXECUTORS	ESTATE OF LLOYD R.	A	02/17/48	A	04/16/51			A		YES
DIVIDENDS - FOREIGN CORPORATION DIVIDEND NOT DEDUCTIBLE ALTHOUGH TRACEABLE TO CORPORATION THAT PAID WISCONSIN INCOME TAX	3WBTA365 200-087(1ST) 200-536(1ST) 200-564(1ST) 261WIS143	SMITH, DRAGGE, SMITH, STAMM AND HEATH, TRUSTEES	SUZANNE	A	02/17/48	A	04/16/51			A	03/04/52	YES
DIVIDENDS - FOREIGN CORPORATION DIVIDEND NOT DEDUCTIBLE ALTHOUGH TRACEABLE TO CORPORATION THAT PAID WISCONSIN INCOME TAX	3WBTA368 200-087(1ST) 200-536(1ST) 200-564(1ST) 261WIS143	SMITH, SMITH, STAMM AND HEATH, TRUSTEES	ARTHUR O.	A	02/17/48	A	04/16/51			A	03/04/52	YES
DIVIDENDS - FOREIGN CORPORATION DIVIDEND NOT DEDUCTIBLE ALTHOUGH TRACEABLE TO CORPORATION THAT PAID WISCONSIN INCOME TAX	3WBTA367 200-087(1ST) 200-536(1ST) 200-564(1ST) 261WIS143	SMITH, SMITH, STAMM AND HEATH, TRUSTEES	DANA LOU	A	02/17/48	A	04/16/51			A	03/04/52	YES
DIVIDENDS - GROSS DIVIDEND IS TAXABLE BEFORE FOREIGN TAXES DEDUCTED	4WBTA428 200-824(1ST) 200-006 12WIS(2d)154	VAN DYKE	ESTATE OF DOUGLASS	A	09/29/58	A	04/06/60			A	01/10/61	YES

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DIVIDENDS - LIQUIDATING - ALL DIVIDENDS WITHOUT DISTINCTION INCLUDED IN INCOME PRIOR TO 1927 CHANGE	200-020(1ST) 218WIS130	FALK, ET AL.	OTTO H.	A		R				A	03/05/35	YES
DIVIDENDS - LIQUIDATING - PROPERTY RECEIVED UPON LIQUIDATION PRODUCES TAXABLE INCOME	200-017(1ST) 210WIS670	BELLIN	ESTATE OF JULIUS J.	A		R				R	03/07/33	YES
DIVIDENDS - LIQUIDATING DIVIDEND TAXABLE IN 1931 WHEN DIVIDEND EQUAL TO 100% COST HAD BEEN PAID IN 1929	200-033(1ST) 233WIS190	LARSON	HENRY L.	A		R				R	11/07/39	YES
DIVIDENDS - TAXABLE AS DISTRIBUTION FROM ENTIRE CORPORATION ENTITY, NOT FROM ONLY WISCONSIN SOURCES	1WBTA231 200-044(1ST) 240WIS564	WHITMAN	JAMES R.	A	12/06/40	A				A	06/01/42	YES
DIVIDENDS - TAXES PAID TO FOREIGN GOVERNMENTS ON DIVIDENDS ARE NOT DEDUCTIBLE IN DETERMINING GROSS DIVIDEND INCOME	4WBTA428 200-824(1ST) 200-006 12WIS(2d)154	VAN DYKE	DOUGLASS	A	09/29/58	A	04/06/60			A	01/10/61	YES
DIVIDENDS - TAXPAYER OWNER OF STOCK WHILE HELD IN ESCROW SO DEDUCTION FOR DOMESTIC CORPORATION DIVIDEND ALLOWED	1WBTA435	SPENCER	ROY A.	R	01/29/42							YES
DOCTRINE OF EQUAL PROTECTION - EQUAL PROTECTION DOES NOT ENTITLE ALL NATIONAL GUARD TECHNICIANS TO REFUNDS BECAUSE SOME NATIONAL GUARDS TECHNICIANS RECEIVED REFUNDS AS DISPARATE TREATMENT WAS NOT PURPOSEFUL OR INTENTIONAL	400-396 400-456	DAWSON	JAMES L. AND CARROLL	A	11/23/98	A	12/02/99					NO
DOCTRINE OF EQUAL PROTECTION - EQUAL PROTECTION DOES NOT ENTITLE ALL NATIONAL GUARD TECHNICIANS TO REFUNDS BECAUSE SOME NATIONAL GUARDS TECHNICIANS RECEIVED REFUNDS AS DISPARATE TREATMENT WAS NOT PURPOSEFUL OR INTENTIONAL	400-396 400-456	KURTH	ROGER W. AND NANCY A.	A	11/23/98	A	12/02/99					YES
DOCTRINE OF EQUAL PROTECTION - EQUAL PROTECTION DOES NOT ENTITLE ALL NATIONAL GUARD TECHNICIANS TO REFUNDS BECAUSE SOME NATIONAL GUARDS TECHNICIANS RECEIVED REFUNDS AS DISPARATE TREATMENT WAS NOT PURPOSEFUL OR INTENTIONAL	400-396 400-456	MAVES	MELVIN M. AND DIANE D.	A	11/23/98	A	12/02/99					NO
DOCTRINE OF EQUAL PROTECTION - EQUAL PROTECTION DOES NOT ENTITLE ALL NATIONAL GUARD TECHNICIANS TO REFUNDS BECAUSE SOME NATIONAL GUARDS TECHNICIANS RECEIVED REFUNDS AS DISPARATE TREATMENT WAS NOT PURPOSEFUL OR INTENTIONAL	400-396 400-456	REYNOLDS	LYLE E. AND DARLENE A.	A	11/23/98	A	12/02/99					YES
DOMICILE - ABANDONMENT OF WISCONSIN DOMICILE - DOMICILE ABANDONED - FOREIGN ASSIGNMENT - RETAINED HOME AND CAR IN WISCONSIN	203-092	SOTO	EDWARD C.	R	08/29/89							YES
DOMICILE - ABANDONMENT OF WISCONSIN DOMICILE - DOMICILE ABANDONED - TAXPAYER EMPLOYED IN FOREIGN COUNTRY	202-622	KRAMER	SCOTT P.	R	11/29/85							YES
DOMICILE - ABANDONMENT OF WISCONSIN DOMICILE - DOMICILE NOT ABANDONED	201-804	JUNGELS	BERNARD	A	02/12/81							YES
DOMICILE - ABANDONMENT OF WISCONSIN DOMICILE - DOMICILE NOT ABANDONED	202-396	KOPP	JERRY D.	A	04/10/84							YES
DOMICILE - ABANDONMENT OF WISCONSIN DOMICILE - DOMICILE NOT ABANDONED - FOREIGN ASSIGNMENT	202-772	CURRIER	RICHARD G.	A	08/27/86							YES
DOMICILE - ABANDONMENT OF WISCONSIN DOMICILE - DOMICILE NOT ABANDONED - FOREIGN EMPLOYMENT	202-053	BARTASH	ALGIRDAS	A	07/15/82							YES
DOMICILE - ABANDONMENT OF WISCONSIN DOMICILE - DOMICILE NOT ABANDONED - RESIDED IN WISCONSIN APARTMENT 65% OF YEAR	202-747 WTB48-6	KEANE	JAMES	A	06/19/86							YES

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DOMICILE - ABANDONMENT OF WISCONSIN DOMICILE - DOMICILE NOT ABANDONED - SINGLE PERSON - WORK ASSIGNMENT OUT-OF-STATE	202-368	FRANCOIS	MARY	A	04/26/84							YES
DOMICILE - ABANDONMENT OF WISCONSIN DOMICILE - DOMICILE NOT ABANDONED BASED ON LOCATION OF FAMILY - SEAMAN	202-210	CAMPBELL, JR.	SAMUEL J.	A	07/25/83							YES
DOMICILE - AIRLINE PILOT DID NOT TAKE ACTIONS TO ABANDON HIS WISCONSIN DOMICILE	WTB106-18	KLINGSPORN	MATTHIAS	A	08/22/97							YES
DOMICILE - BURDEN OF PROOF - PETITIONER FAILED TO MEET BURDEN OF PROOF THAT HE WAS HAD ABANDONED HIS WISCONSIN DOMICILE	400-483 WTB122-12 122-22	JIM	CRAZY	A	06/21/00							YES
DOMICILE - DOMICILE ABANDONED	201-790	DELSMAN	CLARENCE R.	R	12/18/80							YES
DOMICILE - DOMICILE ABANDONED - EMPLOYED AND LIVED IN ILLINOIS	202-244	HILLIS	JAMES M.	R	08/12/83							YES
DOMICILE - DOMICILE ABANDONED - MILITARY SERVICE	202-166 202-452	MCNAUGHTON	PETER AND SUSAN	A	03/30/83	R	09/14/84					YES
DOMICILE - DOMICILE ABANDONED - TOOK JOB IN ANOTHER STATE	201-579	SMITH	JOSEPH C.	R	05/31/79							YES
DOMICILE - DOMICILE ESTABLISHED - INCOME EARNED IN ILLINOIS 1965-68 IS TAXABLE IN WISCONSIN WHERE FAMILY LIVED	9WTAC162 200-798 201-511	DUNN	FRANK J.	A	03/30/72	A	08/11/78					YES
DOMICILE - DOMICILE NOT ABANDONED	202-335	ADES	ROBERT E.	A	03/15/84							YES
DOMICILE - DOMICILE NOT ABANDONED	8WTAC21 200-532 200-552 200-619 48WIS(2d)184	BRACHTL, JR.	HENRY C.	A	06/16/69	D	11/26/69			A	10/06/70	YES
DOMICILE - DOMICILE NOT ABANDONED	8WTAC34 200-531	SONDLO	JACK	A	06/27/69							YES
DOMICILE - DOMICILE NOT ABANDONED	202-027	STRANDBERG	GARY D.	A	06/10/82							YES
DOMICILE - DOMICILE NOT ABANDONED - BASED ON LOCATION OF FAMILY	9WTAC467 200-991	HUNTER	FORREST	A	02/15/74							YES
DOMICILE - DOMICILE NOT ABANDONED - BASED ON LOCATION OF FAMILY	6WBTA4 200-185	MOELLER	CHARLES E.	A	01/21/65							YES
DOMICILE - DOMICILE NOT ABANDONED - BASED ON LOCATION OF FAMILY - ILLINOIS WAGES AND INTEREST, RENTALS AND CAPITAL GAINS FROM WISCONSIN PROPERTY IS TAXABLE	6BTA149 200-307	LEHNERT	HARRY	A	05/10/66							YES
DOMICILE - DOMICILE NOT ABANDONED - BASED ON LOCATION OF FAMILY - INCOME EARNED IN FOREIGN COUNTRIES TAXED TO WISCONSIN	7WTAC113 200-430	FRASER	BERNARD W.	A	06/12/68							YES
DOMICILE - DOMICILE NOT ABANDONED - BASED ON LOCATION OF FAMILY - OVERT ACTS DIDN'T SUPPORT ABANDONMENT CONTENTION	201-826	SCHMIDT	WILBUR J.	A	03/18/81							YES
DOMICILE - DOMICILE NOT ABANDONED - BASED ON LOCATION OF FAMILY - RESIDENT HERE OVER SEVEN MONTHS	2WBTA26 200-067(1ST) 246WIS611	BAKER	NORMAN L.	A	07/20/43	A	06/13/44			A	05/01/45	YES
DOMICILE - DOMICILE NOT ABANDONED - BASED ON LOCATION OF FAMILY - SALARY AS TEACHER IN CHICAGO SCHOOL SYSTEM TAXABLE TO WISCONSIN	4WBTA260 200-669(1ST)	KAISER	GEORGE C.	A	04/29/55							YES
DOMICILE - DOMICILE NOT ABANDONED - BASED ON LOCATION OF FAMILY - SALARY EARNED IN MICHIGAN TAXABLE TO WISCONSIN	7WTAC45 200-391	WILBERN	HOWARD F.	A	09/26/67							YES
DOMICILE - DOMICILE NOT ABANDONED - BASED ON LOCATION OF FAMILY - SALARY EARNED IN MINNESOTA TAXABLE TO WISCONSIN	7WTAC51 200-400	PASSER	THEODORE W.	A	10/09/67							YES
DOMICILE - DOMICILE NOT ABANDONED - BASED ON LOCATION OF FAMILY - SUBJECT TO WISCONSIN INCOME TAX	8WTAC211 200-649	OLSON	WILLIAM D.	A	11/24/70							YES

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DOMICILE - DOMICILE NOT ABANDONED - BASED ON LOCATION OF FAMILY - VISITED FAMILY FREQUENTLY	201-571	GABRIELSON	RONALD	A	04/26/79							YES
DOMICILE - DOMICILE NOT ABANDONED - CANNOT ESTABLISH A DOMICILE IN ANOTHER STATE UNTIL WISCONSIN DOMICILE COMPLETELY ABANDONED	10WTAC10 201-031	BOTTGER	J. EDWARD	A	09/05/74							YES
DOMICILE - DOMICILE NOT ABANDONED - DESPITE FLORIDA CONNECTIONS	9WTAC1 200-698 200-756	BELL	ANDREW F. AND EDITH M.	A	04/26/71	A	01/11/72					YES
DOMICILE - DOMICILE NOT ABANDONED - EMPLOYED IN ILLINOIS, INCOME SUBJECT TO WISCONSIN TAX	7WTAC10 200-363	NEMMERS	ERWIN ESSER	A	05/19/67							YES
DOMICILE - DOMICILE NOT ABANDONED - EVEN THOUGH RESIDING IN ANOTHER STATE	202-668	RICKER	JOHN B.			A	09/27/85					YES
DOMICILE - DOMICILE NOT ABANDONED - FOREIGN EMPLOYMENT - ON TEMPORARY WORK ASSIGNMENT IN GREECE	9WTAC113 200-766	WAGNER	WILLARD D.	A	01/25/72							YES
DOMICILE - DOMICILE NOT ABANDONED - INCOME EARNED IN WASHINGTON, D.C. FROM POLITICAL APPOINTMENT IS TAXABLE	8WTAC269 200-685	GRAMLING	DAVID L.	A	04/06/71							YES
DOMICILE - DOMICILE NOT ABANDONED - INCOME FROM PERSONAL SERVICE FOLLOWS RESIDENCE - WIFE OF MILITARY SERVICEMAN	9WTAC315 200-877	LAWRENCE	LINDA E.	A	12/18/72							YES
DOMICILE - DOMICILE NOT ABANDONED - INTENDED TO RETAIN WISCONSIN RESIDENCY FOR ANTICIPATED FUTURE TUITION PURPOSES	9WTAC310 200-879	BIZZIOS	NICKI	A	12/18/72							YES
DOMICILE - DOMICILE NOT ABANDONED - ITINERANT MUSICIAN	201-682	SHEBESTA	JOHN R.	A	08/13/80							YES
DOMICILE - DOMICILE NOT ABANDONED - LIVED AND WORKED IN ILLINOIS WHILE MAINTAINING WISCONSIN LICENSES, PERMITS AND PROPERTY	WTB86-15	GERLITZ	FRANK	A	05/25/93							YES
DOMICILE - DOMICILE NOT ABANDONED - LIVED AND WORKED OUT-OF-STATE - MAINTAINED SAME LIVING HABITS AS BEFORE JOB TRANSFER	10WTAC23 201-119 201-158	FALKOWSKI	REGINALD J.	A	12/30/74	A	06/02/75					YES
DOMICILE - DOMICILE NOT ABANDONED - LIVING IN FOREIGN COUNTRY	202-590	PETERSON	STANLEY A.	A	08/06/85							YES
DOMICILE - DOMICILE NOT ABANDONED - MERCHANT SEAMAN	201-666	HALVERSON	PAUL D.	A	01/25/80							YES
DOMICILE - DOMICILE NOT ABANDONED - MICHIGAN RATIONBOOK AND CAR LICENSE DO NOT CHANGE PRIOR DECISION - (246 WIS 611)	2WBTA350 200-083(1ST) 250WIS439	BAKER	NORMAN L.	A	02/28/45	A	10/01/46			A	05/13/47	YES
DOMICILE - DOMICILE NOT ABANDONED - MILITARY PERSONNEL - WISCONSIN HOME OF RECORD, MAINTAINED DRIVER'S LICENSE, PURCHASED REAL ESTATE	10WTAC232 201-446	BENDER	WILLIAM L.	A	11/22/77							YES
DOMICILE - DOMICILE NOT ABANDONED - MILITARY PERSONNEL AND SPOUSE - INTENT TO ABANDON NOT ESTABLISHED	4WBTA86 200-503(1ST) 200-548(1ST)	WHITMAN, JR.	JAMES R.	A	02/07/50	A	11/19/51					YES
DOMICILE - DOMICILE NOT ABANDONED - MILITARY SERVICE	201-977 WTB29-8	HARDT	FREDERICK R.	A	02/22/82	R	06/25/82	R	08/02/83			YES
DOMICILE - DOMICILE NOT ABANDONED - MILITARY SERVICE	9WTAC317 200-885	REDEMANN	DAVID H.	A	01/25/73							YES
DOMICILE - DOMICILE NOT ABANDONED - MILITARY SERVICE OUT-OF-STATE	9WTAC473 200-993	ASMUS	LAWRENCE	A	03/12/74							YES
DOMICILE - DOMICILE NOT ABANDONED - ON TEMPORARY ASSIGNMENT	9WTAC186 200-803	PARKS	ROBERT L.	A	04/26/72							YES
DOMICILE - DOMICILE NOT ABANDONED - PAINTER'S INCOME EARNED AT TEMPORARY JOB SITES IN SEVERAL STATES TAXABLE TO WISCONSIN	7WTAC158 200-474	MUELLER	RICHARD	A	09/20/68							YES
DOMICILE - DOMICILE NOT ABANDONED - POSITION OUT-OF-STATE WAS TEMPORARY	9WTAC151 200-793	LAMARCA	MICHAEL J.	A	03/14/72							YES
DOMICILE - DOMICILE NOT ABANDONED - SABBATICAL LEAVE OUTSIDE WISCONSIN	9WTAC493 201-024	SIEFKAS	JACQUELINE	A	06/27/74							YES

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DOMICILE - DOMICILE NOT ABANDONED - SERVICE IN PEACE CORPS IN IRAN - INCOME TAXABLE TO WISCONSIN	7WTAC25 200-382	SCHRAM	SIMON	A	06/26/67							YES
DOMICILE - DOMICILE NOT ABANDONED - STUDENT AWAY FROM WISCONSIN - INTENT TO ABANDON NOT ESTABLISHED	4WBTA86 200-503(1ST) 200-548(1ST)	WHITMAN, JR.	JAMES R.	A	02/07/50	A	11/19/51					YES
DOMICILE - DOMICILE NOT ABANDONED - TAUGHT IN CHICAGO, OWNED HOME IN WISCONSIN WHERE HUSBAND RESIDED	5WBTA17 200-079	GILKESON	HELENA M.	A	03/16/62	A	10/05/62					YES
DOMICILE - DOMICILE NOT ABANDONED - TAXPAYER RENTING AND WORKING IN ILLINOIS, WIFE AND SON IN WISCONSIN HOME	9WTAC238 200-835 201-000	BACH	JOSEPH H.	A	08/03/72	A	04/08/74					YES
DOMICILE - DOMICILE NOT ABANDONED - TAXPAYER STATED WAS WISCONSIN RESIDENT ON MARRIAGE LICENSE APPLICATION	2WBTA102	LEVIN	DAVID R.	A	02/29/44							YES
DOMICILE - DOMICILE NOT ABANDONED - TAXPAYER WORKED IN ILLINOIS, FAMILY RESIDED IN WISCONSIN	200-028(1ST) 227WIS267	JENSCH, JOHN P. DROMEY, ADMINISTRATOR	ESTATE OF CHARLES			A	08/27/37			A	03/15/38	YES
DOMICILE - DOMICILE NOT ABANDONED - TAXPAYER'S WAGES EARNED IN MINNESOTA AND CALIFORNIA SUBJECT TO WISCONSIN TAX	6WBTA182 200-327	BORRMAN	HARVEY L.	A	09/20/66							YES
DOMICILE - DOMICILE NOT ABANDONED - TEMPORARY ABSENCE FROM WISCONSIN DOMICILE FOR EMPLOYMENT	202-474 WTB41-4	EICKELBERG	HENRY L.	A	10/19/84	A	06/19/85					YES
DOMICILE - DOMICILE NOT ABANDONED - TEMPORARY MOVE OUT-OF-STATE	9WTAC333 200-892	JAEGER	JOHN G.	A	02/01/73							YES
DOMICILE - DOMICILE NOT ABANDONED - TEMPORARY MOVE OUT-OF-STATE	9WTAC443 200-962	SPRINGER	JOSEPH P.	A	01/03/74							YES
DOMICILE - DOMICILE NOT ABANDONED - TEMPORARY WORK ASSIGNMENT IN BELGIUM	10WTAC83 201-174	BOLTON	EUGENE K.	A	09/30/75							YES
DOMICILE - DOMICILE NOT ABANDONED - TEMPORARY WORK IN ALASKA -DID NOT PULL UP ROOTS	4WBTA279 200-678(1ST) 200-811(1ST)	LITZKOW	OTTO J.	A	01/12/56	A	02/10/60					YES
DOMICILE - DOMICILE NOT ABANDONED - UNIVERSITY FACULTY MEMBER ON RESEARCH GRANT IN ENGLAND	200-976	BRUALDI	RICHARD A.			A	12/17/74					YES
DOMICILE - DOMICILE NOT ABANDONED - WAGES EARNED IN ILLINOIS WHILE LIVING THERE ARE SUBJECT TO TAX IN WISCONSIN	6WBTA160	ABENDROTH	CURTIS O.	A	07/25/66							YES
DOMICILE - DOMICILE NOT ABANDONED - WIFE JOINED HER SERVICEMAN HUSBAND OUT-OF-STATE	9WTAC355 200-906	MATHWIG	ORLA B.	A	03/15/73							YES
DOMICILE - DOMICILE NOT ABANDONED - WISCONSIN RESIDENT WORKING IN ILLINOIS	8WTAC198 200-642	HOTVEDT	BURTON E.	A	10/30/70							YES
DOMICILE - DOMICILE NOT ABANDONED - WORKED FOR FEDERAL GOVERNMENT IN FOREIGN COUNTRY	8WTAC202 200-645 200-713	SCHTEN	EDWARD V.	A	11/18/70	D	07/23/71					YES
DOMICILE - DOMICILE NOT ABANDONED - WORKING IN CHICAGO - BASED ON LOCATION OF FAMILY	5WBTA29 200-054	BLISS	MILTON	A	04/09/62							YES
DOMICILE - DOMICILE NOT ABANDONED - WORKING OUT-OF-STATE	10WTAC181 201-380	GILCHRIST	JACK A.	A	03/16/77							YES
DOMICILE - DOMICILE NOT ABANDONED - WORKING OUT-OF-STATE	10WTAC115 201-204 88WIS(2d)759	JOHNSTON	PETER R.	A	02/18/76	D	07/21/76			A	03/27/79	YES
DOMICILE - DOMICILE NOT ABANDONED - WORKING OUT-OF-STATE AND RETURNING TO WISCONSIN WEEKENDS	9WTAC359 200-905	ZUEHLKE	ROBERT F. AND LUELLA	A	03/15/73							YES

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DOMICILE - DOMICILE NOT ABANDONED - WORKING OUT-OF-STATE DURING TEMPORARY ABSENCE	10WTAC135 201-235	CANAK	BARBARA B.	A	06/11/76							YES
DOMICILE - DOMICILE NOT ABANDONED - YEAR'S EMPLOYMENT OUT-OF-STATE	10WTAC178 201-378	KIND	DONALD C.	A	03/14/77							YES
DOMICILE - DOMICILE NOT ESTABLISHED	202-367	BOWMAN	ROBERT B.	R	05/24/84							YES
DOMICILE - DOMICILE NOT ESTABLISHED - ILLINOIS RESIDENT	201-776	ANDERSON	EDWARD H. (DEC'D.)	A	10/06/80							YES
DOMICILE - DOMICILE RETAINED WHILE IN MILITARY SERVICE	8WTAC236 200-665	CATALANO	VINCENT J.	A	01/28/71							YES
DOMICILE - DUAL DOMICILE CLAIMED - CAN ONLY HAVE 1 DOMICILE AT A GIVEN TIME - CANNOT ESTABLISH NEW DOMICILE UNTIL OLD DOMICILE ABANDONED	203-035 WTB61-5	PRIZER	EDWIN F.	A	01/26/89							YES
DOMICILE - ESTABLISHMENT OF WISCONSIN DOMICILE - DOMICILE NOT ESTABLISHED - SEPARATE DOMICILES FOR HUSBAND AND WIFE	201-795	CHRISTOPHERSON	JOHN	R	01/06/81							YES
DOMICILE - ESTABLISHMENT OF WISCONSIN DOMICILE - ESTABLISHED BY ACTIVITIES IN WISCONSIN - INCOME TAXABLE	10WTAC21 201-117	DALESSANDRO	LUGINO D.	A	12/30/74							YES
DOMICILE - ESTABLISHMENT OF WISCONSIN DOMICILE - NOT ACQUIRED UNTIL FAMILY MOVED TO WISCONSIN	5WBTA15	CHRISTENSEN	H. N.	R	03/16/62							YES
DOMICILE - MILITARY PERSONNEL - DOMICILE OF A WISCONSIN RESIDENT SERVICEMAN STATIONED OUT-OF-STATE CONTINUES TO BE WISCONSIN	9WTAC431 200-951	SAMDAHL	ROBERT A.	A	10/29/73							YES
DOMICILE - PERSONS WORKING IN FOREIGN COUNTRIES - DOMICILE ABANDONED - HOME LEASED WITH PURCHASE OPTION	202-879	LEEMON	ROY J.	R	06/30/87							NNA
DOMICILE - PERSONS WORKING IN FOREIGN COUNTRIES - DOMICILE NOT ABANDONED - PERFORMED TEMPORARY SERVICE IN WEST GERMANY	8WTAC141 200-594	ERICKSON	CARL	A	05/13/70							YES
DOMICILE - PERSONS WORKING IN FOREIGN COUNTRIES - EARNINGS WHILE IN GERMANY TAXED TO WISCONSIN RESIDENT	7WTAC1 200-466	GUENTHER	HERMAN	A	04/28/67							YES
DOMICILE - PERSONS WORKING IN FOREIGN COUNTRIES - TAXPAYER ABANDONED WISCONSIN DOMICILE AND THEN RE-ESTABLISHED IT IN SAME WISCONSIN HOME	6WBTA172 200-322	CASE	OSCAR W.	R	08/12/66							YES
DOMICILE - PERSONS WORKING IN FOREIGN COUNTRY - DOMICILE NOT ABANDONED	203-354	WYNN	JAMES L. AND LORENE A.	A	07/28/92							YES
DOMICILE - RESIDENCY IN WISCONSIN ESTABLISHED - SUBJECT TO INCOME TAX	9WTAC167 200-801	MITLEVIC	CHARLES P.	A	03/30/72							YES
DOMICILE - SEPARATE DOMICILES - HUSBAND AND WIFE	201-595	GARVIN	RAYMOND R.	R	09/14/79							YES
DOMICILE - SEPARATE DOMICILES - HUSBAND AND WIFE	201-651 WTB18-3 37-8	GERNAEY	THEODORE A.	R	12/14/79	A	12/13/83					YES
DOMICILE - SEPARATE DOMICILES - HUSBAND AND WIFE	201-558	KUBAN	DONALD J.	R	03/20/79							YES
DOMICILE - SEPARATE DOMICILES - HUSBAND AND WIFE	202-280	ROWE	DAVID	R	10/31/83							YES
DOMICILE - SEPARATE DOMICILES - HUSBAND AND WIFE - INCOME OF WIFE NOT TAXABLE	8WTAC282 200-690	VAHRADIAN	ZEKIYEH A.	R	04/15/71							YES
DOMICILE - SEPARATE DOMICILES - HUSBAND/WIFE - MILITARY PERSONNEL AND SPOUSES - WIFE ABANDONED WISCONSIN DOMICILE	10WTAC16 201-113	WENDLING	PAMELA	R	10/11/74							YES
DOMICILE - SEVEN MONTH RULE	4WBTA152 200-543(1ST)	RAUP	PHILIP M. AND MARION	A	10/04/51							YES
DOMICILE - SEVEN MONTH RULE - ILLINOIS RESIDENT SPENT MORE THAN 7 MONTHS IN WISCONSIN EACH YEAR	4WBTA227 200-635(1ST)	DOUGLAS	RAYMOND D.	A	04/22/54							YES

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DOMICILE - SEVEN MONTH RULE - TAXPAYER WAS RESIDING WITHIN WISCONSIN BASED ON THE SEVEN MONTH RULE	6WBTA102 200-245	BECKER	JOHN	A	09/30/65							YES
DOMICILE - SEVEN MONTH RULE - TAXPAYER WAS RESIDING WITHIN WISCONSIN BASED ON THE SEVEN MONTH RULE	6WBTA104 200-244	SULLIVAN	EDWIN J.	A	09/30/65							YES
DOMICILE - TAXPAYER CLAIMED JOINT DOMICILE IN WISCONSIN AND ILLINOIS - FAMILY IN WISCONSIN - APARTMENT AND EMPLOYED IN ILLINOIS - COMMUTED TO WISCONSIN ON WEEKENDS	203-035 WTB61-5	PRIZER	EDWIN F. AND NANCY L.	A	01/06/89							YES
DOMICILE - TEMPORARY ABSENCE FROM WISCONSIN - CHANGE OF DOMICILE NOT ESTABLISHED	201-589	ZWIEG	DARWIN	A	06/29/79							YES
DOMICILE - TEMPORARY ABSENCE FROM WISCONSIN DOMICILE	10WTAC138 201-336	ETHINGTON	GLENN W.	A	08/18/76							YES
DOMICILE - TEMPORARY ABSENCE FROM WISCONSIN DOMICILE - AIRLINE PILOT	201-522	WILLER	MEDFORD O.	A	09/22/78							YES
DOMICILE - TRAVELING RETIREE DID NOT COMPLETELY ABANDON HIS WISCONSIN DOMICILE AND REESTABLISH A DOMICILE IN ANOTHER STATE	400-301 400-336 WTB103-13 110-12	GEORGE	KONSTANTINE AND MARION	A	05/21/97	A	12/23/97					YES
DOMICILE - TRUST ESTATE - DOMICILE OF DECEDENT - TRUST RESIDENT IN COUNTY WHICH HAS JURISDICTION OVER TRUST	10WTAC206 201-421 201-496 WTB11-2	SOLLIDAY TRUST, ALBERT L. SOLLIDAY, TRUSTEE	ALBERT F.	A	08/23/77	R	05/11/78					YES
DOMICILE - WIFE ABANDONED WISCONSIN DOMICILE WHEN SHE MARRIED AND MOVED TO ILLINOIS - MAINTAINED PROPERTY IN WISCONSIN	8WTAC63 200-733	STONE	IRENE S.	A	09/05/69	R	12/02/71					YES
DOMICILE - WIFE OF SERVICEMAN STATIONED IN FLORIDA INTENDED TO MAKE FLORIDA HER RESIDENCE FOR INDEFINITE FUTURE	WTB100-20 400-276	HOLMEN*	TROY D. AND AMY L.	R	11/01/96							YES
DOMICILE OUT-OF-STATE WAS NOT ABANDONED - WISCONSIN DOMICILE NOT ESTABLISHED	9WTAC464	CLELAND	THOMAS J.	R	02/11/74							YES
DONEE DEFINED - CORPORATION DONEE NOT CORPORATE SHAREHOLDERS - TRANSFER OF REAL PROPERTY TO CORPORATION	115 WIS(2d)532 WTB30-10 35-12	GILSON	WARREN E.	A	11/19/81	A	05/24/82		10/11/83			YES
EARNED INCOME - EARNED INCOME CREDIT ALLOWED BASED UPON MORE THAN 2 QUALIFYING CHILDREN	400-247	SAGASTUME	BLANCA	R	10/01/96							YES
EARNED INCOME CREDIT - 1989 THROUGH 1990 - WISCONSIN EARNED INCOME CREDITS ALLOWED FOR QUALIFYING CHILDREN	400-199	SPATES	CORINE	A	03/13/96							YES
EARNED INCOME CREDIT - 1991 THROUGH 1993 - WISCONSIN EARNED INCOME CREDIT ALLOWED FOR QUALIFYING CHILDREN (REHEARING)	400-224	SPATES	CORINE			AP	06/03/96					YES
EARNED INCOME CREDIT - 1991 THROUGH 1993 - WISCONSIN EARNED INCOME CREDITS ALLOWED FOR QUALIFYING CHILDREN	400-199	SPATES	CORINE	A	03/13/96							YES
EARNED INCOME CREDIT - CREDITS DISALLOWED FOR FAILURE TO SUBSTANTIATE INCOME	WTB151-20	AVILA	TANIA	A	11/06/06							YES
EARNED INCOME CREDIT - QUALIFYING CHILD OF TWO ELIGIBLE INDIVIDUALS - 1994 - PERSON WITH HIGHEST MODIFIED GROSS INCOME NOT FACTOR IN DETERMINING ELIGIBILITY	WTB115-20	EDWARDS	SHEILA	R	07/01/99							YES
EARNED INCOME CREDIT - QUALIFYING CHILD OF TWO ELIGIBLE INDIVIDUALS - 1994 - PERSON WITH HIGHEST MODIFIED GROSS INCOME NOT FACTOR IN DETERMINING ELIGIBILITY	WTB115-19	SIEMIK N/K/A DEANA CASAREZ*	DEANA	R	07/01/99							YES
EARNED INCOME CREDIT - QUALIFYING CHILD OF TWO ELIGIBLE INDIVIDUALS - PERSON WITH THE HIGHEST MODIFIED ADJUSTED GROSS INCOME ELIGIBLE FOR EARNED INCOME CREDIT	WTB115-20	EDWARDS	SHEILA	A	07/01/99							YES

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EARNED INCOME CREDIT - QUALIFYING CHILD OF TWO ELIGIBLE INDIVIDUALS - PERSON WITH THE HIGHEST MODIFIED ADJUSTED GROSS INCOME ELIGIBLE FOR EARNED INCOME CREDIT	WTB115-19	SIEMK N/K/A DEANA CASAREZ*	DEANA	A	07/01/99							YES
EARNED INCOME CREDIT - RESPONSIBILITY TO BE AWARE OF QUALIFICATIONS LIES WITH TAXPAYER	WTB139-14	ELLIOTT	ANGELA C.	A	01/22/04							YES
EDUCATIONAL AND BUSINESS EXPENSES - FAMILY TRUSTS - EXPENSE TO ESTABLISH NOT DEDUCTIBLE	201-987	YANTA	ROBERT H.	A	02/26/82							YES
EDUCATIONAL EXPENSES - ALLOWED FOR CORRESPONDENCE COURSE IN ACCOUNTING	201-959 202-287 WTB28-7	YANTA	JAMES R.	R	12/30/81							YES
EDUCATIONAL EXPENSES - BUSINESS EXPENSES - EXPENSE TO ESTABLISH FAMILY TRUST NOT DEDUCTIBLE	201-986	LANGSTRAAT	PHILIP L. AND KAREN K.	A	02/26/82							YES
EDUCATIONAL EXPENSES - CONSTRUCTIVE DIVIDENDS - EXPENSES PAID BY PERSONAL SERVICE CORPORATION - NEW TRADE OR BUSINESS	203-085 203-247 WTB74-13	GEROL	A. YALE	A	08/30/89	A	11/20/01	A	05/22/91			YES
EDUCATIONAL EXPENSES - COST OF MATERIALS PURCHASED TO CREATE TRUST NOT VALID BUSINESS EXPENSE	202-035	JENKINS	RAYMOND	A	06/10/82							YES
EDUCATIONAL EXPENSES - DEDUCTION DISALLOWED - WERE PERSONAL EXPENSES FOR SELF IMPROVEMENT - NOT REQUIRED FOR JOB	9WTAC449 200-969	KOTLEWSKY	F. J.	A	01/18/74							YES
EDUCATIONAL EXPENSES - DISALLOWED WHERE NOT INCURRED TO MEET MINIMUM REQUIREMENTS TO HOLD POSITION AS MINISTER	7WTAC31 200-386	MATTKE	ROBERT A.	A	08/25/67							YES
EDUCATIONAL EXPENSES - EXPENSE INCURRED TO MEET MINIMUM QUALIFICATIONS - CERTIFICATION AS REGISTERED NURSE	202-249	VANDEBURG	JOEL A.	A	09/26/83							YES
EDUCATIONAL EXPENSES - EXPENSES TOWARD MASTER'S DEGREE INCURRED TO PRESERVE POSITION OF PRINCIPAL ARE DEDUCTIBLE	5WBTA105 200-102	KROHN	C. A.	R	03/13/63							YES
EDUCATIONAL EXPENSES - FOR DEGREE IN ENGINEERING ARE PERSONAL	5WBTA74 200-082	KIEDROWSKI	ANTHONY B.	A	10/30/62							YES
EDUCATIONAL EXPENSES - MATERIALS FOR FAMILY TRUST	201-921	HETZEL	JOHN J.	A	11/19/81							YES
EDUCATIONAL EXPENSES - NOT ENTITLED TO DEDUCT EXPENSES FOR WHICH COMPENSATED BY TRAINEESHIP GRANT	7WTAC77 200-414	LUENING	ROBERT A. AND DOROTHY	A	02/07/68							YES
EDUCATIONAL EXPENSES - NOT REQUIRED TO MAINTAIN POSITION - DEDUCTION DISALLOWED AS PERSONAL EXPENSES - PHYSICAL EDUCATION DEGREE	7WTAC156 200-472	RASMUSSEN	JAMES D.	A	09/19/68							YES
EDUCATIONAL EXPENSES - PERSONAL EXPENSES TO REMAIN IN SCHOOL NOT DEDUCTIBLE	9WTAC406 200-937	LAMB	CAROLYN A.	A	06/26/73							YES
EDUCATIONAL EXPENSES - QUALIFY FOR NEW TRADE OR BUSINESS - ADVANCED FLIGHT INSTRUCTION	9WTAC244 200-853	SCUDDER	JAMES A.	A	08/11/72							YES
EDUCATIONAL EXPENSES - QUALIFY FOR NEW TRADE OR BUSINESS - NOT REQUIRED TO MAINTAIN SKILL-MANAGEMENT, SUPERVISION FOR HEALTH CARE FIELD	202-563	KOMINSKA	DARRON T.	A	07/09/85							YES
EDUCATIONAL EXPENSES - REIMBURSED BY VA	202-314 202-568	SIEVERT	LAWRENCE R.	A	01/27/84	R	06/07/85					YES
EDUCATIONAL EXPENSES - REIMBURSEMENT TO EMPLOYER OF TUITION AND FEES PAID DIRECTLY BY EMPLOYER TO UNIVERSITY WERE NOT DEDUCTIBLE	201-713	BARTHEL	WILLIAM L.	A	05/22/80							YES
EDUCATIONAL EXPENSES - SELF IMPROVEMENT NOT REQUIREMENT OF A JOB - NOT DEDUCTIBLE	8WTAC205 200-646	KOTLEWSKY	FRANCIS J.	A	11/19/70							YES
EDUCATIONAL EXPENSES - TO MEET MINIMUM EMPLOYMENT CONDITIONS NOT ALLOWED - APPROVED SUPPLY MINISTER	8WTAC44 200-536	ARTZ	BURTON H.	A	07/29/69							YES

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EDUCATIONAL EXPENSES - TRAVEL EXPENSE OVERSEAS WAS NOT DEDUCTIBLE BUSINESS EXPENSE - TRIP WAS A VACATION - ART TEACHER	9WTAC471 200-990	LADUKE	DUELLA	A	02/18/74							YES
EDUCATIONAL EXPENSES - TRAVEL EXPENSES ON TRIPS TO EUROPE NOT RELATED TO TEACHING ACTIVITIES - NOT DEDUCTIBLE	10WTAC256 201-476	DEAN	DENNIS R.	A	04/20/78							YES
EDUCATIONAL EXPENSES - TRAVEL EXPENSES ON TRIPS TO EUROPE NOT RELATED TO TEACHING ACTIVITIES - NOT DEDUCTIBLE	10WTAC256 201-476	DEAN	SUSAN T.	A	04/20/78							YES
EDUCATIONAL EXPENSES - TRIP TO EUROPE - ALLOCATION OF EXPENSES OF COMBINED PURPOSE TRIP BY TEACHER AND FAMILY	10WTAC7	ALFSEN	GEORGE	A	08/16/74							YES
EDUCATIONAL EXPENSES - TRIP TO EUROPE - AUDIO-VISUAL COORDINATOR AT JUNIOR HIGH SCHOOL	201-767	FLAGG	PAUL G.	A	11/20/80							YES
EDUCATIONAL EXPENSES - TRUST MATERIALS	201-958	BROM	EVERETT J.	A	12/30/81							YES
EDUCATIONAL TRUSTS - INCOME USED TO SUPPORT GRANTOR'S CHILDREN IS TAXABLE TO GRANTOR	9WTAC28 200-711	PLATT	GEORGE J.	A	06/30/71							YES
ELECTION CAMPAIGN FUND CHECKOFF - PARTIAL VETO UPHELD TO ALLOW INDIVIDUALS, BEGINNING 1977, TO PLACE \$1 IN ELECTION CAMPAIGN FUND WITHOUT INCREASING THEIR TAX LIABILITY	82WIS(2d)679 WTB10-2	KLECZKA	GERALD D.							R	04/05/78	YES
ELECTION CAMPAIGN FUND CHECKOFF-PARTIAL VETO UPHELD TO ALLOW INDIVIDUALS, BEGINNING 1977, TO PLACE \$1 IN ELECTION CAMPAIGN FUND WITHOUT INCREASING THEIR TAX LIABILITY	82WIS(2d)679 WTB10-2	SHABAZ	JOHN C.							R	04/05/78	YES
EMERGENCY RELIEF TAX - LOSSES FROM SALE OF SECURITIES WERE NOT DEDUCTIBLE FOR EMERGENCY RELIEF SURTAX PURPOSE	200-040(1ST) 239WIS507	MILLER	CLARA A.	R		R				A	12/02/41	YES
EMERGENCY SURTAX - FULL GAIN RATHER THAN PERCENTAGE REALIZED BY STOCKHOLDERS UPON LIQUIDATION OF CORPORATION	1WBTA359	THORNTON TRUST, ET AL.	JOHN STANLEY	A	08/13/41							YES
EMERGENCY SURTAX - LIQUIDATION OF CORPORATION NOT SALE OR EXCHANGE OF A CAPITAL ASSET	1WBTA454	UIHLEIN	ROBERT A.	A	03/06/42							YES
EMERGENCY SURTAX - STOCK RECEIVED BY PARTNER FOR SERVICES IN REORGANIZATION OF CORPORATION NOT CAPITAL ASSETS	1WBTA357	BRENNER	MRS. IRENE S.	A	08/08/41							YES
EMERGENCY SURTAX - STOCK RECEIVED BY PARTNER FOR SERVICES IN REORGANIZATION OF CORPORATION NOT CAPITAL ASSETS	1WBTA353	PROMEN	GEORGE N.	A	08/08/41							YES
EMPLOYEE BENEFIT PLAN DISTRIBUTIONS - VALUE OF STOCK WITHDRAWN FROM EMPLOYEES' TRUST IS MARKET VALUE ON DATE OF DISTRIBUTION	6WBTA161	ERICKSEN	ESTATE OF EDMUND C.	A	07/25/66							YES
EMPLOYEE BENEFIT PLAN DISTRIBUTIONS - VALUE OF STOCK WITHDRAWN FROM EMPLOYEES' TRUST IS MARKET VALUE ON DATE OF DISTRIBUTION	6WBTA130 200-277 200-377	MCKEVITT	BERNARD F.	A	02/08/66	A	06/20/67					YES
EMPLOYEE BENEFIT PLAN DISTRIBUTIONS - VALUE OF STOCK WITHDRAWN FROM EMPLOYEES' TRUST IS MARKET VALUE ON DATE OF DISTRIBUTION	6WBTA11 200-186	O'BRIEN	SARA E.	A	02/03/65							YES
EMPLOYEE BUSINESS EXPENSES - BURDEN OF PROOF - BOOK PUBLISHING COST NOT ORDINARY AND NECESSARY EXPENSE FOR TEACHER	10WTAC149 201-349	MURPHY	LARRY M.	A	09/10/76							YES
EMPLOYEE BUSINESS EXPENSES - DEDUCTION OF BUSINESS EXPENSES INCURRED BY OFFICER, SHAREHOLDER OR EMPLOYEE WHO IS NOT COMPENSATED FOR HIS SERVICES IN THE YEAR IN WHICH THE EXPENSE IS INCURRED NOT PERMITTED	WTB103-12	ELSOFFER*	JEFF S. AND DEBRA J.	A	07/02/97							YES
EMPLOYEE BUSINESS EXPENSES - EMPLOYEE OR INDEPENDENT CONTRACTOR - EXPENSES RECLASSIFIED AS ITEMIZED DEDUCTIONS SUBJECT TO LIMITATIONS	WTB66-8	ALBRIGHT	JERRY AND LORI	A	10/27/89							YES

