

SALES AND USE TAX COURT CASE INDEX

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Issue	Cite	Last Name or Corporation Name	First Name	TAC		CC		CA		SC		Final
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ACCOUNTING - CONTRACTORS - AMOUNT OF CONTRACT WITHHELD NOT TAXABLE TO CASH BASIS CORPORATION	1WBTA136	MILWAUKEE CONSTRUCTION COMPANY		R	06/26/40							YES
ACCOUNTING METHOD - ACCRUAL METHOD REQUIRED BY WISCONSIN DEPARTMENT OF REVENUE - ADMINISTRATIVE DISCRETIONARY DECISION NOT APPEALABLE	9WTAC55 200-737 200-758	DRYWALL SERVICE, INC.		D	09/17/71	A	12/31/71					YES
ACCOUNTING METHODS - ACCRUAL BASIS REQUIRED - TAXPAYER'S REQUEST TO REPORT ON CASH BASIS REFUSED LACKING SUFFICIENT GROUNDS	9WTAC55 200-737 200-758	DRYWALL SERVICE, INC.		D	09/17/71	A	12/31/71					YES
ADMISSION FEES	202-662	HISTORIC SITES FOUNDATION, INC. D/B/A CIRCUS WORLD		R	01/21/86							NNA
ADMISSIONS - CAMPGROUND RECEIPTS - CAMPING FEES	202-672 202-802	EXPERIMENTAL AIRCRAFT ASSOCIATION, INC.		A	01/21/86	R	10/22/86					YES
ADMISSIONS - COUNTRY CLUB MEMBERS' INITIATION FEES, SPECIAL ASSESSMENTS AND STOCK SALE RECEIPTS SUBJECT TO SALES TAX	7WTAC116 200-428 200-494	MERRILL HILLS COUNTRY CLUB, INC.		A	06/12/68	A	03/17/69					YES
ADMISSIONS - ENTERTAINMENT EVENTS	401-686 WTB179-9 182-6	CELLAR DOOR NORTH CENTRAL, INC.		A	01/22/13	A	08/26/13					NO
ADMISSIONS - EXCURSION TOURS ON MISSISSIPPI RIVER ARE TAXABLE	10WTAC208 201-427 201-610	FRANZ D/B/A THE BIG INDIAN BOAT LINES	ROY A.	A	08/17/77	A	07/30/79					YES
ADMISSIONS - EXCURSION TRIPS ON MISSISSIPPI RIVER SUBJECT TO TAX	9WTAC117 200-773	FRANZ D/B/A THE BIG INDIAN BOAT LINES	ROY A.	A	01/31/72							YES
ADMISSIONS - FEE CHARGED FOR FISH CAUGHT ON TROUT FARM IS TAXABLE	10WTAC92 201-184	TOLLAKEN D/B/A BEAVER SPRINGS TROUT FRM	RUSSELL B.	A	12/04/75							YES
ADMISSIONS - FLY IN - PUBLIC AREA	202-672 202-802 202-941 WTB57-7	EAA AVIATION FOUNDATION, INC.		R	01/21/86	A	10/22/86	R	03/31/88			YES
ADMISSIONS - GAME FARM	202-120 WTB32-6	TOUBL D/B/A TOUBL GAME BIRD FARMS	JAN R.	A	11/12/82							YES
ADMISSIONS - HUNTING FEES	400-747 WTB139-18	GRANITE RIDGE RANCH, LLC		A	04/07/04							YES
ADMISSIONS - IDENTIFICATION CARDS ISSUED TO ALLOW HOLDERS TO OBTAIN SPECIAL KIND OF ADMISSION TO GOLF COURSES TAXABLE	400-100 WTB92-16	CITY OF MADISON		A	01/12/95							YES