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EMPLOYEE BUSINESS EXPENSES - MEALS - BURDEN OF PROOF - DISALLOWANCE OF PERSONAL MEAL EXPENSES	203-276	LANGILL	ROSS M.	A	10/23/91							YES
EMPLOYEE BUSINESS EXPENSES - OUTSIDE SALESMAN - DIVISION MANAGER DID NOT QUALIFY AS OUTSIDE SALESMAN - NOT ENGAGED PRINCIPALLY IN THE SOLICITATION OF BUSINESS AT LOCATION OTHER THAN HIS EMPLOYER'S PLACE OF BUSINESS	400-030	KITTERMANN	RICHARD M. AND MARJORIE L.	A	11/23/93							YES
EMPLOYEE BUSINESS EXPENSES - SALES AND RESEARCH ASSISTANTS, BURDEN OF PROOF ON TAXPAYER TO ESTABLISH EXPENSE WAS ORDINARY AND NECESSARY	203-276	LANGILL	ROSS M.	AP	10/23/91							YES
EMPLOYEE BUSINESS EXPENSES - TEMPORARY VERSUS INDEFINITE EMPLOYMENT - TAXPAYER HAD NEW TAX HOME	202-824	SIECZKOWSKI	ALFRED C.	A	01/16/87							YES
EMPLOYEE BUSINESS EXPENSES - TRAVELING EXPENSES - BURDEN OF PROOF - TRAVELING EXPENSES WERE PROPERLY DISALLOWED WHERE NOT SUBSTANTIATED WITH ADEQUATE RECORDS	400-106 WTB92-13	CODY	RICHARD	A	02/02/95							YES
EMPLOYEE BUSINESS EXPENSES - TRAVELING EXPENSES - BURDEN OF PROOF - TRAVELING EXPENSES WERE PROPERLY DISALLOWED WHERE NOT SUBSTANTIATED WITH ADEQUATE RECORDS	400-106 WTB92-13	CODY	RICHARD AND KAREN	A	02/02/95							YES
EMPLOYEE BUSINESS EXPENSES - TRAVELING EXPENSES - TAX HOME - TAX HOME IS WHERE EMPLOYMENT SUBSTANTIAL, INDEFINITE OR INDETERMINATE IN DURATION, PROPERLY DETERMINED	400-106 WTB92-13	CODY	RICHARD	A	02/02/95							YES
EMPLOYEE BUSINESS EXPENSES - TRAVELING EXPENSES - TAX HOME - TAX HOME IS WHERE EMPLOYMENT SUBSTANTIAL, INDEFINITE OR INDETERMINATE IN DURATION, PROPERLY DETERMINED	400-106 WTB92-13	CODY	RICHARD AND KAREN	A	02/02/95							YES
EMPLOYEE BUSINESS EXPENSES - VEHICLES EXPENSES - MILEAGE - SUBSTANTIATION OF AMOUNT OF EXPENSE, TIME AND PLACE OF TRAVEL AND BUSINESS PURPOSE	400-443 WTB118-26 124-15	SUNICH	PHILIP AND PATRICIA	AP	09/14/99	D	06/28/00					YES
EMPLOYEE BUSINESS EXPENSES - VEHICLES EXPENSES - MILEAGE - SUBSTANTIATION OF AMOUNT OF EXPENSE, TIME AND PLACE OF TRAVEL AND BUSINESS PURPOSE (MOTION FOR REHEARING)	400-443	SUNICH	PHILIP AND PATRICIA	D	10/27/99							YES
ENTERTAINMENT EXPENSES - BURDEN OF PROOF - SALESMAN FAILS TO SUBMIT ADEQUATE RECORDS TO ESTABLISH EXPENSES AS ORDINARY AND NECESSARY	1WBTA25	JURCZYNSKI	FRANK R.	A	12/05/39							YES
ENTERTAINMENT EXPENSES - BURDEN OF PROOF - TAXPAYER - DEDUCTION DISALLOWED WHERE BASED ON ESTIMATES	4WBTA354 200-708(1ST)	SIMESTER	T. W.	A	02/21/57							YES
ENTERTAINMENT EXPENSES - COMMISSION SALESMAN'S COUNTRY CLUB DUES NOT ORDINARY AND NECESSARY EXPENSES	4WBTA549	VERNOR, JR.	PAUL H.	A	06/16/61							YES
ENTERTAINMENT EXPENSES - DOCTOR'S EXPENSES TO OBTAIN REFERRALS OF PATIENTS DISALLOWED	4WBTA169 200-581(1ST)	HURWITZ	DR. SIDNEY P.	A	10/08/52	D	02/23/55					YES
ENTERTAINMENT EXPENSES - DUES PAID TO SOCIAL AND LUNCHEON CLUBS BY VICE PRESIDENT ARE NOT DEDUCTIBLE AS BUSINESS EXPENSES	6WBTA95 200-240	SULLIVAN	ROBERT C.	A	08/31/65							YES
ENTERTAINMENT EXPENSES - WINE SALESMAN'S EXPENSES IN OPERATING NORTHERN WISCONSIN PROPERTY ALLOWED IN PART	2WBTA555	GIOVANELLI	DOMINIC T.	AP	01/10/46							YES
EQUITABLE ESTOPPEL - ESTOPPEL AGAINST DOR DENIED WHERE ACTIONS RELIED ON WERE STATEMENTS MADE BY THE STATE HISTORICAL SOCIETY, TAXPAYER NOT HARMED AS EXPENSE INCURRED PRIOR TO STATEMENT	400-310 WTB106-19	ANDERSON	MARC A. AND M. ISABEL	A	07/14/97							YES
EQUITABLE ESTOPPEL - PETITIONER'S RELIANCE ON DEPT REPRESENTATIONS OR ACTIONS WAS NOT REASONABLE	400-126 WTB92-11	HOGAN	STEVEN J. AND MARY ANN	A	03/29/95							YES

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ESTATE - PROPERTY DEFINED - LAND CONTRACT - ESTATE CANNOT CHANGE ASSET FROM LAND CONTRACT TO ASSET OF REAL PROPERTY TO AVOID INCOME TAX	7WTAC152 200-448	LEHRER	ESTATE OF RICHARD	A	09/10/68							YES
ESTATE AND TRUSTS - CAPITAL GAIN FROM SALE OF TRUST ASSETS NOT DEDUCTIBLE AS DISTRIBUTABLE INCOME - TRUST INSTRUMENT CONTROLLING	8WTAC39 200-535	MOELLER TRUST, JOAN BRODBECK, BENEFICIARY	JOAN	A	07/18/69							YES
ESTATES - ASSESSOR'S CERTIFICATE BARS ADDITIONAL ASSESSMENT WHEN FIDUCIARY PROPERLY REPORTS INCOME	200-520	O'CONNELL, JOHN D. HEYWOOD, EXECUTOR	ESTATE OF LAURA	R	05/19/65	A	06/16/69					YES
ESTATES - EXEMPT INCOME - GAIN ON INSTALLMENT OBLIGATION UNPAID AT TIME OF DEATH BECOMES PART OF CORPUS OF ESTATE AND NOT TREATED AS INCOME	200-013(1ST) 205WIS626	NORRIS	ABBIE S.	A		R				A	06/16/31	YES
ESTIMATED ASSESSMENT	200-521	MECHANIC	HARRY H.	A	07/02/69							YES
ESTIMATED ASSESSMENT - AS ORIGINALLY ISSUED WAS INCOMPLETE AND INVALID - REVISED ASSESSMENT WAS CLOSED BY STATUTE OF LIMITATIONS	10WTAC84 201-175	PRESCOTT	MATTHEW L.	R	09/30/75							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - ASSESSMENT REVISED BASED UPON INCOME DISCLOSED AT HEARING	203-354	WYNN	JAMES L. AND LORENE A.	R	07/28/92							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - ASSESSMENT UPHeld WHERE INCOME TAX RETURNS NOT FILED	400-565 WTB128-24	PANSIER	GARY AND JOAN	A	08/20/01							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - ESTIMATED ASSESSMENT ISSUED BASED UPON DEPARTMENT'S BEST JUDGMENT - WAGES SUBJECT TO TAX	WTB130-22	GURALSKI*	ROY M. AND LORI A.	A	03/14/02							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME	202-579	HOLTAN	LYNN A.	A	08/06/85							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME	201-655 WTB18-6	PETERSON	ALBERT O.	A	01/18/80							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME	201-949	PETERSON	ALBERT O.	A	12/30/81							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME - FULL DISCLOSURE REQUIRED	202-581	HOLTAN	CHARLOTTE S.	A	08/06/85							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME - TAXPAYER FILED INCOMPLETE RETURNS, CITING "FIFTH AMENDMENT"	201-513	HAWKINS	DELMAR H.	A	08/15/78							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER FILED INCOMPLETE RETURNS CITING "FIFTH AMENDMENT"	201-512	HORNE	ROBERT D.	A	08/15/78							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF ON TAXPAYER - DEFAULT ASSESSMENT ISSUED AS TAXPAYER FAILED TO FILE COMPLETE AND ACCURATE RETURN	400-617 WTB132-23	KNICKEL	MARK	A	08/01/02							YES
ESTIMATED ASSESSMENT - BURDEN ON TAXPAYER - ESTIMATED ASSESSMENT ISSUED AS TAXPAYER FAILED TO FILE COMPLETE AND ACCURATE RETURN	400-640 WTB128-25 132-22	SIMON	GARY J.	A	10/17/01	A	06/13/02					YES
ESTIMATED ASSESSMENT - BURDEN ON TAXPAYER - ESTIMATED ASSESSMENT ISSUED FOR AS TAXPAYER FAILED TO FILE COMPLETE AND ACCURATE RETURN	400-580 WTB129-20	RELL	MARK JOSEPH AND MARIE ANNE	A	12/11/01							YES
ESTIMATED ASSESSMENT - FAILURE TO FILE - BURDEN OF PROOF UPON PETITIONER TO REBUT DEFAULT ASSESSMENT	400-140	SALSMAN	FRED H.	A	06/28/95							YES
ESTIMATED ASSESSMENT - FAILURE TO FILE - DEFAULT ASSESSMENT	203-363	EKBLAD	PAUL	A	08/28/92							YES
ESTIMATED ASSESSMENT - FAILURE TO FILE - DEFAULT ASSESSMENT	202-453	MILLER	THOMAS W.	A	10/19/84							YES
ESTIMATED ASSESSMENT - FAILURE TO FILE - PETITIONERS, NATURAL PERSONS RESIDING IN WISCONSIN, HAVE NOT MET BURDEN OF PROOF TO DEMONSTRATE THAT ASSESSMENT IS INCORRECT	400-314	HOLMAN	RICHARD A. AND ILA M.	A	09/02/97							YES

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ESTIMATED ASSESSMENT - FAILURE TO FILE RETURNS - INCOME FROM TRUCKING SERVICES - FAILED TO SHOW THAT THEY DID NOT HAVE TAXABLE INCOME	400-642	JACOBSON	DENNIS AND PAMELA	A	11/15/02	D	06/04/03	A	03/03/04			YES
ESTIMATED ASSESSMENT - GROSS INCOME - WAGES INCLUDED IN DEFINITION OF GROSS INCOME - MOTION FOR SUMMARY JUDGMENT	WTB132-22	BOON	SUSAN B.	A	06/03/02							NO
ESTIMATED ASSESSMENT - NON-FILER BASED ON CONSTITUTIONAL ARGUMENTS	202-354 202-505 202-797	TRACY	DONALD G. AND SHIRLEY	A	03/26/84	A	11/30/84	A	08/07/86			YES
ESTIMATED ASSESSMENT - TAXPAYER - INCOME - FAILURE TO FILE	202-577	FEHRMAN	LEROY J.	A	07/09/85							YES
ESTIMATED ASSESSMENTS - FAILURE TO FILE - PETITIONERS REFUSED TO FILE RETURNS - SUMMARY JUDGMENT GRANTED	400-258	LICARI	JAMES AND MARY	A	11/13/96							YES
ESTIMATED ASSESSMENTS - TAX RETURN NOT FILED (MOTION FOR SUMMARY JUDGMENT)	WTB125-13 128-27	GUTSCH	JOHN	A	03/23/01	A	09/06/01					YES
ESTIMATED INCOME - BURDEN OF PROOF - TAXPAYER - ESTIMATED ASSESSMENT BASED UPON FORMS W-2 PROPER	WTB114-12	BOON	SUSAN B.	A	03/08/99							NO
ESTIMATED INCOME - IMPROPER RETURNS FILED - UNSIGNED - OBJECT - 5TH AMENDMENT ESTOPPEL	10WTAC281 201-487 202-346 WTB38-4	KLABON BROMLEY	THEODORE L. JOSEPH	A A	06/30/78 03/12/84							YES YES
ESTOPPEL	202-057	OLKEN	LEON D.	A	07/30/82							YES
ESTOPPEL - DEPARTMENT MAY ASSESS SEPARATE INCOMES AFTER 71.09(4)(C) DECLARED UNCONSTITUTIONAL	200-048(1ST) 241WIS145	MILLER	CHARLES A.	A		A				A	10/13/42	YES
ESTOPPEL - DOCTRINE OF - DEPARTMENT ESTOPPED FROM SEEKING ASSESSMENTS FOR YEARS SUBSEQUENT TO 1988, TAXPAYER RELIED ON DOR ADVICE	400-456	DAWSON	JAMES L. AND CARROLL			R	12/02/99					NO
ESTOPPEL - DOCTRINE OF - DEPARTMENT ESTOPPED FROM SEEKING ASSESSMENTS FOR YEARS SUBSEQUENT TO 1988, TAXPAYER RELIED ON DOR ADVICE	400-456	REYNOLDS	LYLE E. AND DARLENE A.			A	12/02/99					YES
ESTOPPEL - DOCTRINE OF EQUITABLE - PETITIONER CAN NOT RELY ON CLAIMED BUT UNSUPPORTED ORAL ADVICE RECEIVED FROM DOR WHEN DIVORCE JUDGE, HER ATTORNEY AND HER TAX PREPARER ALL ADVISED HER THAT INCOME WAS TAXABLE	400-576 WTB129-21	WILLIAMS	RUTH E.	A	11/29/01							YES
ESTOPPEL - RELIANCE ON LETTER RECEIVED FROM DEPARTMENT OF REVENUE	201-908 WTB26-7	HORN	WOLFGANG O.	AP	10/09/81							YES
ESTOPPEL - TAXPAYER WHO HELD HIMSELF OUT AS OWNER OF REAL ESTATE MUST REPORT GAIN	4WBTA16	SUELFLOHN	CLARENCE	A	11/16/48							YES
EXCHANGES - PROPERTY FOR STOCK - EXCHANGE OF PROPERTY FOR STOCK AND NOTE OF NEW CORPORATION NOT TAXABLE SALE, NO PROFIT REALIZED	200-008(1ST) 195WIS219	MILLER	S.			A				R	01/10/28	YES
EXCLUSION FROM GROSS INCOME - COMPENSATION AS OFFICER OF FEDERAL COURT EXEMPT (AMENDED 1939)	1WBTA481	BOESEL	FRANK T.	R	07/23/42							YES
EXCLUSION FROM GROSS INCOME - DEDUCTIONS FOR SOCIAL SECURITY EARNED SUPPLEMENT AND RETIREMENT ALLOWANCE NOT STATUTORY	10WTAC85 201-182	SGRO	JOSEPH	A	11/04/75							YES
EXCLUSION FROM GROSS INCOME - DOES NOT INCLUDE MILITARY RETIREMENT PAY	9WTAC38 200-719	BELL	EARL W.	A	08/11/71							YES
EXCLUSION FROM GROSS INCOME - INCOME FROM FEDERAL GOVERNMENT-FAILURE TO PROVE PORTION OF SALARY PAID THROUGH FEDERAL AGENCIES	1WBTA83	DUNN	JAMES M.	A	02/08/40							YES
EXCLUSION FROM GROSS INCOME - INDIAN TAXATION - CHIPPEWA - NONRESERVATION INDIAN EMPLOYED ON RESERVATION	202-850 203-258 203-345 WTB74-12 80-19 82-17	ANDERSON	JOHN A.	A	03/03/87	A	10/31/90	A	07/02/91	A	06/23/92	YES
EXCLUSION FROM GROSS INCOME - MENOMINEE INDIANS - CLAIM FOR REFUND 1972-1973 - INCOME EARNED DURING PERIOD OF MENOMINEE TERMINATION ACT TAXABLE	201-545	FOWLER	SANFORD	A	02/20/79							YES

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EXCLUSION FROM GROSS INCOME - MENOMINEE INDIANS - CLAIMS FOR REFUND 1972-1973	201-548	DODGE	RICHARD R.	A	02/20/79							YES
EXCLUSION FROM GROSS INCOME - MENOMINEE INDIANS - INCOME EARNED DURING MENOMINEE TERMINATION ACT PERIOD TAXABLE	201-547 201-745 201-852 WTB20-7 23-5	WEBSTER, SR.	LOUIS S.	A	02/20/79	A	04/03/80	A	04/07/81			YES
EXCLUSION FROM GROSS INCOME - MENOMINEE INDIANS - INCOME EARNED DURING PERIOD OF MENOMINEE TERMINATION ACT TAXABLE	201-546 201-745 201-852 WTB20-7 23-5	ASKENETTE, SR.	ALEXANDER AND SUE	A	02/20/79	A	04/03/80	A	04/07/81			YES
EXCLUSION FROM GROSS INCOME - MILITARY \$1,000 EXEMPT - EXCLUSION DOES NOT INCLUDE MILITARY RETIREMENT PAY	9WTAC52 200-724	SCHULZ	VERNIE A.	A	08/18/71							YES
EXCLUSION FROM GROSS INCOME - MILITARY COMPENSATION - RETIREMENT PAY RECEIVED BY MEMBER OF RETIRED RESERVES NOT ENTITLED TO \$1,000 EXEMPTION	7WTAC21 200-379	O'BRIEN	LEO P.	A	06/19/67							YES
EXCLUSION FROM GROSS INCOME - ONEIDA TRIBE OF INDIANS - MILITARY SERVICE INCOME EARNED BY RESERVATION INDIAN	202-744 202-846 WTB51-4	TURNER	ANNETTE L.	R	06/19/86	A	01/21/87					YES
EXCLUSION FROM GROSS INCOME - PAYMENTS RECEIVED AS BENEFICIARY FROM LIFE INSURANCE POLICIES NOT TAXABLE, DIVIDENDS ARE	1WBTA28	ALLIS	SARAH E. B.	AP	12/08/39							YES
EXCLUSION FROM GROSS INCOME - PENSIONS - RETIREMENT PAY RECEIVED BY MEMBER OF RETIRED RESERVES NOT EXEMPT AS UNITED STATES PENSION	7WTAC21 200-379	O'BRIEN	LEO P.	A	06/19/67							YES
EXCLUSION FROM GROSS INCOME - RETIREMENT BENEFITS - TAX SHELTERED ANNUITY - STATE TEACHERS RETIREMENT SYSTEM	202-521 202-677 WTB46-6	LEVEQUE	ANDRE	R	03/21/85	R	01/07/86					YES
EXCLUSION FROM GROSS INCOME - RETIREMENT BENEFITS FROM PRIVATE EMPLOYER NOT SPECIFICALLY EXEMPT	202-775 WTB49-7	WINES	HAROLD G.	A	08/27/86							YES
EXCLUSION FROM GROSS INCOME - RETIREMENT PAY - NAVAL RETIREMENT PAY NOT EXEMPT AS PENSION RECEIVED FROM UNITED STATES	4WBTA229 200-633(1ST) 200-675(1ST)	NUBER	FLOYD J.	A	04/22/54	A	10/17/55					YES
EXCLUSIONS FROM GROSS INCOME - RETIRMENT BENEFITS - PENSION BENEFITS RECEIVED FROM THE MINNESOTA TEACHERS RETIREMENT SYSTEM WHERE MEMBERSHIP BEGAN PRIOR TO 12-31-63	400-493 WTB-122-24	KUSS	PHILLIP A. AND RUTH E.	A	07/26/00							YES
EXEMPT INCOME - COMPENSATION OF FEDERAL EMPLOYEES - ATTORNEY WAS EMPLOYEE OF FEDERAL AGENCY SO COMPENSATION EXEMPT	1WBTA462 200-052(1ST) 242WIS491	RYAN	WILLIAM	A	03/19/42	R				A	03/09/43	YES
EXEMPT INCOME - INCOME RECEIVED ON ACCOUNT OF PERSONAL PHYSICAL INJURIES OR PHYSICAL SICKNESS - PAYMENT RECEIVED ALLOCATED BETWEEN NOT TAXABLE PAYMENT MADE FOR PHYSICAL INJURIES OR PHYSICAL SICKNESS AND COVENANT NOT TO COMPETE	400-530 400-626 WTB125-14 133-36	SCHWARTZ AND NELSON	RANDALL AND GAYLE J.	AP	02/07/01	A	11/08/01	A	09/11/02			YES
EXEMPT INCOME - INSURANCE RENEWAL COMMISSIONS INHERITED	200-007(1ST) 194WIS126	HERZBERG	JOSEPH	A		A				R	07/31/27	YES
EXEMPTIONS FROM INCOME - APPLICATION OF TAX TREATIES	WTB139-13	FAUSTOV*	ALEXEI R.	A	02/25/04							YES
EXPENSE ALLOCATED TO CORRESPONDING INCOME - DISALLOWANCE OF PORTION OF TRUSTEE FEES BASED UPON ALLOCATION TO NONTAXABLE INCOME IMPROPER	1WBTA316	CHESTER	MRS. ALICE M.	R	05/15/41							YES
EXPENSE ALLOCATED TO CORRESPONDING INCOME - DISALLOWANCE OF PORTION OF TRUSTEE FEES BASED UPON ALLOCATION TO NONTAXABLE INCOME IMPROPER	1WBTA321	MILLER	ISABELLE	R	05/15/41							YES
EXPENSE ALLOCATED TO CORRESPONDING INCOME - DISALLOWANCE OF PORTION OF TRUSTEE FEES BASED UPON ALLOCATION TO NONTAXABLE INCOME IMPROPER	1WBTA323	MILLER	MRS. LAURA C.	R	05/15/41							YES

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EXPENSE ALLOCATED TO CORRESPONDING INCOME-PROPERTY TAXES DEDUCTIBLE FOR PARKING LOTS	4WBTA43	CHRISTENSEN	LOUIS C.	R	04/22/49	D	09/26/49					YES
EXPENSES FOR PRODUCTION OF INCOME - MORTGAGE INSURANCE, REPLACEMENT RESERVE AND DEFERRED LOAN FEES PAID IN CONNECTION WITH BUSINESS PROPERTY CURRENTLY DEDUCTIBLE	203-084	KRYSHAK	ANTHONY J.	R	08/29/89							YES
EXPERIMENTS, PATENT DEVELOPMENT EXPENSES - EXPENSES INCURRED IN PROJECT OUTSIDE EMPLOYMENT NOT DEDUCTIBLE	6WBTA164 200-317	OLSON	DAVID G.	A	07/25/66							YES
EXTENSIONS - STATUTE OF LIMITATIONS - TAXPAYER CAN VOLUNTARILY EXTEND STATUTORY AUTHORIZATION TO ASSESS BY WRITTEN AGREEMENT	4WBTA43	CHRISTENSEN	LOUIS C.	A	04/22/49	D	09/26/49					YES
FARM EXPENSES - 50% OF DEPRECIATION, INSURANCE AND FARM EXPENSES DISALLOWED FOR PERSONAL USE OF FARM	6WBTA132 200-278	NELSON	EVELYN AND GILMAN	A	02/08/66							YES
FARM EXPENSES - RENT EXPENSE - DEPOSITS IN JOINT BANK ACCOUNT DO NOT CONSTITUTE CONSTRUCTIVE PAYMENT TO WIFE	201-793	KERSTEN	BERNARD L.	A	12/18/80							YES
FARM EXPENSES - SUBSTANTIATION	202-019	DRURY	WAYNE	A	04/23/82							YES
FARM EXPENSES - WAGES PAID TO WIFE	202-337	CULVER	DENNIS	A	03/15/84							YES
FARM LOSS - LIMITATION - 1986 AND THEREAFTER - ATTEMPT TO RECLASSIFY EXPENDITURES AS PRIMARILY FOR RESEARCH ACTIVITIES INSTEAD OF FOR FARMING ACTIVITIES UNSUPPORTED	400-352	STAUFFACHER	DAVID G. AND PATRICIA	A	03/04/98							YES
FARM LOSS - LIMITATION - 1986 AND THEREAFTER - PARTNERSHIP ENGAGED IN GROWING MUSHROOMS WAS CONDUCTING FARMING BUSINESS	400-148 WTB95-23	STAUFFACHER	DAVID G. AND PATRICIA	A	08/31/95							YES
FARM LOSS - LIMITATION - 1986 AND THEREAFTER - WAGES EARNED AS OWNERS-OPERATORS OF C CORPORATION FARM ARE NOT "NONFARM" INCOME FOR PURPOSES OF FARM LOSS CALCULATION	400-047 WTB88-10	PEDERSEN	STUART C. AND FAYE L.	R	02/23/94							YES
FARM LOSS LIMITATION - NONFARM INCOME DEFINED - WITHDRAWAL FROM 401K PLAN AND INDIVIDUAL RETIREMENT ACCOUNT FUNDED BY NONFARM EMPLOYMENT CONSIDERED NONFARM INCOME	400-434 WTB115-21	MACIEJCZAK	THOMAS W. AND MARILYNNE A.	A	07/19/99							YES
FARM LOSSES - ACTIVITY ENGAGED IN FOR PROFIT	202-315	JANZ	CARROLL AND ELEANORA	R	01/27/84							YES
FARM LOSSES - ACTIVITY ENGAGED IN FOR PROFIT - GAME FARM	201-921	HETZEL	JOHN J.	R	11/19/81							YES
FARM LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT	202-178 WTB34-5	GAMERDINGER	JOHN	A	06/10/83							YES
FARM LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - NO REASONABLE EXPECTATION OF PROFIT SHOWN	10WTAC237 201-450	DZIAN	ANTHONY AND LORRAINE	A	11/22/77							YES
FARM LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - OPERATION CONDUCTED ONLY DURING VACATIONS AND WEEKENDS	9WTAC87 200-751	BRUEGGEN	LU VERNE L.	A	12/28/71							YES
FARM LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - TREE FARM	400-862	BLISS	MICHAEL AND LINDA	A	11/17/05							YES
FARM LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - WOODLAND	202-028 202-170 WTB30-6	HAUSMANN	PAUL F.	A	06/10/82	R	04/07/83	D	01/30/84			YES
FARM LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - WOODLAND - TREE FARM	202-713 202-893 203-016	HAUSMANN	PAUL F.	R	03/14/86	A	08/25/87	A	12/21/88			YES
FARM LOSSES - LIMITATION - 1986 AND THEREAFTER - LIMITATION ON DEDUCTIBILITY OF FARM LOSSES APPLIED BOTH TO ACTIVE AND INACTIVE OPERATORS OF FARM BUSINESS	203-077 WTB65-12	KALISH	STEPHEN	A	07/27/89							YES

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FARM LOSSES - LIMITATION - 1986 AND THEREAFTER - LIMITATION ON DEDUCTIBILITY OF FARM LOSSES APPLIES TO INVESTOR IN LIMITED PARTNERSHIP	203-077 WTB65-12	KALISH	STEPHEN	A	07/27/89							YES
FARM LOSSES - LIMITATION - 1986 AND THEREAFTER - NET FARM GAINS AND NET FARM PROFITS ARE NOT ALLOWED AS OFFSET AGAINST FARM LOSSES	WTB80-18	OLIVER	DENNIS L. AND JANET	A	06/29/92							YES
FARM LOSSES - LOSSES WHICH WIPED OUT SUBSTANTIAL AMOUNTS OF SALARY DISALLOWED WHERE TAXPAYER FAILED TO SUBSTANTIATE EXPENSES	6WBTA166 200-320	WOLFE	EDWARD	A	07/25/66							YES
FARM LOSSES, LIMITATION - 1986 AND THEREAFTER - FARM LOSSES LIMITED	400-673 WTB135-16	STACE	JAMES F.	A	02/28/03							YES
FARMLAND TAX CREDIT - BURDEN OF PROOF - TAXPAYER INELIGIBLE TO CLAIM CREDIT AS 1989 RETURN WAS NOT FILED BY DECEMBER 31, 1990	WTB103-14	HOFFMANN*	GORDON AND LYNDA	A	05/07/97							YES
FARMLAND TAX CREDIT - FARMLAND PRESERVATION CREDITS AND FARMLAND TAX RELIEF CREDITS RECEIVED NOT INCLUDED IN CALCULATING \$6,000 OR \$18,000 OF GROSS FARM PROFITS	WTB103-17	CLOW*	WARREN AND PATRICIA	A	05/20/97							YES
FARMLAND TAX CREDIT - PROCEEDS FROM SALE OF BULK MILK TANK INCLUDABLE IN CALCULATING GROSS FARM PROFITS WHERE TAXPAYER ATTEMPTED TO CONTINUE FARMING DESPITE ACTS OF GOD	WTB103-17	CLOW*	WARREN AND PATRICIA	R	05/20/97							YES
FEDERAL ABSTRACT MODIFIED - BURDEN OF PROOF - TAXPAYER FAILED TO ESTABLISH ABSTRACT MODIFIED	201-719	HEMMETER	MILTON	A	06/30/80							YES
FEDERAL ADJUSTED GROSS INCOME - MAY BE DETERMINED BY THE DEPARTMENT OF REVENUE WITHOUT REGARD TO A DETERMINATION MADE BY THE INTERNAL REVENUE SERVICE	WTB138-19	IVERSON	LAVERNE I.	A	11/12/03							YES
FEDERAL INCOME TAX REFUND IS NOT A SUBTRACTION FROM FEDERAL INCOME TO ARRIVE AT WISCONSIN INCOME	203-021	CLIFFORD	JOHN P.	A	04/07/87	A	06/14/88					YES
FEDERAL INCOME TAXES - DEDUCTION FROM GROSS INCOME ALLOWED FOR FEDERAL TAX PAID ON SALE OF STOCK	1WBTA502	THOMAS	JOHN M.	R	08/28/42							YES
FEDERAL INCOME TAXES - NOT DEDUCTIBLE IN COMPUTING WISCONSIN TAXABLE INCOME	202-307 202-540 202-644 WTB46-5	CLIFFORD	JOHN P.	A	01/20/84	A	03/12/85		10/22/85			YES
FEDERAL INCOME TAXES - NOT DEDUCTIBLE IN COMPUTING WISCONSIN TAXABLE INCOME - ITEMIZED DEDUCTION	201-728	CLIFFORD	JOHN P.	A	09/11/80							YES
FEDERAL INCOME TAXES - REFUND - NOT EXEMPT FROM WISCONSIN TAXATION AS INCOME RECEIVED BY THE UNITED STATES	203-021	CLIFFORD	JOHN P.	A	04/07/87	A	06/14/88					YES
FEDERAL INCOME TAXES PAID ARE NOT A SUBTRACTION FROM FEDERAL INCOME TO ARRIVE AT WISCONSIN INCOME	203-021	CLIFFORD	JOHN P.	A	04/07/87	A	06/14/88					YES
FEE PAID TO PLANNER NONDEDUCTIBLE	201-886	UBINGER	JERE A.	A	08/31/81							YES
FEES - LATE FILING FEE	202-571	WORLEY	JOHN AND MARY	A	06/28/85							YES
FELLOWSHIP GRANTS - FELLOWSHIP WAS A DISINTERESTED, NO-STRINGS ATTACHED EDUCATIONAL GRANT AND NOT TAXABLE	10WTAC56 201-144	SALOMON	ROBERT G.	R	04/29/75							YES
FELLOWSHIP GRANTS - MEDICAL DOCTOR	201-691	ANDERSON	CHARLES JOE	A	04/03/80							YES
FELLOWSHIP GRANTS - MEDICAL DOCTOR	201-659 WTB19-7	BANDOW	PAUL WILLIAM	A	01/25/80							YES
FELLOWSHIP GRANTS - MEDICAL DOCTOR	201-848	FREITAG	RICK D.	A	05/18/81							YES
FELLOWSHIP GRANTS - MEDICAL DOCTOR - COMPENSATION PAID WAS FOR SERVICES RENDERED	10WTAC238 201-438	HOGARTY	THOMAS J.	A	11/22/77							YES

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FELLOWSHIP GRANTS - MEDICAL DOCTOR - COMPENSATION PAID WAS FOR SERVICES RENDERED	10WTAC139 201-337	JEFFERSON	JAMES W.	A	08/18/76							YES
FELLOWSHIP GRANTS - MEDICAL DOCTOR - COMPENSATION PAID WAS FOR SERVICES RENDERED - RESIDENCY IN OBSTETRICS	10WTAC158 201-355	HORKHEIMER	RONALD W.	A	12/23/76							YES
FELLOWSHIP GRANTS - MEDICAL DOCTOR - EXCLUSION DENIED - COMPENSATION PAID WAS FOR SERVICES RENDERED	10WTAC147 201-339	SHAY	GERALD W.	A	08/20/76							YES
FELLOWSHIP GRANTS - RESEARCH PROJECT ASSISTANT'S INCOME IS NOT GRANT, GIFT, GRATUITY, SCHOLARSHIP OR FELLOWSHIP	6WBTAB84 200-233	SEEHAFFER	MARLYN E.	A	07/13/65							YES
FELLOWSHIP GRANTS - RESEARCHERS - NATIONAL RESEARCH SERVICE AWARD	201-739 WTB21-5	DANIELS	DONNA L.	A	10/21/80							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DENIED - COMPENSATION PAID WAS FOR SERVICES RENDERED - CLINICAL INTERN - PSYCHOLOGY	10WTAC64 201-162	FIELD	GARY D.	A	06/17/75							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DENIED - COMPENSATION PAID WAS FOR SERVICES RENDERED - MEDICAL INTERN IN PATHOLOGY	10WTAC53 201-143	GIULIANI	ANDREW M.	A	04/29/75							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DENIED - COMPENSATION PAID WAS FOR SERVICES RENDERED - NEUROSURGICAL RESIDENT	10WTAC39 201-138	LEVIN	ALLAN B.	A	04/03/75							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DENIED - COMPENSATION PAID WAS FOR SERVICES RENDERED - RESIDENT IN NEUROSURGERY	10WTAC51 201-145	CANLAS	MARIO P.	A	04/29/75							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DENIED - COMPENSATION PAID WAS FOR SERVICES RENDERED - SENIOR RESIDENT IN INTERNAL MEDICINE	10WTAC74 201-167	SELZER	AMOS	A	07/30/75							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DENIED - COMPENSATION PAID WAS FOR SERVICES RENDERED - SENIOR RESIDENT IN INTERNAL MEDICINE	10WTAC74 201-167	SELZER	ANN R.	A	07/30/75							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DOES NOT APPLY TO COMPENSATION PAID FOR SERVICES PERFORMED - INTERN IN URBAN PLANNING	9WTAC338 200-898	TORTI	T. UFERE	A	02/13/73							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DOES NOT INCLUDE COMPENSATION PAID FOR SERVICES RENDERED - TEACHING ASSISTANT	9WTAC415 200-940	OVERSTREET	DAVID F.	A	08/30/73							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION NOT ALLOWED - TEACHING ASSISTANT	8WTAC75 200-557	MCCOWN	BRENT H.	A	10/09/69							YES
FELLOWSHIP OR SCHOLARSHIP - INTERNSHIP - GUIDANCE COUNSELOR	201-690	VOSS	AUDREY A.	A	04/03/80							YES
FELLOWSHIP OR SCHOLARSHIP - MEDICAL DOCTOR - RESIDENT TRAINEE IN RADIOLOGY AT UNIVERSITY OF WISCONSIN MEDICAL SCHOOL	10WTAC141 201-335	JOHNSON	THOMAS E.	A	08/18/76							YES
FELLOWSHIP OR SCHOLARSHIP - TEACHING ASSISTANT	202-532	NEWCOMB	TIMOTHY P.	A	05/08/85							YES
FELLOWSHIP OR SCHOLARSHIP - TEACHING ASSISTANT	201-692	RIGGS	CHARLES J.	A	04/03/80							YES
FELLOWSHIP OR SCHOLARSHIP - TEACHING ASSISTANT - COMPENSATION PAID WAS FOR SERVICES RENDERED	201-154	ARTIS	WILLIAM M.	A	05/12/75							YES
FELLOWSHIP OR SCHOLARSHIP - TEACHING ASSISTANT - COMPENSATION PAID WAS FOR SERVICES RENDERED	10WTAC255 201-479	ATWOOD	K. EDWARD	A	04/20/78							YES
FELLOWSHIP OR SCHOLARSHIP - TEACHING ASSISTANT - EXCLUSION DOES NOT INCLUDE COMPENSATION PAID FOR SERVICES RENDERED	9WTAC 372 200-912	ANGELO	NICHOLAS J.	A	03/27/73							YES
FELLOWSHIP OR SCHOLARSHIP - TEACHING ASSISTANT WAGES	202-493	SCHRIMPF	BARBARA M.	A	12/11/84							YES

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FIDUCIARIES - AMOUNT PAID TO BENEFICIARY OF TESTAMENTARY TRUST ESTATE NOT DEDUCTIBLE IN DETERMINING TAXABLE INCOME OF TRUST	1WBTA349	TRUEDELL TRUST, FIRST NATIONAL BANK OF BERLIN (THE), TRUSTEE	HARRY CLAY	A	08/07/41							YES
FIDUCIARIES - CAPITAL GAIN FROM SALE OF SECURITIES BY AN ESTATE IS NOT DISTRIBUTABLE NET INCOME	9WTAC71 200-740	RHODA	ESTATE OF MAE A.	A	09/28/71							YES
FIDUCIARIES - CHARITABLE TRUST - CAPITAL GAINS OF TRUST SUBJECT TO INCOME TAX - NOT PERMANENTLY SET ASIDE - 1ST CHURCH OF CHRIST SCIENTIST - BOSTON - NOT OPERATING WITHIN STATE	6WBTA213 200-353	SPOO TRUST, FIRST NATIONAL BANK IN OSHKOSH, TRUSTEE	B. MEAD	A	02/08/67							YES
FIDUCIARIES - CHARITABLE TRUST - GAINS AND LOSSES - UNDISTRIBUTED GAIN TAXABLE TO TRUSTEE ALTHOUGH DESTINED FOR EXEMPT BENEFICIARY	3WBTA315	CHAPIN FOUNDATION OF WISCONSIN, MARSHALL & ILSLEY BANK, TRUSTEES		A	12/16/47							YES
FIDUCIARIES - CHARITABLE TRUST - INCOME WITHHELD FOR ULTIMATE DISTRIBUTION TO EXEMPT MUNICIPALITY IS TAXABLE TO TRUSTEE	2WBTA328 200-068(1ST) 248WIS21	SAWYER, FIRST WISCONSIN TRUST CO., TRUSTEE	WILL OF MARY	A	02/07/45	R				R	11/20/45	YES
FIDUCIARIES - CHARITABLE TRUST - UNDISTRIBUTED GAIN TAXABLE TO TRUSTEE ALTHOUGH DESTINED FOR EXEMPT BENEFICIARY	3WBTA226	CLARK, TRUST, FIRST WISCONSIN TRUST COMPANY, TRUSTEE	CHARLES P.	A	07/23/47							YES
FIDUCIARIES - CLOSING CERTIFICATE CONSTITUTES WAIVER OF TAX LIEN UPON ESTATE AND RELIEVES EXECUTOR FROM LIABILITY	6WBTA63 200-218	O'CONNELL	ESTATE OF LAURA H.	R	05/19/65							YES
FIDUCIARIES - DEDUCTION OF TAXES FROM ESTATE	1WBTA146	REYNOLDS TRUST, FIRST WISCONSIN TRUST COMPANY, TRUSTEE	J. C.	AP	06/28/40							YES
FIDUCIARIES - DISTRIBUTION FROM TRUST FUNDS CONSTITUTED PAYMENT OF CAPITAL AND NOT OF INCOME	1WBTA177	THORNTON	FRANCES M.	R	06/29/40							YES
FIDUCIARIES - DISTRIBUTION PAYMENTS TO BENEFICIARY NOT ANNUITY PAYMENTS - DEDUCT FROM TRUST INCOME AND TAX TO BENEFICIARY	7WTAC65	NASH WHITE TRUST	ALICE	R	12/21/67							YES
FIDUCIARIES - ESTATE - CAPITAL GAIN - INCOME NOT PERMANENTLY SET ASIDE FOR CHARITABLE ORGANIZATION IS TAXABLE TO ESTATE	4WBTA491 200-801(1ST) 200-083 17WIS(2d)533	GREENWALD	ESTATE OF EDITH C.	A	09/02/59	A	01/31/62			A	10/30/62	YES
FIDUCIARIES - ESTATE - ORDINARY INCOME - INCOME NOT PERMANENTLY SET ASIDE FOR CHARITABLE ORGANIZATION IS TAXABLE TO ESTATE	4WBTA491 200-801(1ST) 200-083 17WIS(2d)533	GREENWALD	ESTATE OF EDITH C.	A	09/02/59	R	01/31/62			R	10/30/62	YES
FIDUCIARIES - ESTATE INCOME TAXED TO EXECUTOR WHERE NOT PERMANENTLY SET ASIDE FOR EXEMPT ORGANIZATION NOR DISTRIBUTED UNDER TERMS OF WILL	5WBTA89 200-890	SEHER EXECUTOR	WALTER G.	A	12/07/62							YES
FIDUCIARIES - ESTATES AND TRUSTS - CAPITAL GAINS NOT DEDUCTIBLE AS DISTRIBUTABLE INCOME WHEN TRUSTEE CAN ALLOCATE CAPITAL GAIN BETWEEN INCOME AND PRINCIPLE	9WTAC470 200-992	KAGEN FAMILY TRUST	SAMUEL	A	02/15/74							YES
FIDUCIARIES - EXPENSES NOT DEDUCTIBLE FROM INCOME OF TRUST WHEN THEY'RE CONSIDERED PART OF A LEGACY	4WBTA550	BOYLE TRUST	JULIA G.	A	07/17/61							YES