ADMISSIONS - INITIAL MEMBERSHIP FEES - CLUB DUES CONTINGENCIES - INITIAL MEMBERSHIP FEE PAID FOR THE PRIVILEGE OF ACCESS TO GOLF COURSE FACILITIES TAXABLE WHEN RECEIVED	400-400	GREENWOOD HILLS COUNTRY CLUB		A	12/07/98							YES
ADMISSIONS - MEMBERSHIP DUES	202-126 202-389 202-658 WTB32-6 38-10 46-20	SENIOR GOLF ASSOCIATION OF WIS., INC.		A	12/16/82	A	03/09/84	A	11/05/85			YES
ADMISSIONS - MEMBERSHIP PLEDGES	401-055 WTB155-24	MINOCQUA COUNTRY CLUB, INC.		A	11/07/07							YES
ADMISSIONS - MSO'S PERFORMANCES PROPERLY CHARACTERIZED AS ENTERTAINMENT EVENTS, SALES OF ADMISSIONS ARE SUBJECT TO SALES TAX	400-959 401-100 401-190 401-313 WTB150-31 157-23 161-10 168-6	MILWAUKEE SYMPHONY ORCHESTRA		A	12/15/06	RM	04/23/08	A	04/16/09	A	05/05/10	YES
ADMISSIONS - OCCASIONAL SALE - PROFESSIONAL ENTERTAINMENT - ORCHESTRA	201-674 WTB20-10 23-7	MISS WISCONSIN PAGEANT, INC.		A	07/08/80	D	02/09/81					YES

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ADMISSIONS - RAFFLE TICKET RECEIPTS	202-795	FESTA ITALIANA, INC.		A	08/12/86							YES
ADMISSIONS - RAFFLE TICKET RECEIPTS	202-795	ITALIAN COMMUNITY CENTER, INC.		A	08/12/86	A	03/16/87					YES
ADMISSIONS - REASONABLE VALUE OF ADMISSIONS PROPER FOR DETERMINING SALES TAX LIABILITY	202-795	FESTA ITALIANA, INC.		AP	08/12/86							YES
ADMISSIONS - REASONABLE VALUE OF ADMISSIONS PROPER FOR DETERMINING SALES TAX LIABILITY	202-795	ITALIAN COMMUNITY CENTER, INC.		AP	08/12/86	R	03/16/87					YES
ADMISSIONS - RECEIPTS USED FOR GUARANTEED PRIZE MONEY	202-111	CEDAR LAKE SPEEDWAY, INC.		A	11/12/82							YES
ADMISSIONS - RECEIPTS USED FOR GUARANTEED PRIZE MONEY	202-110	COOK	ELMER	A	11/12/82							YES
ADMISSIONS - RECREATIONAL FACILITIES - CHARGE FOR RIDE ON TROLLEY NOT TAXABLE AS ADMISSION TO MUSEUM	WTB20-12	THE WISCONSIN ELECTRIC RAILWAY HISTORICAL SOCIETY		R	06/18/80							YES
ADMISSIONS - RECREATIONAL FACILITIES - FEES CHARGED FOR USE OF SKI CHAIR LIFT ARE SUBJECT TO SALES TAX	7WTAC202 200-488	HERTE D/B/A LITTLE SWITZERLAND	EDWARD J. AND HARRIET	AP	01/23/69							YES
ADMISSIONS - RECREATIONAL FACILITIES - SALE OF TICKETS FOR USE OF SKI TOWS, T-BAR AND CHAIR LIFT SUBJECT TO TAX	6WBTA218 200-344	STOPA, D/B/A WILMOT SKI HILLS	WALTER T. EUGENIA M.	A	02/08/67							YES
ADMISSIONS - SALES OF ADMISSIONS TO AMUSEMENT OR ENTERTAINMENT EVENTS OR PLACES - MRT PERFORMANCES IN THE POWERHOUSE AND STEIMKE THEATRE - EDUCATIONAL	400-515 WTB124-22	MILWAUKEE REPERTORY THEATER, INC.		A	12/15/00							YES