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FIDUCIARIES - INCOME RECEIVED FROM DECEDENT'S ASSETS DURING PROBATE CONSIDERED TAXABLE INCOME OF DECEDENT EVEN THOUGH RESIDUAL WILLED TO CHARITY	4WBTA397 200-736(1ST)	HOLST	ESTATE OF P. C.	A	11/26/57							YES
FIDUCIARIES - INTER VIVOS TRUST ADMINISTERED IN WISCONSIN BY RESIDENT AGENT FOR NONRESIDENT TRUSTEES IS SUBJECT TO TAX - SITUS	4WBTA458 200-786(1ST) 200-070 200-101 19WIS(2d)313	PABST TRUST, SALLY L. AND PATRICIA J. PABST, TRUSTEES	IDA C.	D	03/19/59	A	08/13/62			A	03/05/63	YES
FIDUCIARIES - INTER VIVOS TRUST NOT ADMINISTERED IN WISCONSIN AND ASSETS OUTSIDE WISCONSIN NOT SUBJECT TO TAX	4WBTA456 200-007 200-041 15WIS(2d)195	PABST TRUST NO. 1, FRED PABST, JR. TRUSTEE		R	03/13/59	A	09/14/60			A	12/01/61	YES
FIDUCIARIES - INTER VIVOS TRUST NOT ADMINISTERED IN WISCONSIN AND ASSETS OUTSIDE WISCONSIN NOT SUBJECT TO TAX	4WBTA451 200-007 200-041 15WIS(2d)195	PABST TRUST NO. 5, FRED PABST, JR. TRUSTEE		R	03/13/59	A	09/14/60			A	12/01/61	YES
FIDUCIARIES - NONDISTRIBUTABLE AMOUNT ULTIMATELY PAYABLE TO CHARITABLE ORGANIZATION TAXED TO TRUSTEE	2WBTA317 2WBTA327	CRAMER TRUST, ROBERT P. SCHWALBACH, TRUSTEE	S. S.	A	02/07/45							YES
FIDUCIARIES - NONDISTRIBUTABLE INCOME - PROFIT FROM SALE OF SECURITIES WAS TAXABLE TO TRUSTEE OF REVOCABLE TRUSTEE	200-035(1ST) 237WIS135	BATES TRUST, FIRST WISCONSIN TRUST CO., TRUSTEE	CLARA H.	A		A				A	11/04/40	YES
FIDUCIARIES - NONTAXABLE DISTRIBUTION TO NONSTOCK NONPROFIT BENEVOLENT INSTITUTION	1WBTA420	BUEHLER, LOUIS E. AMBERG AND GRACE H. BEST, TRUSTEES	ESTATE OF PHOEBE B.	R	01/16/42							YES
FIDUCIARIES - OPTIONAL STANDARD DEDUCTION NOT ALLOWED FOR GUARDIAN	4WBTA218 200-627(1ST)	RAETHER, R. W. LOPPNOW, GUARDIAN	ARTHUR	A	02/23/54							YES
FIDUCIARIES - PARTNERSHIP INCOME PROPERLY INCLUDABLE IN FIDUCIARY RETURN ALTHOUGH ALSO SUBJECT INHERITANCE TAX	3WBTA80	MABIE	ESTATE OF HARRY W.	A	09/05/46							YES
FIDUCIARIES - PAYMENT OF STOCK SUBSCRIPTION BY ESTATE NOT DEDUCTIBLE AS LOSS - LOSS NOT ESTABLISHED IN TAX YEAR	4WBTA479 200-794(1ST)	KAYSER	ESTATE OF PAUL A.	A	05/29/59							YES
FIDUCIARIES - TAX PAYABLE BY FIDUCIARY	10WTAC206 201-421 201-496 WTB11-2	SOLLIDAY, TRUSTEE	ALBERT L.	A	08/23/77	R	05/11/78					YES
FIDUCIARIES - TAXES PAID - STATE AND FEDERAL TAXES PAID BY EXECUTORS ON DECEDENT'S INCOME FROM PREVIOUS YEAR IS DEDUCTIBLE	2WBTA281 200-063(1ST)	PEREGOY	ESTATE OF LAMAR S.	R	01/05/45							YES
FIDUCIARIES - TRUST AGREEMENT CREATED SINGLE TRUST, NOT TWO	2WBTA120	GOLD AND MC CANN	WALTER L. AND RAY T.	A	04/21/44							YES
FIDUCIARIES - TRUST INCOME TAXABLE TO TRUST WHERE NOT PERMANENTLY SET ASIDE FOR CHARITABLE ORGANIZATIONS	4WBTA91 200-518(1ST) 259WIS115	PEABODY	ESTATE OF GEORGE F.	A	03/16/50	R	09/01/50			R	04/03/51	YES
FIDUCIARIES - TRUSTEES ENTITLED TO TAKE CREDIT FOR DISTRIBUTIONS TO BENEFICIARIES	1WBTA3	KLINE	WILL OF JOHN K.	R	11/15/39							YES
FIELD AUDIT - ASSESSMENT - APPLICATION OF RECEIPTS AND DISBURSEMENT METHOD	202-519	SCHOEBEL	KENNETH AND LAVERNE	A	03/21/85	A	06/11/86					YES

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FILING REQUIREMENTS - FORMS 9b OTHER INCOME - FAILURE TO FILE NOT ABSOLUTE BAR TO CLAIM EXPENSES - REVIEWABLE	203-276	LANGILL	ROSS M.	R	10/23/91							YES
FILING REQUIREMENTS - WHO MUST FILE - 1987 AND THEREAFTER - GROSS INCOME INCLUDES WAGES, COMPENSATION FOR SERVICES	400-611 WTB132-24	STEWART*	BRIAN K.	A	07/10/02							YES
FILING REQUIREMENTS - WHO MUST FILE - 1987 AND THEREAFTER - WISCONSIN RESIDENT IS REQUIRED TO FILE RETURNS	400-506 WTB124-17	BOSETTI	BRENDA	A	10/16/00							YES
FILING REQUIREMENTS - WHO MUST FILE - 1987 AND THEREAFTER - WISCONSIN RESIDENT IS REQUIRED TO FILE RETURNS	400-506 WTB124-17	BOSETTI	ROSS	A	10/16/00							YES
FILING REQUIREMENTS - WHO MUST FILE - DEPARTMENT MAY REQUIRE ANY PERSON TO FILE RETURN WHEN IN THEIR JUDGMENT ONE MUST BE FILED	203-022 WTB61-5	KOCH	KENNETH WILLIAM	D	12/15/87	A	01/17/89					YES
FILING STATUS - HEAD OF HOUSEHOLD - BURDEN OF PROOF - PETITIONER DID NOT ESTABLISH THAT SHE PAID MORE THAN ONE-HALF COST OF MAINTAINING HOUSEHOLD	WTB115-20	EDWARDS	SHEILA	A	07/01/99							YES
FINES - PENALTIES - PERSONS OTHER THAN CORPORATIONS-FINE PAYMENT FROM CONVICTION OF CRIMINAL EXPENSE	4WBTA357 200-730(1ST)	ADERMAN	LOUIS B.	A	03/01/57	A	09/05/57					YES
FOREIGN EARNED INCOME EXCLUSION	202-772	CURRIER	RICHARD G.	A	08/27/86							YES
FOREIGN INCOME TAXES PAID	202-631 202-916 WTB58-9	TAYLOR	ALLEN M.	A	11/21/85	A	11/11/87	A	05/18/88			YES
FORM 1040 REQUIRED WITH WISCONSIN RETURN	8WTAC15 200-504	FRAWLEY	DANIEL D.	A	05/14/69							YES
FRIVOLOUS AND GROUNDLESS CLAIM - DAMAGES ASSESSED	400-424 WTB115-17	NORSKOG	DERICK J.	A	05/17/99							YES
FRIVOLOUS OR GROUNDLESS SUIT - DAMAGES ASSESSED	400-314	HOLMAN	RICHARD A. AND ILA M.	A	09/02/97							YES
GAIN ON SALE OF PRINCIPAL RESIDENCE - OWNERSHIP REQUIREMENTS UNDER SECTION 121 INTERNAL REVENUE CODE SATISFIED	202-808	COMSTOCK	REGINALD	R	12/19/86							YES
GAIN OR LOSS - AGENT, ACTED AS - GAIN COMPUTED IN TRANSFER OF ONE-HALF INTEREST IN PROPERTY - DIDN'T PURCHASE AS AGENT	202-852 203-005 WTB60-6	PECK	HARRY F.	A	03/03/87	A	09/23/87	A	09/14/88			YES
GAIN OR LOSS - APPORTIONMENT OF GAIN - PERSONAL RESIDENCE, SALE OF - GAIN ON RENTAL PORTION IS TAXABLE	8WTAC42 200-537	AAGAARD	ROBERT W.	A	07/22/69							YES
GAIN OR LOSS - APPORTIONMENT OF GAIN - SALE OF FARM PARTIALLY USED AS PRINCIPAL RESIDENCE	202-598	NIEBLER	CHESTER J. AND LORRAINE M.	A	08/06/85							YES
GAIN OR LOSS - BASIS OF ASSETS - ACQUIRED BY INHERITANCE - APPRAISED VALUE OF STOCK AT DATE OF DEATH	5WBTA60 200-071	CHRISTENSEN	SYLVIA G.	A	08/29/62							YES
GAIN OR LOSS - BASIS OF ASSETS - DEPRECIATION CLAIMED - CAN'T DECREASE COST BY LESS DEPRECIATION THAN PREVIOUSLY CLAIMED	4WBTA543 200-009	STANISZEWSKI	MARTIN AND LEONA	A	01/25/61							YES
GAIN OR LOSS - BASIS OF ASSETS - FEDERAL BASIS DIFFERS FROM WISCONSIN - WISCONSIN BASIS FOR GAIN OR LOSS IS COST PLUS IMPROVEMENTS LESS DEPRECIATION ACTUALLY ALLOWED FROM 1975-79	203-057	MEINERZ	ARCHIE	R	04/25/89							NNA
GAIN OR LOSS - BASIS OF ASSETS - TAXPAYER MAY ESTABLISH TRUE BASIS ON PROPERTY OMITTED FROM PRIOR NET WORTH ASSESSMENT	4WBTA43	CHRISTENSEN	LOUIS C.	R	04/22/49	D	09/26/49					YES
GAIN OR LOSS - BASIS OF ASSETS - TRANSITIONAL ADJUSTMENT - CONSTANT BASIS - MOVING TO WISCONSIN - STOCK	10WTAC177 201-377 201-532 201-638 201-816 WTB4-2 13-3 18-4 23-2	HOWICK	ROMAIN A.	R	03/14/77	A	11/06/78	A	01/10/80	A	02/02/81	YES

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GAIN OR LOSS - BASIS OF STOCK IN LIQUIDATED CORPORATION	10WTAC251 201-470	NELL	EARL O.	A	03/02/78							YES
GAIN OR LOSS - BASIS OF STOCK SOLD BY A TRUST IS DONOR'S BASIS	9WTAC67 200-739	PETERSON TRUST, UJA CITIZENS BANK OF SHEBOYGAN	EMORY J.	A	09/28/71							YES
GAIN OR LOSS - DETERMINATION OF SALES PRICE - NO PROOF THAT PART OF COMPENSATION RECEIVED WAS WORTHLESS	8WTAC226 200-655	ZERWICK	KENNETH S.	A	12/17/70							YES
GAIN OR LOSS - EARNED MONEY CONTRACT - SALE TAXED IN YEAR TITLE PASSED AND FULL PURCHASE PRICE RECEIVED	9WTAC48 200-722	WOODRUFF	WILLIAM AND CATHERINE	A	08/11/71							YES
GAIN OR LOSS - EXCHANGES - STOCK DISTRIBUTION AND EXCHANGE WAS NOT TAX FREE - 5 YEAR REQUIREMENT NOT MET	8WTAC149 200-603 200-714	FURMAN	EDWARD M.	A	05/26/70	A	08/18/71					YES
GAIN OR LOSS - EXCHANGES - STOCK DISTRIBUTION AND EXCHANGE WAS NOT TAX FREE - 5 YEAR REQUIREMENT NOT MET	8WTAC149 200-603 200-714	HOFFMAN	ESTATE OF ROY A.	A	05/26/70	A	08/18/71					YES
GAIN OR LOSS - EXCHANGES - STOCK DISTRIBUTION AND EXCHANGE WAS NOT TAX FREE-5 YEAR REQUIREMENT NOT MET	8WTAC149 200-603 200-714	SPITZER	ROBERT R.	A	05/26/70	A	08/18/71					YES
GAIN OR LOSS - EXCHANGES - STOCK EXCHANGED FOR VALUE GREATER THAN COST PRODUCES TAXABLE INCOME	200-034(1ST) 234WIS574	SCHUETTE	LOUIS	A						A	05/07/40	YES
GAIN OR LOSS - GAIN FROM INVOLUNTARY CONVERSION BY CONDEMNATION OF BUSINESS PROPERTY WHERE REPLACEMENT NOT SIMILAR	6WBTA108 200-258	BLANEY	BURDETTE AND ELIZABETH	A	10/18/65							YES
GAIN OR LOSS - GAIN ON FORECLOSURE - REAL ESTATE - PROPERTY TRANSFERRED TO PERSON WHO ASSUMED MORTGAGE	9WTAC85 200-748	WOJCIECHOWSKI	MATTHEW J.	A	12/27/71							YES
GAIN OR LOSS - GAIN ON INSURANCE POLICY OFFSET AGAINST LOANS TAXABLE	400-967	IHLAND	DALE AND KATHLEEN	A	12/20/06							YES
GAIN OR LOSS - GAIN ON LIQUIDATION - COST BASIS OF PROPERTY TRANSFERRED TO CORPORATION DETERMINABLE - GAIN TAXABLE	9WTAC92 200-750	LOTSPEICH	CHRIST AND ANNA	A	12/28/71							YES
GAIN OR LOSS - GAIN ON SALE OF PERSONAL RESIDENCE - SALE PROCEEDS APPLIED TO OUTSTANDING MORTGAGES	202-196	FISCHER	KARLA M.	A	07/25/83							YES
GAIN OR LOSS - GAIN ON SALE OF PERSONAL RESIDENCE - SPLITTING INCOME - TAXABLE BASED ON OWNERSHIP - NOT BASED ON PROCEEDS SPLIT PER DIVORCE	202-184	HACKBARTH	RALPH	A	06/10/83							YES
GAIN OR LOSS - GAIN ON SALE OF PERSONAL RESIDENCE - SPLITTING INCOME - TAXABLE BASED ON OWNERSHIP NOT BASED ON PROCEEDS SPLIT PER DIVORCE	202-828 WTB51-3	RUSSELL	ERWIN D.	A	01/30/87							YES
GAIN OR LOSS - GAIN REALIZED ON CONVEYANCE OF PROPERTY IN SATISFACTION OF MORTGAGE NOTE TO EXTENT FMV OF PROPERTY EXCEEDED NOTE BASIS AND INTEREST/PENALTIES DUE	400-051	LENTZ D/B/A LENTZ LANDSCAPING	RAYMOND R.	A	05/09/94							YES
GAIN OR LOSS - INSTALLMENT SALE NOT ALLOWED - ENTIRE SUM PAID TO SELLER'S AGENT AT CLOSING	9WTAC120 200-768	KNUDSON	A. ELAINE	A	01/31/72							YES
GAIN OR LOSS - INVOLUNTARY CONVERSION - GAIN TAXABLE IF REINVESTMENT NOT FOR SIMILAR PROPERTY - FILLING STATION FOR RENTAL PROPERTY	4WBTA592 200-037	GILBERTSON	LEONARD	A	11/24/61							YES
GAIN OR LOSS - INVOLUNTARY CONVERSION - REPLACEMENT PROPERTY NOT ACQUIRED WITHIN 1 YEAR	9WTAC9 200-703 200-911	KAUN	ERVIN	A	06/07/71	A	02/12/73					YES
GAIN OR LOSS - INVOLUNTARY CONVERSION - SALE OF PERSONAL RESIDENCE - GAIN NOT DEFERRED WHERE OLD RESIDENCE WAS NOT SOLD BUT DEMOLISHED	7WTAC208 200-492	POKORNY	GEORGE AND IDA	A	03/31/69							YES
GAIN OR LOSS - INVOLUNTARY CONVERSION - VOLUNTARILY NEGOTIATED SALE TO MUNICIPALITY WAS NOT INVOLUNTARY CONVERSION - GAIN TAXABLE	9WTAC156 200-794	RYAN	PETER D.	A	03/14/72							YES

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GAIN OR LOSS - LAND CONTRACT RESULTED IN A VALID SALE OF LAND AND TAXABLE GAIN - PAYMENTS FORGIVEN AND GIFT TAX RETURNS FILED	8WTAC118 200-584	PHILUMALEE	J. J.	A	02/24/70							YES
GAIN OR LOSS - LAND CONTRACT SALE - RATABLE APPLICATION OF PAYMENTS RECEIVED ON LAND CONTRACT SALE OF FARM REAL ESTATE, PERSONAL PROPERTY AND PERSONAL RESIDENCE	202-655	PALMERTON	DALE AND MARIAN	A	06/19/85							YES
GAIN OR LOSS - LIQUIDATING DISTRIBUTION - VALUATION - TAXPAYER FAILED TO PROVE DEPARTMENT'S ERROR IN DETERMINING VALUE OF REAL ESTATE RECEIVED IN LIQUIDATION OF OWN COMPANY	5WBTA148 200-135	BOERKE	EDISON M.	A	01/22/64							YES
GAIN OR LOSS - LOSS ON SALE CANNOT BE CHANGED TO AN ARTIFICIAL GAIN BY USING MARKET VALUE ON DATE ENTERED WISCONSIN AS BASIS OF ASSETS	10WTAC177 201-377 201-638 201-532 201-816 100WIS(2d)274 WTB4-2 13-3 18-4 23-2	HOWICK	ROMAIN A.	R	03/14/77	A	11/06/78	A	01/10/80	A	02/02/81	YES
GAIN OR LOSS - LOSS ON STOCK WAS NOT ESTABLISHED - TRANSITIONAL ADJUSTMENT (PRE-HOWICK DECISION)	8WTAC220 200-654	BROOKS	CLIFFORD A.	A	12/17/70							YES
GAIN OR LOSS - NO INCOME UNLESS SOLD FOR MORE THAN COST DESPITE 1/1/11 VALUATION	200-010(1ST) 201WIS292	PFISTER, FALK, ET AL., EXECUTORS	ESTATE OF CHARLES F.	A		A				R	04/01/30	YES
GAIN OR LOSS - NO LOSS ON TRANSFER WHEN ZERO BASIS - STOCK ACQUIRED BY GIFT - CLEAR MARKET VALUE	3WBTA159 200-096(1ST) 254WIS220	HARVEY, JR.	ALBERT J.	A	03/28/47	A	05/20/48			A	02/15/49	YES
GAIN OR LOSS - PARTNERSHIP INTEREST PAYMENTS RECEIVED ON WITHDRAWAL FROM PARTNERSHIP IN EXCESS OF COST BASIS TAXED AS ORDINARY INCOME	8WTAC262 200-677 200-893 57WIS(2d)752	WICKHAM	ARTHUR	A	03/08/71	A				A	01/30/73	YES
GAIN OR LOSS - PAYMENT IN SATISFACTION OF LIEN IMPOSED BY DIVORCE DECREE CANNOT BE INCLUDED IN COST OF REAL ESTATE	6WBTA101 200-242	WELLNITZ	EUGENE J.	A	09/10/65							YES
GAIN OR LOSS - PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUTSIDE WISCONSIN - MODIFICATION - 1981 AND PRIOR	202-437	BERNHARD	ROB	A	08/21/84							YES
GAIN OR LOSS - PERSONAL RESIDENCE - SHARE OF LOSS FROM SALE OF HOME OWNED IN JOINT TENANCY DEDUCTIBLE BY TAXPAYER	5WBTA109 200-103	BLOCK, JR.	WALTER W.	R	03/19/63							YES
GAIN OR LOSS - PERSONAL RESIDENCE, SALE OF - ONLY ONE-HALF GAIN REALIZED QUALIFIES AS NONRECOGNIZABLE WHERE ONE-HALF RESIDENCE RENTED	7WTAC100 200-424	MOORE	BERT C.	A	05/15/68							YES
GAIN OR LOSS - PROPERTY ACQUIRED BEFORE BECOMING RESIDENT - LOSS NOT ALLOWED WHERE SELLING PRICE MORE THAN ORIGINAL COST BUT LESS THAN FAIR MARKET VALUE AT DATE OF WISCONSIN DOMICILE	9WTAC53 200-725	WALLACE	EVERETT H. AND CHARLOTTE R.	A	08/20/71							YES
GAIN OR LOSS - PROPERTY NO LONGER PRINCIPAL RESIDENCE - TAXPAYER AND WIFE LIVED IN APARTMENT EVEN THOUGH SOME PERSONAL PROPERTY REMAINED IN FAMILY HOME	9WTAC104 200-765	BALDUS	NORBERT C.	A	01/25/72							YES
GAIN OR LOSS - PROPERTY TRANSFERRED BY GIFT - BASIS OF STOCK IS PRECEDING OWNER'S COST	1WBTA23	STRATTON TRUST, OLWELL, TRUSTEE	H. M.	A	11/28/39							YES
GAIN OR LOSS - PROPERTY TRANSFERRED BY GIFT - BASIS OF STOCK IS PRECEDING OWNER'S COST	1WBTA22	STRATTON TRUST, OLWELL, TRUSTEE	H. M.	A	11/28/39							YES
GAIN OR LOSS - PROPERTY TRANSFERRED BY GIFT - BASIS OF STOCK IS PRECEDING OWNER'S COST	1WBTA20	STRATTON TRUST, OLWELL, TRUSTEE	H. M.	A	11/28/39							YES

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GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE	201-989 WTB29-6	CANDEE	CAROL	A	03/10/82							YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE	201-983 WTB29-9	HILDEBRANDT	THOMAS E.	A	02/26/82							YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE	202-373 202-485 202-569 124WIS(2d)453 WTB39-5 44-7	KRUEGER	THOMAS R.	A	04/10/84	A	11/14/84			R	06/24/85	YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE	202-570	NELSON (MENTCH)	DIANE C.	R	08/06/85	A	02/20/86					YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE - ASSESSED ONE-HALF OF APPRECIATION REALIZED ON TRANSFER OF HOME	202-334 WTB38-7	MAGLIO	ANTHONY D.	A	03/15/84							YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE - GAIN REALIZED AT TIME OF DIVORCE NOT DEFERRED	202-484	CASSIEL	HELEN	A	11/27/84							YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE - JOINTLY HELD PROPERTY CREATES NO TAXABLE INCOME	6WBTA134 200-280	GOESSLING	PAUL	R	02/23/66							YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE - NO TAXABLE EVENT	4WBTA472 200-792(1ST) 200-147 24WIS(2d)92	SIEGMAN	CLARENCE J.	R	05/20/59	A				A	06/02/64	YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE - NO TAXABLE EVENT	4WBTA477 200-793(1ST) 200-147 24WIS(2d)92	SIEGMAN	CLARENCE J.	R	05/20/59	A				A	06/20/64	YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE - OWNER OF RECORD - CONSTRUCTIVE RECEIPT	202-382	BOLL	MARILYN A.	A	05/30/84							YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE TAXABLE	202-156	HORSTMAN	DARLENE E.	A	02/10/83							YES
GAIN OR LOSS - REAL ESTATE - ACCOUNTING - CONSTRUCTIVE RECEIPT	201-716	BARRETT	NORBERT J.	A	05/22/80							YES
GAIN OR LOSS - REAL ESTATE - DETERMINATION OF BASIS OF ASSETS SOLD BY USE OF ASSESSED VALUATION IS VALID	6WBTA155 200-309	KOOS	RICHARD AND MARIA	A	05/13/66							YES
GAIN OR LOSS - REAL ESTATE - DETERMINATION OF GAIN ON SALE OF REAL ESTATE	3WBTA430	BERNERT	GEORGE	A	05/12/48							YES
GAIN OR LOSS - REAL ESTATE - TAXABLE EXCHANGE - EXCHANGE OF 2 FAMILY HOME FOR 1 FAMILY HOME IS TAXABLE	4WBTA389 200-725(1ST)	ZERBE	CARL A.	A	08/27/57							YES
GAIN OR LOSS - REAL ESTATE - TAXABLE EXCHANGE - EXCHANGED PROPERTY HELD FOR RECREATIONAL PURPOSES	201-639	BUTLER, JR.	MERRILL F. AND BARBARA	A	02/19/80							YES
GAIN OR LOSS - SALE OF EXPANSION STOCK AT LESS THAN FAIR MARKET VALUE TO TAXPAYER CONSTITUTES TAXABLE INCOME	1WBTA231 200-044(1ST) 240WIS564	WHITMAN	JAMES R.	A	12/06/40	A				A	06/01/42	YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - BASIS OF REPLACEMENT RESIDENCE	202-140	BRACHER	AUDREY J.	A	12/16/82							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - LOSS ON SALE OF HOME OWNED IN JOINT TENANCY IS REPORTABLE 1/2 TO EACH	5WBTA199 200-173	GOODALE	JOHN C.	A	11/12/64							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - NONRECOGNIZABLE GAIN WITH REPLACEMENT ALTHOUGH AGREEMENT WITH FORMER OWNER TO LATER REPURCHASE	6WBTA173 200-323	GOLLUSCH	ELIZABETH	R	08/12/66							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - PRINCIPAL RESIDENCE - NOT PRIMARY RESIDENCE AT TIME OF SALE	202-029	JOHNSON	DONOVAN L.	A	06/10/82							YES

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GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - PROPERTY NO LONGER PERSONAL RESIDENCE	201-869	ANDERSON	HAROLD J.	A	07/08/81							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - PROPERTY NO LONGER PERSONAL RESIDENCE	202-030	HARMON	JUDSON A.	A	06/10/82							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - PROPERTY NO LONGER PRINCIPAL RESIDENCE	202-537	NELSON	RICHARD A.	A	05/13/85							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - RENTAL UNIT CONVERTED TO PERSONAL USE PRIOR TO SALE	202-578	ZURAWSKI	DONALD E. AND LEONA	R	06/28/85							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT PERIOD EXCEEDED 12 MONTHS	201-555	BERGER	EARL G. AND ELIZABETH	A	03/20/79							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUT-OF-STATE	202-654 202-948	KUHNEN	MICHAEL AND CYNTHIA			A	01/10/86	R	01/14/88			YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUT-OF-STATE	202-477	WOOLRAGE	DAVID T.	A	11/27/84							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUT-OF-STATE - 1981 AND PRIOR - MODIFICATION	10WTAC188 201-385	PENNINGTON	JAMES E. AND CHERYL R.	A	03/31/77							NNA
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUT-OF-STATE - 1981 AND PRIOR - MODIFICATION	201-838 201-988 WTB21-9 29-11 106WIS(2d)321	TAYLOR, ET AL.	HOWARD U.			A	10/21/80			A	03/02/82	YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUT-OF-STATE (1981 AND PRIOR)	201-727 WTB21-9	SHUMAKER	STEVEN R. AND KAREN L.	A	09/11/80							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUTSIDE WISCONSIN	10WTAC276 201-490	BIRD	THOMAS E.	A	05/26/78							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUTSIDE WISCONSIN	202-294	BLAKELY	NELSON M. AND LINDA K.	A	11/17/83							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUTSIDE WISCONSIN	202-205	KIMBALL	JUDITH J.	A	06/14/83							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUTSIDE WISCONSIN - MODIFICATIONS	202-262	CAVANAUGH	ROBERT AND LUANNE M.	A	10/20/83							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUTSIDE WISCONSIN (1981 AND PRIOR) - MODIFICATION	202-654 202-948	SCHMITZ	JAMES AND JOANNE			A	01/10/86	R	01/14/88			YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUTSIDE WISCONSIN (1981 AND PRIOR) - MODIFICATION	202-512	TOMS	JOHN D. AND SHARON K.	A	02/12/85							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - SALE OF EXCESS LAND ADJOINING PERSONAL RESIDENCE TAXABLE	201-783	BORECKI	HENRY AND LUCILLE M.	A	11/12/80							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - TAXPAYER FAILS TO PROVE NEW PURCHASE WITHIN 1 YEAR AND COST EXCEEDS OLD	4WBTA512 200-814(1ST)	HARDING	FRANK M. AND STELLA L.	A	02/04/60							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - YEAR TAXABLE WHEN MORTGAGE ASSUMED AND TAXPAYER RECEIVED HIS EQUITY	10WTAC276 201-490	BIRD	THOMAS E.	A	05/26/78							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE CONVERTED TO RENTAL - LOSS DISALLOWED - FAIR MARKET VALUE ON DATE CONVERTED DID NOT EXCEED SALES PRICE	9WTAC141 200-785	NIENOW	RALPH H.	A	02/28/72							YES

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GAIN OR LOSS - SALE OF REAL ESTATE - NONRECOGNITION OF GAIN - THREAT OF CONDEMNATION	201-698	CARR	DUWAYNE C.	R	02/19/80							YES
GAIN OR LOSS - SALE OF REAL PROPERTY - RESPONSIBILITY OF TITLE HOLDER - OWNER OF RECORD	202-258	BURGE	JAMES T.	A	11/02/83							YES
GAIN OR LOSS - TRANSITIONAL ADJUSTMENT - CONSTANT BASIS ASSET - LOSS NOT DEDUCTIBLE - SALES PRICE MORE AND COST LESS THAN FAIR MARKET VALUE AT DATE OF MOVE TO WISCONSIN	10WTAC61 201-157	WING	JAMES D.	A	05/13/75							YES
GAIN OR LOSS - TRANSITIONAL ADJUSTMENT - CONSTANT BASIS ASSET - LOSS NOT DEDUCTIBLE - SALES PRICE MORE AND COST LESS THAN FAIR MARKET VALUE AT DATE OF MOVE TO WISCONSIN	10WTAC63 201-156	WING	MARILYN W.	A	05/13/75							YES
GAIN OR LOSS - TRANSITIONAL ADJUSTMENT - CONSTANT BASIS ASSET SOLD AFTER MOVE TO WISCONSIN - ACTUAL COST MUST BE USED	201-573 WTB15-6 23-5	SHEW	LOUIS G.	R	10/05/78	A	05/16/79	D	02/20/81			YES
GAINS OUT-OF-STATE - SUM RECEIVED FROM EMPLOYER ON HOME SALE IS PERSONAL SERVICE INCOME, NOT INCOME FROM SALE OF HOME	8WTAC174 200-611	MORRALL	C. A.	A	08/11/70							YES
GAMBLING LOSSES WERE NOT PROPERLY CHARACTERIZED AS DEDUCTIBLE BUSINESS LOSSES - THE GAMBLING ACTIVITY DID NOT CONSTITUTE A TRADE OR BUSINESS	400-856	CALAWAY	THOMAS	A	11/10/05							YES
GAMBLING LOSSES WERE NOT PROPERLY CHARACTERIZED AS DEDUCTIBLE BUSINESS LOSSES - THE GAMBLING ACTIVITY DID NOT CONSTITUTE A TRADE OR BUSINESS	401-130	RING	DONNA S.	A	10/02/08							YES
GAMBLING LOSSES WERE NOT PROPERLY CHARACTERIZED AS DEDUCTIBLE BUSINESS LOSSES - THE GAMBLING ACTIVITY DID NOT CONSTITUTE A TRADE OR BUSINESS	401-028	VOSS	MERLIN AND ALI	A	07/12/07							YES
GROSS INCOME - COMPENSATION FOR SERVICES - LOW RENT FOR DWELLING RENTED FROM EMPLOYER NOT COMPENSATION FOR SERVICES	4WBTA542 200-008	HELM	WALTER F.	R	01/19/61							YES
GROSS INCOME - COMPENSATION FOR SERVICES - WAGES ARE NOT INCOME	400-580 WTB129-20	RELL	MARK JOSEPH AND MARIE ANNE	A	12/11/01							YES
GROSS INCOME - CONSTRUCTIVE RECEIPT - CASH BASIS PRESIDENT CAN'T EXCLUDE SALARY AVAILABLE BUT NOT DRAWN	1WBTA149	BONN	FRANK	A	06/28/40							YES
GROSS INCOME - CONSTRUCTIVE RECEIPT OF INTEREST INCOME - INCLUDABLE AS INCOME EVEN THOUGH PURCHASER OF STOCK OFFSET INTEREST PAYABLE BY AMOUNTS OWED TO BUYER BY SELLER	203-337 WTB79-10	KRANINGER	MARTIN AND INGEBORG	A	05/07/92							NNA
GROSS INCOME - DIVIDENDS FROM ILLINOIS REAL ESTATE TRUST ARE TAXABLE TO WISCONSIN RECIPIENT	200-030(1ST) 229WIS71	ELLINGER	FLORA H.	A		A				A	10/11/38	YES
GROSS INCOME - INCLUDES AMOUNTS DEDUCTED FOR FEDERAL CIVIL SERVICE RETIREMENT BENEFITS FROM SALARY	2WBTA497 200-077(1ST) 249WIS286	KJER	LOUIS	A	08/21/45	A				A	10/22/46	YES
GROSS INCOME - INCLUDES FOREIGN SOURCE INCOME - TAXABLE - RENTS AND ROYALTIES FROM GERMANY AND SPAIN	201-908 WTB26-7	HORN	WOLFGANG O.	AP	10/09/81							YES
GROSS INCOME - JOINT VENTURE - CONTRIBUTION MADE TO PARTNERSHIP FOR BUILDING FACILITIES WAS CONTRIBUTION TO JOINT VENTURE AND NOT TAXABLE INCOME	5WBTA152 200-134	HAMRE	EARL	R	01/22/64							YES
GROSS INCOME - JOINT VENTURE - CONTRIBUTION MADE TO PARTNERSHIP FOR BUILDING FACILITIES WAS CONTRIBUTION TO JOINT VENTURE AND NOT TAXABLE INCOME	5WBTA152 200-134	HAMRE	ROBERT	R	01/22/64							YES
GROSS INCOME - ORDINARY INCOME REALIZED ON CONVEYANCE OF PROPERTY IN SATISFACTION OF MORTGAGE NOTE TO EXTEND FMV OF PROPERTY ALLOCATED TO INTEREST AND LATE PAYMENT PENALTIES IN ARREARS	400-051	LENTZ D/B/A LENTZ LANDSCAPING	RAYMOND R.	A	05/09/94							YES

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GROSS INCOME - PERSONAL EXPENSES PAID BY EMPLOYER AND AMOUNTS RECEIVED FROM PETTY CASH FUND ARE INCOME	3WBTA295	LANGE, JR.	FRED A.	A	12/05/47							YES
GROSS INCOME - PERSONAL USE OF AUTOMOBILE FURNISHED BY EMPLOYER CONSTITUTES TAXABLE INCOME	8WTAC264 200-678	KUNSTMAN	ROBERT T.	A	03/08/71							YES
GROSS INCOME - SALE PRICE OF STOCK - SALE PRICE IS STATED CONTRACTUAL MAXIMUM PRICE, NOT REDUCED BY POSSIBLE FUTURE OFFSETS	203-337 WTB79-10	KRANINGER	MARTIN AND INGEBORG	A	05/07/92							NNA
GROSS INCOME - SEPARATION BENEFITS FROM SOO LINE CORPORATION TAXABLE	203-199	BELANGER	WAYNE L. AND DELORES E.	A	11/09/90							YES
GROSS INCOME - SEPARATION BENEFITS FROM SOO LINE CORPORATION TAXABLE	203-199	FEIGE	GARY L.	A	11/09/90							YES
GROSS INCOME - SEPARATION BENEFITS FROM SOO LINE CORPORATION TAXABLE	203-199	GONNERING	LAWRENCE AND THERESE	A	11/09/90							YES
GROSS INCOME - SEPARATION BENEFITS FROM SOO LINE CORPORATION TAXABLE	203-199	STACHEWICZ	DENNIS	A	11/09/90							YES
GROSS INCOME - STOCK OPTION TAXABLE WHEN EXERCISED	202-474 WTB41-4	EICKELBERG	HENRY L. AND RUTH H.	A	10/19/84	A	06/19/85					YES
GROSS INCOME - TERMINATION PAYMENTS RECEIVED FROM STATE FARM INSURANCE UNDER AGENCY AGREEMENT DO NOT QUALIFY FOR CAPITAL GAIN TREATMENT - PAYMENTS NOT RECEIVED IN EXCHANGE FOR SALE OF ASSET	400-541 WTB125-16	GUDAL	SIGURD AND BETTY J.	A	04/03/01							YES
GROSS INCOME - WAGES EARNED AS TEACHING ASSISTANT AND LECTURER - STATE INCOME TAXES NOT COVERED BY TAX TREATY BETWEEN UNITED STATES AND CHINA / 71.01(13), 71.01(16)	400-414 WTB114-13	ZHANG	TIAN	A	04/08/99							YES
GROSS INCOME - WAGES RECEIVED - WISCONSIN RESIDENT - ARGUMENTS THAT WAGES ARE EXCLUDABLE FROM WISCONSIN TAXES ARE GROUNDLESS AND FRIVOLOUS	WTB127-20	REDCAY	JEROME	A	04/03/01							YES
GROSS INCOME - WAGES SUBJECT TO WITHHOLDING - CLAIM FRIVOLOUS - EXCHANGE OF LABOR FOR MONEY NOT SUBJECT TO TAX	202-392 202-687 WTB38-11	KLEIMAN	WILLIAM D.	A	04/01/82	A	04/03/84		07/11/85			YES
GROSS INCOME DEFINED - ADDITIONAL INCOME - EMPLOYER REIMBURSED COST OF CERTIFIED PUBLIC ACCOUNTANT EXAMINATION REVIEW COURSE	202-263	ROSE	JEFFREY T.	A	10/20/83							YES
GROSS INCOME DEFINED - CONCILIATION PAYMENT - TAXABLE INCOME	202-149	CAMPBELL	JAMES P. AND NANCY A.	A	01/14/83							YES
GROSS INCOME DEFINED - DIVIDEND AND INTEREST INCOME FROM BRITISH WAR STOCK TAXABLE INCOME	4WBTA244 200-650(1ST)	FAIRWEATHER	EDNA M.	A	08/25/54							YES
GROSS INCOME DEFINED - DIVIDEND INCOME OR LOAN TO STOCKHOLDER	202-481	GODSEY	ESTATE OF SAMUEL	A	11/27/84							YES
GROSS INCOME DEFINED - EMBEZZLED FUND - CONSTITUTES TAXABLE INCOME	202-891	OPITZ	MANFRED P.	A	09/09/87							YES
GROSS INCOME DEFINED - EMBEZZLED FUNDS CONSTITUTE TAXABLE INCOME - TAXPAYER NOT EMBEZZLER - BENEFICIARY OF EMBEZZLED FUNDS	10WTAC194 201-390	LEMONS	RALPH D.	A	04/27/77							YES
GROSS INCOME DEFINED - GAIN REALIZED TO THE EXTENT GIFT TAXES PAID BY DONEE EXCEEDS DONOR'S COST BASIS IN TRANSFERRED PROPERTY	202-934 202-989 203-098 203-206 WTB59-7 66-9 71-8	CLEAVER	LAIRD C.	A	12/28/87	A	08/16/88		08/24/89	A	12/12/90	YES
GROSS INCOME DEFINED - INCLUDES TRUST INCOME OVER WHICH TAXPAYER HAD CONTROL	9WTAC64	PAPERMASTER	MEYER	A	09/21/71							YES
GROSS INCOME DEFINED - INSURANCE CONTRIBUTIONS IN EXCESS OF \$50,000 TERM INSURANCE ARE TAXABLE INCOME	202-072	DEDYNSKI	ELDORA R.	A	08/27/82							YES

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GROSS INCOME DEFINED - MEAL EXPENSE - REIMBURSEMENT - NOT AWAY FROM HOME OVERNIGHT	202-115 WTB32-4	STELSON, ET AL.	RONALD D.	A	11/12/82							YES
GROSS INCOME DEFINED - NONRESIDENT ATHLETE - ADVANCE PAYMENT FOR PERSONAL SERVICES SUBJECT TO ALLOCATION	203-038 WTB63-8	DORSEY	JOHN M.	A	03/17/89							YES
GROSS INCOME DEFINED - PIPELINE EASEMENT - CURRENT INCOME NOT COST BASIS ADJUSTMENT	9WTAC294 200-869	GENSLER	FORREST W.	A	11/17/72							YES
GROSS INCOME DEFINED - PIPELINE EASEMENT - CURRENT INCOME NOT COST BASIS ADJUSTMENT	9WTAC294 200-869	GENSLER A/K/A MRS. FORREST GENSLER	EVELYN C.	A	11/17/72							YES
GROSS INCOME DEFINED - PROMOTIONAL PRIZES - AWARD OF TWO PLANE TRIPS IS TAXABLE AS INCOME	9WTAC159 200-792	TREMMELE	DUWAYNE M.	A	03/14/72							YES
GROSS INCOME DEFINED - RETIREMENT FUNDS - AMOUNTS WITHHELD FOR CIVIL SERVICE RETIREMENT FUND FROM FEDERAL EMPLOYEE'S WAGES ARE TAXABLE	2WBTA513	COLLINS	C. P.	A	08/21/45	A	01/31/46					YES
GROSS INCOME DEFINED - RETIREMENT FUNDS - AMOUNTS WITHHELD FOR CIVIL SERVICE RETIREMENT FUND FROM FEDERAL EMPLOYEE'S WAGES ARE TAXABLE	2WBTA510	FLEISCHMANN	ALICE S.	A	08/21/45	A	01/31/46					YES
GROSS INCOME DEFINED - UNDISTRIBUTED CAPITAL GAINS FROM REGULATED INVESTMENT COMPANY TAXED IN FULL	9WTAC180 200-804 201-011	LABUS	OTTO P.	A	04/26/72	A	04/17/74					YES
GROSS INCOME DEFINED - WAGES CONSTITUTE INCOME	202-138	BURKE	ROBERT W.	D	12/16/82							YES
GROSS INCOME INCLUDES WAGES AND COMPENSATION FOR SERVICES - CLAIMS FOR REFUND DENIED	400-611 WTB132-24	STEWART	BRIAN K. AND CINDY	A	07/10/02							YES
GROSS INCOME VS. GIFT - TRIPS GIVEN TO TAXPAYERS BY AUER STEEL & HEATING SUPPLY WERE GIFTS AS TAXPAYERS HAD NO DIRECT BUSINESS RELATIONSHIP TO AUER, TRIPS WERE RESULT OF AUER'S DISINTERESTED, DETACHED GENEROSITY	WTB113-16	GROW AND SCHROEDER*	GARY J. AND MARY L.	R	01/04/99							YES
HISTORIC REHABILITATION CREDIT - EXPENSES INCURRED WITHOUT PRIOR APPROVAL BY THE STATE HISTORICAL SOCIETY	400-310 WTB106-19	ANDERSON	MARC A. AND M. ISABEL	A	07/14/97							YES
INCOME - CLASSIFICATION OF - REAL ESTATE SALES - CAPITAL GAIN VERSUS ORDINARY INCOME - PROFESSIONAL REAL ESTATE DEALER	202-361	KARIDES	PETER	A	04/26/84							YES
INCOME - RETIREMENT FUND - AMOUNTS WITHHELD FOR CIVIL SERVICE RETIREMENT FUND BY FEDERAL EMPLOYEES ARE TAXABLE	2WBTA514	BENJAMIN	LEE R.	A	08/21/45	A	01/31/46					YES
INCOME - UNDISTRIBUTED PARTNERSHIP INCOME AT DEATH IS TAXED BOTH AS INCOME AND INHERITANCE	8WTAC228 200-662 200-811 200-950 60WIS(2d)660	TREE, AMERICAN BANK AND TRUST CO., EXECUTORS	ESTATE OF CHARLES	A	01/15/71	A	04/27/72			A	10/30/73	YES
INCOME FROM DISCHARGE OF INDEBTEDNESS - SUMMARY JUDGMENT AWARDED WHERE PETITIONER HAS NOT SHOWN INCOME RECEIVED EXCLUDABLE UNDER SEC. 108 IRC	400-155 WTB95-24	HAUGEN	JOHN R. AND GWENDOLYN	A	09/20/95							YES
INCOME IN RESPECT OF DECEDENT - PROCEEDS FROM SALE OF OUT OF STATE PROPERTY-CONTRACT TO SELL EXECUTED PRIOR TO DEATH	202-552 WTB44-9	SCHISSLER	ESTATE OF JOSEPH F.	A	05/31/85	A	01/10/86					YES
INCOME IN RESPECT OF DECEDENT - UNDISTRIBUTED PARTNERSHIP INCOME AT DEATH IS TAXED BOTH AS INCOME AND INHERITANCE	8WTAC228 200-662 200-811 200-950 60WIS(2d)660	TREE	ESTATE OF CHARLES	A	01/15/71	A	04/27/72			A	10/30/73	YES
INCOME IN RESPECT OF DECEDENT - WHEN RECEIVED BY AN ESTATE OR TRUST; IS EXEMPT AS AN INHERITANCE	9WTAC45 200-720 200-837 200-952 57WIS(2d)683	ROGOVIN	ESTATE OF BETH W.	A	08/11/71	A	07/10/72			R	11/30/72	YES

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INDEPENDENT CONTRACTOR - EMPLOYE - LAWYER FOR FEDERAL AGENCY WAS NOT AN INDEPENDENT CONTRACTOR, SO INCOME WAS EXEMPT	1WBTA462 200-052(1ST) 242WIS491	RYAN	WILLIAM	A	03/19/42	R				A	03/09/43	YES
INDEPENDENT CONTRACTOR/EMPLOYEE - PART-TIME LECTURER AT UNIVERSITY OF WISCONSIN	WTB72-4	MCCARTHY AND PEARSALL	DAVID PAUL AND SUSAN CARTER	A	01/29/91							YES
INDIANS - EXEMPT INCOME - MARITAL INCOME IMPUTED TO NON-INDIAN SPOUSE RETAINS CHARACTER AS EXEMPT INCOME	203-362 WTB80-18	ANDERSON	LEE A. AND BEVERLY	R	08/28/92							YES
INDIANS - MARITAL PROPERTY - TAXATION OF MARITAL INCOME IMPUTED TO NON-INDIAN SPOUSE (ONE-HALF OF INCOME EARNED ON RESERVATION BY AN INDIAN RESIDING ON THE RESERVATION)	203-362 WTB80-18	ANDERSON	LEE A. AND BEVERLY	R	08/28/92							YES
INDIANS - SALARY OF NON-EMANCIPATED INDIAN RESIDENT SUBJECT TO TAX	4WBTA484	BENNETT	ELSIE E.	A	06/18/59							YES
INDIVIDUAL RETIREMENT ACCOUNT - ACTIVE PARTICIPANT IN PENSION PLAN	202-573	HARDER	LAWRENCE	A	06/28/85							YES
INDIVIDUAL RETIREMENT ACCOUNT - PARTICIPANT IN PENSION PLAN (1981 AND PRIOR)	202-548 WTB44-6	GREGG	JOYCE A.	A	05/31/85							YES
INDIVIDUAL RETIREMENT ACCOUNT - ROLLOVER INTO NONQUALIFYING INDIVIDUAL RETIREMENT ACCOUNT	202-798 WTB50-5	WRIGHT	JOHN S.	A	10/24/86							YES
INSTALLMENT SALES - AMENDED RETURN FOR REPORTING GAIN OF FARM SALE ON INSTALLMENT NOT ACCEPTABLE - ADMINISTRATIVE DECISION	4WBTA379 200-722(1ST)	MAIER	JOHN J.	D	08/13/57							YES
INSTALLMENT SALES - INSTALLMENT REPORTING DISALLOWED WHERE NO PRIOR APPROVAL GRANTED BY DEPARTMENT	5WBTA9 200-044	BRACE	HERBERT C.	A	01/17/62							YES
INSTALLMENT SALES - METHOD NOT ALLOWED WHEN PAYMENTS RECEIVED IN YEAR OF SALE UNDER LAND CONTRACT EXCEEDED 30%	7WTAC200 200-489	COOK	CHARLES L. AND MARY M.	A	01/23/69							YES
INSTALLMENT SALES - METHOD OF ACCOUNTING - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S ADMINISTRATIVE DISCRETION REGARDING INSTALLMENT SALES	6WBTA35 200-201	ZIMMERMAN	GORDON	D	02/23/65							YES
INSTALLMENT SALES - MORE THAN 30% RECEIVED IN FIRST YEAR - COST RECOVERY METHOD DISALLOWED - PROPERTY HAD ASCERTAINABLE VALUE	202-066	WOYT	THAD H. AND EDNA M.	A	08/27/82							YES
INSTALLMENT SALES - NOT ALLOWED - ENTIRE SUM PAID TO SELLER'S AGENT AT CLOSING, PLACED IN TRUST AND DISTRIBUTED OVER 4 YEARS	9WTAC120 200-768	KNUDSON	A. ELAINE	A	01/31/72							YES
INSTALLMENT SALES - RECEIVED MORE THAN 30% IN FIRST YEAR - INSTALLMENT METHOD DENIED	10WTAC146 201-340	KUEHNEMAN	VICTOR AND MARGARET	A	08/20/76							YES
INSTALLMENT SALES - STOCK SOLD AS ISOLATED UNSECURED SALE NOT FULLY TAXABLE IN YEAR OF SALE - PAYMENTS TO BE MADE IN INSTALLMENTS	200-016(1ST) 210WIS625	KATZ	HERMAN	A		A				R	01/10/33	YES
INSTALLMENT SALES - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S ADMINISTRATIVE DISCRETION DETERMINATION	6WBTA116 200-267	KOHLHARDT	WILLIAM G.	D	01/04/66							YES
INSTALLMENT SALES - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S DETERMINATION REGARDING INSTALLMENT SALES	6WBTA29 200-199	BALDWIN	HELEN H.	D	02/23/65							YES
INSTALLMENT SALES - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S EXERCISE OF THEIR ADMINISTRATIVE DISCRETION	6WBTA33 200-200	REICHERT	FRANK B.	D	02/23/65							YES
INTANGIBLE INCOME - INCOME FROM REAL ESTATE DEVELOPMENT BY A FOREIGN LIMITED PARTNERSHIP FOLLOWS RESIDENCE OF WISCONSIN LIMITED PARTNER	10WTAC271 201-478	STEIGER	CARL E. AND RUTH S.	A	04/20/78							YES
INTANGIBLE INCOME FOLLOWS RESIDENCE - INTEREST INCOME FROM OUT-OF-STATE TRUST	8WTAC249 200-671	LEE	STANLEY W.	A	02/19/71							YES

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INTANGIBLE INCOME FOLLOWS RESIDENCE-DIVIDEND INCOME FROM OUT-OF-STATE TRUST	8WTAC246 200-672	LEE	PHEBE H.	A	02/19/71							YES
INTEREST - ASSESSMENT - 12%	202-256 WTB35-9	MORRIS	ANDREW K.	A	09/26/83							YES
INTEREST - ASSESSMENT - IMPOSITION OF INTEREST ON UNPAID TAXES MANDATORY	202-421 WTB40-8	MENACHER	MARIE L.	A	08/21/84							YES
INTEREST - ASSESSMENTS - 12% - 8-1-81 AND THEREAFTER - INTEREST ADDED TO ASSESSED TAXES IS STATUTORILY IMPOSED AND MANDATORY	WTB124-16	STAACKE	EDWARD	A	01/10/01							YES
INTEREST - DELINQUENT	200-003(1ST) 172WIS114	BEKKEDAL	M. H.							A	06/23/20	YES
INTEREST - DELINQUENT - CORRECTLY ASSESSED ON LATE FILED RETURNS	202-571	WORLEY	JOHN AND MARY	A	06/28/85							YES
INTEREST - DELINQUENT TAXES	202-057	OLKEN	LEON D.	A	07/30/82							YES
INTEREST - DELINQUENT TAXES - 18% - STATUTE PROVIDES THAT DEPARTMENT IMPOSE DELINQUENT INTEREST WHEN INCOME TAXES ARE DELINQUENT - ADMINISTRATIVE ACTIVITY	400-644 WTB133-35	HASTINGS	ANDRE O.	A	11/19/02							YES
INTEREST - DELINQUENT TAXES - INTEREST COMPUTATION CORRECT	201-640	FRIDELL	DONALD W.	A	02/19/80							YES
INTEREST - FOREGONE INTEREST - INTEREST FREE DEMAND LOANS BETWEEN WISCONSIN CORPORATION AND CONTROLLING SHAREHOLDER ARE DISTRIBUTION IN RESPECT OF STOCK (PETITION FOR REHEARING)	400-018	HESS	MILTON	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	HESS	MILTON	R	08/16/93							NNA
INTEREST - INTEREST ASSESSABLE AND DUE EVEN THOUGH TAXPAYER FELT TAX INSTRUCTIONS WERE INCOMPLETE	WTB66-10	JENNESS*	MARILYN	A	11/14/89							YES
INTEREST - LATE FILED RETURNS - INTEREST STATUTORILY MANDATED AND CANNOT BE WAIVED	203-146	KOEMPEL	JOHN E. AND BETTELOU	A	04/26/90							YES
INTEREST - LIABILITY FOR INTEREST NOT ABSOLVED, LIABILITY DID NOT RESULT FROM PETITIONER'S RELIANCE ON DEPT ERRONEOUS WRITTEN STATEMENT, ACCURATE INFORMATION NOT PROVIDED BY PETITIONER	400-126 WTB92-11	HOGAN	STEVEN J. AND MARY ANN	A	03/29/95							YES
INTEREST - PAYMENT OF TAXES BY CHECK MARKED "PAID IN FULL" DID NOT RELIEVE TAXPAYERS OF MANDATORY INTEREST AND LATE FILING FEE	202-571	WORLEY	JOHN R. AND MARY	A	06/28/85							YES
INTEREST - UNDERPAYMENT PENALTY - NO LEGISLATIVE WAIVER OF INTEREST DUE TO EXCUSABLE NEGLECT	201-775	JAROCH	JOHN R.	A	10/21/80							YES
INTEREST - UNPAID TAXES - IMPOSITION OF INTEREST ON UNPAID TAXES MANDATORY - IMPOSITION MAY NOT BE WAIVED	203-055	ZINGELMAN	ALAN T.	A	04/26/89							YES
INTEREST EXPENSE - INTEREST PAID ON JOINT TENANCY PROPERTY	202-464	FARR	DENNIS L.	R	10/29/84							YES
INTEREST EXPENSE - LIMITED TO RENTAL PART OF REAL ESTATE - STANDARD DEDUCTION TAKEN.	9WTAC95 200-752	ZIMMERMANN	DAVID J.	A	12/28/71							YES
INTEREST EXPENSE - ON INDEBTEDNESS CREATED FOR PURCHASE OF PROPERTY LOCATED OUTSIDE WISCONSIN NOT DEDUCTIBLE	7WTAC90 200-418	FISHER	PAUL J.	A	04/09/68							YES
INTEREST EXPENSE - PAID ON JOINT RENTAL PROPERTY CONSIDERED BUSINESS OUTLAY - ATTRIBUTABLE TO JOINT TENANTS NOT SOLELY TO MORTGAGE NOTE SIGNATOR	203-117 WTB68-7	STARK	ROBERT J. AND MARCIA	A	06/06/88	A	06/22/89	A	01/31/90			YES
INTEREST EXPENSE - TAXPAYER FAILED TO PROVE THAT DEDUCTION WAS INTEREST PAID WITHIN YEAR ON EXISTING INDEBTEDNESS	5WBTA160 200-143	ASPLUND	WILLIAM E.	A	05/05/64							YES

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INTEREST INCOME - BURDEN OF PROOF IS ON THE TAXPAYER TO SHOW THAT THE ASSESSMENT IS WRONG - NO PROOF SUBMITTED - OWNER OF RECORD	10WTAC278 201-505	SCHAPIRO	S. A.	A	06/21/78							YES
INTEREST INCOME - MUNICIPAL BONDS - DIVIDEND DISTRIBUTIONS RECEIVED FROM MUTUAL FUNDS INVESTING SOLELY IN FEDERALLY TAX EXEMPT MUNICIPAL BONDS	400-479 400-514 400-581 WTB122-23 124-17 129-22	BORGE	MICHAEL AND BETTY C.	A	05/22/00	A	11/29/00	A	12/28/01			YES
INTEREST INCOME - MUNICIPAL BONDS - NOT EXEMPT FROM WISCONSIN TAX	200-019(1ST) 217WIS528	VAN DYKE	GEORGE D.	A		A				A	03/05/35	YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	BERLAND	JULIE	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	BERLAND	MINDY	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	BERLAND	SARI	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	BERLAND	TERRI	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	LUBER	ABRAHAM	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	LUBER	CHARLES P.	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	LUBER	DONNA (CHARLES)	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	LUBER	HOWARD J.	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	LUBER	MICHAEL S.	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	LUBER	SCOTT	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	LUBER	SYLVIA (ABRAHAM)	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	MARCUVITZ	ALAN	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	MARCUVITZ	JERI	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	MARCUVITZ	MICHELLE	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	MARCUVITZ	RITA (ALAN)	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	MARCUVITZ	ROBERT	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	MARCUVITZ	SHELDON	R	11/30/77							YES

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INTEREST RATE - ASSESSMENTS - 6% PROPER AS PROVISION INCREASING RATE TO 9% NOT RETROACTIVE	201-750 WTB18-5	ROESLER	ELDON H.	R	09/22/78	A	11/01/79					YES
INTEREST RATE - INTEREST PROPERLY CHARGED	201-666	HALVERSON	PAUL D.	A	01/25/80							YES
INTERNAL REVENUE CODE DOES NOT INCLUDE PROVISIONS OF FEDERAL PUBLIC LAWS HAVING TAX EFFECTS BUT NOT MADE PART OF THE IRC	202-934 203-098 203-206 WTB59-7 66-9 71-8	CLEAVER	LAIRD C.	A	12/28/87	A	08/16/88	A	08/24/89	A	12/12/90	YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - BURDEN OF PROOF IS ON TAXPAYER TO SUBSTANTIATE ORDINARY AND NECESSARY BUSINESS EXPENSES	9WTAC418 200-941	PETERSON	DONALD J.	A	08/30/73							YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - NOT BINDING ON COMMISSION - TAXPAYER'S BURDEN TO SHOW INCORRECT	201-682	SHEBESTA	JOHN R.	A	08/13/80							YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - STATUTE OF LIMITATIONS - AMENDED RETURN FILED WITHIN 90 DAYS OF FINAL INTERNAL REVENUE SERVICE DETERMINATION	202-653	BRAUN	EUGENE	R	01/10/86							YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - STATUTE OF LIMITATIONS - TAXPAYER MUST NOTIFY DEPARTMENT WITHIN 90 DAYS OF FEDERAL FINAL DETERMINATION - EXPIRATION OF APPEAL PERIOD	202-653 202-869	BRAUN	EUGENE	A	05/21/86	R	03/20/87					YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - STATUTE OF LIMITATIONS - TEN YEAR STATUTE OF LIMITATIONS EFFECTIVE THROUGH 1986	400-013	LAFERTY	JOSEPH J.	A	07/30/93							YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - TAXPAYER MUST NOTIFY - FEDERAL ADJUSTMENTS ASSESSED 2 YEARS AFTER DEPARTMENT RECEIVED NOTIFICATION FROM INTERNAL REVENUE SERVICE	202-256 WTB35-9	MORRIS	ANDREW	A	09/26/83							YES
INVENTORIES - ASSESSMENT UPHeld WHERE PARTNERSHIP FAILED TO PROVE WHEN DISCREPANCY IN OPENING AND CLOSING INVENTORY OCCURRED	7WTAC8 200-365 200-449	ISAKSSON	ALBERT AND AXEL	A	05/19/67	A	09/18/68					YES
INVESTMENT EXPENSE - TRAVEL EXPENSES TO ATTEND INVESTMENT SEMINAR IN MEXICO NOT DEDUCTIBLE - HAD NO INVESTMENTS	WTB54-8	RYAN, III	TIMOTHY E.	A	10/08/87							YES
INVOLUNTARY CONVERSION - CONDEMNATION - GAIN FROM INVOLUNTARY CONVERSION OF FARM LAND TAXABLE WHERE REPLACEMENT NOT SIMILAR	6WBTA148 200-306	SUTHERLAND	CLARENCE G.	A	04/29/66							YES
INVOLUNTARY CONVERSION - CONDEMNATION - GAIN FROM INVOLUNTARY CONVERSION OF FARM LAND TAXABLE WHERE REPLACEMENT NOT SIMILAR	6WBTA148 200-306	SUTHERLAND	FRANK E.	A	04/29/66							YES
INVOLUNTARY CONVERSION - DEFERRAL ALLOWED ON GAIN ON SALE - CATTLE SOLD BECAUSE OF FIRE-REPLACEMENT CATTLE PURCHASED	8WTAC215 200-651	HACKEL	ERVIN C.	R	12/04/70							YES
INVOLUNTARY CONVERSION - DEFERRAL OF GAIN PROVISIONS WHERE PROPERTY INVOLUNTARILY CONVERTED CEASES ON DEATH	8WTAC108 200-573	SHUTKIN, JOSEPH J. SHUTKIN, EXECUTOR	ESTATE OF MORRIS	A	01/29/70							YES
INVOLUNTARY CONVERSION - VOLUNTARY SALE OF PIN BALL MACHINES RESULTS IN TAXABLE GAIN	3WBTA46	STECHEER	JAMES	A	06/25/46							YES
ITEMIZED DEDUCTION CREDIT - 1986 AND THEREAFTER - INTEREST PAID ON MARGIN ACCOUNT SUBJECT TO THE \$1,200 LIMITATION ON INVESTMENT INTEREST, NO INCREASE IN BASIS OF STOCK SOLD	203-358	ALEXANDER	ROBERT E.	A	08/28/92							YES
ITEMIZED DEDUCTION CREDIT - 1986 AND THEREAFTER - INTEREST PAID TO PURCHASE OR REFINANCE A PERSONAL RESIDENCE	400-145	DUBIN	CARL L. AND SARI L.	A	05/28/93	R	07/26/95					YES
ITEMIZED DEDUCTION CREDIT - CONTRIBUTIONS - CHARITABLE CONTRIBUTION CLAIMED FOR THE FAIR MARKET VALUE OF RIGHT OF WAY TRANSFERRED TO WISCONSIN DEPARTMENT OF TRANSPORTATION IN EXCHANGE FOR ACCESS POINTS	WTB98-15	YAKES*	THOMAS C. AND DIXIE	A	03/07/96							YES

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ITEMIZED DEDUCTION CREDIT - INTEREST PAID ON SECOND RESIDENCE LOCATED IN WISCONSIN - MOTOR HOME	WTB98-15	YAKES*	THOMAS C. AND DIXIE	R	03/07/96							YES
ITEMIZED DEDUCTIONS - ALLOCATION BETWEEN SPOUSES	202-071	BEAM	R. JAMES	A	08/27/82							YES
ITEMIZED DEDUCTIONS - ALLOCATION BETWEEN SPOUSES	202-149	CAMPBELL	JAMES P. AND NANCY A.	R	01/14/83							YES
ITEMIZED DEDUCTIONS - ALLOCATION BETWEEN SPOUSES - CASUALTY LOSS - ADJUSTMENT SHOULD BE SPLIT BETWEEN SPOUSES	202-531	GORSKI	JOHN R.	R	05/08/85							YES
ITEMIZED DEDUCTIONS - DEFINED AND ALLOWED - TAXES - SALES TAX PAID FOR DISSOLVED BUSINESS NOT DEDUCTIBLE	202-089	STIRMEL	DAN	A	09/10/82							YES
ITEMIZED DEDUCTIONS - DEPOSITS NOT DEDUCTIBLE AS TAXES AND INTEREST PAID UNTIL TAX FINALLY DETERMINED	4WBTA34 200-579(1ST) 200-603(1ST) 264WIS389	SMITH	AGNES G.	A	02/11/49	A	10/02/52			A	07/03/53	YES
ITEMIZED DEDUCTIONS - FAILED TO ESTABLISH THAT HE INCURRED EXPENSES HE CLAIMED AS DEDUCTIONS - DISALLOWED	8WTAC15 200-504	FRAWLEY	DANIEL D.	A	05/14/69							YES
ITEMIZED DEDUCTIONS - INTERNAL REVENUE SERVICE ADJUSTMENTS - FEDERAL ABSTRACT - BURDEN OF PROOF - TAXPAYER - DISALLOWANCE INCORRECT	201-737	VOGEL	THOMAS W.	A	09/08/80							YES
ITEMIZED DEDUCTIONS - NONRESIDENT - PRORATION FORMULA INAPPLICABLE WHEN COMBINED WISCONSIN AND/OR FEDERAL ADJUSTED GROSS INCOME IS ZERO OR NEGATIVE	202-996	SELTZ	EVELYN F.	R	09/21/88							YES
ITEMIZED DEDUCTIONS - PERSONAL LIVING EXPENSES NOT ALLOWED	9WTAC27 200-709	JEHN	PETER	A	06/22/71							YES
ITEMIZED DEDUCTIONS - PRORATION REQUIRED - NONRESIDENT	201-681 WTB21-8	NOVASIC	NICK	A	08/13/80							YES
ITEMIZED DEDUCTIONS - SPOUSES - SEPARATE LIABILITY FOR TAXES DUE - DIVORCE DECREE PROVIDES FOR EQUAL TAX PAYMENT	201-791	BROWN, JR.	ROBERT F.	A	12/18/80							YES
ITEMIZED DEDUCTIONS - TAXES - ADVANCE PAYMENTS OF INCOME TAXES CLAIMED ON EARLY RETURN NOT DEDUCTIBLE AS TAXES - HADN'T ACCRUED OR BECOME DUE	5WBTA134 200-125	MCLEAN	ARTHUR L.	A	11/19/63							YES
ITEMIZED DEDUCTIONS - TAXES PAID TO OTHER COUNTRIES - NOT ENTITLED TO DEDUCT INCOME TAXES PAID TO GOVERNMENT OF SOUTH AFRICA - 1979-1981	202-499	MILLER	ADRIANNA	A	01/16/85							YES
ITEMIZED DEDUCTIONS - WISCONSIN INCOME TAX PAID WAS OVERSTATED - NOT ALLOWED	8WTAC176 200-613	SCHMIDT	HERBERT W.	A	08/11/70							YES
ITEMIZED DEDUCTIONS CREDIT - 1986 AND THEREAFTER - INTEREST EXPENSE - \$1,200 LIMITATION - INTEREST PAID BY OWNER OF MULTIPLE RENTAL UNITS ON RENTAL PROPERTY SOLD ON LAND CONTRACT	203-418 400-063 WTB85-16 89-11	YUNKER	ROBERT AND MARGARET	A	06/29/92	A	05/03/93	A	05/24/94			YES
ITEMIZED DEDUCTIONS CREDIT - 1986 AND THEREAFTER - INTEREST EXPENSE - \$1,200 LIMITATION - INTEREST PAID ON NOTES TO PURCHASE AND IMPROVE BUSINESS REALTY SUBSEQUENTLY SOLD ON LAND CONTRACT	203-259 WTB75-10	EDLER	GEORGE J. AND PAULINE T.	A	07/25/91							YES
ITEMIZED DEDUCTIONS CREDIT - 1986 AND THEREAFTER - INTEREST EXPENSE - \$1,200 LIMITATION - PARTNERSHIP ASSETS PAID ON LOAN	203-181	BIERMEIER	TIMOTHY J.	A	08/30/88	A	07/24/90					YES
JOB HUNTING EXPENSES - EXPENSES TO OBTAIN WORK DOES NOT INCLUDE FEES FOR PSYCHOLOGICAL TESTING	9WTAC206 200-825	DURBIN	ROBERT A.	A	05/24/72							YES
JOINT RETURNS - 1986 AND THEREAFTER - MARRIED PERSONS FILING JOINT RETURNS ARE JOINTLY AND SEVERALLY LIABLE FOR TAX DUE ON ADDITIONAL ASSESSMENT TO THE RETURN, DISTRIBUTION OF FUNDS FROM SALE IMMATERIAL	400-098 WTB91-12	SMITH	KUM C. AND TRACEY A.	A	10/19/93	A	04/07/94					YES

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JURISDICTION - TAX APPEALS COMMISSION - INCREASE OF AN ESTIMATED ASSESSMENT BARRED - SUBSEQUENT ASSESSMENT ALLOWED	4WBTA360 200-712(1ST)	KAISER	GEORGE C.	A	04/19/57							YES
JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION IF COMPLAINT IS NOT AN APPLICATION FOR ABATEMENT	4WBTA400	STANELLE	RAY	D	12/19/57	D	06/23/60					YES
JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S ADMINISTRATIVE DISCRETION - DETERMINATION REGARDING INSTALLMENT SALES	6WBTA116 200-267	KOHLHARDT	WILLIAM G.	D	01/04/66							YES
JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S ADMINISTRATIVE DISCRETION REGARDING INSTALLMENT SALES	6WBTA35 200-201	ZIMMERMAN	GORDON	D	02/23/65							YES
JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S DETERMINATION REGARDING INSTALLMENT SALES	6WBTA29 200-199	BALDWIN	HELEN H.	D	02/23/65							YES
JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S DETERMINATION REGARDING INSTALLMENT SALES	6WBTA33 200-200	REICHERT	FRANK B.	D	02/23/65							YES
JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION WHERE PETITION FOR REVIEW NOT TIMELY FILED	202-151	MILLER	PHIL L.	D	01/31/83							YES
JURISDICTION - TAX APPEALS COMMISSION WITHOUT JURISDICTION TO RULE ON ADMINISTRATIVE DECISION NOT TO ALLOW AMENDED RETURN FOR REPORTING INSTALLMENT SALE	4WBTA379 200-722(1ST)	MAIER	JOHN J.	D	08/13/57							YES
LATE FILING FEE - JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW IMPOSITION OF LATE FILING FEE AND DELINQUENT INTEREST	6WBTA230 200-357	TRIMBLE	EUGENE C.	A	03/21/67							YES
LATE FILING FEE - MANDATORY TO IMPOSE UPON RETURNS FILED LATE	7WTAC25 200-382	SCHRAM	SIMON	A	06/26/67							YES
LATE FILING FEE - STATUTORILY MANDATED AND CANNOT BE WAIVED	203-146	KOEMPEL	JOHN E. AND BETTELOU	A	04/26/90							YES
LEGAL AND PROFESSIONAL FEES DO NOT INCLUDE COLLECTION FEES ON PERSONAL LOAN	8WTAC147 200-602	MALTBY	PIERRE V. AND FRANCES V.	A	05/26/70							YES
LEGAL FEES - FEES FOR PROSECUTING CIVIL AND CRIMINAL ACTIONS FOR ASSAULT AND BATTERY NOT ALLOWED	9WTAC233 200-833	HOPP	HAROLD W. AND MARCELLA J.	A	06/22/72							YES
LEGAL FEES - LEGAL EXPENSES AND COSTS PAID IN DEFENSE AGAINST CRIMINAL PROSECUTION NOT DEDUCTIBLE BUSINESS EXPENSES	4WBTA357 200-730(1ST)	ADERMAN	LOUIS B.	A	03/01/57	A	09/05/57					YES
LEGAL FEES - LEGAL EXPENSES PAID TO PROBATE ESTATE	202-637	PETROWSKI	PATRICIA	A	12/13/85							YES
LEGAL FEES - LEGAL EXPENSES PAID TO PROBATE ESTATE	202-636	PETROWSKI, JR.	EDWIN J.	A	12/13/85							YES
LEGAL FEES - RELATING TO PATENT INVENTOR'S TAX RETURN PREPARATION - DEDUCTIBLE AS ORDINARY AND NECESSARY BUSINESS EXPENSE	7WTAC49 200-399	PAZDERSKI	RAY R.	R	10/04/67							YES
LOSSES - ACTIVITY ENGAGED IN FOR PROFIT - FISHING GUIDE	201-718 WTB20-5	BEHLING	R. P.	A	05/22/80							YES
LOSSES - ACTIVITY ENGAGED IN FOR PROFIT - HORSE RACING ACTIVITIES CONSTITUTED BUSINESS	5WTAC97 200-093	HUG	FRED E.	R	12/27/62							YES
LOSSES - ACTIVITY ENGAGED IN FOR PROFIT - RAISING AND RACING HORSES	202-247	HUEBNER	GENE G.	R	09/28/83							YES
LOSSES - ACTIVITY ENGAGED IN FOR PROFIT - SUMMARY JUDGMENT - BOAT CHARTER - FEDERAL AUDIT ADJUSTMENTS	400-050	MAULE	MARY L.	R	04/08/94							YES
LOSSES - ACTIVITY ENGAGED IN FOR PROFIT - TRAVEL EXPENSES - ENTERTAINMENT EXPENSES - INDEPENDENT CONSULTING ENGINEER	202-770	ACKERMAN	ADOLPH J.	R	08/27/86							YES

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LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - AUTO RACING	202-186	KASTELIC	JOHN M.	A	06/10/83							YES
LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - CONSULTING BUSINESS	202-733	PETTIS, JR.	DEWITT T.	A	04/29/86							YES
LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - HORSE TRAINING BUSINESS - NOT OPERATED IN BUSINESS LIKE MANNER	202-629 WTB47-11	JACKSON	ARTHUR F.	A	11/01/85							YES
LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - PRIVATE INVESTIGATION BUSINESS	202-198 WTB35-10	TUBIC	PETER	A	07/25/83							YES
LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - RENTAL OF RESTAURANT EQUIPMENT	202-642	WANG	RICHARD	A	11/29/85							YES
LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - SUMMER COTTAGE	202-542 WTB45-7	LAUERSDORF	LYNN R.	A	05/13/85							YES
LOSSES - ANTICIPATED INCOME - ESTIMATED LOSS DUE TO BLACKLISTING DISALLOWED	10WTAC43 201-150 201-550	ANDERSON	WILSON R. AND GERTRUDE	A	04/25/75	A	02/13/79					YES
LOSSES - ANTICIPATED INCOME - ESTIMATED LOSSES CLAIMED - BLACKLISTING LOSSES, REAL ESTATE CONDEMNATION, WAGES AND PROFIT SHARING	201-817	ANDERSON	WILSON AND GERTRUDE	A	03/10/81							YES
LOSSES - ANTICIPATED INCOME - LOSS OF MILK ROUTE PATRONS	201-832	BOL	DALE R.	A	04/29/81							YES
LOSSES - ATTORNEY'S LOSSES FROM ABANDONMENT OF INTEREST IN REAL ESTATE NOT PROVED	3WBTA132	HESS	ROBERT A.	A	01/07/47							YES
LOSSES - BAD DEBT - DEFAULT JUDGMENT - BONA FIDE DEBT ARISING FROM DEBTOR - CREDITOR RELATIONSHIP	400-443 WTB118-26 124-15	SUNICH	PHILIP AND PATRICIA	AP	09/14/99	D	06/28/00					YES
LOSSES - BAD DEBT - DEFAULT JUDGMENT - BONA FIDE DEBT ARISING FROM DEBTOR - CREDITOR RELATIONSHIP (MOTION FOR REHEARING)	400-443	SUNICH	PHILIP AND PATRICIA	D	10/27/99							YES
LOSSES - BANKER'S LOSS FROM SALE OF SECURITIES IS DEDUCTIBLE AS INCURRED IN REGULAR COURSE OF TRADE OR BUSINESS	1WBTA14	ILSLEY	CHARLES F.	R	11/17/39							YES
LOSSES - BUSINESS LOSS CARRYOVER - PAYMENTS MADE ON PERSONAL GUARANTEE TO REIMBURSE LOSSES SUSTAINED BY CORPORATION ARE PERSONAL - LOSSES CORPORATION SUSTAINED CANNOT BE TAKEN	5WBTA96 200-092	GRAY	EDWARD D.	A	12/17/62							YES
LOSSES - CANCELLATION OF STOCK THROUGH REORGANIZATION RESULTS IN NO LOSS WHERE BASIS WAS ZERO	3WBTA168 200-096(1ST) 254WIS220	HARVEY	FRANK E.	A	03/28/47	A	05/20/48			A	02/15/49	YES
LOSSES - CANCELLATION OF STOCK THROUGH REORGANIZATION RESULTS IN NO LOSS WHERE BASIS WAS ZERO	3WBTA167 200-096(1ST) 254WIS220	HARVEY	MARGARET D.	A	03/28/47	A	05/20/48			A	02/15/49	YES
LOSSES - CANCELLATION OF STOCK THROUGH REORGANIZATION RESULTS IN NO LOSS WHERE BASIS WAS ZERO	3WBTA169 200-096(1ST) 254WIS220	HARVEY	RICHARD D.	A	03/28/47	A	05/20/48			A	02/15/49	YES
LOSSES - CANCELLATION OF STOCK THROUGH REORGANIZATION RESULTS IN NO LOSS WHERE BASIS WAS ZERO	3WBTA159 200-096(1ST) 254WIS220	HARVEY, JR.	ALBERT J.	A	03/28/47	A	05/20/48			A	02/15/49	YES
LOSSES - CAPITAL LOSS ALLOWED - BUSINESS BAD DEBT OR CAPITAL CONTRIBUTION	202-018 WTB30-5	BERLIN	IRV	A	05/26/82							YES
LOSSES - CAPITAL LOSSES DISALLOWED - WORTHLESSNESS OF STOCK - BURDEN OF PROOF	202-291	MAGLIO	JACK	A	11/17/83							YES
LOSSES - CARRY FORWARD OF STOCKHOLDER'S LOSS FROM LIQUIDATION OF CORPORATION DISALLOWED	1WBTA34	HUNT	WILLIAM F.	A	12/09/39							YES

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LOSSES - CASUALTY - THEFT LOSS - MATERIALS NOT PAID FOR BY CONTRACTOR - LOSS OF MARKET VALUE OF UNFINISHED CONSTRUCTION WORK	202-123	JACOBSON	BETTY D.	A	12/16/82							YES
LOSSES - DEDUCTIBLE FOR TRANSFER OF STOCK BACK TO CORPORATION TO RELEASE OBLIGATION TO BANK ON BEHALF OF CORPORATION	7WTAC70 200-406	NOWOTNY	ROBERT C.	R	12/21/67							YES
LOSSES - DEMOLITION LOSS - DISALLOWED WHERE FAILED TO ESTABLISH LOSS SUSTAINED AS RESULT OF DEMOLITION OF BUILDINGS	7WTAC99 200-425	ERNST	IDA	A	05/15/68							YES
LOSSES - DEMOLITION LOSS - PURCHASED BUILDING WITH INTENT TO DEMOLISH	201-699	EGAN, JR.	GEORGE	A	04/03/80							YES
LOSSES - DEMOLITION LOSS - PURCHASED BUILDING WITH INTENT TO DEMOLISH	201-699	MOLL	DAVID L.	A	04/03/80							YES
LOSSES - FICTITIOUS SALE OF STOCK AND LOSS DISALLOWED	3WBTA295	LANGE, JR.	FRED A.	A	12/05/47							YES
LOSSES - INCOME INCORRECTLY REPORTED IN PRIOR YEAR - PATRONAGE DIVIDENDS REPORTED AND NOT RECEIVED - YEAR OF DEDUCTION	201-823	OURADNIK	JOHN	A	03/12/81							YES
LOSSES - INSURANCE POLICY LOSS UPON SURRENDER IS NOT DEDUCTIBLE	1WBTA18	FRIEND	CHARLES	A	11/22/39							YES
LOSSES - INSURANCE POLICY LOSS UPON SURRENDER IS NOT DEDUCTIBLE	4WBTA571 200-029	ROBERTSON	CLARK M.	A	08/25/61							YES
LOSSES - INVOLUNTARY CONVERSION - CASUALTY LOSS - NO PROOF OF LOSS-VALUE OF FURNITURE TAKEN AFTER TAXPAYER DID NOT HEED EVICTION NOTICE	8WTAC20 200-526	GRAY	JOHN	A	06/05/69							YES
LOSSES - LOSS FROM SALE OF PROMISSORY NOTES TO OWN TRUST NOT DEDUCTIBLE AS NOT ARM'S-LENGTH TRANSACTION	5WBTA141 200-130 200-375 35WIS(2d)227	WOLLER	ERVIN C.	A	01/03/64	A				A	06/06/67	YES
LOSSES - LOSS FROM SALE OF SECURITIES SUSTAINED IN COURSE OF REGULAR TRADE OR BUSINESS	1WBTA177	THORNTON	FRANCES M.	R	06/29/40							YES
LOSSES - LOSS ON 2 SALES OF STOCK ALLOWABLE ALTHOUGH MOTIVATION WAS TAX AVOIDANCE	1WBTA492	MARSHALL	DR. VICTOR F.	R	08/18/42							YES
LOSSES - PARTNERSHIP - ALLOCATION IN PARTNERSHIP AGREEMENT DID NOT HAVE SUBSTANTIAL ECONOMIC EFFECT	203-004 203-158 WTB69-8	WALL	THOMAS	A	11/03/88	R	08/10/89	R	05/23/90			YES
LOSSES - RELATED PARTY TRANSACTION - LOSS ON SALE OF TRUCK TO SON NOT DEDUCTIBLE	400-051	LENTZ D/B/A LENTZ LANDSCAPING	RAYMOND R.	A	05/09/94							YES
LOSSES - SALE OF FARM TO BROTHER - DISALLOWED - NOT ARM'S LENGTH TRANSACTION	5WBTA25 200-052	ERICKSON	RUDOLPH	A	03/22/62							YES
LOSSES - SALE OF STOCK RESULTS IN DEDUCTIBLE LOSS RATHER THAN "WASH SALE"	1WBTA126	ALLEN	C. C.	R	04/26/40							YES
LOSSES - SECTION 1244 - CONTRIBUTION OF PROPERTY HAVING BASIS IN EXCESS OF VALUE	203-294	WILLIAMS	J. KENNETH AND KARINE L.	A	01/16/92							YES
LOSSES - SELLER OF SECURITIES MAY DEDUCT AS LOSSES REFUNDS TO INVESTORS ON FRAUDULENT SALES FOR WHICH LIABLE	6WBTA120 200-480	MOHS, JR.	FREDERIC E.	R	01/12/66	A	01/27/69					YES
LOSSES - SMALL BUSINESS STOCK WAS NOT ISSUED BY CORPORATION FOR MONEY OR OTHER PROPERTY - CANCELLATION OF NOTES	203-230	DAILEY	JAMES B.	A	03/20/91							YES
LOSSES - STOCK WORTHLESS IN YEAR CORPORATION TRANSFERRED ALL ITS ASSETS	200-027(1ST) 225WIS102	PICK	CARL					R		R	05/25/37	YES
LOSSES - TRADE IN - DIFFERENCE BETWEEN ORIGINAL PRICE OF PERSONAL AUTO AND ITS TRADE-IN VALUE IS NOT DEDUCTIBLE LOSS	5WBTA169 200-150	SMITH	ROBERT E.	A	06/17/64							YES
LOSSES - UNREPAID ADVANCES TO BUSINESS NOT LOANS BUT CONTRIBUTION TO CAPITAL AND TREATED AS CAPITAL LOSS	202-330 WTB38-3	ADELMAN	THOMAS L.	A	03/15/84							YES

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LOSSES - UNSECURED PROMISSORY NOTES DO NOT CONSTITUTE CONSTRUCTIVE PAYMENT OF LOSSES ON DATE OF ISSUANCE	5WBTA200 200-177 200-312	SCHWERM	EDWARD	R	12/16/64	R	06/21/66					YES
LOSSES - WORTHLESS STOCK - YEAR LOSS ON STOCK OCCURRED DETERMINED	1WBTA77	PECKARSKY	HYMAN	A	01/26/40							YES
LOSSES - YEAR DEDUCTIBLE - PAYMENTS MADE UNDER PERSONAL GUARANTEE - LOSS SUSTAINED TO EXTENT OF INSTALLMENT PAYMENTS MADE PURSUANT SETTLEMENT	1WBTA255	HESS	ROBERT A.	R	12/20/40							YES
LOSSES OUT OF STATE (1974 AND PRIOR) - RENTAL LOSS ON FLORIDA REAL ESTATE	8WTAC251 200-673	MILLER	GERALD L.	A	02/19/71							YES
LUMP SUM DISTRIBUTION - ORDINARY INCOME MODIFICATION - WISCONSIN STATE TEACHER'S RETIREMENT SYSTEM - EMPLOYER CONTRIBUTIONS TAXABLE	202-377	KOENINGS	SHARON L.	A	06/04/84							YES
LUMP SUM DISTRIBUTION - ORDINARY INCOME MODIFICATION TREATMENT OF CAPITAL GAIN PORTION OF LUMP SUM DISTRIBUTION	201-671 201-960 WTB19-9 22-5 31-8	REES	ANNA K.	A	01/25/80	A	12/18/80	A	11/18/81			YES
MAINTENANCE EXPENSES - PROPERTY HELD FOR INVESTMENT - ANNUAL EXPENSES FOR MAINTENANCE OF FLORIDA REAL ESTATE (MOBILE HOME AND LAND) NOT DEDUCTIBLE - PERSONAL EXPENSE	201-783	BORECKI	HENRY AND LUCILLE M.	A	11/12/80							YES
MARITAL INCOME - EXCHANGE OF INCOME INFORMATION BETWEEN SPOUSES - NOTIFICATION DATE - DUE DATE OF RETURNS OF SPOUSE MAKING NOTIFICATION	203-105 WTB66-9	BENNETT	JOYCE A.	AP	11/15/89							YES
MARITAL INCOME - NOTIFICATION - DEPARTMENT BOUND BY 71.10(6m) NOT THE DIVORCE DECREE	400-422	DAVIS	JEFFREY E.	AP	04/30/99							YES
MARITAL INCOME - NOTIFICATION - FAILURE TO NOTIFY FORMER SPOUSE BEFORE DUE DATE, INCLUDING EXTENSIONS, FOR FILING RETURN - INCOME SPLITTING PROVISIONS OF CHAPTER 766 MAY NOT BE APPLIED	400-422	DAVIS	JEFFREY E.	A	04/30/99							YES
MARITAL INCOME - NOTIFICATION - NOTIFICATION TO FORMER SPOUSE OF MARITAL INCOME NOT REQUIRED WHERE PARTIES WERE FINANCIAL PARTNERS AND EQUALLY RESPONSIBLE FOR FILING TAXES	400-422	DAVIS	JEFFREY E.	R	04/30/99							YES
MEAL REIMBURSEMENT - TAXABLE INCOME INCLUDES PAY FOR MEALS ON NON-OVERNIGHT BUSINESS TRIPS	8WTAC264 200-678	KUNSTMAN	ROBERT T.	A	03/08/71							YES
MEALS, LODGING AND CAB FARE - MEAL REIMBURSEMENT RECEIVED BY PATROLMAN MAY NOT BE EXCLUDED - NOT AWAY FROM HOME OVERNIGHT	201-350 201-407 WTB6-4	JACOBSON	JAMES T.	R	09/28/76	R	07/06/77					YES
MEALS, LODGING AND CAB FARE - RENT AND MEALS WHILE EMPLOYED INDEFINITELY OUTSIDE WISCONSIN ARE PERSONAL LIVING EXPENSES	5WBTA69 200-077	SCHMIDT	ROBERT L.	A	10/09/62							YES
MEALS, LODGING AND CAB FARE - TRUCK DRIVER'S EXPENSES FOR MEALS AND CAB FARE WHILE AWAY FROM HOME ARE ALLOWABLE	5WBTA159 200-139	TERWILLIGER	HUGH R.	R	03/27/64							YES
MEALS, LODGING AND TRAVEL EXPENSE - TAX HOME IS WISCONSIN - INDEFINITE EMPLOYMENT	202-796 WTB50-4	EDELMAN	ZEEV	A	10/24/86							YES
MEDICAL EXPENSES - AIR CONDITIONER - CENTRAL UNIT	202-503	JAVOR	THOMAS B.	A	01/31/85							YES
MEDICAL EXPENSES - AMOUNTS PAID BY DIABETIC TAXPAYER FOR DIETETIC FOODS NOT ALLOWABLE AS MEDICAL EXPENSES	5WBTA164 200-148	SCHLESINGER	CAROL M.	A	06/02/64							YES
MEDICAL EXPENSES - DEDUCTION DISALLOWED FOR EXPENSES FOR WHICH TAXPAYER WAS COMPENSATED BY INSURANCE OR OTHERWISE	6WBTA77 200-225	MACPHERSON	M. W.	A	06/25/65							YES
MEDICAL EXPENSES - INSURANCE PREMIUMS FOR LOSS OF LIFE, LIMB, SIGHT AND TIME NOT DEDUCTIBLE	7WTAC166 200-456 200-538	HANKWITZ	ARTHUR W.	AP	10/30/68	A	09/23/69					YES
MEDICAL EXPENSES - INSURANCE PREMIUMS NOT DEDUCTIBLE WHEN POLICIES DO NOT PROVIDE MEDICAL/HOSPITAL/DRUG COVERAGE	4WBTA332 200-698(1ST)	FRANCART	CORNELIUS A.	A	11/26/56							YES