ADMISSIONS - SKI TOW TICKETS	200-190 200-259 28WIS(2d)637	TELEMARK COMPANY, INC. (THE)		A		A	02/16/65			A	11/02/65	YES
ADMISSIONS - SWIMMING POOL USER FEES	202-380 WTB39-10	YWCA OF MADISON, WI., INC.		A	06/04/84							YES
ADMISSIONS - TOURS AND CRUISES - RAILROAD WAS ENTERTAINMENT ATTRACTION NOT COMMON CARRIER	8WTAC102 200-569	LAONA & NORTHERN RAILWAY COMPANY		A	01/28/70							YES
ADVANCE PAYMENTS - DEPOSITS UNDER APPEAL - UNEXPLAINED PAYMENT OF FULL AMOUNT DUE AFTER DATE APPEAL FILED CONSIDERED DEPOSIT NOT PAYMENT OF ASSESSMENT	202-870	L. T. HAMPEL CORPORATION		R	05/21/87							YES
ADVERTISING - CATALOGS - PURCHASES OF TPP CONSUMED IN PRINTING ADVERTISING CATALOGS WHICH ARE DISTRIBUTED WITHOUT CHARGE	400-382 400-426 WTB112-25 115-26	SAX ARTS & CRAFTS, INC.		A	08/12/98	A	05/24/99					YES
ADVERTISING - CATALOGS - UNPRINTED PAPER STOCK PURCHASED FROM WISCONSIN VENDORS AND SHIPPED TO WISCONSIN PRINTER FOR THE PRINTING OF ADVERTISING CATALOGS FOR DISTRIBUTION WITHOUT CHARGE OUT-OF-STATE	400-382 400-426 WTB112-25 115-26	SAX ARTS & CRAFTS, INC.		A	08/12/98	A	05/24/99					YES
ADVERTISING - PURCHASE OF ENVELOPES FURNISHED TO RECIPIENTS FOR ORDERING MERCHANDISE FROM ADVERTISING CATALOGS	400-382 400-426 WTB112-25 115-26	SAX ARTS & CRAFTS, INC.		A	08/12/98	A	05/24/99					YES
ADVERTISING DEFINED - PRINTING - ADVERTISING MATERIAL SENT OUT-OF-STATE - INSTITUTIONAL ADVERTISING	201-891 202-116 202-451 WTB26-9 31-10 39-6	CUNA MUTUAL INSURANCE SOCIETY		A	09/08/81	R	10/28/82	A	09/27/84			YES
ADVERTISING DISPLAYS - DECORATIVE DISPLAYS - DISPLAY RACKS	202-203 202-409 202-685 WTB38-8 45-12	KOHLER COMPANY		A	07/25/83	AP	02/15/84	R	09/25/85			NNA
ADVERTISING MATERIALS TRANSPORTED OUT-OF-STATE	202-753 202-818 202-954 WTB60-10	TELEGRAPH HERALD, INC. A/K/A WOODWARD COMMUNICATIONS, INC.		A	04/29/86	A	01/08/87	A	02/18/88			YES

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ADVERTISING MATERIALS TRANSPORTED OUT-OF-STATE	202-753 202-818 202-954 WTB60-10	WOODWARD COMMUNICATIONS, INC. F/K/A TELEGRAPH HERALD, INC.		A	04/29/86	A	01/08/87	A	02/18/88			YES
AIRCRAFT - EXEMPTION FOR AIRCRAFT USED AS CERTIFIED OR LICENSED CARRIERS IN INTERSTATE COMMERCE	202-959 202-997 203-033	MARATHON ELECTRIC MANUFACTURING CORP.		R	03/17/88	RM	10/06/88					YES
AIRCRAFT - HOT AIR BALLOON - REPLACEMENT FABRIC ENVELOPE NOT EXEMPT AS BALLOON IS NOT CARRIER CERTIFIED OR LICENSED UNDER US OR FOREIGN LAWS	WTB96-17	MAJESTIC BALLOONS, LTD.*		A	12/14/95							YES