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MEDICAL EXPENSES - ONLY PORTION OF HEALTH AND ACCIDENT INSURANCE PREMIUMS FOR MEDICAL CARE DEDUCTIBLE	7WTAC166 200-456 200-538	HANKWITZ	ARTHUR W.	AP	10/30/68	A	09/23/69					YES
MEDICAL EXPENSES - TAXPAYER'S REFUSAL TO INTRODUCE EVIDENCE RESULTS IN DISALLOWANCE OF EXPENSES FOR THOSE YEARS	5WBTA161 200-145	GOODMAN	DAVID	AP	06/01/64							YES
MEDICAL EXPENSES - TUITION EXPENSES NOT ALLOWED - SCHOOL DID NOT MEET REQUIREMENTS OF IRC OF A SPECIAL SCHOOL	9WTAC488 201-009	PECKARSKY	NEWTON	A	06/06/74							YES
MILITARY COMPENSATION - \$1,000 EXEMPT - RETIREMENT PAY WHILE MEMBER OF RETIRED RESERVES DOESN'T QUALIFY	7WTAC195 200-511	ARIENS	MONROE J.	A	12/17/68							YES
MILITARY COMPENSATION - EXCLUSION DOES NOT INCLUDE RETIREMENT PAY	9WTAC52 200-724	SCHULZ	VERNIE A.	A	08/18/71							YES
MILITARY COMPENSATION - RETIREMENT PAY RECEIVED BY MEMBER OF RETIRED RESERVES NOT ENTITLED TO \$1,000 EXEMPTION	7WTAC19 200-380	JANSEN	EDWARD H.	A	06/19/67							YES
MILITARY UNIFORM COSTS - EXPENSE AND MAINTENANCE OF UNIFORMS NOT DEDUCTIBLE FOR YEARS WHERE NO MILITARY PAY TAXABLE	5WBTA127 200-122	MOSER	JOHN E.	A	10/25/63							YES
MINIMUM TAX - CAPITAL GAIN DEDUCTION AS TAX PREFERENCE ITEM - ENTIRE YEAR 1982 - RETROACTIVE APPLICATION	202-785 202-887	LABADIE	HELEN R.	A	11/11/86	A	07/30/87					YES
MINIMUM TAX - CAPITAL GAIN DEDUCTION AS TAX PREFERENCE ITEM - ENTIRE YEAR 1982 - RETROACTIVE APPLICATION	202-785 202-887	LABADIE	WILLIAM J.	A	11/11/86	A	07/30/87					YES
MINIMUM TAX - TAX PREFERENCE ITEM - ACCELERATED COST RECOVERY SYSTEM DEPRECIATION INCLUDIBLE	202-345 WTB38-7	MURPHY	ROLAND	A	05/01/84							YES
MISCELLANEOUS INCOME - ADDITIONAL COMPENSATION FOR DAMAGES UNDER WALSH-HEALY ACT	202-103	BAUMLER	WALTER P.	A	10/20/82							YES
MISCELLANEOUS INCOME - INCOME REALIZED TO EXTENT LIABILITY ASSUMED BY DONEES EXCEEDS COST BASIS OF PROPERTY TRANSFERRED BY GIFT	202-094	BRODHEAD	WILLIAM T.	A	10/08/82							YES
MODIFICATIONS - GAMBLING LOSSES NOT ALLOWED TO BE SUBTRACTED FROM FEDERAL ADJUSTED GROSS INCOME	400-847	DETTWILER	DANIEL W.	A	09/29/05	A	06/06/06	A	03/27/07			YES
MODIFICATIONS - GAMBLING LOSSES NOT ALLOWED TO BE SUBTRACTED FROM FEDERAL ADJUSTED GROSS INCOME	401-013 WTB153-20 161-9	MAHONEY	DENNIS C. AND JACQUELINE S.	A	06/06/07	A	12/21/07	A	12/23/08			YES
MODIFICATIONS - OUT-OF-STATE PENSION PLAN PAYMENT TAXABLE TO WISCONSIN RESIDENT - NOT SUBTRACT MODIFICATION	8WTAC244 200-670	LEDWITH	ROBERT F.	A	02/08/71							YES
MODIFICATIONS - PARTNERS SHARE OF PARTNERSHIP MODIFICATION - FOREIGN INCOME TAXES PAID BY FOREIGN PARTNERSHIP	202-700 203-068 203-150 WTB47-12 69-8	WACKER	KLAUS	A	02/27/86	R	06/29/89	R	05/01/90			YES
MODIFICATIONS - SALE OF BUSINESS ASSETS TO A RELATED PERSON - GAIN FROM STOCK SALE DID NOT QUALIFY AS ALL OF THE CORPORATION'S SHAREHOLDERS WERE NOT NATURAL PERSONS AND THE STOCK WAS NOT SOLD TO A NATURAL PERSON	400-905	SCHRAUFNAGEL	MICHAEL	A	06/05/06							YES
MODIFICATIONS - TRANSITIONAL ADJUSTMENT - BASIS OF STOCK ACQUIRED BY BARGAIN SALE AND GIFT	203-337 WTB79-10	KRANINGER	MARTIN AND INGEBORG	R	05/07/92							NNA
MODIFICATIONS - TRANSITIONAL ADJUSTMENT - BASIS OF STOCK ACQUIRED BY BARGAIN SALE AND GIFT IN CONTEMPLATION OF DEATH	203-337 WTB79-10	KRANINGER	MARTIN AND INGEBORG	R	05/07/92							NNA
MODIFICATIONS - WAGES PAID TO ENTERTAINERS - FEES PAID TO NONRESIDENT ENTERTAINERS WHERE TAXPAYER DOES NOT COMPLY WITH ss. 71.63(3)(b), 71.64(4) AND (5) AND 71.80(15)(b).	400-641	SEEFELD	KIRK D. AND MARIA A.	A	11/13/02							YES

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MOTION FOR DISMISSAL - FAILURE TO PRESENT GROUNDS FOR RELIEF	400-516 WTB124-15	ZABLOCKI	THOMAS E.	A	12/18/00							YES
MOVING EXPENSE	202-654 202-948	SCHMITZ	JAMES AND JOANNE			A	01/10/86	A	01/14/88			YES
MOVING EXPENSE	201-727 WTB21-9	SHUMAKER	STEVEN R. AND KAREN	A	09/11/80							YES
MOVING EXPENSE - DEDUCTION LIMITED TO \$2,500 - ARKANSAS TO WISCONSIN - REIMBURSEMENT INCLUDABLE IN INCOME WHEN RECEIVED	201-754	WIEDERHOLD	RICHARD P.	A	10/21/80							YES
MOVING EXPENSE - MOVING OUT OF STATE - 1974 AND PRIOR - NOT DEDUCTIBLE FROM WISCONSIN INCOME - EXPENSES ALLOCATED TO CORRESPONDING INCOME	10WTAC236 201-445	CHRISTEN	PAUL W.	A	11/22/77							YES
MOVING EXPENSE - MOVING OUT OF STATE - MODIFICATIONS	202-654 202-948	KUHNEN	MICHAEL AND CYNTHIA			A	01/10/86	A	01/14/88			YES
MOVING EXPENSE - MOVING OUT OF STATE - MODIFICATIONS - 1975 AND FOLLOWING	202-294	BLAKELY	NELSON M. AND LINDA K.	A	11/17/83							YES
MOVING EXPENSE - OUT OF STATE	10WTAC188 201-385	PENNINGTON	JAMES E. AND CHERYL R.	A	03/31/77							YES
MOVING EXPENSE - OUT-OF-STATE	201-570	SMITH	RICHARD A.	A	04/26/79							YES
MOVING EXPENSE - OUT-OF-STATE	201-838 201-988 WTB21-9 29-11 106WIS(2d)321	TAYLOR, ET AL.	HOWARD U.			A	10/21/80			A	03/02/82	YES
MOVING EXPENSE - REIMBURSEMENT BY WISCONSIN EMPLOYER TO MOVE FAMILY TO WISCONSIN SUBJECT TO TAX	5WBTA15	CHRISTENSEN	H. N.	A	03/16/62							YES
MOVING EXPENSE - WIFE DIDN'T SHARE SAME RESIDENCE IN KOREA SO HER EXPENSES TO MOVE TO WISCONSIN NOT DEDUCTIBLE	7WTAC80 200-411	SMITH	TRACY A.	A	02/07/68							YES
MOVING EXPENSE REIMBURSEMENT IS TAXABLE INCOME	10WTAC194	LEMONS	RALPH D.	A	04/27/77							YES
NATIVE AMERICANS - INCOME TAXABLE - WAGES EARNED OFF THE RESERVATION BY RESERVATION INDIAN	WTB124-17	DANFORTH	EUGENE AND PATRICIA	A	10/24/00							YES
NATIVE AMERICANS - INDIAN MEMBER OF ONE TRIBE WHO IS LIVING AND WORKING ON THE RESERVATION OF ANOTHER TRIBE IS SUBJECT TO WISCONSIN INCOME TAX WHEN THE RESERVATION IS LOCATED WITHIN WISCONSIN	400-369 400-463 400-527 WTB110-14 111-12 119-15 125-14	LA ROCK	JOAN	A	05/11/98	A	02/11/99	A	12/28/99	A	02/13/01	YES
NATIVE AMERICANS - MEMBER OF ONE TRIBE WHO IS LIVING AND WORKING ON THE RESERVATION OF ANOTHER TRIBE IS SUBJECT TO WISCONSIN INCOME TAX	400-820 WTB143-14 148-29	SNOW	EDWARD AND MARGARET	A	03/31/05	A	01/06/06					YES
NET BUSINESS LOSS - WISCONSIN - LOSS FROM SALE OF BUSINESS ASSET CAN BE CARRIED FORWARD AGAINST BUSINESS INCOME	4WBTA11	JORDAN	ALEX P.	R	11/05/48	D	05/18/51					YES
NET OPERATING LOSS - CAPITAL LOSS - TAXPAYER NOT BROKER SO CARRY FORWARD OF LOSS ON SALE OF STOCK DISALLOWED	4WBTA365	CHAPMAN	HOWARD F.	A	05/08/57							YES
NET OPERATING LOSS - CARRYFORWARD ALLOWED	1WBTA34	HUNT	WILLIAM F.	R	12/09/39							YES
NET OPERATING LOSS - CARRYFORWARD ALLOWED TO REDUCE INCOME FOR TAX, SURTAX, AND PENSION TAX	1WBTA6	LANDAUER	JOSEPH A.	R	11/15/39							YES
NET OPERATING LOSS - CARRYFORWARD CAN NOT OFFSET NONBUSINESS CAPITAL GAIN ON REAL ESTATE	4WBTA513 200-812(1ST)	WALD	EUGENE	A	02/18/60							YES
NET OPERATING LOSS - CARRYFORWARD DISALLOWED WHEN SECURITIES LOSSES NOT BUSINESS LOSSES	4WBTA220	BECK	ROBERT C.	A	03/11/54							YES

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NET OPERATING LOSS - LOSSES OF PARTNERSHIP ENGAGED IN INVESTMENT NOT ALLOWED AS BUSINESS LOSS CARRYOVER	5WBTA3 200-155 200-189	PAULY	THEODORE	A	01/17/62	A	02/01/65					YES
NET OPERATING LOSS - WAGES AND DIVIDENDS NOT CONSIDERED BUSINESS INCOME FOR PURPOSES OF BUSINESS LOSS CARRYFORWARD	2WBTA380 200-066(1ST)	TYSON	WADE F.	A	05/01/45							YES
NET WORTH ASSESSMENTS - ADDITIONAL ASSESSMENT BASED ON NET WORTH METHOD - INCOME - BURDEN OF PROOF	10WTAC244 201-460	DWOSKIN	HARRY	A	01/12/78							YES
NET WORTH ASSESSMENTS - ALLOWED REGARDLESS OF TAXPAYER'S METHOD OF ACCOUNTING	200-106	PORT	RAYMOND E.	A	11/20/59	A	04/17/63					YES
NET WORTH ASSESSMENTS - APPROPRIATE WHEN TAXPAYER'S RECORDS ARE INADEQUATE	7WTAC32 200-388 200-523	SHOMAN	ROBERT F.	A	09/19/67	A	07/08/69					YES
NET WORTH ASSESSMENTS - BURDEN OF PROOF	202-681	CASTROVINCI	JOSEPH AND BLANCHE	A	01/21/86							YES
NET WORTH ASSESSMENTS - BURDEN OF PROOF - NET WORTH ASSESSMENT REVISED ONLY AS TO COST OF LIVING	4WBTA402 200-738(1ST)	WONG	ALBERT S.	A	12/27/57							YES
NET WORTH ASSESSMENTS - BURDEN OF PROOF - TAXPAYER - COST OF LIVING AND CASH IN SAFE DEPOSIT BOX NOT DISPROVED	4WBTA251 200-657(1ST)	HAISLER	ERWIN A.	A	11/18/54							YES
NET WORTH ASSESSMENTS - BURDEN OF PROOF IS ON TAXPAYER TO SHOW ASSESSMENT WAS WRONG	9WTAC356 200-907	STRIKER	WILBERT	A	03/15/73							YES
NET WORTH ASSESSMENTS - BURDEN OF PROOF NOT MET BY TAXPAYER	4WBTA188 200-610(1ST)	PERGANDE	WALTER	A	08/18/53							YES
NET WORTH ASSESSMENTS - BURDEN OF PROOF NOT MET BY TAXPAYER	4WBTA74	TESHNER	LEO	A	10/19/49							YES
NET WORTH ASSESSMENTS - BURDEN OF PROOF NOT MET BY TAXPAYER	4WBTA4	ZAUNER	RAY	A	08/18/48							YES
NET WORTH ASSESSMENTS - BURDEN OF PROOF NOT MET BY TAXPAYER EXCEPT FOR BUSINESS WITHDRAWALS FOR LIVING EXPENSES	1WBTA401	LUKAWSKI	JOHN	A	01/07/42							YES
NET WORTH ASSESSMENTS - BURDEN OF PROOF NOT MET BY TAXPAYER EXCEPT FOR CASH ON HAND	4WBTA81	MARTELL	DUFFY	A	12/16/49							YES
NET WORTH ASSESSMENTS - BURDEN OF PROOF NOT MET BY TAXPAYER REGARDING COST OF LIVING EXPENSES	4WBTA112 200-514(1ST)	RAPPOLD	ALBERT	A	08/09/50							YES
NET WORTH ASSESSMENTS - BURDEN OF PROOF NOT MET BY TAXPAYER REGARDING COST OF LIVING EXPENSES AND POSSESSION OF ASSETS	4WBTA247 200-654(1ST)	NESTOR	GEORGE	A	09/08/54	A	07/14/55					YES
NET WORTH ASSESSMENTS - BURDEN OF PROOF NOT MET FOR OPENING NET WORTH	4WBTA415 200-750(1ST)	SCHUETT	ROBERT H.	A	04/07/58							YES
NET WORTH ASSESSMENTS - BURDEN OF PROOF UPON LIVESTOCK SELLER WHOSE BOOKS AND RECORDS INCOMPLETE	6WBTA207 200-342	NELSON	DAVID	A	02/06/67							YES
NET WORTH ASSESSMENTS - DEPARTMENT HAS AUTHORITY TO RECONSTRUCT INCOME BY NET WORTH METHOD WHERE TAXPAYER'S RECORDS ARE INADEQUATE	5WBTA27 200-191	WATROUS	RUSSELL V.	A	03/26/62							YES
NET WORTH ASSESSMENTS - DEPARTMENT'S USE OF NET WORTH METHOD PROPER IN RECONSTRUCTING INCOME	7WTAC102 200-426 200-770 53WIS(2d)585	VERDEV	JOHN H.	A	05/20/68	R				A	02/01/72	YES
NET WORTH ASSESSMENTS - DEPARTMENT'S USE OF NET WORTH METHOD TO RECONSTRUCT INCOME PROPER WHERE RECORDS INADEQUATE	7WTAC37 200-390	SCHER	ANDREW R.	A	09/22/67							YES

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NET WORTH ASSESSMENTS - EMPLOYMENT OF NET WORTH METHOD TO RECONSTRUCT TAXPAYER'S INCOME IS PROPER	5WBTA120	BURG	HARVEY E.	A	09/23/63							YES
NET WORTH ASSESSMENTS - METHOD NOT WARRANTED - NO EVIDENCE OF INADEQUATE RECORDS	9WTAC256 200-856	SAMPE	CHARLOTTE	R	10/09/72							YES
NET WORTH ASSESSMENTS - METHOD UPHELD - COST OF LIVING ADJUSTED BASED ON RECORDS	4WBTA222 200-634(1ST) 200-691(1ST)	KARR	DR. J. KENNETH	A	03/31/54	A	08/10/56					YES
NET WORTH ASSESSMENTS - NET WORTH MODIFIED FOR VALUE OF HOUSE CONSTRUCTED	4WBTA251 200-657(1ST)	HAISLER	ERWIN A.	R	11/18/54							YES
NET WORTH ASSESSMENTS - RETAILER FAILS TO MEET BURDEN OF PROOF EXCEPT OPENING NET WORTH	4WBTA370 200-716(1ST)	GUCCIARDI	LEONARD	AP	05/20/57							YES
NET WORTH ASSESSMENTS - TAXPAYER FAILED TO OVERCOME PRESUMPTION OF CORRECTNESS OF ASSESSMENT	4WBTA522 200-822(1ST)	VAN BECK	THEODORE	A	04/12/60							YES
NET WORTH ASSESSMENTS - TAXPAYER FAILS TO PROVE CLAIMED NET WORTH AND COST OF LIVING	4WBTA163 200-572(1ST)	KOLENZ	ANTON	A	05/06/52							YES
NET WORTH ASSESSMENTS - TAXPAYER'S CLAIM OF OPENING CASH CANNOT BE SUMMARILY REJECTED BY TAX APPEALS COMMISSION	7WTAC102 200-426 200-770 53WIS(2d)585	VERDEV	JOHN H.	A	05/20/68	R				A	02/01/72	YES
NET WORTH ASSESSMENTS - TAXPAYER'S RECORDS UNRELIABLE	4WBTA128 200-526(1ST)	VELLIOS	HARRY	A	02/21/51	D	08/09/52					YES
NET WORTH ASSESSMENTS - UNREPORTED INCOME ASSESSED THROUGH NET WORTH METHOD WAS PROPERLY DISCOVERED	5WBTA99 200-095	OSWALD	JAKE	AP	01/22/63							YES
NONRESIDENT - ALLOCATION OF INCOME-PERSONAL SERVICE INCOME TO WISCONSIN	9WTAC465 200-988 201-351	GRABOWSKI	JAMES S.	A	02/12/74	A	09/14/76					YES
NONRESIDENT ALIENS - JOINT RETURNS NOT PERMITTED IF EITHER HUSBAND OR WIFE IS A NONRESIDENT ALIEN, STATUTE DOES NOT VIOLATE EQUAL PROTECTION CLAUSE	WTB111-12	SIVAKUMARAN*	SHAN AND VATSULA	A	05/22/98							YES
NONRESIDENT ALIENS - STANDARD DEDUCTION NOT PERMITTED IN COMPUTING TAXABLE INCOME OF NONRESIDENT ALIEN INDIVIDUAL, STATUTE DOES NOT VIOLATE EQUAL PROTECTION CLAUSE	WTB111-12	SIVAKUMARAN*	SHAN AND VATSULA	A	05/22/98							YES
OFFICE AUDIT - INCORRECT AND INCOMPLETE RETURN FILED	WTB128-24	MEYER	JOSEPH D.	A	09/13/01							YES
OWNER OF RECORD - CAPITAL GAIN FROM SALE OF STOCK IS TAXABLE TO OWNER OF RECORD NOT CORPORATION WHEN PROCEEDS WERE TRANSFERRED	7WTAC17 200-369 200-459	HELWIG	RUTH E.	A	05/22/67	A	11/11/68					YES
OWNER OF RECORD - CAPITAL LOSS CARRYOVER ATTRIBUTABLE TO STOCK OWNED BY EX-WIFE - NO SHOWING OF CLEAR EXPRESS INTENTION TO CREATE JOINT TENANCY	203-416	BRANDT	WERNER W. AND ELIZABETH	A	12/26/91	R	04/29/93					YES
OWNER OF RECORD - CAPITAL LOSS CARRYOVER ATTRIBUTABLE TO STOCK OWNED BY EXWIFE - NO SHOWING OF CLEAR EXPRESS INTENTION TO CREATE JOINT TENANCY	203-416	BRANDT	WERNER W.	A	12/26/91	R	04/29/93					YES
OWNER OF RECORD - CAPITAL LOSS CARRYOVER ATTRIBUTABLE TO STOCK OWNED BY EX-WIFE - PETITION FOR REHEARING DENIED	203-293	BRANDT	WERNER W.	D	02/14/92							YES
OWNER OF RECORD - CAPITAL LOSS CARRYOVER ATTRIBUTABLE TO STOCK OWNED BY EX-WIFE, PETITIONER HAS NOT SHOWN A CLEARLY EXPRESSED INTENT TO CREATE JOINT BENEFICIAL OWNERSHIP OF WIFE'S INDIVIDUALLY OWNED STOCK	400-218 400-288 400-346 WTB99-17 103-14 111-12	BRANDT	WERNER	A	05/23/96	A	03/06/97	A	02/17/98			YES

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OWNER OF RECORD - CAPITAL LOSS CARRYOVER ATTRIBUTABLE TO STOCK OWNED BY EX-WIFE, PETITIONER HAS NOT SHOWN A CLEARLY EXPRESSED INTENT TO CREATE JOINT BENEFICIAL OWNERSHIP OF WIFE'S INDIVIDUALLY OWNED STOCK	400-218 WTB99-17	BRANDT	WERNER AND ELIZABETH	A	05/23/96							YES
OWNER OF RECORD - INCOME FROM BUSINESSES IN DAUGHTER'S NAMES TAXABLE TO PARENTS WHERE DAUGHTERS PAID A SALARY FOR WORK PERFORMED AND WHERE DAUGHTERS DID NOT SHARE IN PROFITS, PROFITS CONTROLLED BY PARENTS	203-395 WTB82-16	BECK	PAUL G. AND JUDITH I.	A	02/22/93							YES
OWNER OF RECORD - INCOME OF EMANCIPATED MINOR SON IS NOT TAXABLE TO FATHER	3WBTA90 200-076(1ST) 200-535(1ST)	POPP	ALBERT	R	09/18/46	A	03/27/51					YES
PARKING FEES FOR PARKING CLOSE TO ONE'S OFFICE IS A PERSONAL EXPENSE - NOT DEDUCTIBLE	9WTAC459 200-989	RYALS	DEAN	A	02/07/74							YES
PARTNER'S DISTRIBUTIVE SHARE - ALLOCATION IN PARTNERSHIP AGREEMENT LACKS SUBSTANTIAL ECONOMIC EFFECT	400-182 WTB96-14	MASCARI	GUY T. AND DEBORAH L.	A	12/12/95							YES
PARTNER'S DISTRIBUTIVE SHARE - ALLOCATION IN PARTNERSHIP AGREEMENT LACKS SUBSTANTIAL ECONOMIC EFFECT	400-182 WTB96-14	MCQUIDE	SCOTT AND PAMELA	R	12/12/95							YES
PARTNERSHIP INCOME - LIMITED PARTNERS - UNDISTRIBUTED PARTNERSHIP INCOME TAXABLE TO PARTNERS IN YEAR EARNED BY PARTNERSHIP	WTB69-8	KOEHLER	FRANKLIN F.	A	06/26/90							YES
PARTNERSHIP INCOME - UNDISTRIBUTED PARTNERSHIP INCOME TAXABLE TO PARTNER	203-152	ARMAGAN	SENEKERIM	A	06/21/90							YES
PARTNERSHIP INCOME - UNDISTRIBUTED SHARE EARNED PRIOR TO DEATH TAXABLE AS INCOME AND INHERITANCE	8WTAC228 200-662 200-811 200-950	TREE, AMERICAN BANK AND TRUST CO., EXECUTOR	CHARLES (DEC'D.)	A	01/15/71	A	04/27/72			A	10/30/73	YES
PARTNERSHIP INTEREST - TAX-FREE EXCHANGE OF PARTNERSHIP INTEREST FOR STOCK IS NOT TRANSACTION IN WHICH GAIN OR LOSS IS RECOGNIZED	202-904	JUNGBLUTH	HAROLD J. AND MARION L.	A	08/25/87							YES
PARTNERSHIP INTEREST, SALE OF - SALE OF CAPITAL ASSETS AND ACCOUNTS RECEIVABLE WAS SALE OF INTANGIBLE ASSETS OF PARTNERSHIP	201-534 201-749 WTB13-4 18-4	RILEY	WILLIAM B.	R	12/12/78	A	11/27/79					YES
PARTNERSHIPS - ALLOCATION OF INCOME - SITUS AND RESIDENCY - PARTNERSHIP OPERATING IN 2 STATES - 1 RESIDENT 1 NONRESIDENT PARTNER - INCOME ALLOCATED BY BUSINESS TRANSACTED AND PROPERTY LOCATED IN STATE	200-003(1ST) 172WIS114	BEKKEDAL	M. H.			A				A	06/23/20	YES
PARTNERSHIPS - ASSESSMENT UPHELD WHERE PARTNERSHIP FAILED TO PROVE WHEN DISCREPANCY IN CLOSING AND OPENING INVENTORY OCCURRED	7WTAC8 200-365 200-449	ISAKSSON	ALBERT AND AXEL	A	05/19/67	A	09/18/68					YES
PARTNERSHIPS - BUSINESS EXPENSES NOT ORDINARY AND NECESSARY - ONE-HALF OF DISALLOWANCE TAXED TO EACH PARTNER	8WTAC79 200-628	BEAUDRY	ROBERT J.	A	11/13/69							YES
PARTNERSHIPS - CAPITAL GAIN TAXED TO PARTNER - FAILURE TO PROVE PARTNERSHIP DISSOLVED PRIOR TO SALE	5WBTA22 200-094	GRAVES	LAWRENCE F.	A	03/22/62	A	01/23/63					YES
PART-YEAR RESIDENTS - PERSONAL EXEMPTION PRORATION	202-654 202-948	KUHNEN	MICHAEL W. AND CNYTHIA J.			A	01/10/86	A	01/14/88			YES
PART-YEAR RESIDENTS - PERSONAL EXEMPTION PRORATION	202-654 202-948	SCHMITZ	JAMES J. AND JOANNE E.			A	01/10/86	A	01/14/88			YES
PART-YEAR RESIDENTS - PROPERTY TAX/RENT CREDIT PRORATION	202-654 202-948	KUHNEN	MICHAEL W. AND CYNTHIA J.			A	01/10/86	A	01/14/88			YES
PART-YEAR RESIDENTS - PROPERTY TAX/RENT CREDIT PRORATION	202-654 202-948	SCHMITZ	JAMES J. AND JOANNE E.			A	01/10/86	A	01/14/88			YES

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PENALTIES - CRIMINAL PENALTY STATUTE AND CIVIL FORFEITURE STATUTE ARE NOT CONFLICTING, NOR INVALID - NO VIOLATION OF DUE PROCESS	200-046 15WIS(2d)625	ROGGENSACK	ROLLAND R.							A	02/06/62	YES
PENALTIES - DELINQUENT TAXES - 2%	200-003(1ST) 172WIS114	BEKKEDAL	M. H.			R				R	06/23/20	YES
PENALTIES - FRAUD - APPLIED FOR FAILURE TO FILE RETURNS - DOUBLE RATE	8WTAC126 200-633	SHARP	VIRGIL L.	A	03/23/70							YES
PENALTIES - FRAUD - AUTO SALVAGE OWNER FILING INCORRECT RETURNS FOR 7 YEARS SUBJECT TO PENALTY	7WTAC32 200-388 200-523	SHOMAN	ROBERT F.	A	09/19/67	A	07/08/69					YES
PENALTIES - FRAUD - BAKER FILED RETURNS WITH INTENT TO DEFEAT AND EVADE TAXES	4WBTA502 200-804(1ST)	OLIVER	KENNETH J.	A	11/05/59							YES
PENALTIES - FRAUD - BUSINESS OWNER UNDERREPORTING SUBSTANTIAL AMOUNTS FOR 11 YEARS IS SUBJECT TO PENALTY	6WBTA110 200-260	SMUKOWSKI	HARRY D.	A	11/18/65							YES
PENALTIES - FRAUD - CLAIMED INCORRECT RETURNS FILED DUE TO INCOMPLETENESS OF EMPLOYEES WHO PREPARED THEM	4WBTA128 200-526(1ST)	VELLIOS	HARRY	A	02/21/51	D	08/09/52					YES
PENALTIES - FRAUD - DELAYING TACTICS TO DELAY FILING RETURNS UNTIL AFTER DOOMAGE ASSESSMENT ENTERED - 1944 AND 1945	3WBTA384 200-541(1ST) 200-565(1ST) 261WIS564	MCKINNON	ARLO	R	03/31/48	R	06/12/51			A	05/06/52	YES
PENALTIES - FRAUD - DEPARTMENT FAILED TO PROVE FRAUD IN NET WORTH AUDIT	8WTAC99 200-570 200-728	BABLER	ALBERT D.	A	01/28/70	R	11/03/71					YES
PENALTIES - FRAUD - DISREGARD OF RESPONSIBILITY TO TIMELY FILE AND PAY TAX DUE	202-784 202-890 203-008 203-136 WTB50-5 59-8 68-8	VAN SUSTEREN	URBAN P.	A	11/20/86	A	09/04/87	R	11/17/88	A	04/23/90	YES
PENALTIES - FRAUD - DOUBLE JEOPARDY - IMPOSITION OF CIVIL PENALTY AND CIVIL SANCTION FOR SAME OMISSION IS NOT DOUBLE JEOPARDY	201-953 202-087 WTB28-7 31-11	ROCK D/B/A ROCK'S ROUND BARN	EUGENE F.	A	12/30/81	A	08/27/82					YES
PENALTIES - FRAUD - DOUBLE RATE APPLICABLE WHERE INTENT TO DEFEAT AND EVADE SHOWN	4WBTA132 200-529(1ST) 200-577(1ST) 200-600(1ST) 264WIS254	PLATON	JOHN	A	03/27/51	R	07/03/52			R	06/02/53	YES
PENALTIES - FRAUD - DOUBLE RATE APPROPRIATE WHERE RETURNS FILED LATE FOR SEVEN YEARS	6WBTA56 200-284	FORTIER	WELTON VALLEE	A	05/14/65	A	01/03/66					YES
PENALTIES - FRAUD - DOUBLE RATE PENALTY ASSESSED FOR FAILURE TO FILE	9WTAC177 200-806 201-363	KLUG	RONALD	A	04/26/72	A	01/26/77					YES
PENALTIES - FRAUD - DOUBLE RATE PENALTY IMPOSED	8WTAC12 200-502	CRAITE	JOHN R.	A	05/14/69							YES
PENALTIES - FRAUD - DOUBLE RATE PENALTY IMPOSED FOR FAILURE TO FILE	8WTAC3 200-496	LAUER	RALPH M.	A	04/18/69							YES
PENALTIES - FRAUD - DOUBLE RATE PENALTY IMPOSED WHERE CONSISTENTLY UNDERREPORTED INCOME	9WTAC10 200-705	PERPICH	JOHN	A	06/07/71							YES
PENALTIES - FRAUD - DOUBLE RATE PENALTY UPHeld WHERE NET WORTH METHOD SHOWED UNEXPLAINED INCREASE	10WTAC1 201-027 201-348	ROWELL	CLIFFORD	A	07/26/74	A	07/22/76					YES
PENALTIES - FRAUD - DOUBLE RATE PENALTY WAS PROPERLY IMPOSED WHERE INCOME GROSSLY UNDERSTATED	10WTAC69 201-161	SMITH	MARY	A	06/17/75							YES
PENALTIES - FRAUD - DOUBLE RATE PROPER WHEN RETURNS NOT FILED WITH INTENT TO DEFEAT OR EVADE TAX	5WBTA181 200-450	RALPH	EUGENE L.	R	09/15/64	R	10/09/68					YES

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PENALTIES - FRAUD - DOUBLE RATE WAS PROPERLY IMPOSED - EARNINGS GROSSLY UNDERSTATED	9WTAC399 200-928 200-943	GODFREY D/B/A JACKS TEXACO SERVICE	JOHN W.	A	05/31/73	A	09/24/73					YES
PENALTIES - FRAUD - DUPED BY TAX PROTESTOR	202-438 WTB40-7	BLASK	FREDERICK J.	A	08/21/84							YES
PENALTIES - FRAUD - EARNINGS GROSSLY UNDERREPORTED - PENALTY ON NET WORTH ASSESSMENT JUSTIFIED	5WBTA1 200-043	GERARD	ALBERT	A	01/05/62							YES
PENALTIES - FRAUD - FAILURE TO FILE 1981 - 1984 TAX RETURNS PLUS HIS DISREGARD OF DOOMAGE ASSESSMENTS, OTHER OFFICIAL NOTICES, LETTERS, HEARINGS SUPPORT DETERMINATION OF INTENTION TO DEFEAT OR EVADE INCOME TAXES	400-362	SHEPARD	THOMAS B.	A	04/10/98							YES
PENALTIES - FRAUD - FAILURE TO FILE 1991 - 1993 AFTER HE PLED GUILTY TO THREE COUNTS OF "WILFULLY" FAILING TO FILE PLUS OTHER FACTORS SUPPORT DETERMINATION OF INTENTION TO DEFEAT OR EVADE INCOME TAX	400-362	SHEPARD	THOMAS B.	A	04/10/98							YES
PENALTIES - FRAUD - FAILURE TO FILE OR RETURN FILED WITH INTENTION TO DEFEAT OR EVADE TAX	8WTAC85 200-562	KONDOS	MICHAEL J.	A	11/14/69							YES
PENALTIES - FRAUD - FAILURE TO REPORT SUBSTANTIAL AMOUNTS OF INCOME WAS WITH INTENT TO DEFEAT OR EVADE TAXES	202-519	SCHOEEL	KENNETH AND LAVERNE	A	03/21/85	A	06/11/86					YES
PENALTIES - FRAUD - FARMER SUBJECT TO PENALTY FOR FILING INCORRECT RETURNS FOR 19 YEARS WITH INTENT TO EVADE TAX	5WBTA115 200-116 200-141	BENNESH	JOHN	A	08/30/63	A	04/20/64					YES
PENALTIES - FRAUD - FARMER WHO FILED INCORRECT RETURNS WITH INTENT TO DEFEAT TAX IS SUBJECT TO PENALTY	6WBTA78 200-226 201-111	MANTHE	WILBERT	A	06/25/65	A	10/03/74					YES
PENALTIES - FRAUD - FILED INCORRECT RETURNS FOR 16 YEARS AND FAILED TO COOPERATE	5WBTA31 200-057 200-098 200-127 22WIS(2d)164	MONAHAN	JOHN	A	05/03/62	D	02/13/63			A	12/20/63	YES
PENALTIES - FRAUD - FRAUD PENALTY IMPOSED FOR FILING INCORRECT RETURNS FOR 6 YEARS WITH INTENT TO DEFEAT TAX	7WTAC102 200-426 200-770 53WIS(2d)585	VERDEV	JOHN H.	A	05/20/68	R				A	02/01/72	YES
PENALTIES - FRAUD - GROCERY STORE OWNER FILING INCORRECT RETURNS FOR 6 YEARS IS SUBJECT TO PENALTY	6WBTA146 200-305	NEVELS	NELSON	A	04/27/66							YES
PENALTIES - FRAUD - GROCERY STORE OWNER WHO FAILED TO REPORT PORTION OF INCOME IS SUBJECT TO PENALTY	6WBTA107 200-257 200-427	CAPELLI	ALFRED	A	10/13/65	A	05/28/68					YES
PENALTIES - FRAUD - IMPOSED - 50% ADDED	10WTAC1 201-027 201-348	ROWELL	CLIFFORD	A	07/26/74	A	07/22/76					YES
PENALTIES - FRAUD - IMPOSED FOR COUNTRY CLUB OWNER'S FAILURE TO TIMELY FILE FOR 6 YEARS	7WTAC127 200-436	BASTIS	FRANK J.	A	06/28/68							YES
PENALTIES - FRAUD - INCOME TAXED AT TWICE THE NORMAL INCOME TAX RATE	1WBTA79	ROSENBERG	I. J.	A	01/26/40							YES
PENALTIES - FRAUD - INCORRECT TAX RETURNS WITH INTENT TO DEFRAUD	4WBTA247 200-654(1ST)	NESTOR	GEORGE	A	09/08/54	A	07/14/55					YES
PENALTIES - FRAUD - INTENT TO DEFEAT OR EVADE - PETITIONER CONSISTENTLY UNDERREPORTED HIS INCOME BY 10-15% AND CONSISTENTLY FILED HIS RETURNS LATE	WTB113-17	AHN	DON AND LOUISE	AP	12/22/98							YES
PENALTIES - FRAUD - MASON WORKING FOR BROTHER SUBJECT TO PENALTY UPON REGULAR TAX AND SURTAX	7WTAC3 200-364	BUCHTA	WALTER T.	A	04/28/67							YES
PENALTIES - FRAUD - NOT SHOWN IN FAILURE TO REPORT VALUE OF STOCK RECEIVED	1WBTA169	CONNOR	W. D.	R	06/29/40							YES

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PENALTIES - FRAUD - PENALTY ASSESSMENT AT TWICE THE NORMAL RATE WHERE TAXPAYER FAILED TO FILE RETURNS WITH INTENT TO DEFEAT TAX	9WTAC99 200-762	WHEELER	FLOYD E.	A	01/19/72							YES
PENALTIES - FRAUD - PENALTY AT DOUBLE RATE IMPOSED FOR FAILURE TO FILE RETURNS WITH INTENT TO EVADE OR DEFEAT TAX	8WTAC201 200-644	DOCK	RONALD OLIVER	A	11/05/70							YES
PENALTIES - FRAUD - PENALTY AT DOUBLE THE NORMAL RATE PROPERLY ASSESSED	9WTAC346 200-900	GREENE	KENNETH B.	A	02/27/73							YES
PENALTIES - FRAUD - PENALTY AT THE DOUBLE RATE PROPERLY IMPOSED	9WTAC320 200-886	LEWIS	SAMUEL M.	A	01/26/73							YES
PENALTIES - FRAUD - PETITIONERS FAILED TO FILE RETURNS WITH INTENT TO DEFEAT OR EVADE AND AFTER RETURNS WERE REQUESTED BY DEPT., MADE INCORRECT REPORTS WITH INTENT TO DEFEAT OR EVADE	400-203 WTB98-14	MULLOY	EDWARD AND PATRICIA	A	03/19/96							YES
PENALTIES - FRAUD - PROPER ON LATE RETURNS FOR 1936 TO 1943 ALTHOUGH NO FRAUD FOUND - DISREGARD OF RESPONSIBILITY	3WBTA384 200-541(1ST) 200-565(1ST) 261WIS564	MCKINNON	ARLO	A	03/31/48	A	06/12/51			A	05/06/52	YES
PENALTIES - FRAUD - RETAILER'S REPORTED INCOME FAR BELOW FIELD AUDIT NET WORTH	4WBTA370 200-716(1ST)	GUCCIARDI	LEONARD	A	05/20/57							YES
PENALTIES - FRAUD - SELF-EMPLOYED TEACHER FILING INCORRECT RETURNS FOR 18 YEARS SUBJECT TO PENALTY	7WTAC37 200-390	SCHER	ANDREW R.	A	09/22/67							YES
PENALTIES - FRAUD - TAX PROTESTOR	202-610 WTB46-7	ZAMECNIK	ROY A.	A	11/01/85							YES
PENALTIES - FRAUD - TAXPAYER CONVICTED ON 5 COUNTS OF FAILURE TO FILE TAX RETURNS IS SUBJECT TO PENALTY	5WBTA174 200-154	CIRA	GILBERT J.	A	07/28/64							YES
PENALTIES - FRAUD - TAXPAYER CONVICTED ON 5 COUNTS OF FAILURE TO FILE TAX RETURNS IS SUBJECT TO PENALTY	6WBTA1 200-184	CRETTON	LOUIS L.	A	01/21/65							YES
PENALTIES - FRAUD - TAXPAYER FAILED TO FILE INCOME TAX RETURNS WITH INTENT TO EVADE PAYMENT OF INCOME TAXES	5WBTA175 200-153	KOHL	JOHN O.	A	07/28/64							YES
PENALTIES - FRAUD - TAXPAYER FAILING TO FILE RETURNS FOR 10 YEARS WITH INTENT TO DEFEAT TAX IS SUBJECT TO PENALTY	5WBTA176 200-156	CHRISTIENSEN	ROBERT	A	08/31/64							YES
PENALTIES - FRAUD - TAXPAYER FAILING TO FILE RETURNS FOR 5 YEARS WITH INTENT TO DEFEAT TAX IS SUBJECT TO PENALTY	6WBTA154	BAKER	JOHN V.	A	05/11/66							YES
PENALTIES - FRAUD - TAXPAYER FAILING TO FILE TIMELY RETURNS FOR 3 YEARS WITH INTENT TO DEFEAT TAX IS SUBJECT TO PENALTY	5WBTA180 200-158	MORGAN	PETER D.	A	09/01/64							YES
PENALTIES - FRAUD - TAXPAYER FAILING TO FILE TIMELY RETURNS FOR 4 YEARS WITH INTENT TO DEFEAT TAX IS SUBJECT TO PENALTY	5WBTA199 200-178	KLUG	FRANK R.	A	12/16/64							YES
PENALTIES - FRAUD - TAXPAYER FAILING TO FILE TIMELY RETURNS FOR 6 YEARS WITH INTENT TO DEFEAT TAX IS SUBJECT TO PENALTY	6WBTA39	SELLINGER	PHILIP M.	A	03/31/65							YES
PENALTIES - FRAUD - TAXPAYER FAILING TO FILE TIMELY RETURNS FOR 7 YEARS WITH INTENT TO DEFEAT TAX IS SUBJECT TO PENALTY	6WBTA60 200-217	FRANKE	MARTIN K.	A	05/19/65							YES
PENALTIES - FRAUD - TAXPAYER FAILING TO FILE TIMELY RETURNS FOR 7 YEARS WITH INTENT TO DEFEAT TAX IS SUBJECT TO PENALTY	5WBTA178 200-157	TRIEBE	ERWIN E.	A	08/31/64							YES
PENALTIES - FRAUD - TAXPAYER FAILING TO FILE TIMELY RETURNS WITH INTENT TO DEFEAT TAX IS SUBJECT TO PENALTY	6WBTA56 200-284	FORTIER	GEORGIA DEMOS	A	05/14/65	A	01/03/66					YES
PENALTIES - FRAUD - TAXPAYER FAILING TO FILE TIMELY RETURNS WITH INTENT TO DEFEAT TAX IS SUBJECT TO PENALTY	6WBTA57 200-215	TESNOW	FRAN	A	05/14/65							YES

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PENALTIES - FRAUD - TAXPAYER FAILING TO FILE TIMELY RETURNS WITH INTENT TO DEFEAT TAX IS SUBJECT TO PENALTY	6WBTA57 200-215	TESNOW	GERALD C.	A	05/14/65							YES
PENALTIES - FRAUD - TAXPAYER FILING INCORRECT RETURNS WITH UNREPORTED REAL ESTATE GAINS IS SUBJECT TO PENALTY	6WBTA82 200-227	REDDICK	C. LESLIE	A	06/25/65							YES
PENALTIES - FRAUD - TAXPAYER FOUND GUILTY OF FAILURE TO FILE TIMELY RETURNS IS SUBJECT TO PENALTY	5WBTA194 200-168	FELT	JEROME A.	A	10/21/64							YES
PENALTIES - FRAUD - TAXPAYER INTENDED TO DEFEAT AND EVADE ASSESSMENT OF INCOME TAXES	3WBTA295	LANGE, JR.	FRED A.	R	12/05/47							YES
PENALTIES - FRAUD - TAXPAYER REPORTING LESS THAN HALF OF TAXABLE INCOME OVER 8 YEARS SUBJECT TO PENALTY	5WBTA11 200-049	ZDROIK	HUBERT	A	02/22/62							YES
PENALTIES - FRAUD - TAXPAYER SUBJECT PENALTY FOR FAILURE TO FILE RETURNS FOR SEVERAL YEARS WITH INTENT TO EVADE TAX	5WBTA110 200-114	MICHELI	CHARLES E.	A	08/28/63							YES
PENALTIES - FRAUD - TAXPAYER SUBJECT TO PENALTY FOR FAILURE TO FILE RETURNS UNTIL PROSECUTED UNDER CRIMINAL STATUTE	5WBTA136 200-126	HERVAT	JOSEPH L.	A	11/29/63							YES
PENALTIES - FRAUD - TAXPAYER SUBJECT TO PENALTY FOR FAILURE TO FILE RETURNS UNTIL PROSECUTED UNDER CRIMINAL STATUTE	5WBTA128 200-124	HOWARD	EDWARD S.	A	11/06/63							YES
PENALTIES - FRAUD - TAXPAYER WHO FAILED TO FILE RETURNS FOR 7 YEARS WITH INTENT TO DEFEAT TAX IS SUBJECT TO PENALTY	6WBTA141 200-302	SCHREM	OTTO	A	03/17/66							YES
PENALTIES - FRAUD - TAXPAYER WHO FAILED TO OVERCOME PRESUMPTION OF CORRECTNESS OF ASSESSMENT IS SUBJECT TO PENALTY	6WBTA8 200-183	SOMMERFELDT	MARIE	A	01/21/65							YES
PENALTIES - FRAUD - TAXPAYER WITH LONG HISTORY OF FAILURE TO FILE RETURNS IS SUBJECT TO PENALTY	5WBTA188 200-162	LACONTE	FRANK	A	09/16/64							YES
PENALTIES - FRAUD - TAXPAYER/ATTORNEY FAILING TO FILE RETURNS WITH INTENT TO DEFEAT TAX IS SUBJECT TO PENALTY	5WBTA185 200-161	ROGGENSACK	ROLAND R.	A	09/16/64	D	02/25/65					YES
PENALTIES - FRAUD - TAXPAYERS GUILTY OF INTENDING TO EVADE TAXES WHERE WITHOUT EXPLANATION DELAYED FILING THEIR RETURNS FOR 6-11 YEARS AFTER THEY WERE DUE	203-395 WTB82-16	BECK	PAUL G. AND JUDITH I.	AP	02/23/93							YES
PENALTIES - FRAUD - UNEXPLAINED FAILURE TO REPORT INCOME IS EVIDENCE OF FRAUD	201-953 202-087 WTB28-7	ROCK D/B/A ROCK'S ROUND BARN	EUGENE F.	A	12/30/81	A	08/27/82					YES
PENALTIES - NEGLIGENCE	201-917	BLASER	BONNIE JEAN	A	11/19/81							YES
PENALTIES - NEGLIGENCE	201-862 202-011	BLASER	LOUIS E.	A	05/18/81	A	03/22/82					YES
PENALTIES - NEGLIGENCE	201-958	BROM	EVERETT J.	A	12/30/81							YES
PENALTIES - NEGLIGENCE	202-681	CASTROVINCI	JOSEPH AND BLANCHE	A	01/21/86							YES
PENALTIES - NEGLIGENCE	201-996	CRAWFORD	ROBERT J.	A	03/16/82							YES
PENALTIES - NEGLIGENCE	202-481	GODSEY	ESTATE OF SAMUEL	A	11/27/84							YES
PENALTIES - NEGLIGENCE	202-600	LANE	DOUGLAS F.	A	08/06/85							YES
PENALTIES - NEGLIGENCE	202-057	OLKEN	LEON D.	A	07/30/82							YES
PENALTIES - NEGLIGENCE	202-060	SCHULTZ	LAVERNE AND BARBARA	A	07/30/82							YES

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PENALTIES - NEGLIGENCE	201-872 202-130 WTB32-5	WENGER	ALFRED L. AND LAURA E.	A	07/17/81	A	12/08/81	A	11/23/82			YES
PENALTIES - NEGLIGENCE - 25% IMPOSED FOR FAILURE TO FILE TIMELY AND FILE CORRECT RETURN	10WTAC72 201-168	PLOETZ	CHARLES J.	A	07/30/75							YES
PENALTIES - NEGLIGENCE - 25% NEGLIGENCE PENALTY IMPOSED FOR FAILURE TO FILE	9WTAC231 200-832	GREFKOWICZ	LEONARD	A	06/22/72							YES
PENALTIES - NEGLIGENCE - ARGUABLE CONSTITUTIONAL INFIRMITIES DO NOT CONSTITUTE REASONABLE CAUSE FOR NOT PAYING TAX	203-095	HENNICK	JOHN D.	A	10/12/89							YES
PENALTIES - NEGLIGENCE - AWARE THAT DEPARTMENT DIDN'T RECOGNIZE VALIDITY OF FAMILY TRUST	202-078	FOX	GEORGE J.	A	08/27/82							YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE - RETURN MORE THAN 60 DAYS LATE WITHOUT REASONABLE CAUSE	5WBTA27 200-191	WATROUS	RUSSELL V.	A	03/26/62							YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE AMENDED RETURN REPORTING GAIN FROM INVOLUNTARY CONVERSION WAS NEGLIGENCE	9WTAC32 200-717 200-854	LOEB	HARRY N. AND MARY EUNICE	A	07/22/71	A	09/22/72					YES
PENALTIES - NEGLIGENCE - FAILURE TO FILE CORRECT RETURNS NOT DUE TO GOOD CAUSE - 25% PENALTY WAS PROPERLY IMPOSED	10WTAC263 201-484	JOSEPH	JULIUS	A	04/20/78							YES
PENALTIES - NEGLIGENCE - FAILURE TO REPORT KICKBACKS, COMMISSIONS AND GAIN ON SALE OF STOCK	203-137	GAVRAN	GARY M.	A	04/26/90							YES
PENALTIES - NEGLIGENCE - FAMILY TRUST	202-077	SHUMAN	DONALD F.	A	08/27/82							YES
PENALTIES - NEGLIGENCE - FILED INCORRECT RETURNS - ADDITIONAL INCOME BASED ON NET WORTH METHOD	5WBTA27 200-191	WATROUS	RUSSELL V.	A	03/26/62							YES
PENALTIES - NEGLIGENCE - FRIVOLOUS OBJECTION NOT GOOD CAUSE FOR FILING INCORRECT RETURNS	202-629 WTB47-11	JACKSON	ARTHUR F.	A	11/01/85							YES
PENALTIES - NEGLIGENCE - IGNORANCE OF LAW NOT REASONABLE CAUSE FOR FAILURE TO TIMELY FILE	202-329 WTB39-5	ROE	LARRY	A	03/15/84							YES
PENALTIES - NEGLIGENCE - IMPOSED FOR FAILURE REPORT \$135,241 CAPITAL GAIN ON FIDUCIARY RETURN	7WTAC52 200-401	JEFFRIS ESTATE	KENNETH B.	A	10/30/67							YES
PENALTIES - NEGLIGENCE - IMPOSED ON INCORRECT RETURNS - ASSIGNMENT OF INCOME TO FAMILY TRUST	201-886	UBINGER	JERE A.	A	08/31/81							YES
PENALTIES - NEGLIGENCE - IMPOSITION - NOT SUPPORTED BY THE RECORD	8WTAC137 200-592	BRODD	JANE L.	R	05/01/70							YES
PENALTIES - NEGLIGENCE - INCOME - UNSUBSTANTIATED DEDUCTIONS - UNREPORTED RENTAL INCOME	201-779	STRAEHLER	JACK L.	A	09/08/80							YES
PENALTIES - NEGLIGENCE - INCORRECT RETURN FILED DUE TO NEGLECT	WTB137-27	LARSON, JR.	GARY	A	10/02/03							YES
PENALTIES - NEGLIGENCE - INCORRECT, INCOMPLETE - REASONABLE BASIS SHOWN	203-337 WTB79-10	KRANINGER	MARTIN AND INGEBORG	R	05/07/92							YES
PENALTIES - NEGLIGENCE - INCORRECT, INCOMPLETE RETURN	201-915	BIRKENSTOCK	JOSEPH J.	A	11/09/81							YES
PENALTIES - NEGLIGENCE - INCORRECT, INCOMPLETE RETURN FILED - AMENDED RETURN SHOWS SUBSTANTIAL UNDERREPORTING ON ORIGINAL RETURN	8WTAC17 200-505	JAHN	FRANK	A	05/16/69							YES
PENALTIES - NEGLIGENCE - INCORRECT, INCOMPLETE RETURN FILED DUE TO NEGLECT	8WTAC85 200-562	KONDOS	MICHAEL J.	A	11/14/69							YES
PENALTIES - NEGLIGENCE - LATE 5-25% GRADUATED - INCOME TAX RETURNS FILED LATE WITHOUT REASONABLE CAUSE	WTB103-14	HOFFMANN*	GORDON AND LYNDA	A	05/07/97							YES

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PENALTIES - NEGLIGENCE - LATE FILED RETURN - MEDICAL PROBLEMS OF WIFE/BOOKKEEPER WERE REASONABLE CAUSE FOR LATE FILING	203-146	KOEMPEL	JOHN E. AND BETTELOU	R	04/26/90							YES
PENALTIES - NEGLIGENCE - LATE FILING DUE TO NEGLECT - BURDEN OF PROOF OF REASONABLE CAUSE NOT SUSTAINED	6WBTA230 200-357	TRIMBLE	EUGENE C.	A	03/21/67							YES
PENALTIES - NEGLIGENCE - LATE RETURN FILED BY PART - YEAR RESIDENT IS SUBJECT TO PENALTY	5WBTA193 200-169	GARBEFF	T. J.	A	10/21/64							YES
PENALTIES - NEGLIGENCE - LIVESTOCK SELLER FILING INCORRECT RETURNS FOR 4 YEARS SUBJECT PENALTY	6WBTA207 200-342	NELSON	DAVID	A	02/06/67							YES
PENALTIES - NEGLIGENCE - PENALTY IMPOSED FOR LATE FILED RETURN	8WTAC95 200-566	BAUTSCH	GEORGE L.	A	12/10/69							YES
PENALTIES - NEGLIGENCE - PENALTY OF 25% WAS PROPERLY IMPOSED FOR FILING INCOMPLETE OR INCORRECT RETURNS	9WTAC356 200-907	STRIKER	WILBERT	A	03/15/73							YES
PENALTIES - NEGLIGENCE - PENALTY WAS PROPER FOR ONLY ONE OF SEVEN YEARS	8WTAC137 200-592	BRODD	LAWRENCE J.	A	05/01/70							YES
PENALTIES - NEGLIGENCE - RELIANCE ON THIRD PARTY	201-997	CRAWFORD	ROBERT J.	A	03/16/82							YES
PENALTIES - NEGLIGENCE - TAXPAYER KNEW DEPARTMENT DIDN'T RECOGNIZE VALIDITY OF FAMILY TRUST	202-034	THELEN	CLARENCE J.	A	06/10/82							YES
PENALTIES - NEGLIGENCE - TAXPAYER KNEW DEPARTMENT DIDN'T RECOGNIZE VALIDITY OF FAMILY TRUST	201-968	THELEN	CLARENCE J.	A	01/29/82							YES
PENALTIES - NEGLIGENCE - TAXPAYER KNEW DEPARTMENT DIDN'T RECOGNIZE VALIDITY OF FAMILY TRUST	201-987	YANTA	ROBERT H.	A	02/26/82							YES
PENALTIES - NEGLIGENCE - TAXPAYER SUBJECT TO PENALTY FOR FILING INCORRECT RETURNS FOR 4 YEARS	5WBTA120	BURG	HARVEY E.	A	09/23/63							YES
PENALTIES - NEGLIGENCE - TAXPAYERS KNEW DEPARTMENT DIDNT RECOGNIZE VALIDITY OF FAMILY TRUST	201-967	THELEN	CLARENCE AND SUE	A	01/29/82							YES
PENALTIES - NEGLIGENCE - TAXPAYERS KNEW DEPARTMENT DIDNT RECOGNIZE VALIDITY OF FAMILY TRUST	202-017	WESEL	EDWARD AND EVELYN	A	04/23/82							YES
PENALTIES - NEGLIGENCE - UNREPORTED GAIN ON SALE OF INHERITED STOCK SUBJECT TO PENALTY	5WBTA60 200-071	CHRISTENSEN	SYLVIA G.	A	08/29/62							YES
PENALTIES - NEGLIGENCE - UNREPORTED INCOME ASSESSED THROUGH NET WORTH METHOD SUBJECT TO PENALTY	5WBTA99 200-095	OSWALD	JAKE	A	01/22/63							YES
PENALTIES - NEGLIGENCE (1976, 1977)	201-957	PONTEL	GERALD W.	A	12/30/81	R	10/05/82					YES
PENALTIES - NEGLIGENCE (25%) - FAILURE TO FILE TIMELY RETURNS DUE TO INATTENTION AND NEGLECT	8WTAC243 200-668	KLIER	JOHN L.	A	02/08/71							YES
PENALTIES - NEGLIGENCE (25%) - FOR FILING INCOMPLETE AND INCORRECT RETURNS	8WTAC260 200-675	JOHNSON	DALE R.	A	03/04/71							YES
PENALTIES - NEGLIGENCE (25%) - FOR INCORRECT, INCOMPLETE RETURN	4WBTA522 200-822(1ST)	VAN BECK	THEODORE	A	04/12/60							YES
PENALTIES - RETIREMENT PLANS - PETITIONER LIABLE FOR WISCONSIN PENALTY EQUAL TO 33% OF FEDERAL PENALTY ON EARLY WITHDRAWALS FROM RETIREMENT PLAN	WTB124-18	DARNE	LAURA C.	A	09/01/00	A	12/07/00					YES
PENALTIES - VIOLATION OF 71.11(42) IS A MISDEMEANOR REQUIRING PROSECUTION WITHIN 3 YEARS - FAILURE TO FILE - FRAUD	200-313 31WIS(2d)609	GAYNON	IRWIN E.			A				R	07/01/66	YES

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PENSION INCOME - EXCLUSION FROM INCOME - PENSION FROM WEST ALLIS POLICE PENSION FUND NOT EXEMPT, NOT VIOLATION OF EQUAL PROTECTION CLAUSE, FOURTEENTH AMENDMENT	400-120 400-209 WTB92-13 98-13	CURRIER	WILLIAM E.	A	08/31/94	A	04/06/95	A	04/09/96			YES
PENSION INCOME - PENSION INCOME AVAILABLE IN FEDERAL RESERVE NOTES TAXABLE (MOTION FOR SUMMARY JUDGMENT)	400-531 WTB124-19	QUINNELL	ROBERT J. AND RUTH I.	D	02/20/01							YES
PENSIONS - EXCLUSION FROM INCOME - PENSION FROM PRIVATE EMPLOYER NOT EXCLUDABLE FROM TAXATION	203-095	HENNICK	JOHN D.	A	10/12/89							YES
PENSIONS - MONTHLY PAYMENTS ARE PENSION RATHER THAN CONTINUED PAYMENT ON SALE OF STOCK BY TAXPAYER	2WBTA437 200-086(1ST)	YHR	FRED E.	A	07/10/45	A	12/19/47					YES
PENSIONS - PAYMENTS TO WIDOW BY EMPLOYER WERE GIFTS, NOT PENSION	4WBTA516	BRINDLEY	GERALDINE	A	03/17/60	D	10/05/60					YES
PENSIONS - RETIREMENT PAY RECEIVED BY WISCONSIN RESIDENT FROM EMPLOYMENT WHILE NONRESIDENT IS TAXABLE	6WBTA114 200-265	WATERBURY	LEWIS C.	A	12/15/65							YES
PERSONAL EXEMPTIONS - 1986 AND THEREAFTER - PERSONAL EXEMPTIONS ALLOWED FOR FOUR PERSONS	400-247	SAGASTUME	BLANCA	R	10/01/96							YES
PERSONAL EXEMPTIONS - ALLOWED FOR THREE OF SIX CHILDREN - OVER 50% SUPPORT	8WTAC165 200-608	SCHOENEBECK	EUGENE	AP	07/31/70							YES
PERSONAL EXEMPTIONS - DEPENDENTS - DID NOT PROVIDE OVER 50% SUPPORT	8WTAC33 200-528	BEEMAN	HAROLD V.	AP	06/27/69							YES
PERSONAL EXEMPTIONS - DEPENDENTS - DID NOT PROVIDE OVER 50% SUPPORT	8WTAC71 200-626	BUNN	ELVIN	A	10/09/69							YES
PERSONAL EXEMPTIONS - DEPENDENTS - DIVORCED TAXPAYER FAILED TO PROVE FURNISHED MORE THAN HALF OF SUPPORT FOR 2 CHILDREN	7WTAC154 200-471	WEIGAND	PHILIP	A	09/11/68							YES
PERSONAL EXEMPTIONS - DISALLOWED FOR FAILURE TO PROVE CONTRIBUTED MORE THAN HALF OF CHILD'S SUPPORT AND CHILD'S INCOME LESS THAN \$600	5WBTA170 200-151	HOHN	ROGER W.	A	07/20/64							YES
PERSONAL EXEMPTIONS - DISALLOWED FOR FAILURE TO PROVE CONTRIBUTED MORE THAN HALF OF CHILD'S SUPPORT AND CHILD'S INCOME WAS LESS THAN \$600	5WBTA155 200-136	TOHM	CLARENCE	A	01/28/64							YES
PERSONAL EXEMPTIONS - DIVORCED HUSBAND CONTRIBUTING MORE THAN 50% OF SUPPORT OF 1 CHILD ENTITLED TO EXEMPTION	7WTAC29 200-467	PECKHAM	ALAN F.	AP	08/15/67							YES
PERSONAL EXEMPTIONS - DIVORCEE ALLOWED DEPENDENT EXEMPTIONS TO PREVENT DISCRIMINATION - SOLE SUPPORT OF CHILDREN	4WBTA41 200-098(1ST)	FOWLER	HELEN	R	04/01/49							YES
PERSONAL EXEMPTIONS - HEAD OF FAMILY - DAUGHTER ENTITLED TO EXEMPTION FOR SUPPORT OF MOTHER	1WBTA427	FLEMMING	HERTHA	R	01/21/42							YES
PERSONAL EXEMPTIONS - HEAD OF FAMILY - TAXPAYER NOT HEAD OF FAMILY AS CHILDREN WERE NOT DEPENDENTS	4WBTA244 200-650(1ST)	FAIRWEATHER	EDNA M.	A	08/25/54							YES
PERSONAL EXEMPTIONS - HEAD OF FAMILY EXEMPTION DENIED WHERE STUDENT SON OVER AGE 21	1WBTA133	HAND	E. B.	A	04/26/40							YES
PERSONAL EXEMPTIONS - HEAD OF FAMILY EXEMPTION DISALLOWED - DIDN'T MAINTAIN HOUSEHOLD	1WBTA84	HEUER	ELLA	A	02/09/40							YES
PERSONAL EXEMPTIONS - HEAD OF FAMILY EXEMPTION DISALLOWED - DIDN'T SUPPORT HIMSELF AND ONE OR MORE DEPENDENTS	1WBTA116	BRADFORD	ALFRED S.	A	04/17/40							YES
PERSONAL EXEMPTIONS - HEAD OF FAMILY EXEMPTION DISALLOWED WHERE EX-SPOUSE SUPPORTS MINOR CHILDREN	4WBTA161 200-571(1ST)	SWIERCZYNSKI	MARY	A	05/02/52							YES
PERSONAL EXEMPTIONS - PRORATION - PART-YEAR RESIDENTS	5WBTA15	CHRISTENSEN	H. N.	A	03/16/62							YES

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PERSONAL EXEMPTIONS - SUPPORT OF DEPENDENTS - DIVORCED TAXPAYER FAILED TO PROVE CONTRIBUTED OVER 1/2 OF CHILD'S SUPPORT	4WBTA377 200-720(1ST)	NAKER	WILBERT	A	07/16/57							YES
PERSONAL EXEMPTIONS - TAXPAYER ALLOWED EXEMPTION FOR FATHER-IN-LAW IN NET WORTH ASSESSMENT	200-106	PORT	RAYMOND E.	A	11/20/59	R	04/17/63					YES
PERSONAL EXEMPTIONS - TAXPAYER PROVIDED MORE THAN 50% SUPPORT OF 2 CHILDREN, FORMER WIFE DID FOR OTHER 2: EACH MAY CLAIM 2	7WTAC27 200-465	PLUTA	GEORGE R.	AP	07/19/67							YES
PERSONAL RESIDENCE, BUSINESS USE OF - EXPENSES NOT ALLOWED FOR THE PORTION OF THE RESIDENCE NOT USED EXCLUSIVELY FOR BUSINESS PURPOSES	401-031	BACKLUND	WALTER J. AND JUDY A.	A	08/09/07							YES
PERSONAL RESIDENCE, SALE OF - LOSS ON SALE OF HOME BY JOINT TENANTS DEDUCTIBLE 1/2 EACH	5WBTA72 200-080	THOMPSON	LAWRENCE C.	A	10/17/62							YES
PERSONAL RESIDENCE, SALE OF - NO CONSTRUCTIVE RECEIPT OF SHARE PROCEEDS PLACED IN ESCROW BY DIVORCE COURT	201-902	USHER	THOMAS E.	R	10/09/81							NNA
PERSONAL RESIDENCE, SALE OF - NONRECOGNITION OF GAIN DOES NOT APPLY TO SEPARATE SALE OF 35 ACRES OF LAND	9WTAC491 201-006	VILHAUER	EMIL	A	06/06/74							YES
PERSONAL RESIDENCE, SALE OF - TAXABLE GAIN WHEN ONLY PART OF PROCEEDS SPENT ON NEW RESIDENCE	4WBTA424 200-763(1ST)	VOGEL	PAUL R. AND ANNE	A	08/26/58							YES
PERSONAL RESIDENCE, SALE OF - TAXPAYER'S GAIN ON SALE OF HOME WHERE PARENT LIVED DOESN'T QUALIFY FOR NONRECOGNITION	6WBTA2 200-182	EVANS	WILLIAM H.	A	01/21/65							YES
PERSONAL SERVICE INCOME - INCOME CANNOT BE ASSIGNED TO PERSONAL SERVICE CORPORATION WHERE EMPLOYMENT CONTRACT SIGNED INDIVIDUALLY AND PERSONAL SERVICE CORPORATION HAD NO CONTROL OVER DUTIES	203-085 203-247 WTB74-13	GEROL	A. YALE	A	08/30/89	A	11/20/01	A	05/22/91			YES
PERSONAL SERVICE INCOME EARNED OUT-OF-STATE FOLLOWS WISCONSIN RESIDENCE	9WTAC355 200-906	MATHWIG	ORLA B.	A	03/15/73							YES
PERSONAL SERVICE INCOME FOLLOWS RESIDENCE - SUM RECEIVED FROM EMPLOYER ON SALE OF HOME	8WTAC174 200-611	MORRALL	C. A.	A	08/11/70							YES
PERSONAL SERVICE INCOME FOLLOWS RESIDENCE OF WISCONSIN RESIDENT	8WTAC132 200-588	DEHNERT	GILBERT A.	A	04/10/70							YES
PERSONAL SERVICE INCOME FROM ILLINOIS PARTNERSHIP IS TAXABLE TO WISCONSIN RESIDENT	8WTAC256 200-674	LAURITZEN II	CHRISTIAN M.	A	03/02/71							YES
PREPAYMENT OF INCOME TAX - PAYMENT OF 1964 TAXES IN 1964 CONSTITUTES DEPOSIT - NO DEDUCTION AS LIABILITY DID NOT ACCRUE UNTIL 1965	7WTAC118 200-438	YOLLES FAMILY TRUST	ELSIE	A	06/27/68							YES
PREPAYMENT OF WISCONSIN INCOME TAX - 1964 TAXES PAID IN 1964 NOT DEDUCTIBLE IN 1965	10WTAC71 201-160	STAHL INTERVIVOS TRUSTS	SAM AND HELEN	A	06/17/75							YES
PREPAYMENT OF WISCONSIN INCOME TAX - 1964 TAXES PAID IN 1964 NOT MODIFICATION OR TRANSITIONAL ADJUSTMENT TO 1965 INCOME	7WTAC187 200-478	UIHLEIN TRUST	JANE BRADLEY	A	12/02/68							YES
PRIVATE LETTER RULING - DEPT LETTER DID NOT CONSTITUTE PRIVATE LETTER RULING, LETTER SENT TO DEPT DID NOT CONTAIN ALL MATERIAL FACTS AND WAS NOT IN FORM PRESCRIBED BY DEPT	400-126 WTB92-11	HOGAN	STEVEN J. AND MARY ANN	A	03/29/95							YES
PRIZES AND AWARDS - VALUE OF TRIP RECEIVED AS AWARD FOR UNCOMPENSATED WORK PERFORMED IS INCLUDABLE AS INCOME	WTB110-12	SORENSEN*	ROBERT AND JOAN	A	04/03/98							YES
PRODUCTION OF INCOME EXPENSES - LETTER OF CREDIT FEE - CAPITAL VERSUS CURRENT EXPENSE	10WTAC144 201-338	KLITSNER	MARVIN E.	R	08/20/76							YES

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PROFIT SHARING PLANS - DISTRIBUTION FROM PLAN IS TAXABLE INCOME INCLUDING PORTION OF DIVIDENDS AND U.S. INTEREST	4WBTA122 200-524(1ST) 200-599(1ST)	SMITH	HENRY G.	A	01/16/51	A	05/13/53					YES
PROFIT SHARING PLANS - VALUE OF STOCK WITHDRAWN FROM EMPLOYEES' TRUST IS MARKET VALUE ON DATE OF DISTRIBUTION	6WBTA161	ERICKSEN	ESTATE OF EDMUND C.	A	07/25/66							YES
PROFIT SHARING PLANS - VALUE OF STOCK WITHDRAWN FROM EMPLOYEES' TRUST IS MARKET VALUE ON DATE OF DISTRIBUTION	6WBTA130 200-277 200-377	MCKEVITT	BERNARD F.	A	02/08/66	A	06/20/67					YES
PROFIT SHARING PLANS - VALUE OF STOCK WITHDRAWN FROM EMPLOYEES' TRUST IS MARKET VALUE ON DATE OF DISTRIBUTION	6WBTA11 200-186	O'BRIEN	SARA E.	A	02/03/65							YES
PROPERTY TRANSFERRED PURSUANT TO DIVORCE-TRANSFER OF WIFE'S SHARE OF ACCOUNTS RECEIVABLE FROM JOINT PRACTICE TAXABLE	4WBTA520 200-823(1ST)	STONE, M. D.	MILDRED	A	04/08/60							YES
RAILROAD RETIREMENT BENEFITS - AMOUNTS RECEIVED ARE NONTAXABLE U.S. PENSION	1WBTA207 200-045(1ST)	DONER	EDWARD	R	10/24/40	A	06/17/42					YES
REAL ESTATE - GAIN ON SALE OF PROPERTY - INTENDED TRANSFER TO CONTROLLED CORPORATION - TRANSFER INVALID	202-311 WTB38-7	MOWER	EUGENE F.	A	01/20/84							YES
REAL ESTATE - GAIN ON SALE OF PROPERTY - PROCEEDS TURNED OVER TO CREDITORS - OWNERS INSOLVENT	201-971	FIELD	DEAN A. AND JANE A.	A	01/29/82							YES
REAL ESTATE - INSTALLMENT SALE - ALLOCATION OF PROCEEDS RECEIVED BETWEEN HOMESTEAD AND BUSINESS PROPERTY REQUIRED	10WTAC146 201-340	KUEHNEMAN	VICTOR AND MARGARET	A	08/20/76							YES
REAL ESTATE - INSTALLMENT SALE - CORPORATE ASSETS SOLD BY CORPORATION NOT BY STOCKHOLDERS - GAIN FULLY TAXABLE TO CORPORATION IN YEAR OF LIQUIDATION	202-364	SVARE	BJARNE N.	A	03/15/84							YES
REAL ESTATE - RENTAL INCOME - CAPITAL GAINS AND INTEREST INCOME FOLLOWS RECORD TITLE HOLDER	10WTAC199 201-405	LARKIN	HARRY	A	06/21/77							YES
REAL ESTATE - TAXABLE EXCHANGE - APPRECIATED RENTAL PROPERTY EXCHANGED AS PART PAYMENT ON ANOTHER RENTAL PROPERTY IS TAXABLE EXCHANGE	4WBTA367 200-715(1ST)	OSWALD	CARL AND JULIA A.	A	05/10/57							YES
REAL ESTATE TAXES PAID PER DIVORCE DECREE ON PROPERTY IN NAME OF FORMER SPOUSE NOT DEDUCTIBLE AS TAXES	10WTAC248 201-467	HETZNECKER	MERREL W.	A	01/31/72							YES
REDRESS - TAX APPEALS COMMISSION DOES NOT HAVE JURISDICTION UNDER STATUTES TO AWARD REDRESS	400-611 WTB132-24	STEWART	BRIAN K. AND CINDY	A	07/10/02							YES
REDRESS - TAX APPEALS COMMISSION DOES NOT HAVE JURISDICTION UNDER STATUTES TO AWARD REDRESS	400-611 WTB132-24	STEWART*	BRIAN K.	A	07/10/02							YES
REFUND - INCOME TAX - PAYMENTS DEDUCTED ON PRIOR YEAR'S RETURN - APPLIED TO CURRENT YEAR DECLARATION - TAXABLE AS CONSTRUCTIVELY RECEIVED	9WTAC384 200-925	BAUMAN	WILLIAM J.	A	01/31/72							YES
REFUND - INCOME TAX - REPORTABLE AS INCOME	8WTAC176 200-613	SCHMIDT	HERBERT W.	A	01/31/72							YES
REFUND - INCOME TAX - REPORTABLE AS INCOME - APPLIED TO DECLARATION OF ESTIMATED TAX	202-088 202-273 WTB31-8 35-10	SCHULZ	RALPH H.	A	01/31/72	A	08/23/82	A	10/11/83			YES
REFUND - INCOME TAX - REPORTABLE AS INCOME - ITEMIZED DEDUCTION - STATE PURPOSES ONLY	201-993 WTB20-6 29-7	DOWTY	EUGENE	R	01/31/72	R	02/24/82					YES
REFUND - INCOME TAX - REPORTABLE AS INCOME - OVERPAYMENT 1964 TAX APPLIED TO 1965 DECLARATION CONSTITUTES 1965 INCOME	7WTAC205 200-491	ANDERSON	ALFRED A.	A	01/31/72							YES
REFUND - INCOME TAX - REPORTABLE AS INCOME - TAXABLE - PREVIOUSLY CLAIMED AS A DEDUCTION	9WTAC27 200-709	JEHN	PETER	A	01/31/72							YES

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REFUND - INCOME TAX - REPORTABLE AS INCOME - TAXES DEDUCTED ARE TAXABLE WHEN REFUNDED IN A LATER YEAR	10WTAC96 201-192	HARRIS	THEODORE W.	A	01/31/72							YES
REFUND - INCOME TAX - REPORTABLE AS INCOME IN FULL	201-951 WTB28-5	JOHNSON	RONALD C.	A	01/31/72							YES
REFUND - INCOME TAX - REPORTABLE AS INCOME WHETHER RECEIVED AS CASH OR CREDIT ON ESTIMATE	201-562	ABENDROTH	KARL F.	A	01/31/72							YES
REFUND, CLAIM FOR - CLAIM FOR REFUND EQUAL TO NET OPERATING LOSSES FROM GOLF COURSE DENIED - REFUND LIMITED TO TAXES PAID	201-599	PFEIFER	CARL D.	A	01/31/72							YES
REFUND, CLAIM FOR - CLAIMS DENIED WHERE FIELD AUDIT DETERMINATION PAID AND NOT TIMELY APPEALED	4WBTA269 200-673(1ST)	WOELFFER	EARL E.	D	01/31/72							YES
REFUND, CLAIM FOR - CLOSED BY STATUTE OF LIMITATIONS	9WTAC195 200-812	POPP	ARTHUR G.	D	01/31/72	R	12/10/73					YES
REFUND, CLAIM FOR - CREDIT ALLOWED BY BOARD ALTHOUGH NO PROPER CLAIM FOR REFUND MADE PRIOR TO FILING OF APPEAL	1WBTA427	FLEMMING	HERTHA	R	01/31/72							YES
REFUND, CLAIM FOR - FAILURE TO APPEAR AT HEARING RESULTS IN DISMISSAL OF CLAIM	2WBTA387	PAULEY	RAYMOND F.	D	01/31/72							YES
REFUND, CLAIM FOR - FOLLOWING FIELD AUDIT WHERE TIMELY APPEAL NOT FILED - NOT ALLOWED - PRIOR LAW	4WBTA526 200-829(1ST)	VICKER	FRANK J.	D	01/31/72							YES
REFUND, CLAIM FOR - FOLLOWING FINAL DETERMINATION ON APPEAL - NOT ALLOWED - REEXAMINATION OF DEDUCTION PREVIOUSLY EXAMINED PROHIBITED	3WBTA98	PALMER	J. FREDERICK	A	01/31/72							YES
REFUND, CLAIM FOR - FOLLOWING FINAL DETERMINATION ON APPEAL, NOT ALLOWED - TAXPAYERS CANNOT FILE CLAIM FOR REFUND WITHIN 2 YEARS OF ASSESSMENT WHERE THEY ORIGINALLY FILED PETITION FOR REDETERMINATION AND UNTIMELY FILED PETITION FOR REVIEW WITH WTAC	203-400 WTB82-17	MARYARSKI	STEPHEN AND THERESA	A	01/31/72							NNA
REFUND, CLAIM FOR - OFFICE AUDIT WITHIN 2 YEARS FOLLOWING - TAXPAYERS CANNOT FILE CLAIM FOR REFUND WITHIN 2 YEARS OF THE ASSESSMENT WHERE THEY ORIGINALLY FILED PETITION FOR REDETERMINATION AND UNTIMELY FILED PETITION FOR REVIEW WITH WTAC	203-400 WTB82-17	MARYARSKI	STEPHEN AND THERESA	A	01/31/72							NNA
REFUND, CLAIM FOR - RETROACTIVE EFFECT - WTAC DECISION ON ACTION INVOLVING CLAIM FOR REFUND WOULD BE RETROACTIVE AS WELL AS PROSPECTIVE	203-377 WTB80-19	HOGAN	J. GERARD AND DELORES M.	R	01/31/72							YES
REFUND, CLAIM FOR - STATUTE OF LIMITATIONS - CLAIM DENIED - PROTEST NOTATION ON CHECK CONSISTENT WITH SETTLEMENT AGREEMENT	1WBTA121	SZAJ	STEPHEN F.	A	01/31/72							YES
REFUND, CLAIM FOR - STATUTE OF LIMITATIONS - CLAIM FOR REFUND - EMERGENCY RELIEF TAX DENIED	1WBTA70	SMITH	DR. ERNEST V.	A	01/31/72							YES
REFUND, CLAIM FOR - STATUTE OF LIMITATIONS - CLAIM FOR REFUND FILED MORE THAN SIX YEARS AFTER INCOME YEAR CLOSED	1WBTA75	WILLIAMS	ESTATE OF FRANCIS	A	01/31/72							YES
REFUND, CLAIM FOR - STATUTE OF LIMITATIONS - EQUITABLE RECOUPMENT - CLAIMS FOR REFUNDS ON TAX RETURNS FILED MORE THAN 4 YEARS AFTER DUE DATE	400-295 400-444 WTB102-9 110-15 118-27 119-16	VAN ENGEL	KURT			RM	02/20/00	RM	12/29/99	RM	12/20/99	YES
REFUND, CLAIM FOR - SUMMARY JUDGMENT - DEPARTMENT FAILED TO ESTABLISH THAT A GENUINE ISSUE OF MATERIAL FACT EXISTED TO PRECLUDE A SUMMARY JUDGMENT	400-037	HETTICH	JOHN J. AND LOIS R.	R	01/13/94							YES
REFUND, CLAIM FOR - SUMMARY JUDGMENT - STATE FAILED TO ESTABLISH THAT A GENUINE ISSUE OF MATERIAL FACT EXISTED TO PRECLUDE A SUMMARY JUDGMENT	203-408	BOURASSA	GEORGE L.	R	01/31/72							YES
REFUND, CLAIM FOR - TERMS OF REFUND STIPULATED TO WHICH WAS BASED UPON FALSE INFORMATION SUPPLIED BY PETITIONER MUST BE MAINTAINED BECAUSE STIPULATION PROVIDED NO OPPORTUNITY TO REVOKE VERIFICATION OR ELIGIBILITY	400-396 400-456 400-457	MAVES	MELVIN M. AND DIANE D.	A	11/23/98	A	12/02/99					NO

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REFUND, CLAIM FOR - TIMELY FILED DEFINED	1WBTA91	WAGNER	HERMAN A.	R	01/31/72							YES
REFUND, CLAIM FOR - WITHIN FOUR YEARS OF THE UNEXTENDED DUE DATE - MILITARY BENEFITS - CLAIM FOR REFUND FILED MORE THAN FOUR YEARS AFTER UNEXTENDED DUE DATE - SETTLEMENT AND RELEASE PREVIOUSLY SIGNED	WTB127-22	BARTKOWIAK	RAYMOND L. AND HELEN L.	A	03/19/01							YES
REFUNDS, CLAIM FOR - BASIS FOR REFUND - BURDEN OF PROOF - TAXPAYER	WTB119-17	STRJDS TRUST, JUDY HAGNER, TRUSTEE		A	02/24/00							YES
REFUNDS, CLAIM FOR - CLAIM FILED MORE THAN 4 YEARS AFTER UNEXTENDED DUE DATE CANNOT BE GRANTED	400-421 WTB115-18	BOWER	KEITH AND ELLEN	A	05/11/99							YES
REFUNDS, CLAIM FOR - MILITARY RETIREMENT PENSION - UNSIGNED CLAIM FILED MORE THAN 4 YEARS AFTER UNEXTENDED DUE DATE IMPROPER AND UNTIMELY	WTB115-18	HUMMITZSCH*	RONALD H. AND MARY ANN	A	05/26/99							YES
REFUNDS, CLAIM FOR - TAX APPEALS COMMISSION LACKS AUTHORITY TO EXTEND STATUTORY PERIOD UNDER WHICH CLAIMS FOR REFUND CAN BE FILED	400-421 WTB115-18	BOWER	KEITH AND ELLEN	A	05/11/99							YES
REFUNDS, CLAIM FOR - WITHIN FOUR YEARS OF THE UNEXTENDED DUE DATE - CLAIM FOR REFUND FILED MORE THAN FOUR YEARS AFTER UNEXTENDED DUE DATE (MOTION FOR SUMMARY JUDGMENT)	WTB127-22	BARTKOWIAK	RAYMOND L. AND HELEN L.	A	03/19/01							YES
REFUNDS, CLAIMS FOR - BASIS FOR REFUND - BURDEN OF PROOF - TAXPAYER	WTB119-17	HAGNER	JUDY	A	02/04/00							YES
REFUNDS, CLAIMS FOR - JURISDICTION - WTAC LACKS JURISDICTION TO GRANT CLAIM FOR REFUND WHICH HAS NOT BEEN ACTED ON BY THE DEPARTMENT	400-445 WTB119-16	KOHLBECK	CYRIL AND CAROLE	D	11/01/99							YES
REFUNDS, CLAIMS FOR - OFFICE AUDIT - REVISED - WITHIN 4 YEARS - FOR REFUNDS FOR TAX YEAR 2000 AND THEREAFTER - CLAIM FOR REFUND FOR TAX YEAR 1996 DOES NOT QUALIFY FOR THE 4 YEAR CLAIM PERIOD	400-672	COLEMAN	MARVIN D	A	02/28/03							YES
REFUNDS, CLAIMS FOR - OFFICE AUDIT - WITHIN 2 YEARS FOLLOWING - CLAIM FOR REFUND FOR TAX YEAR 1996 MUST BE MADE WITHIN TWO YEARS OF THE DATE OF THE ASSESSMENT	400-672	COLEMAN	MARVIN D.	A	02/28/03							YES
REFUNDS, CLAIMS FOR - OFFICE AUDIT - WITHIN TWO YEARS FOLLOWING - CLAIM FOR REFUND FILED AFTER ASSESSMENT APPEALS (MOTION FOR DISMISSAL)	400-445 WTB119-16	KOHLBECK	CYRIL AND CAROLE	D	11/01/99							YES
REFUNDS, CLAIMS FOR - RETIREMENT FUNDS EXEMPT - CLAIM FOR REFUND ON MILITARY RETIREMENT BENEFITS FOR YEARS 1983 AND 1984 NOT TIMELY FILED	WTB127-22	BARTKOWIAK	RAYMOND L. AND HELEN L.	A	03/19/01							YES
REFUNDS, CLAIMS FOR - STATUTE OF LIMITATION - JURISDICTION - REFUND CLAIM MUST BE FILED WITHIN 4 YEARS OF THE DUE DATE OF RETURN	400-595	SMITH	NED F. AND HELEN E. (DEC'D.)	A	03/08/02							YES
REFUNDS, CLAIMS FOR - STATUTE OF LIMITATIONS - CLAIM FOR REFUND WAS FILED MORE THAN FOUR YEARS AFTER UNEXTENDED DUE DATE (MOTION FOR DISMISSAL)	400-445 WTB119-16	KOHLBECK	CYRIL AND CAROLE	D	11/01/99							YES
REFUNDS, CLAIMS FOR - STATUTE OF LIMITATIONS - TIMELY FILED DEFINED - CLAIM LIMITED TO AMOUNT SHOWN ON RETURN FILED WITHIN 4 YEARS OF DUE DATE	WTB130-25	BERG*	DANIEL AND KATHLEEN	A	03/13/02							YES
REHEARING - TAX APPEALS COMMISSION-MOTION FOR REHEARING DISMISSED	2WBTA386	CRAMER TRUST, ROBERT P. SCHWALBACH, TRUSTEE	S. S.	D	05/03/45							YES
RENTAL INCOME - BURDEN OF PROOF ON TAXPAYER TO SUBSTANTIATE RENTAL EXPENSES	203-248	BANNISTER	W. ROY AND M. JOYCE	AP	06/24/91							YES
RENTS - ALLOCATION OF INCOME - REAL ESTATE - COTTAGE DEEMED 2/3 FOR PERSONAL USE AND 1/3 FOR BUSINESS USE	6WBTA37 200-208	BURGER	WILLIAM H.	R	03/31/65							YES