AIRCRAFT - SOLD TO NONRESIDENTS - CORPORATE RESIDENCY - IMPROPERLY DETERMINED CORPORATE PURCHASERS WERE WISCONSIN RESIDENTS SOLELY BY REASON OF THEIR DOING BUSINESS IN WISCONSIN AS EVIDENCED BY HOLDING SALES PERMIT OR FILING FRANCHISE/SALES TAX RETURNS	400-052	K-C AVIATION, INC.		RM	05/09/94							YES
AMUSEMENT DEVICES - TAX LIABILITY FOR RECEIPTS FALLS ON THE OWNER OF MACHINES	9WTAC40 200-723 200-880	FISH	FRANCIS L.	AP	08/11/71	A	11/18/72					YES
APPEALS - 30 DAY PERIOD FOR FILING PETITION FOR REVIEW OF TAX APPEALS COMMISSION DECISION DISCUSSED	200-441	A. O. SMITH				R	07/08/68					YES
APPEALS - APPEAL PROCEDURE - PROCESS SET FORTH IN INCOME TAX STATUTES APPLIES TO SALES TAX	6WBTA229 200-358	CLUB TERRACE, INC.		D	03/21/67							YES
APPEALS - APPELLATE BUREAU SHALL ISSUE PETITION FOR REDETERMINATION WITHIN SIX MONTHS - DIRECTORY NOT MANDATORY	202-630 202-754	VONASEK & SCHIEFFER, INC.		R	10/09/85	R	07/01/86					YES
APPEALS - APPLICATION FOR ABATEMENT - PERSON DIRECTLY INTERESTED DEFINED	10WTAC193 201-392 201-439	ECODYNE CORP.		D	04/27/77	A	10/25/77					YES
APPEALS - APPLICATION FOR ABATEMENT - PERSON DIRECTLY INTERESTED DEFINED	10WTAC193 201-392 201-439	LAYNE-NORTHWEST COMPANY		D	04/27/77	A	10/25/77					YES
APPEALS - ATTORNEY FEES AND COSTS	WTB139-18	PLAZA PUBLICATIONS, INC.		A	04/06/04							YES
APPEALS - CIRCUIT COURT - APPEAL PROCEDURE - FAILURE TO NOTIFY TAX COMMISSION	202-513 WTB42-16	SKYCOM CORPORATION		A	02/12/85	A	03/26/86					YES
APPEALS - CIRCUIT COURT - CAN DECLINE JURISDICTION WHEN ISSUE COULD BE DECIDED BY TAX APPEALS COMMISSION	200-659 200-861 56WIS2d70	SAWEJKA	FRANK AND RUTH			D	02/11/71		A	10/31/72		YES
APPEALS - CIRCUIT COURT - COURT LACKS JURISDICTION WHEN FILING FEE NOT PAID	7WTAC198 200-550	INTERNATIONAL AMUSEMENTS, INC.		A	01/22/69	D	10/10/69					YES
APPEALS - CIRCUIT COURT - FAILED TO SERVE PETITION FOR REVIEW UPON TAX APPEALS COMMISSION WITHIN 30 DAYS	202-867	HAYWARD COMMUNITY SCHOOL DISTRICT				A	04/23/87					YES
APPEALS - CIRCUIT COURT - FAILED TO SERVE PETITION FOR REVIEW UPON TAX APPEALS COMMISSION WITHIN 30 DAYS	202-867	VONASEK & SCHIEFFER, INC.				A	04/23/87					YES
APPEALS - CIRCUIT COURT - JURISDICTION - COURT DOES NOT HAVE JURISDICTION WHERE PETITION FOR REVIEW NOT SERVED ON TAX APPEALS COMMISSION	203-197	SINGSTOCK	GEORGE N.			D	07/21/90					YES