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RENTS - RELATED EXPENSES - EXPENDITURES PART OF GENERAL PLAN OF IMPROVEMENTS - CAPITALIZE NOT EXPENSE	202-972 WTB53-9	HONZIK*	JAMES F.	A	05/12/87	R	12/30/87					YES
RENTS - RENTAL VALUE OF APARTMENT OCCUPIED BY PARTNERS IN THEIR RESTAURANT BUILDING INCLUDABLE IN PARTNERSHIP INCOME	7WTAC99 200-425	ERNST	IDA	A	05/15/68							YES
REORGANIZATIONS - CORPORATE - GAIN REALIZED BY SHAREHOLDERS IS TAXABLE EVEN THOUGH EXEMPT FEDERALLY	4WBTA179 200-604(1ST) 200-835(1ST) 200-060 16WIS(2d)543	COPLAND	ARTHUR F. AND MARGARET	A	07/17/53	A	08/31/60			A	05/04/62	YES
RESEARCH AND EXPERIMENTAL EXPENSES - PATENT DEVELOPMENT EXPENSES - PLANT AND EQUIPMENT ARE CAPITAL EXPENDITURES	200-022(1ST) 218WIS414	LAABS		A				A	11/19/34	A	06/04/35	YES
RETIREMENT CONTRIBUTIONS - INCOME INCORRECTLY REPORTED IN PRIOR YEAR - SUBTRACTION MODIFICATION	201-755	HOWE	CLARENCE K.	A	10/21/80							YES
RETIREMENT FUNDS - AMOUNTS WITHHELD FOR CIVIL SERVICE RETIREMENT FUND BY FEDERAL EMPLOYEES ARE TAXABLE	2WBTA511	WALES	H. BASIL	A	08/21/45	A	01/31/46					YES
RETIREMENT FUNDS - AMOUNTS WITHHELD FOR CIVIL SERVICE RETIREMENT FUND FROM FEDERAL EMPLOYEES ARE INCLUDED IN GROSS INCOME	2WBTA497 200-077(1ST) 249WIS286	KJER	LOUIS L.	A	08/21/45	A	01/31/46			A	10/22/46	YES
RETIREMENT FUNDS - EXEMPT - MEMBER OF FUND ON 12/3/63 AND LATER WITHDREW HIS CONTRIBUTION - PURCHASE OF CREDITABLE SERVICES DOES NOT RESTORE MEMBERSHIP (PETITION FOR REHEARING)	WTB101-12	GROSCHER	DONALD AND JANET	D	08/21/96	D	11/25/96					YES
RETIREMENT FUNDS - EXEMPT - MEMBER OF FUND ON DECEMBER 31, 1963 AND LATER WITHDREW HIS CONTRIBUTION - THE PURCHASE OF CREDITABLE SERVICE DOES NOT RESTORE MEMBERSHIP	400-235 WTB100-21 101-12	GROSCHER	DONALD AND JANET	A	07/19/96	D	11/25/96					YES
RETIREMENT FUNDS - EXEMPT - PORTION OF ANNUITY ATTRIBUTABLE TO YEARS OF SERVICE UNDER THE WISCONSIN RETIREMENT FUND IS NOT EXEMPT	400-234	RETTIG	JOHN R. AND E. READE	A	07/19/96							YES
RETIREMENT FUNDS EXEMPT - CONSTITUTIONALITY - FAILURE TO EXCLUDE PAYMENTS FROM ILLINOIS PUBLIC EMPLOYEE RETIREMENT SYSTEM IS CONSTITUTIONAL	400-201 WTB98-18	VAN AMAN	ARTHUR A. AND BETTY L.	A	03/13/96							YES
RETIREMENT FUNDS EXEMPT - DOCTRINE OF ISSUE PRECLUSION - RELITIGATION OF SAME ISSUES DECIDED IN MARCH 13, 1996 WTAC DECISION	WTB115-21	VAN AMAN	ARTHUR A. AND BETTY L.	A	05/05/99							YES
RETIREMENT FUNDS EXEMPT - FEDERAL CIVIL SERVICE AND MILITARY EMPLOYEES - PURCHASE OF PRE-1964 MILITARY SERVICE DOES NOT ESTABLISH MEMBERSHIP IN THE CSRS AS OF 12/31/63	400-824	HENSLER	MARLIN E. AND RONDA J.	A	05/02/05							YES
RETIREMENT FUNDS EXEMPT - FEDERAL CIVIL SERVICE AND MILITARY EMPLOYEES - NATIONAL GUARD TECHNICIAN WAS NOT EMPLOYEE OF FEDERAL GOVERNMENT UNDER CSRS AS OF 12/31/63	400-396 400-456	DAWSON	JAMES L. AND CARROLL	A	11/23/98	A	12/02/99					NO
RETIREMENT FUNDS EXEMPT - FEDERAL CIVIL SERVICE AND MILITARY EMPLOYEES - NATIONAL GUARD TECHNICIAN WAS NOT EMPLOYEE OF FEDERAL GOVERNMENT UNDER CSRS AS OF 12/31/63	400-396 400-456	KURTH	ROGER W. AND NANCY A.	A	11/23/98	A	12/02/99					YES
RETIREMENT FUNDS EXEMPT - FEDERAL CIVIL SERVICE AND MILITARY EMPLOYEES - NATIONAL GUARD TECHNICIAN WAS NOT EMPLOYEE OF FEDERAL GOVERNMENT UNDER CSRS AS OF 12/31/63	400-396 400-456	MAVES	MELVIN M. AND DIANE D.	A	11/23/98	A	12/02/99					NO
RETIREMENT FUNDS EXEMPT - FEDERAL CIVIL SERVICE AND MILITARY EMPLOYEES - NATIONAL GUARD TECHNICIAN WAS NOT EMPLOYEE OF FEDERAL GOVERNMENT UNDER CSRS AS OF 12/31/63	400-396 400-456	REYNOLDS	LYLE E. AND DARLENE A.	A	11/23/98	A	12/02/99					YES

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RETIREMENT FUNDS EXEMPT - MEMBER OF FUND AS OF DECEMBER 31, 1963 - THE PURCHASE OF CREDITABLE SERVICE DOES NOT RESTORE MEMBERSHIP IN FUND, MEMBERSHIP TERMINATED WHEN FUNDS WITHDRAWN	400-176 WTB98-16	CONNER	JAMES R. AND ZOE E.	A	11/14/95							YES
RETIREMENT FUNDS EXEMPT - MEMBER OF FUND AS OF DECEMBER 31, 1963 - WITHDRAWAL OF FUNDS - PURCHASE OF CREDITABLE SERVICE DOES NOT RESTORE MEMBERSHIP IN FUND - MEMBERSHIP TERMINATED WHEN FUNDS WITHDRAWN	400-548 WTB127-22	HANSIS	ALAN AND CAROL	A	06/14/01							YES
RETIREMENT FUNDS EXEMPT - MEMBER OF FUND ON DECEMBER 31, 1963 - WITHDRAWAL OF FUNDS - REPURCHASE OF CREDITABLE SERVICE DID NOT REINSTATE MEMBERSHIP IN FUND	400-582 400-622 400-686 WTB129-22 132-24 135-17	WILKINSON	EDWARD C. AND JEAN F.	A	01/02/02	A	07/23/02	A	04/24/03			YES
RETIREMENT FUNDS EXEMPT - MILWAUKEE TEACHERS RETIREMENT FUND - WITHDRAWAL OF RETIREMENT FUNDS AFTER 12/31/63 - CREDITABLE SERVICE LATER REPURCHASED	400-564	THOMAS	WILLIAM K. AND VIRGINIA K.	A	08/09/01							YES
RETIREMENT FUNDS EXEMPT - NATIONAL GUARD TECHNICIAN ACT OF 1968 EXTENDED CSRS BENEFITS FOR CREDITABLE SERVICE BUT DID NOT EXTEND CSRS MEMBERSHIP FOR PERIOD BEFORE 1/1/69	400-396 400-456	DAWSON	JAMES L. AND CARROLL	A	11/23/98	A	12/02/99					NO
RETIREMENT FUNDS EXEMPT - NATIONAL GUARD TECHNICIAN ACT OF 1968 EXTENDED CSRS BENEFITS FOR CREDITABLE SERVICE BUT DID NOT EXTEND CSRS MEMBERSHIP FOR PERIOD BEFORE 1/1/69	400-396 400-456	KURTH	ROGER W. AND NANCY A.	A	11/23/98	A	12/02/99					YES
RETIREMENT FUNDS EXEMPT - NATIONAL GUARD TECHNICIAN ACT OF 1968 EXTENDED CSRS BENEFITS FOR CREDITABLE SERVICE BUT DID NOT EXTEND CSRS MEMBERSHIP FOR PERIOD BEFORE 1/1/69	400-396 400-456	MAVES	MELVIN M. AND DIANE D.	A	11/23/98	A	12/02/99					NO
RETIREMENT FUNDS EXEMPT - NATIONAL GUARD TECHNICIAN ACT OF 1968 EXTENDED CSRS BENEFITS FOR CREDITABLE SERVICE BUT DID NOT EXTEND CSRS MEMBERSHIP FOR PERIOD BEFORE 1/1/69	400-396 400-456	REYNOLDS	LYLE E. AND DARLENE A.	A	11/23/98	A	12/02/99					YES
RETIREMENT FUNDS EXEMPT - NATIONAL GUARD TECHNICIAN WAS NOT A MEMBER OF THE CSRS AS OF 12/31/63	WTB139-17	WEPRINSKY	PAUL AND BARBARA	A	04/06/04							YES
RETIREMENT FUNDS EXEMPT - PAYMENTS RECEIVED FROM THE ILLINOIS PUBLIC EMPLOYEE RETIREMENT SYSTEM NOT EXEMPT	400-201 WTB98-18	VAN AMAN	ARTHUR A. AND BETTY L.	A	03/13/96							YES
RETIREMENT FUNDS EXEMPT - PAYMENTS RECEIVED FROM THE ILLINOIS PUBLIC EMPLOYEE RETIREMENT SYSTEM NOT EXEMPT - DOCTRINE OF ISSUE PRECLUSION	WTB115-21	VAN AMAN	ARTHUR A. AND BETTY L.	A	05/05/99							YES
RETIREMENT FUNDS EXEMPT - PURCHASE OF CREDIT FOR NON-CSRS SERVICE AND PREVIOUSLY FORFEITED CSRS SERVICE DOES NOT RESTORE VESTED INTEREST WHICH WAS VOIDED WHEN RETIREMENT FUNDS WERE WITHDRAWN BEFORE 12/31/63	400-395 400-455 400-501	HAFNER	EUGENE A. AND LORRAINE O.	A	11/23/98	A	12/02/99	A	09/28/00			NO
RETIREMENT FUNDS EXEMPT - PURCHASE OF CREDIT FOR PREVIOUSLY FORFEITED CSRS SERVICE DOES NOT RESTORE VESTED INTEREST WHICH WAS VOIDED WHEN RETIREMENT FUNDS WERE WITHDRAWN, BENEFITS NOT PAID ON CSRS ACCOUNT HE HAD AS OF 12/31/63	400-395 400-455 400-501	DE RANGO	GABRIEL	A	11/23/98	A	12/02/99	A	09/28/00			NO
RETIREMENT FUNDS EXEMPT - SEPARATION IN SERVICE - WITHDRAWAL OF RETIREMENT FUNDS CONTRIBUTED BEFORE 12/31/63 VOIDS ANY VESTED INTEREST IN CIVIL SERVICE RETIREMENT SYSTEM	400-395 400-455 400-501	DE RANGO	GABRIEL	A	11/23/98	A	12/02/99	A	09/28/00			NO
RETIREMENT FUNDS EXEMPT - SEPARATION IN SERVICE - WITHDRAWAL OF RETIREMENT FUNDS CONTRIBUTED BEFORE 12/31/63 VOIDS ANY VESTED INTEREST IN CIVIL SERVICE RETIREMENT SYSTEM	400-395 400-455 400-501	HAFNER	EUGENE A. AND LORRAINE O.	A	11/23/98	A	12/02/99	A	09/28/00			NO
RETIREMENT FUNDS EXEMPT - SEPARATION IN SERVICE - WITHDRAWAL OF RETIREMENT FUNDS CONTRIBUTED BEFORE 12/31/63 VOIDS ANY VESTED INTEREST IN CIVIL SERVICE RETIREMENT SYSTEM (MOTION FOR SUMMARY JUDGEMENT)	400-702	DE RANGO	GABRIEL	A	09/02/03							YES

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RETIREMENT FUNDS EXEMPT - WITHDRAWAL OF FUNDS PRIOR TO 1963 - NOT MEMBER OF FUND AS OF DECEMBER 31, 1963 - PURCHASE OF CREDITABLE SERVICE - PURCHASE OF CREDITABLE SERVICE DOES NOT RESTORE MEMBERSHIP IN FUND	400-622 WTB128-27 132-24 135-17	KAMPS	JOHN Q. AND RUTH R.	A	10/31/01	A	07/23/02					YES
RETIREMENT PAY - NAVAL RETIREMENT PAY NOT EXEMPT AS PENSION RECEIVED FROM UNITED STATES	4WBTA271 200-677(1ST)	LAURENT	FRANCIS WILLIAM	A	12/07/55							YES
RETIREMENT PAY - PENSION - EXCLUSION FROM INCOME - CONSTITUTIONALITY OF 71.05(1)(a) AS APPLICABLE TO MEMBERS OF EXEMPT GROUPS, REASONABLE EXEMPTION	400-161 WTB95-23	HENNICK*	JOHN D. AND JANE A.	A	09/26/95							YES
RETIREMENT PAY - PENSIONS - EXCLUSION FROM INCOME - CONSTITUTIONALITY OF 71.05(1)(a) AS APPLICABLE TO MEMBERS OF EXEMPT GROUPS, REASONABLE EXEMPTION	400-255 WTB91-13 101-12	HENNICK*	JOHN D. AND JANE A.	A	12/05/94			A	11/05/96			YES
RETIREMENT PAY - PENSIONS - EXCLUSION FROM INCOME - EQUAL PROTECTION CLAUSE OF THE FOURTEENTH AMENDMENT, U.S. CONSTITUTION	WTB91-13	HENNICK*	JOHN D. AND JANE A.	A	12/05/94							YES
RETIREMENT PAY - PENSIONS - EXCLUSION FROM INCOME - EQUAL PROTECTION CLAUSE OF THE FOURTEENTH AMENDMENT, US CONSTITUTION	400-161 400-255 WTB95-23 101-12	HENNICK*	JOHN D. AND JANE A.	A	09/26/95			A	11/05/96			YES
RETIREMENT PLANS - EXEMPT - CLASS OF MEMBERS OF FEDERAL RETIREMENT PROGRAM AS OF DECEMBER 31, 1963 WERE UNLAWFULLY DISCRIMINATED AGAINST (ORAL DECISION)	400-012 WTB82-16	HOGAN ET AL.	J. GERARD AND DELORES M.	R	05/27/93							YES
RETURNS - JOINT (1927) STATE CANNOT TAX HUSBAND ON WIFE'S INCOME PRIOR TO MARRIAGE (U.S. SUPREME COURT DECISION DATED 11/30/31, SEE 200-014(1ST))	202WIS493	HOEPER	ALBERT A.			A	03/10/30			A	11/11/30	YES
RETURNS - JOINT (1927) STATE TAXED HUSBAND ON WIFE'S INCOME AFTER MARRIAGE (U.S. SUPREME COURT DECISION DATED 11/30/31, SEE 200-014(1ST))	202WIS493	HOEPER	ALBERT A.			A	03/10/30			A	11/11/30	YES
RETURNS - NO OPTION GRANTED FOR HUSBAND AND WIFE TO COMPUTE TAXES JOINTLY OR SEPARATELY	200-026(1ST) 225WIS62	AMERPOHL (FLAGG)	LOUISE N.	A		A	03/02/36			A	04/07/37	YES
ROYALTIES - ASSESSMENT ON INCOME FROM PATENT ROYALTIES SUSTAINED	200-022(1ST) 218WIS414	LAABS		A		A	11/19/34			A	06/04/35	YES
SALES AND EXCHANGES - DONEE'S BASIS IN ASSET RECEIVED AS GIFT IS SAME AS DONOR'S BASIS AT TIME OF GIFT	400-153 WTB95-22 99-17	MURPHY, JR.*	PATRICK J. AND JOANN	A	09/14/95	A	03/07/96					YES
SALES AND EXCHANGES - DONEE'S BASIS IN ASSET RECEIVED AS GIFT IS SAME AS DONOR'S BASIS AT TIME OF GIFT.	400-153 WTB95-22 99-17	MURPHY, III*	PATRICK AND CARRIE	A	09/14/95	A	03/07/96					YES
SALES AND EXCHANGES - GAIN ON FORECLOSURE SALE - SUMMARY JUDGMENT AWARDED WHERE DOCUMENTS PROVIDED SHOW SALE TOOK PLACE IN LATER YEAR	400-155 WTB95-24	HAUGEN	JOHN R. AND GWENDOLYN	R	09/20/95							YES
SALES TAX DEDUCTION - FOR PURCHASE OF AUTOS DISALLOWED WHERE FAILED TO MET BURDEN OF PROOF	201-959 202-287 WTB28-7	YANTA	JAMES R.	A	12/30/81	A	09/20/83					YES
SALES TAX DEDUCTION - PRIOR TO 1979 - TAX ON SNOWMOBILE AND RELATED ITEMS NOT ALLOWED IN ADDITION TO AMOUNT FROM SALES TAX TABLE	10WTAC160 201-354	LEPLEY	FRED	A	12/23/76							YES
SCHOLARSHIP EXCLUSION DENIED - COMPENSATION PAID WAS FOR SERVICES RENDERED - MEDICAL DOCTOR - RESIDENT IN OBSTETRICS	10WTAC158 201-355	HORKHEIMER	RONALD W.	A	12/23/76							YES
SCHOOL PROPERTY TAX/RENT CREDIT - BURDEN OF PROOF - TAXPAYER INELIGIBLE TO CLAIM CREDIT AS 1989 RETURN NOT FILED WITHIN FOUR-YEAR STATUTE OF LIMITATION	WTB103-14	HOFFMANN*	GORDON AND LYNDA	A	05/07/97							YES
SCHOOL PROPERTY TAX/RENT CREDIT - BURDEN OF PROOF - CREDIT ALLOWED BASED UPON PROOF FURNISHED	WTB115-20	EDWARDS	SHEILA	R	07/01/99							YES
SETTLEMENT PAYMENTS - PAYMENTS FROM FORMER EMPLOYER FOR DISABILITY DISCRIMINATION AND RETALIATION TAXABLE	400-752	STREMCHA	ROBERT AND KATHY	A	04/16/04							YES

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SHORT PERIOD RETURNS - ANNUALIZING INCOME - NOT REQUIRED OF PARTNERS - ALLOWED LIKE REPORTING PERIODS AS PARTNERSHIP	2WBTA404	ADELMAN	ALBERT B., BENJAMIN AND REGINA	R	05/31/45							YES
SICK PAY - FULL PAY RECEIVED - DID NOT QUALIFY FOR EXCLUSION - PAYMENT RELATED TO FIRST 30 CALENDAR DAYS OF ILLNESS	9WTAC308 200-874	HEDRICK	MARJORIE T.	A	12/12/72							YES
SICK PAY - INCOME INCORRECTLY REPORTED IN PRIOR YEAR - SUBTRACTION MODIFICATION	201-755	HOWE	CLARENCE K.	A	10/21/80							YES
SITUS OF INCOME - INCOME FROM FORMER EMPLOYER IN ANOTHER STATE AND RECEIVED IN WISCONSIN AFTER ESTABLISHING WISCONSIN RESIDENCE	400-430 WTB115-17	PAKER	KENNETH H. AND MARIANNE FLOOD	A	06/23/99							YES
SITUS OF TRUST - TRUST IS CONSIDERED RESIDENT AT THE PLACE WHERE ADMINISTERED 1974 AND PRIOR	8WTAC230 200-661 200-760 200-891 57WIS(2d)70	BRUNER	HENRY P.	A	01/15/71	R	11/09/71			A	01/30/73	YES
SOCIAL SECURITY TAXES - DEDUCTIONS - EMPLOYE MAY DEDUCT FROM GROSS INCOME EMPLOYE CONTRIBUTIONS DEDUCTED FROM SALARY	1WBTA214	BERNSTEIN	ISIDORE H.	R	12/06/40							YES
SPLITTING OF INCOME - CONSTRUCTION BUSINESS NOT ALLOWED - WIFE NOT A PARTNER	8WTAC168 200-609	TEFFER	DONALD	A	07/31/70							YES
SPLITTING OF INCOME - FATHER AND SON - PARTNERSHIPS - TAXPAYER FAILS TO PROVE EXISTENCE OF PARTNERSHIP IN FARMING OPERATIONS WITH SON	6WBTA125 200-273	MUELLER	MATTHEW F.	A	01/20/66							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - AGREEMENT BY HUSBAND AND WIFE IS NOT EFFECTIVE ASSIGNMENT - HUSBAND MUST REPORT ALL INTEREST AND DIVIDENDS	6WBTA98 200-243	PFEFFERLE	EDWARD S.	A	09/10/65							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - ALLEGED RENT PAID TO WIFE NOT ALLOWED	9WTAC23 200-707	POSSIN	IRVAN H.	A	06/17/71							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - EACH RECEIVE GAIN UPON SALE OF OWN PARTNERSHIP INTEREST	3WBTA279 200-084(1ST)	MOELLER	GEORGE H.	R	11/18/47							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - EMPLOYER PAID DIFFERENCE BETWEEN COST AND SALES PRICE OF HOME SOLD TAXED TO EMPLOYE	8WTAC5 200-498	VELZEN	BERNARD H.	A	04/29/69							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - FARM HELD IN JOINT TENANCY - MAY SPLIT AGRICULTURAL LAND PROGRAM PAYMENTS - FARM OPERATION SOLE PROPRIETORSHIP	7WTAC178 200-476	METCALF	JOHN T.	A	11/01/68							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - FARM INCOME CANNOT BE SPLIT	9WTAC126 200-771	PAULUS	PETER	A	01/31/72							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - FARM INCOME CANNOT BE SPLIT WHERE BUSINESS NOT CONDUCTED AS PARTNERSHIP	8WTAC184 200-635	JASMER	VERNON L. AND DOROTHY	A	09/30/70							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - FARM LOSSES DERIVED FROM LAND OWNERSHIP, NOT FROM OPERATION OF LAND, MUST BE SPLIT IF JOINTLY OWNED	10WTAC97 201-194 201-406 201-676 91WIS(2d)682 WTB16-11	MCMANUS	JACK	A	12/22/75	A	06/27/77			A	10/09/79	YES
SPLITTING OF INCOME - HUSBAND AND WIFE - GAIN ON SALE OF PARTNERSHIP ASSETS NOT ALLOWED - WIFE NOT A PARTNER	8WTAC125 200-632	DIERS	JAMES E.	A	03/12/70							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - GAIN ON SALE OF REAL ESTATE HELD IN NAME OF WIFE CANNOT BE SPLIT - OWNER OF RECORD	10WTAC151 201-341	MASON	WILLIAM N. AND OLIVIA	A	09/20/76							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - HUSBAND'S DISTRIBUTIVE SHARE OF FARM PARTNERSHIP CANNOT BE SPLIT WITH WIFE	9WTAC48 200-722	WOODRUFF	WILLIAM AND CATHERINE	A	08/11/71							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - HUSBAND'S FARM LOSS CANNOT BE OFFSET AGAINST WIFE'S GAIN ON SALE OF HER JOINT INTEREST IN REAL ESTATE	202-703	STOHR	BERNELDA J. AND LELAND	A	04/02/86							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM BAR AND RESTAURANT CANNOT BE SPLIT	9WTAC437 200-961	WASILEWSKI	ELLA	A	12/21/73							YES

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SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM BOWLING ALLEY AND TAVERN CANNOT BE SPLIT	8WTAC232 200-663	JONES	CHARLES	A	01/15/71							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM BOWLING ALLEY NOT OPERATED AS PARTNERSHIP TAXED ONLY TO HUSBAND	7WTAC30 200-385 200-549	DEUSTER	ELMER J. AND GLADYS M.	A	08/23/67	A	09/30/69					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM BUSINESS CONDUCTED IN HOME AS SOLE PROPRIETORSHIP CANNOT BE SPLIT	6WBTA118 200-268	MORTENSON	THOMAS M.	A	01/06/66							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM BUSINESS NOT OPERATED AS PARTNERSHIP TAXED ONLY TO HUSBAND - CONSTRUCTION BUSINESS	6WBTA203 200-339	BLOOR	EDWIN AND EVELYN	A	11/23/66							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM CHEESE FACTORY NOT CONDUCTED AS PARTNERSHIP TAXED TO HUSBAND	4WBTA232 200-646(1ST)	ZWAHLEN	HANS AND EVELYN	A	07/27/54							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM BUSINESS CANNOT BE SPLIT	9WTAC270 200-845	DE BOER	ELTON E.	A	09/22/72							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM BUSINESS CANNOT BE SPLIT	9WTAC279 200-846	HOFMAN	HENRY G.	A	09/22/72							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM BUSINESS CANNOT BE SPLIT	9WTAC421 200-946	LOOMANS	ALFRED J.	A	10/10/73							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM BUSINESS CANNOT BE SPLIT	9WTAC264 200-843	SCHULTZ	ALBERT A.	A	09/20/72							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM BUSINESS CANNOT BE SPLIT - REAL ESTATE OWNED JOINTLY	9WTAC275 200-848	GREENFIELD	TRAYTON L.	A	09/22/72							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM NOT CONDUCTED AS PARTNERSHIP REPORTABLE ONLY TO HUSBAND	6WBTA113 200-264	BUWALDA	NICK	A	12/15/65							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM NOT CONDUCTED AS PARTNERSHIP REPORTABLE ONLY TO HUSBAND	5WBTA102 200-099 200-171	GILLETT	DONALD	A	02/13/63	A	10/15/64					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM NOT CONDUCTED AS PARTNERSHIP REPORTABLE ONLY TO HUSBAND	6WBTA128 200-274 200-607	GRAMS	ELMER H.	A	01/28/66	A	08/18/70					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM NOT CONDUCTED AS PARTNERSHIP REPORTABLE ONLY TO HUSBAND	6WBTA132 200-278	NELSON	EVELYN AND GILMAN	A	02/08/66							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM NOT CONDUCTED AS PARTNERSHIP TAXED SOLELY TO HUSBAND	7WTAC179 200-477	ZIMMERMAN	ROBERT	A	11/01/68							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM NOT OPERATED AS PARTNERSHIP TAXED ONLY TO HUSBAND	6WBTA226 200-356	FENSKE	ERVEL	A	03/15/67							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM NOT OPERATED AS PARTNERSHIP TAXED ONLY TO HUSBAND	7WTAC28 200-509	FREI	FREDERICK	A	08/15/67							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM OPERATIONS CANNOT BE SPLIT	9WTAC266 200-844	BRUINS	CLAYTON O.	A	09/22/72							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM OPERATIONS CANNOT BE SPLIT	9WTAC353 200-902 200-934 201-115 66WIS(2d)781	WAGNER	JOSEPH C. AND BERTILLA	A	03/07/73	A	07/06/73			A	12/20/74	YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM OPERATIONS CANNOT BE SPLIT	8WTAC35 200-530	WITTCHOW	IRVIN	A	06/27/69							YES

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SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARM OPERATIONS CANNOT BE SPLIT	8WTAC37 200-529	ZIMMERMAN	RICHARD	A	06/27/69							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARMING CONDUCTED AS SOLE PROPRIETORSHIP CANNOT BE SPLIT	6WBTA70 200-223	HARMSSEN	HARRY	A	06/16/65							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM FARMING CONDUCTED AS SOLE PROPRIETORSHIP CANNOT BE SPLIT	6WBTA71 200-222	HARMSSEN	JAKE	A	06/16/65							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM HUSBAND'S INTEREST IN REAL ESTATE CANNOT BE SPLIT	10WTAC4 201-026	WILLIAMS	LLOYD D.	A	07/26/74							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM INCOME TAX SERVICE CANNOT BE SPLIT	9WTAC64	PAPERMASTER	MEYER	A	09/21/71							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM JOINTLY OWNED FARMS CANNOT BE SPLIT	9WTAC172 200-866 200-953 61WIS(2d)93	SKAAR, ET AL.	EUGENE H.	A	03/30/72	R	11/09/72			R	11/12/73	YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM JOINTLY OWNED SECURITIES AND BANK ACCOUNTS MUST BE SPLIT	6WBTA126 200-276	BROWN	ALTON E.	A	01/28/66							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM MINK FARMING BUSINESS CANNOT BE SPLIT	9WTAC379 200-916	HACKLANDER	JOHN R.	A	03/27/73							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM RENT, INTEREST AND CAPITAL GAINS TAXED SOLELY TO HUSBAND - OWNER OF RECORD	7WTAC165 200-475	THRELFALL	JOHN B.	A	10/04/68							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM SALE OF LIVESTOCK AND MILKING EQUIPMENT CANNOT BE SPLIT	10WTAC114 201-210	JOHNSON	WERNER	A	02/18/76							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM SALE OF LIVESTOCK CANNOT BE SPLIT	8WTAC8 200-499	MEISSNER	NORMAN	A	04/30/69							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM SALE OF LIVESTOCK CANNOT BE SPLIT - CHATTEL MORTGAGE DID NOT CREATE JOINT TENANCY	8WTAC9 200-500	REHWINKEL	RAYMOND H.	A	04/30/69							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM SECURITIES TAXED TO SOLE OWNER	8WTAC4 200-495	LUSSOW	ROBERT	A	04/18/69							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM SEED BUSINESS CANNOT BE SPLIT	8WTAC272 200-687	LEMKE	LOUIS	A	04/06/71							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM TAVERN BUSINESS CANNOT BE SPLIT	9WTAC285 200-855	LEBESCH	BRUCE C.	A	10/09/72							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME FROM THE SALE OF LIVESTOCK CANNOT BE SPLIT - FARM OPERATION SOLE PROPRIETORSHIP OF HUSBAND	8WTAC10 200-501	CHAPLINSKI	MARLIN	A	05/14/69							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INCOME OR LOSS FROM SALE OR RENTAL OF REAL ESTATE FOLLOWS LEGAL TITLE	10WTAC49 201-146	BLEIL	DAVID C.	A	04/29/75							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INSURANCE PARTNERSHIP SPLIT 75% - 25% SUSTAINED - WIFE ONLY CONTRIBUTED CAPITAL TO BUSINESS	2WBTA338 200-081(1ST) 250WIS8	THOMAS	HAMPTON H.	AP	02/16/45	A	05/03/46			A	02/25/47	YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INTEREST AND DIVIDENDS ON JOINT ASSETS MUST BE SPLIT	8WTAC181 200-616	RAINERI	ALEX J.	A	08/14/70							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - INTEREST INCOME AND CAPITAL GAIN TAXED TO TITLE OWNER	8WTAC258 200-676	COIFMAN	MICHAEL B.	A	03/04/71							YES

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SPLITTING OF INCOME - HUSBAND AND WIFE - INTERIOR DECORATING BUSINESS NOT OPERATED AS PARTNERSHIP	9WTAC135 200-783 200-882 201-010 63WIS(2d)506	STERN	BERNARD	A	02/10/72	R	12/26/72			R	05/07/74	YES
SPLITTING OF INCOME - HUSBAND AND WIFE - LOSS FROM JOINTLY OWNED RENTAL PROPERTY MUST BE SPLIT	6WBTA235 200-361	HASENOHRL	H. J. AND BEATRICE	A	04/05/67							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - LOSS FROM JOINTLY OWNED RENTAL PROPERTY MUST BE SPLIT	6WBTA234 200-360	WOLF	LEE J.	A	04/05/67							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - LOSS FROM RENTAL PROPERTY CAN ONLY BE CLAIMED BY TITLE OWNER OF RECORD	6WBTA94 200-241	PETTIGREW	ROGER W.	A	08/31/65							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - LOSS ON FARM OPERATION CANNOT BE SPLIT	9WTAC84 200-749	CHMIEL	STELLA B.	A	12/27/71							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - LOSS ON SALE OF HOME DEDUCTIBLE ONE-HALF TO EACH	5WBTA72 200-080	THOMPSON	LAWRENCE C.	A	10/17/62							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - LOSS ON SALE OF HOME OWNED IN JOINT TENANCY IS REPORTABLE ONE-HALF TO EACH	5WBTA199 200-173	GOODALE	JOHN C.	A	11/12/64							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - LOSSES - WIFE'S LOSSES NOT DEDUCTIBLE BY HUSBAND	200-048(1ST) 241WIS145	MILLER	CHARLES A.			A	10/08/41			A	10/13/42	YES
SPLITTING OF INCOME - HUSBAND AND WIFE - LOSSES ALLOCATED ON BASIS OF RECORD OWNERSHIP	8WTAC93 200-565	MOBERLY	RUSSELL L.	A	12/05/69							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - LOSSES FROM A HORSE FARM INFORMAL PARTNERSHIP MUST BE SPLIT	9WTAC202 200-817 201-170	MOBERLY	RUSSELL L.	A	05/09/72	A	08/28/75					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - LOSSES FROM AN APARTMENT BUILDING OWNED AND CONTROLLED BY THE WIFE CANNOT BE SPLIT	9WTAC202 200-817 201-170	MOBERLY	RUSSELL L.	A	05/09/72	A	08/28/75					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - LOSSES ON RENTAL LAKE PROPERTY HELD IN JOINT NAME MUST BE SPLIT	9WTAC202 200-817 201-170	MOBERLY	RUSSELL L.	A	05/09/72	A	08/28/75					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - LOSSES ON SALE OF JOINTLY HELD STOCK MUST BE SPLIT	8WTAC181 200-616	RAINERI	ALEX J.	A	08/14/70							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - MEMBERSHIP IN INVESTMENT PROPERTY - WARRANTY DEED IN SOLE NAME OF WIFE - LOSSES - PARTNERSHIP - DISTRIBUTION	203-004 203-158 WTB69-8	WALL	THOMAS	A	11/03/88	R	08/10/89	A	05/23/90			YES
SPLITTING OF INCOME - HUSBAND AND WIFE - NET BUSINESS INCOME CANNOT BE SPLIT - WAGES PAID TO WIFE UNSUBSTANTIATED	8WTAC120 200-586	DOROW	PHILLIP N.	A	02/25/70							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - NET FARM BUSINESS INCOME CANNOT BE SPLIT	10WTAC36 201-131	RAMBADT	LOUISE A.	A	02/27/75							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - NET FARM BUSINESS INCOME CANNOT BE SPLIT MERELY BECAUSE REAL ESTATE IN JOINT TENANCY	9WTAC257 200-847	HABELMAN	JOHN L.	A	09/20/72							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - NET INCOME FROM A CHEESE BUSINESS CANNOT BE SPLIT	9WTAC89 200-753	BUELOW	HARRY	A	12/28/71							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - NET OPERATING LOSS OF BUSINESS IN WIFE'S NAME CANNOT BE CLAIMED BY HER HUSBAND	9WTAC328 200-888	ELLIOTT	EDWARD E.	A	02/01/73							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - FARM - SOLE PROPRIETORSHIP	201-675	WETZEL	HENRY	A	07/08/80							YES

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SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - INCOME FROM A SUPPER CLUB CANNOT BE SPLIT	9WTAC475 200-994	FIEDLER	CLAIR H.	A	03/08/74							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - INCOME FROM JOINTLY OWNED FARM CANNOT BE SPLIT - LACKING AGREEMENT	9WTAC142 200-865	ACKER	JOHN V.	A	02/29/72	A	11/06/72					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - INCOME FROM SALE OF LIVESTOCK CANNOT BE SPLIT	8WTAC14 200-503	FISCHER	WARREN J.	A	05/14/69							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - OWNERSHIP OF INVESTMENT PROPERTY - REAL ESTATE	6WTAC158 200-314 200-420	MOBERLY	RUSSELL L.	A	06/27/66	A	03/26/68					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - PARTNERSHIP - MOTEL TAVERN BUSINESS	202-558 WTB44-6	KORRER	WILLIAM E.	R	06/19/85							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - PARTNERSHIP - RESTAURANT	201-834	GAMES	JOE A.	R	04/29/81							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP	202-600	LANE	DOUGLAS F.	A	08/06/85							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - FARM	9WTAC149 200-790	DELKAMP	JOHN JUNIOR	A	03/14/72							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - FARM	202-019	DRURY	WAYNE	A	04/23/82							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - FARM	201-535	HAESE	ALFRED C.	A	12/12/78							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - FARM	202-031	HARRIS	NELDA J.	A	06/10/82							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - FARM	201-868	LEE	ROGER G.	A	07/08/81							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - FARM	202-461 202-670 202-788	MCGRAW	JEAN M.	A	10/31/84	R	10/23/85	R	04/10/86			YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - FARM	202-460 202-669 202-788	MICHEK	DONALD	A	10/31/84	R	10/23/85	R	04/10/86			YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - FARM	202-593	NACKER	BERNICE	A	08/06/85							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - FARM	10WTAC253 201-471	STRICKLER	HOWARD R.	A	03/02/78							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - FARM LOSS	201-523	STRONACH	ANN V.	R	09/22/78							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - GAIN ON SALE OF LIVESTOCK - INCOME FROM FARM	201-738 WTB21-6 22-4	GLEWEN	VANCE A.	A	09/08/80	D	11/12/80					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - INCOME FROM SALE OF LIVESTOCK	201-736 WTB21-5 22-4	DE BOER	KENNETH F.	A	09/08/80	D	11/12/80					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - METAL STAMP BUSINESS	6WTAC195 200-337	DONAY	STEVEN R.	A	11/11/66							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - RENTAL PROPERTY JOINTLY OWNED	201-931 202-228	TROJAN	DAVID J.	R	06/03/81	A	12/01/81	A	10/26/82			YES

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SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - SALE OF LIVESTOCK - FARM INCOME	201-535	HAESE	ALFRED C.	A	12/12/78							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - WAGES AND LAND RENTS PAID TO WIFE	201-736 WTB21-5 22-4	DE BOER	KENNETH F.	A	09/08/80	D	11/12/80					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - WAGES PAID TO WIFE	202-536 202-815 WTB44-5 46-5 50-4	CULVER	CHRIS	A	05/13/85	A	11/11/85		10/21/86			YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - WAGES PAID TO WIFE - ROOFING CONTRACTOR	9WTAC139 200-786	DOBOGAI	JOSEPH	A	02/28/72							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OPERATOR OF BUSINESS - SOLE PROPRIETORSHIP - TAVERN OWNED BY WIFE	10WTAC43 201-150 201-550	ANDERSON	WILSON R. AND GERTRUDE	A	04/25/75	A	02/13/79					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OWNERSHIP OF BUSINESS RENTAL PROPERTY - JOINT - FARM LOSSES MUST BE SPLIT	10WTAC97 201-194 201-406 201-676 91WIS(2d)682 WTB16-11	MCMANUS	JACK	A	12/22/75	A	06/27/77			A	10/09/79	YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OWNERSHIP OF INVESTMENT PROPERTY - CLAIMED PARTNERSHIP ASSET - DEED IN INDIVIDUAL'S NAME	202-480	H. M. ENTERPRISES		A	11/13/84	D	01/06/86					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OWNERSHIP OF INVESTMENT PROPERTY - CLAIMED PARTNERSHIP ASSET - DEED IN INDIVIDUAL'S NAME	201-657	H. M. ENTERPRISES		A	01/18/80	RM	08/04/82					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OWNERSHIP OF INVESTMENT PROPERTY - CLAIMED PARTNERSHIP ASSET - WARRANTY DEED IN JOINT NAME	201-657	WOLLENBURG	CLARENCE H. AND GLADYS M.	A	01/18/80	RM	08/04/82					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OWNERSHIP OF INVESTMENT PROPERTY - CLAIMED PARTNERSHIP ASSET - WARRANTY DEED IN JOINT NAME	202-480	WOLLENBURG	CLARENCE H. AND GLADYS M.	A	11/13/84	D	01/06/86					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OWNERSHIP OF INVESTMENT PROPERTY - GAIN SPLIT PER RECORD TITLE	10WTAC221 201-428	ARNDT	BONNIE	A	10/17/77							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OWNERSHIP OF INVESTMENT PROPERTY - JOINT - CLAIMED HUSBAND'S BUSINESS	1WBTA129	JACOBI	ROBERT	A	04/26/40							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OWNERSHIP OF INVESTMENT PROPERTY - JOINT - RENTAL	202-591 WTB45-9	ROEPSCH	EDWARD J.	A	08/06/85							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OWNERSHIP OF INVESTMENT PROPERTY - LIQUIDATING DIVIDENDS RECEIVED	5WBTA59 200-069	BRATT	RUSSELL I.	A	08/28/62							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OWNERSHIP OF INVESTMENT PROPERTY - LIQUOR STORE JOINTLY OWNED	10WTAC43 201-150 201-550	ANDERSON	WILSON R. AND GERTRUDE	A	04/25/75	A	02/13/79					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OWNERSHIP OF INVESTMENT PROPERTY - OWNER OF RECORD - RENTAL PROPERTY - JOINT	202-607 WTB46-7	WERNER	JAMES O.	A	11/01/85							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - OWNERSHIP OF INVESTMENT PROPERTY - REAL ESTATE - NOTES IN JOINT NAME - DOWER INTEREST OF WIFE	9WTAC176 200-799 200-971	THRELFALL	JOHN B.	A	03/30/72	A	12/07/73					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - PARTNERSHIPS-TAXPAYER AND SPOUSE CO-OWNERS OF STORE AND CO-PARTNERS IN BUSINESS	4WBTA27	ATKINSON	LOID R.	R	01/07/49	A	12/30/49					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - PROFIT FROM JOINT VENTURE CONTRACT IS INCOME TO HUSBAND, NOT WIFE	1WBTA37	HUNT	FRIEDA E.	R	12/09/39							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - RENT FROM PROPERTY HELD IN JOINT TENANCY REPORTABLE ONE-HALF TO EACH PENDING DIVORCE	6WBTA53 200-213	GARLICK	HORACE R.	A	05/05/65							YES

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SPLITTING OF INCOME - HUSBAND AND WIFE - RENTAL LOSSES MUST BE DIVIDED EQUALLY. WIFE RECEIVED ALL INCOME AND PAID ALL EXPENSES PER TEMPORARY DIVORCE ORDER	203-188 WTB70-10	NORWOOD	MARIA E.	A	09/28/89	A	06/15/90					YES
SPLITTING OF INCOME - HUSBAND AND WIFE - RENTAL PROPERTY HELD IN JOINT TENANCY - MORTGAGE NOTE SOLELY SIGNED BY HUSBAND	203-117 WTB68-7	STARK	ROBERT J. AND MARCIA	A	06/06/88	A	06/22/89	A	01/31/90			YES
SPLITTING OF INCOME - HUSBAND AND WIFE - SALARY DEDUCTION FOR WIFE NOT ALLOWED	9WTAC62 200-735	STACK	HARRY K.	A	09/17/71							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - SOLE PROPRIETORSHIP - FARM INCOME CANNOT BE SPLIT	8WTAC190 200-639	KOLBACH	WALTER	A	10/15/70							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - SPLITTING OF NET FARM INCOME NOT ALLOWED	9WTAC145 200-788	BADE	DONALD H.	A	03/14/72							YES
SPLITTING OF INCOME - HUSBAND AND WIFE - WIFE CANNOT CLAIM ONE-HALF OF HUSBAND'S LOSSES FROM BUYING AND SELLING COMMODITIES	7WTAC204 200-490	HARRIS	JULIA L.	A	01/27/69							YES
SPLITTING OF INCOME - INTANGIBLE ASSET ACQUIRED IN COMMUNITY PROPERTY STATE - CAPITAL LOSS MUST BE SPLIT BETWEEN HUSBAND AND WIFE - OWNERSHIP OF ASSET WAS JOINT	9WTAC386 200-924	BLUM	ANDRE	A	05/08/73							YES
SPLITTING OF INCOME - LEGAL FEES AND ARCHITECTURAL FEES NOT DEDUCTIBLE BY HUSBAND - RECORD TITLE OF REAL ESTATE IN NAME OF WIFE	10WTAC76 201-166	TISCHENDORF	ARNOLD	A	07/30/75							YES
SPLITTING OF INCOME - OPERATION OF BUSINESS - SOLE PROPRIETORSHIP - FARM	201-698	CARR	DUWAYNE C.	R	02/19/80							YES
SPLITTING OF INCOME - OWNER OF RECORD - LOTTERY WINNINGS	202-403	HALL	DONNE E.	A	07/05/84	R	08/08/85					YES
SPLITTING OF INCOME - PARTNERSHIPS - BURDEN OF PROOF NOT MET TO ESTABLISH MOTHER AND SON PARTNERSHIP IN FLORAL BUSINESS	7WTAC17 200-369 200-459	HELVIG	RUTH E.	A	05/22/67	A	11/11/68					YES
STANDARD DEDUCTION - WISCONSIN STANDARD DEDUCTION ALLOWED IN LIEU OF FEDERAL STANDARD DEDUCTION	9WTAC192 200-809	HARDING	ALBERT R.	A	04/27/72							YES
STATUTE OF LIMITATIONS - 10 YEARS - TAXPAYER OMITTED AMOUNT IN EXCESS OF 25% OF REPORTED INCOME	4WBTA312 200-694(1ST)	GLOVER	ESTATE OF LESLIE E.	A	10/15/56	D	04/04/57					YES
STATUTE OF LIMITATIONS - 6 YEAR STATUTE	202-539 202-820 203-009 WTB44-8 60-8	POLAN	JEANNE F.	A	05/08/85	A	01/06/87	A	11/23/88			YES
STATUTE OF LIMITATIONS - 6 YEAR STATUTE APPLIED SINCE LESS THAN 75% OF TAXABLE INCOME REPORTED	8WTAC149 200-603 200-714	FURMAN	EDWARD M.	A	05/26/70	A	08/18/71					YES
STATUTE OF LIMITATIONS - 6 YEAR STATUTE APPLIED SINCE LESS THAN 75% OF TAXABLE INCOME REPORTED	8WTAC149 200-603 200-714	HOFFMAN	ESTATE OF ROY A.	A	05/26/70	A	08/18/71					YES
STATUTE OF LIMITATIONS - 6 YEAR STATUTE APPLIED SINCE LESS THAN 75% OF TAXABLE INCOME REPORTED	8WTAC149 200-603 200-714	SPITZER	ROBERT R.	A	05/26/70	A	08/18/71					YES
STATUTE OF LIMITATIONS - 6 YEARS - LESS THAN 75% OF ASSESSABLE INCOME REPORTED	9WTAC190 200-808	FIRNHABER	MILES S.	A	04/27/72							YES
STATUTE OF LIMITATIONS - 6 YEARS - RETURN OPEN TO ASSESSMENT	6WBTA184 200-328	FRANTZ	BENJAMIN	A	09/20/66							YES
STATUTE OF LIMITATIONS - A 1937 LAW WHICH REOPENED 1929 TO ASSESSMENT WAS VALID	200-034(1ST) 234WIS574	SCHUETTE	LOUIS	A	01/19/39	R	08/04/39			R	05/07/40	YES
STATUTE OF LIMITATIONS - ALL YEARS OPEN - FRAUD CASE	9WTAC399 200-928 200-943	GODFREY D/B/A JACKS TEXACO SERVICE	JOHN W.	A	05/31/73							YES

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STATUTE OF LIMITATIONS - APPLIED TO REVISED ASSESSMENT - ORIGINAL ESTIMATED ASSESSMENT WAS INCOMPLETE AND INVALID	10WTAC84 201-175	PRESCOTT	MATTHEW L.	R	09/30/75							YES
STATUTE OF LIMITATIONS - ASSESSMENT	1WBTA28	ALLIS	SARAH E. B.	A	12/08/39							YES
STATUTE OF LIMITATIONS - ASSESSMENT NOT BARRED WHERE UNREPORTED INCOME EXCEEDS 25% OF INCOME REPORTED	5WBTA99 200-095	OSWALD	JAKE	A	01/22/63							YES
STATUTE OF LIMITATIONS - ASSESSMENT OF TAXES WAS MADE WITHIN THE 6-YEAR PERIOD - LESS THAN 75% NET INCOME REPORTED	8WTAC111 200-577	FRIEDMAN TRUST	FREDA KATERINA	A	02/10/70							YES
STATUTE OF LIMITATIONS - ASSESSMENT OF TAXES WAS MADE WITHIN THE 6-YEAR PERIOD - LESS THAN 75% NET INCOME REPORTED	8WTAC111 200-577	FRIEDMANN TRUST	MAXINE ALBERTA	A	02/10/70							YES
STATUTE OF LIMITATIONS - ASSESSMENT TIMELY - ASSESSMENT WAS MADE WITHIN SIX YEARS OF DATE RETURN FILED	400-434 WTB115-21	MACIEJCZAK	THOMAS W. AND MARILYNNE A.	A	07/19/99							YES
STATUTE OF LIMITATIONS - ASSESSMENTS AND REFUNDS - 6 YEARS - PETITIONERS REPORTED LESS THAN 75% OF THEIR INCOME - ASSESSMENT TIMELY	WTB133-37	KIMMONS	DALE W. AND CINDY L.	A	10/7/02							YES
STATUTE OF LIMITATIONS - CLAIM FOR REFUND - REFUND DUE ON RETURN FILED MORE THAN FOUR YEARS AFTER DUE DATE	203-260 WTB74-14	LOTZER	GARY	R	07/25/91							NNA
STATUTE OF LIMITATIONS - CLAIM FOR REFUND - REFUND MAY NOT BE ISSUED IF RETURNS FILED MORE THAN FOUR YEARS AFTER DUE DATE (MODIFYING ORDER TO 7/16/91 DECISION)	WTB74-15	ZERBEL*	ROGER R. AND LAVERNE A.	R	08/25/91							YES
STATUTE OF LIMITATIONS - CLAIM FOR REFUND - RETURN FILED MORE THAN 4 YEARS LATE - REFUND CANNOT BE CLAIMED AS CREDIT TOWARD 1978 TAX	202-433 WTB40-7	EVERS	DOUGLAS	A	08/21/84							YES
STATUTE OF LIMITATIONS - CLAIMS FOR REFUND - REFUND MAY NOT BE ISSUED IF RETURN IS FILED MORE THAN FOUR YEARS AFTER DUE DATE	WTB74-15	ZERBEL*	ROGER R. AND LAVERNE A.	A	07/16/91							YES
STATUTE OF LIMITATIONS - DOES NOT APPLY WHERE FRAUD PENALTY IS SUSTAINED	9WTAC320 200-886	LEWIS	SAMUEL M.	A	01/26/73							YES
STATUTE OF LIMITATIONS - EXTENDED TO 4 YEARS	4WBTA119 200-523(1ST)	RITZENTHALER	PHIL J.	A	12/14/50							YES
STATUTE OF LIMITATIONS - FRAUD CASES - NO LIMIT	7WTAC102 200-426 200-770 53WIS(2d)585	VERDEV	JOHN H.	A	05/20/68	A				A	02/01/72	YES
STATUTE OF LIMITATIONS - FRAUD CASES - NO LIMIT - ADDITIONAL INCOME OF BUSINESS OWNER IS OPEN TO ASSESSMENT	6WBTA110 200-260	SMUKOWSKI	HARRY D.	A	11/18/65							YES
STATUTE OF LIMITATIONS - FRAUD CASES - NO LIMIT - DEPARTMENT NOT BARRED FROM IMPOSING ASSESSMENT	6WBTA8 200-183	SOMMERFELDT	MARIE	A	01/21/65							YES
STATUTE OF LIMITATIONS - FRAUD CASES - NO LIMIT - INCOME OF NONFILER IS OPEN TO ASSESSMENT	6WBTA141 200-302	SCHREM	OTTO	A	03/17/66							YES
STATUTE OF LIMITATIONS - FRAUD CASES - NO LIMIT - YEARS UNDER REVIEW NOT CLOSED TO AUDIT	7WTAC3 200-364	BUCHTA	WALTER T.	A	04/28/67							YES
STATUTE OF LIMITATIONS - INCOME TAX - ADDITIONAL ASSESSMENT TIMELY MADE WITHIN 4 YEARS	201-570	SMITH	RICHARD A.	A	04/26/79							YES
STATUTE OF LIMITATIONS - INTENT TO DEFEAT OR EVADE - ASSESSMENTS FOR PERIODS MORE THAN 6 YEARS BEFORE ASSESSMENT YEAR - BURDEN OF PROOF UPON STATE	WTB113-17	AHN	DON AND LOUISE	AP	12/22/98							YES

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STATUTE OF LIMITATIONS - NOTICE OF ASSESSMENT MAY BE GIVEN WITHIN 6 YEARS AFTER RETURN FILED IF LESS THAN 75% OF WISCONSIN ADJUSTED INCOME HAS BEEN REPORTED	400-396 400-456	DAWSON	JAMES L. AND CARROLL	A	11/23/98	A	12/02/99					NO
STATUTE OF LIMITATIONS - NOTICE OF ASSESSMENT MAY BE GIVEN WITHIN 6 YEARS AFTER RETURN FILED IF LESS THAN 75% OF WISCONSIN ADJUSTED INCOME HAS BEEN REPORTED	400-396 400-456	MAVES	MELVIN M. AND DIANE D.	A	11/23/98	A	12/02/99					NO
STATUTE OF LIMITATIONS - SIX YEAR STATUTE APPLICABLE WHERE TAXPAYER REPORTED LESS THAN 75% OF THE NET INCOME PROPERLY ASSESSABLE	400-693 WTB136-17	BEDYNEK	ALLEN G.	A	06/11/03	A	05/13/04					YES
STATUTE OF LIMITATIONS - SIX YEAR STATUTE APPLICABLE WHERE TAXPAYER REPORTED LESS THAN 75% OF THE NET INCOME PROPERTY ASSESSABLE	203-280	KLEMENT	DONN H.	A	11/15/91							YES
STOCK OPTIONS - RESTRICTIONS ON TRANSFER INHIBITED GAIN ON EXERCISE	6WBTA143 200-303 200-343 200-395 36WIS(2d)530	UECKE	CLARENCE	A	03/17/66	R	02/06/67			A	10/31/67	YES
SUBCHAPTER S CORPORATION - TERMINATION OF SUBCHAPTER S ELECTION - PASSIVE INVESTMENT INCOME - INTEREST INCOME RECEIVED RELATED TO BUSINESS	202-211 WTB35-8	KOZICKI	ROMAN AND MARY	A	07/25/83							YES
SUBPOENAS - TAXPAYER SOUGHT TO SUBPOENA INFORMATION FROM LEGISLATIVE AIDE - COURT QUASHED SUBPOENA, AIDE PROTECTED BY LEGISLATIVE PRIVILEGE	201-788 202-295	BENO	SHARON					A	9/19/80	A	01/04/84	YES
SUBPOENAS - VERIFICATION OF RETURNS - ISSUANCE BY DEPARTMENT'S INTELLIGENCE SECTION DOES NOT INDICATE ABANDONMENT OF CIVIL ACTION	201-788 202-295	BENO	SHARON					A	09/19/80	A	01/04/84	YES
SUBSTANTIATION - BURDEN OF PROOF UPON PETITIONER TO ESTABLISH THAT HIS BASIS IN S-CORPORATIONS AND ONE PARTNERSHIP EXCEEDED THAT ALLOWED BY DEPARTMENT	400-600 400-663 WTB130-23	DVORAK	GAYLE R.	A	04/30/02	A	11/25/02					YES
TAX OPTION CORPORATION - MANUFACTURER'S SALES TAX CREDIT ALLOWED TO SOLE STOCKHOLDER	202-104 202-410 202-639 WTB32-4 45-7	GORDON	EDWIN F.	R	11/03/82	A	04/24/84	A	10/22/85			YES
TAX PREPAYMENTS ARE DEDUCTIBLE IN YEAR MADE, IF LIABILITY EXISTS	8WTAC161 200-605 200-712 200-862 56WIS(2d)81	TREPTE, ET AL.	GUSTAVE A.	A	06/05/70	A	06/25/71			R	10/31/72	YES
TAX PREPAYMENTS ARE DEDUCTIBLE IN YEAR MADE, IF LIABILITY EXISTS	8WTAC161 200-605 200-712 200-862 56WIS(2d)81	USINGER	FREDERICK D.	A	06/05/70	A	06/25/71			R	10/31/72	YES
TAX PROTESTERS - CONSTITUTIONAL OBJECTIONS - SUMMARY JUDGMENT GRANTED	202-325	KRENZELOK	EDWARD J.	A	02/21/84							YES
TAX PROTESTERS - DISMISSAL GRANTED DUE TO MERITLESS CLAIMS WITHOUT LEGAL SUPPORT - WAGES NOT INCOME	202-032 WTB37-4	BETOW	DANIEL T.	D	06/10/82							YES
TAX PROTESTERS - FAILURE TO FILE - FRIVOLOUS OBJECTIONS TO TAX - SUMMARY JUDGMENT GRANTED	202-435	BENTON	JEFFREY A. AND MARY T.	A	08/21/84							YES
TAX PROTESTERS - FIFTH AMENDMENT - ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME	202-141 202-327 WTB37-5	NELSON	JOHN W.	D	12/16/82	A	08/16/83					YES
TAX PROTESTERS - FRIVOLOUS OBJECTIONS TO TAX - SUMMARY JUDGMENT GRANTED	202-378	BISKOBING	AGNES M.	A	06/04/84							YES
TAX PROTESTERS - FRIVOLOUS OBJECTIONS TO TAX - SUMMARY JUDGMENT GRANTED	202-376	BISKOBING	EDWARD F.	A	06/04/84							YES
TAX PROTESTERS - FRIVOLOUS OBJECTIONS TO TAX - SUMMARY JUDGMENT GRANTED	202-448	COOPER	THOMAS D.	A	08/21/84							YES
TAX PROTESTERS - FRIVOLOUS OBJECTIONS TO TAX - SUMMARY JUDGMENT GRANTED	203-363	EKBLAD	PAUL	A	08/28/92							YES
TAX PROTESTERS - FRIVOLOUS OBJECTIONS TO TAX - SUMMARY JUDGMENT GRANTED	202-353 202-562	NICHOLS	HAROLD A.	A	02/16/84	A	06/14/85					YES

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TAX PROTESTERS - TAX APPEALS COMMISSION DISMISSES APPEAL BASED ON INVALID CONSTITUTIONAL GROUNDS	202-233	KINZINGER	MICHAEL J.	D	08/23/83							YES
TAX PROTESTERS - TAX APPEALS COMMISSION DISMISSES APPEAL BASED ON INVALID CONSTITUTIONAL GROUNDS	202-227	KRICKEBERG	GERALD G.	D	08/12/83							YES
TAX PROTESTOR - WISCONSIN STATUTES DO NOT IMPOSE A TAX ON INCOMES	WTB114-12	BOON	SUSAN B.	A	03/08/99							NO
TAXABLE INCOME DEFINED - TRUSTS	10WTAC206 201-421 201-496 WTB11-2	SOLLIDAY	ALBERT L.	A	08/23/77	R	05/11/78					YES
TAXABLE YEAR - PARTNER REQUIRED TO USE SAME ACCOUNTING PERIOD AS JOINT ADVENTURE	3WBTA256	STAHN	B. H.	A	09/18/47							YES
TAXABLE YEAR - PARTNER REQUIRED TO USE SAME ACCOUNTING PERIOD AS JOINT ADVENTURE	3WBTA267	STAHN	ROGER B.	A	09/18/47							YES
TAXES - PREPAYMENT OF INCOME TAX - DEDUCTION DISALLOWED FOR ADVANCE PAYMENT MADE IN THAT YEAR	3WBTA18	BACON	FRANK R.	A	04/03/46							YES
TAXES - PREPAYMENT OF INCOME TAX FOR A FUTURE YEAR - NOT AN ALLOWABLE DEDUCTION ON 1964 RETURN	8WTAC161 200-605 200-712 200-862 56WIS(2d)81	MITCHELL	NORMAN M.	A	06/05/70	A	06/25/71			A	10/31/72	YES
TAXES - PREPAYMENT OF INCOME TAX FOR A FUTURE YEAR - NOT AN ALLOWABLE DEDUCTION ON 1964 RETURN	8WTAC161 200-605 200-721 200-862 56WIS(2d)81	TREPTE	GUSTAVE A.	A	06/05/70	A	06/25/71			A	10/31/72	YES
TAXES - PREPAYMENT OF INCOME TAX FOR A FUTURE YEAR - NOT AN ALLOWABLE DEDUCTION ON 1964 RETURN	48WTAC161 200-605 200-712 200-862 56WIS(2d)81	USINGER	FREDERICK D.	A	06/05/70	A	06/25/71			A	10/31/72	YES
TAXES - REAL ESTATE - PAID BY NON-OWNER - NOT ALIMONY - NOT PERIODIC PAYMENTS	10WTAC248 201-467	HETZNECKER	MERREL W.	A	03/02/78							YES
TAXES - TAX PREPAYMENTS ARE DEDUCTIBLE IN YEAR MADE, IF LIABILITY EXISTS	8WTAC161 200-605 200-712 200-862 56WIS(2d)81	MITCHELL	NORMAN M.	A	06/05/70	A	06/25/71			R	10/31/72	YES
TAX-FREE EXCHANGES - EXCHANGE OF EQUIPMENT FOR STOCK IS TAX-FREE - NO LOSS UPON LIQUIDATION - BASIS OF STOCK IS ADJUSTED BASIS OF EQUIPMENT	1WBTA492	MARSHALL	DR. VICTOR F.	A	08/18/42							YES
TERMINATION PAYMENTS - ORDINARY INCOME VS. CAPITAL GAIN	400-753 WTB135-17	JAKEL	WILLIAM AND KATHLEEN	A	06/03/02	A	02/24/03	A	04/22/04			YES
THEFT LOSSES - LOSS DEDUCTIBLE ONLY IN THE YEAR OF DISCOVERY	400-767	KUHN	JANICE J.	A	06/23/04							YES
THEFT LOSSES - LOSS OF CORPORATION NOT DEDUCTIBLE BY SHAREHOLDER	400-767	KUHN	JANICE J.	A	06/23/04							YES
TRANSITIONAL ADJUSTMENT - CHANGING BASIS ASSET - PREPAYMENT OF INCOME TAX FOR A FUTURE YEAR - NOT A SUBTRACT MODIFICATION	8WTAC161 200-605 200-712 200-862 56WIS(2d)81	MITCHELL	NORMAN M.	A	06/05/70	A	06/25/71			R	10/31/72	YES
TRANSITIONAL ADJUSTMENT - CHANGING BASIS ASSET - PREPAYMENT OF INCOME TAX FOR A FUTURE YEAR - NOT A SUBTRACT MODIFICATION	8WTAC161 200-605 200-712 200-862 56WIS(2d)81	TREPTE	GUSTAVE A.	A	06/05/70	A	06/25/71			A	10/31/72	YES
TRANSITIONAL ADJUSTMENT - CHANGING BASIS ASSET - PREPAYMENT OF INCOME TAX FOR A FUTURE YEAR - NOT A SUBTRACT MODIFICATION	8WTAC161 200-605 200-712 200-862 56WIS(2d)81	USINGER	FREDERICK D.	A	06/05/70	A	06/25/71			A	10/31/72	YES

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TRANSITIONAL ADJUSTMENT - CONSTANT BASIS ASSET - LOSS NOT DEDUCTIBLE - SALE PRICE MORE THAN COST BUT LESS THAN FAIR MARKET VALUE ON DATE OF MOVE TO WISCONSIN	10WTAC61 201-157	WING	JAMES D.	A	05/13/75							YES
TRANSITIONAL ADJUSTMENT - CONSTANT BASIS ASSET - LOSS NOT DEDUCTIBLE - SALE PRICE MORE THAN COST BUT LESS THAN FAIR MARKET VALUE ON DATE OF MOVE TO WISCONSIN	10WTAC63 201-156	WING	MARILYN W.	A	05/13/75							YES
TRANSITIONAL ADJUSTMENT - CONSTANT BASIS ASSET SOLD AFTER MOVE TO WISCONSIN - ACTUAL COST MUST BE USED WHICH RESULTED IN A GREATER LOSS	201-573 WTB15-6 23-5	SHEW	LOUIS G.	R	10/05/78	A	05/16/79	D	02/20/81			YES
TRANSITIONAL ADJUSTMENT - LOSS NOT DEDUCTIBLE - SALE PRICE MORE THAN COST BUT LESS THAN FAIR MARKET VALUE ON DATE MOVED TO WISCONSIN	10WTAC61 201-157	WING	JAMES D.	A	05/13/75							YES
TRANSITIONAL ADJUSTMENT - LOSS NOT DEDUCTIBLE - SALE PRICE MORE THAN COST BUT LESS THAN FAIR MARKET VALUE ON DATE MOVED TO WISCONSIN	10WTAC63 201-156	WING	MARILYN W.	A	05/13/75							YES
TRANSITIONAL ADJUSTMENT - STOCK IN A REGULATED INVESTMENT COMPANY IS A "CHANGING BASIS" ASSET REQUIRING AMORTIZATION	8WTAC177 200-615 200-658	REUSS	HENRY S.	A	08/12/70	A	01/28/71					YES
TRANSPORTATION EXPENSE DEDUCTION DOES NOT INCLUDE PERSONAL COMMUTING EXPENSE TO AND FROM WORK	10WTAC160 201-354	LEPLEY	FRED	A	12/23/76							YES
TRANSPORTATION EXPENSES - HOMEBASE PARKING	202-025 WTB30-6	KENNEY	KENNETH M. AND LORRAINE	A	05/12/82							YES
TRAVEL AND ENTERTAINMENT EXPENSES - BUSINESS EXPENSES NOT SUBSTANTIATED - DEDUCTION DISALLOWED	9WTAC418 200-941	PETERSON	DONALD J.	A	08/30/73							YES
TRAVEL AND ENTERTAINMENT EXPENSES - MEALS AND LODGING - TAX HOME - BASEBALL PLAYER	201-584	SANDERS	KENNETH G.	A	06/06/79							YES
TRAVEL EXPENSES - ADDITIONAL AIR TRAVEL EXPENSE ABOVE AMOUNT REIMBURSED WAS NOT AN ORDINARY AND NECESSARY BUSINESS EXPENSE	7WTAC161 200-453	CORNING	GEORGE W.	A	09/23/68							YES
TRAVEL EXPENSES - BUILDING CONTRACTOR'S TRAVEL AND PROMOTIONAL EXPENSES NOT ORDINARY AND NECESSARY EXPENSES	6WBTA140 200-301	KUHNE	JOE	A	03/17/66							YES
TRAVEL EXPENSES - BURDEN OF PROOF IS ON THE TAXPAYER TO SUBSTANTIATE TRAVEL EXPENSES	9WTAC374 200-914	DUNHAM	HOWARD M.	A	03/27/73							YES
TRAVEL EXPENSES - COMMUTING EXPENSE - CONSTRUCTION WORKER - TRAVEL EXPENSE FROM HOME TO PLACE OF EMPLOYMENT DISALLOWED AS PERSONAL	9WTAC485 201-005	MONFILS	SYLVESTER O.	A	05/23/74							YES
TRAVEL EXPENSES - COMMUTING EXPENSE - TEMPORARY JOB SITES	202-351	SMEATON, III	WILLIAM V.	A	02/16/84							YES
TRAVEL EXPENSES - COMMUTING EXPENSE - TRAVEL FROM HOME TO EMPLOYMENT HEADQUARTERS NOT ALLOWED	8WTAC48 200-541	HENDERSON	JOSEPH D.	A	08/11/69							YES
TRAVEL EXPENSES - COMMUTING TO AND FROM WORK - NOT DEDUCTIBLE	9WTAC313 200-878	HAFTTEL	RAYMOND R.	A	12/18/72							YES
TRAVEL EXPENSES - DEDUCTION ALLOWED FOR TRAVEL EXPENSES FROM OUT-OF-STATE WINTER HOME TO BUSINESS IN WISCONSIN	4WBTA43	CHRISTENSEN	LOUIS C.	R	04/22/49	D	09/26/49					YES
TRAVEL EXPENSES - DISALLOWED AS PERSONAL COMMUTING EXPENSES	9WTAC451 200-968	WARD	RICHARD P.	A	01/18/74							YES
TRAVEL EXPENSES - DISALLOWED FOR LACK OF SUBSTANTIATION	7WTAC155 200-473	LINDNER	FRANK P.	A	09/19/68							YES
TRAVEL EXPENSES - DOMICILIARY OF WISCONSIN EMPLOYED IN CHICAGO CANNOT DEDUCT LIVING EXPENSE	4WBTA509	GREEN	ROY D.	A	01/22/60							YES

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TRAVEL EXPENSES - ENTERTAINMENT EXPENSES - BURDEN OF PROOF - TAXPAYER - EXPENSES	202-587	GRUESHOW	BRUCE B.	A	08/06/85							YES
TRAVEL EXPENSES - EXPENSES BASED ON ESTIMATED BUSINESS MILES DISALLOWED	400-760	ROSS	WALLACE AND SHIRLEEN	A	05/19/04							YES
TRAVEL EXPENSES - FLORIDA TRIP EXPENSES NOT TAKEN IN PERFORMANCE OF DUTIES AS AN EMPLOYEE ARE NOT DEDUCTIBLE	4WBTA507	FLAGG	RICHARD	A	01/26/60							YES
TRAVEL EXPENSES - FROM HOME TO PLACE OF EMPLOYMENT - PERSONAL COMMUTING EXPENSE AND NOT DEDUCTIBLE-STEAMFITTER	10WTAC12 201-101	KUNDE	CHARLES	A	09/20/74							YES
TRAVEL EXPENSES - FROM HOME TO REGULARLY ASSIGNED TRAIN WAS PERSONAL COMMUTING EXPENSE AND NOT DEDUCTIBLE	9WTAC490 201-008	SEIS	EUGENE G.	A	06/06/74							YES
TRAVEL EXPENSES - ITINERANT MUSICIAN	201-682	SHEBESTA	JOHN R.	A	08/13/80							YES
TRAVEL EXPENSES - ITINERANT WORKER	202-401 WTB40-8	PUISSANT, JR.	EDWIN J.	A	07/05/84							YES
TRAVEL EXPENSES - MEALS AND LODGING DEDUCTIBLE, COMMUTING MILEAGE NOT DEDUCTIBLE	202-507	PINTAR	JOHN A.	AP	03/13/85							YES
TRAVEL EXPENSES - NAVAL RESERVE - LIMITED TO AMOUNT OF INCOME	8WTAC54 200-542	BARSNESS	JOHN G.	A	08/27/69							YES
TRAVEL EXPENSES - NOT SUBSTANTIATED	9WTAC381 200-915	KRUEGER	NOEL M.	A	04/02/73							YES
TRAVEL EXPENSES - TAX HOME - EXPENSES NOT DEDUCTIBLE WHEN RESIDENCE MAINTAINED OTHER THAN PLACE OF EMPLOYMENT	4WBTA205 200-622(1ST)	DANCE	JAMES H.	A	01/28/54							YES
TRAVEL EXPENSES - TAX HOME - MEALS, LODGING AND PARKING EXPENSES WERE PERSONAL LIVING EXPENSES, NOT DEDUCTIBLE BUSINESS EXPENSES	8WTAC198 200-642	HOTVEDT	BURTON E.	A	10/30/70							YES
TRAVEL EXPENSES - TAXPAYER'S REFUSAL TO INTRODUCE EVIDENCE RESULTS IN DISALLOWANCE OF EXPENSES FOR THOSE YEARS	5WBTA161 200-145	GOODMAN	DAVID	A	06/01/64							YES
TRAVEL EXPENSES - TRANSPORTATION EXPENSES - COMMUTING	201-808	GRUENWALD	RAYMOND J.	A	02/23/81							YES
TRAVEL EXPENSES - TRANSPORTATION EXPENSES - COMMUTING - CONSTRUCTION WORKER	202-090 WTB31-7	MANTHEY	FLOYD J.	A	09/16/82							YES
TRAVEL EXPENSES - TRANSPORTATION EXPENSES - COMMUTING - EMPLOYMENT WAS INDEFINITE, NOT TEMPORARY	202-565 WTB45-8	MELTON	ROBERT L.	A	06/28/85							YES
TRAVEL EXPENSES - TRANSPORTATION EXPENSES - COMMUTING EXPENSES NOT DEDUCTIBLE	202-249	VANDEBURG	JOEL A.	A	09/26/83							YES
TRUST INCOME - BENEFICIARIES OF TRUST TAXED ON DISTRIBUTION RECEIVED, NOT NET AFTER CAPITAL LOSSES AND CORPUS EXPENSED	2WBTA307 200-073(1ST)	MILLER	LAURA C.	R	01/24/45	R	04/10/46					YES
TRUST INCOME - BENEFICIARIES OF TRUST TAXED ON DISTRIBUTIONS, NOT NET AFTER CAPITAL LOSSES AND CORPUS EXPENSES	2WTBA311 200-073(1ST)	MILLER	ISABELLE	R	01/24/45	R	04/10/46					YES
TRUST INCOME - CAPITAL GAIN INCOME RECEIVED FROM OUT-OF-STATE REVOCABLE TRUST NOT TAXABLE TO WISCONSIN GRANTOR (1974 AND PRIOR)	8WTAC230 200-661 200-760 200-891 57WIS(2d)70	BRUNER	HENRY P.	A	01/15/71	R	11/09/71			A	01/30/73	YES
TRUST INCOME - CAPITAL GAINS DISTRIBUTED TO TRUST BENEFICIARIES - TAXABLE TO BENEFICIARIES NOT TO TRUST	10WTAC279 201-489 WTB11-3	HEINRICHS FAMILY TRUST - AFFILIATED BANK OF HILLDALE, TRUSTEE		R	06/30/78							YES

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TRUST INCOME - CHARITABLE CONTRIBUTIONS - INCOME TAXABLE TO TRUST - BEQUESTS WITHOUT ASCERTAINABLE VALUE ARE NOT EXEMPT	4WBTA91 200-505(1ST) 200-518(1ST) 200-534(1ST) 259WIS115	PEABODY	ESTATE OF GEORGE F.	A	03/16/50	R	09/01/50			R	04/03/51	YES
TRUST INCOME - CHARITABLE CONTRIBUTIONS - TRUST INCOME SET ASIDE FOR USE OF MUNICIPALITY IS NOT TAXABLE	4BTA158 200-816(1ST) 200-838(1ST) 11WIS(2d)345	CITY OF LA CROSSE		R	01/31/52	A	01/19/60			A	110/1/60	YES
TRUST INCOME - CHARITABLE TRUST INCOME IS TAXABLE TO DONOR WHEN TRUST EXTENDED ONE YEAR AT A TIME - NOT IRREVOCABLE	5WBTA62 200-074 200-484	DANIELS	JOSEPH S.	R	09/21/62	R	02/12/69					YES
TRUST INCOME - MONIES RECEIVED WHICH EXCEED TAXPAYER'S DISTRIBUTIVE SHARE OF TRUST INCOME ARE NOT TAXABLE	2WBTA298 200-073(1ST)	CHESTER	ALICE M.	R	01/24/45	R	04/10/46					YES
TRUST INCOME - OWNER/GRANTOR OF TRUST REQUIRED TO REPORT INTEREST INCOME THAT FLOWED THROUGH TO THE TRUST FROM AN S CORPORATION	401-159	MARKLING	FLOYD F. AND PATRICIA L.	A	12/29/08							YES
TRUST INCOME - SALE OF ASSETS - CAPITAL GAINS ARE DISTRIBUTABLE INCOME TAXABLE TO BENEFICIARY BASED ON TERMS OF TRUST	3WBTA403	COLMAN TRUST	HOWARD D.	AP	04/21/48							YES
UNDERPAYMENT INTEREST - 12% - 1988 AND THEREAFTER - INTEREST ADDED ON THE AMOUNT OF UNDERPAID TAXES - STATUTORILY IMPOSED AND MANDATORY	WTB124-16	STAACKE	EDWARD	A	01/10/01							YES
UNDERPAYMENT PENALTY	201-581	ANTLSPERGER	GEORGE W.	A	06/06/79							YES
UNDERPAYMENT PENALTY	202-071	BEAM	R. JAMES	A	08/27/82							YES
UNDERPAYMENT PENALTY	202-195	BEAM	R. JAMES	A	07/25/83							YES
UNDERPAYMENT PENALTY	8WTAC79 200-628	BEAUDRY	ROBERT J.	A	11/13/69							YES
UNDERPAYMENT PENALTY	201-923	GAUMNITZ	ERWIN A.	A	11/19/81							YES
UNDERPAYMENT PENALTY	10WTAC217 201-423	HEINSOHN	JOHN G.	A	09/16/77							YES
UNDERPAYMENT PENALTY	203-035 WTB61-5	PRIZER	EDWIN F. AND NANCY L.	A	01/26/89							YES
UNDERPAYMENT PENALTY - 4TH QUARTER WITHHOLDING MAY NOT BE APPLIED TO FIRST 3 QUARTERS	10WTAC184 201-383	ELLINGER	HUBERT	A	03/31/77							YES
UNDERPAYMENT PENALTY - 6% ADDED FOR UNDERPAYMENT OF ESTIMATED TAX - EMPLOYER DID NOT WITHHOLD	9WTAC177 200-806 201-363	KLUG	RONALD	A	04/26/72	A	01/26/77					YES
UNDERPAYMENT PENALTY - AMOUNT OF DECLARATION DEPENDENT UPON REASONABLE EXPECTATION OF RECEIPT	202-434 202-586 WTB44-9	SINGER	RICHARD P.	A	09/06/84	R	06/12/85					YES
UNDERPAYMENT PENALTY - DECLARATION REQUIREMENTS CREATE INDIVIDUAL, NOT JOINT LIABILITY - PENALTY PROPERLY IMPOSED	10WTAC169 201-364	FUHRMAN	BETTY H.	A	02/09/77							YES
UNDERPAYMENT PENALTY - EMPLOYER WOULDN'T WITHHOLD	201-865	JERNBERG	ROY K.	A	06/02/81							YES
UNDERPAYMENT PENALTY - ESTIMATE PAYMENTS REQUIRED	10WTAC184 201-383	ELLINGER	HUBERT	A	03/31/77							YES
UNDERPAYMENT PENALTY - FARMERS - TAXPAYERS NOT FARMERS ALTHOUGH SHAREHOLDERS OF SUBCHAPTER S CORPORATION EXCLUSIVELY ENGAGED IN FARMING	202-514 WTB42-6	SCHULTZ	DANIEL	A	03/21/85							YES
UNDERPAYMENT PENALTY - FARMERS - TAXPAYERS NOT FARMERS ALTHOUGH SHAREHOLDERS OF SUBCHAPTER S CORPORATION EXCLUSIVELY ENGAGED IN FARMING	202-514 WTB42-6	SCHULTZ	WAYNE AND MARJORIE	A	03/21/85							YES

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UNDERPAYMENT PENALTY - FARMERS - TAXPAYERS NOT FARMERS ALTHOUGH SHAREHOLDERS OF SUBCHAPTER S CORPORATION EXCLUSIVELY ENGAGED IN FARMING	202-514 WTB42-6	SCHULTZ	WENDELL W.	A	03/21/85							YES
UNDERPAYMENT PENALTY - INDIVIDUAL LIABILITY	201-650	ABRAMS	RUTH	A	12/14/79							YES
UNDERPAYMENT PENALTY - NO PROVISION FOR WAIVING WHERE FAILURE TO FILE DUE TO OVERSIGHT	201-775	JAROCH	JOHN R.	A	10/21/80							YES
UNDERPAYMENT PENALTY - NONRESIDENT	202-133	BRAINARD	RUBY C.	A	12/16/82							YES
UNDERPAYMENT PENALTY - PARTNERSHIP INCOME - UNDISTRIBUTED PARTNERSHIP INCOME NOT INCLUDED IN COMPUTATION OF INSTALLMENT PAYMENT DUE	202-319	SOBOTA	THOMAS J.	R	01/27/84							NNA
UNDERPAYMENT PENALTY - SHOULD BE BASED ON TAX DUE ON AMENDED RETURN	202-572	KRAUSS	SIEGRIED AND JANINE	A	08/06/85							YES
UNDERPAYMENT PENALTY - SPOUSE'S OVERPAYMENT DOES NOT ALTER OBLIGATION	201-712	HUNTINGTON	HOWARD A.	A	02/19/80							YES
UNDERPAYMENT PENALTY - STATUTORILY MANDATED AND CANNOT BE WAIVED	203-146	KOEMPEL	JOHN E. AND BETTELOU	A	04/26/90							YES
UNDERPAYMENT PENALTY - TAXPAYER DID NOT QUALIFY FOR THE FOURTH EXCEPTION - PENALTY PROPERLY ASSESSED	10WTAC184 201-383	ELLINGER	HUBERT	A	03/31/77							YES
UNEMPLOYMENT COMPENSATION - TAXABILITY - TRADE READJUSTMENT BENEFIT - CASH BASIS TAXPAYER	202-135	ANDERSON	JERRY	A	12/16/82							YES
UNREPORTED INCOME - SICK PAY	202-824	SIECZKOWSKI	ALFRED C.	A	01/16/87							YES
VACATION HOME - PERSONAL USE - BURDEN OF PROOF ON TAXPAYERS TO PROVE THAT THEY DID NOT USE CABIN LESS THAN 14 DAYS A YEAR	203-364	ANDRESHAK	ALAN J. AND RACHEL	R	08/27/92							YES
VALUATION - ASSETS RECEIVED BY SHAREHOLDERS AS RESULT OF CORPORATION REORGANIZATION VALUED BY CAPITALIZING EARNINGS	5WBTA202 200-176	COPLAND, ET AL.	ARTHUR F.	A	12/22/64							YES
WAGES - FAMILY - BARBER CANNOT DEDUCT WAGES ALLEGEDLY PAID TO WIFE SINCE WIFE NOT BONA FIDE EMPLOYEE	6WBTA129 200-275	HOLYOKE	RICHARD T.	A	01/28/66							YES
WAGES - FAMILY - COMPENSATION PAID TO WIFE WAS ORDINARY AND NECESSARY BUSINESS EXPENSE	9WTAC3 200-699	DEMETER, M. D.	NICHOLAS D.	R	04/26/71							YES
WAGES - FAMILY - DISALLOWED FOR FAILURE TO SHOW SALARY ACTUALLY PAID TO WIFE AND CHILDREN	7WTAC165 200-475	THRELFALL	JOHN B.	A	10/04/68							YES
WAGES - FAMILY - PAID TO WIFE	202-542 WTB45-7	LAUERSDORF	LYNN R.	A	05/13/85							YES
WAGES - FAMILY - PAID TO WIFE	202-185 WTB34-6	LEMBERGER, JR.	JOSEPH V.	A	06/10/83							YES
WAGES - FAMILY - SALESMAN FAILED TO ESTABLISH THAT WIFE WAS BONA FIDE EMPLOYEE	5WBTA72 200-080	THOMPSON	LAWRENCE C.	A	10/17/62							YES
WAGES - FAMILY - TAVERN/RESTAURANT OWNER CANNOT DEDUCT WAGES PAID TO WIFE WHERE NO ENTRY IN BOOKS AND NO WITHHOLDING	6WBTA180 200-326	PIETERICK	RAYMOND	A	09/07/66							YES
WAGES - FAMILY - WAGES CLAIMED PAID BY FARMER TO DAUGHTERS DISALLOWED SINCE AMOUNTS NOT ACTUALLY PAID	6WBTA165 200-316	PATZ	ROY	A	07/25/66							YES
WAGES - PAID FOR SERVICES TO A THIRD PARTY DEDUCTIBLE BY ENTITY WHICH PAID THE WAGES	9WTAC294 200-869 201-017	GENSLER	ARDEN T.	A	11/17/72	R	05/29/74					YES
WAGES - PAID TO WIFE ALLOWED WHERE MADE PURSUANT TO ORAL AGREEMENT IN RETURN FOR SUBSTANTIAL SERVICES RENDERED	202-708	RATZBURG	ROBERT O.	R	03/13/86							YES
WIDOW'S ALLOWANCE AS TAXABLE INCOME	201-807 WTB23-4	SCHAEFER	MARILYNN H.	A	02/23/81	A	11/17/82	A	12/27/83			YES

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WIDOW'S ALLOWANCE AS TAXABLE INCOME - PROPERLY ASSESSED AS A DISTRIBUTION OF INCOME FROM THE ESTATE	10WTAC269 201-477	SCHAEFER	MARILYN H.	A	04/20/78							YES
WITHHELD TAX CREDIT - EMPLOYERS REQUIRED TO WITHHOLD - CREDIT CANNOT BE CLAIMED FOR WITHHELD TAXES WHERE TAXES NOT WITHHELD	8WTAC95 200-566	BAUTSCH	GEORGE L.	A	12/10/69							YES
WRIT OF MANDAMUS - FEDERAL ADJUSTED GROSS INCOME DEFINED - WISCONSIN MAY REDETERMINE FEDERAL ADJUSTED GROSS INCOME REPORTED	202-164	JACKSON	ARTHUR F. AND PAMELA			A	01/04/83					YES
WRIT OF MANDAMUS - NOT GRANTED TO FORCE HEARING WHERE APPEALS PROCEDURE NOT COMPLIED WITH	200-598	TEHAN	CHARLOTTE M.			D	06/11/70					YES