APPEALS - CIRCUIT COURT - JURISDICTION - MOTION FOR DISMISSAL - PROPER SERVICE - PETITION FOR REVIEW SHALL BE SERVED PERSONNALLY OR BY CERTIFIED MAIL	WTB114-16	HAMMERSLEY STONE COMPANY INC.				A	12/21/98					YES
APPEALS - CIRCUIT COURT - JURISDICTION - PETITION FOR REVIEW FILED WITHOUT PAYMENT OF FILING FEE (MOTION FOR DISMISSAL)	WTB128-30	HERGERT D/B/A AERO EXPO CORPORATE SERVICES	RONALD J.			A	07/11/01					YES
APPEALS - CIRCUIT COURT - LACKED JURISDICTION SINCE TAXPAYER DID NOT FILE PETITION WITHIN 30 DAYS WITH TAX APPEALS COMMISSION	201-743 WTB18-8	SARGENTO CHEESE COMPANY, INC.		A	04/20/78	D	11/19/79					YES
APPEALS - CIRCUIT COURT - NONCOMPLIANCE WITH SERVICE REQUIREMENTS - MOTION FOR SUMMARY REVERSAL	202-657	THIRY DAEMS CHEESE FACTORY, INC.				R	01/20/86					YES

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APPEALS - CIRCUIT COURT - PETITION FOR REVIEW NOT FILED WITHIN 30 DAY PERIOD	202-257	JOHNSONVILLE SAUSAGE, INC.				A	11/23/82	A	04/11/83			YES
APPEALS - CIRCUIT COURT - PETITION FOR REVIEW OF ADMINISTRATIVE DECISION - FAILURE TO SERVE TAX APPEALS COMMISSION TIMELY	202-755 202-909 WTB55-11	YMCA OF БЕЛОIT, WISCONSIN, ET AL.				D	06/30/86	A	10/15/87			YES
APPEALS - CIRCUIT COURT DISMISSED CLAIMS OF AUTOMOBILE PURCHASERS, PURCHASERS TO SEEK ADMINISTRATIVE REMEDIES	WTB98-28	GRALL, ET AL.	JOHN			D	01/30/96					YES
APPEALS - DEPARTMENT'S DEPOSIT OF CHECK OFFERED AS PROPOSED SETTLEMENT, NOT DEPOSIT, WAS ACCEPTANCE OF OFFER	202-146	HOUSEY	GEORGE AND EDWARD	AP	01/31/82							YES
APPEALS - FIELD AUDIT FINAL - 30 DAYS AFTER NOTICE	10WTAC131 201-226 201-397 201-603 89WIS(2d)610 WTB6-3	MOEBIUS PRINTING COMPANY		AP	05/26/76	R	05/16/77			AP	05/30/79	YES
APPEALS - JUDICIAL REVIEW - FAILED TO NOTIFY DEPARTMENT WITHIN 30 DAY PERIOD - IMPROPER VENUE	202-213 202-317 202-574	FRENCH	PAUL H.	A	07/25/83	A	02/20/84	A	06/21/85			YES
APPEALS - JURISDICTION - CIRCUIT COURT DISMISSED - FAILED TO SERVE NOTICE OF CLAIM ON ATTORNEY GENERAL AS REQUIRED	203-368 400-039 400-129 WTB81-12 90-24	GRALL, ET AL.	JOHN			A	09/22/92	A	12/16/93	RM	05/23/95	YES
APPEALS - JURISDICTION - CIRCUIT COURT DISMISSED CLAIMS OF AUTOMOBILE PURCHASERS, FAILED TO EXHAUST ADMINISTRATIVE REMEDIES, MANUFACTURER'S REBATES NOT EXCLUDABLE FROM SALES PRICE	203-368 400-039 400-129 WTB81-12 90-24	GRALL, ET AL.	JOHN			A	09/22/92	A	12/16/93	RM	05/23/95	YES
APPEALS - JURISDICTION - CIRCUIT COURT DISMISSED COMPLAINT BARRED UNDER DOCTRINE OF SOVEREIGN IMMUNITY - MANUFACTURER'S REBATES NOT EXCLUDABLE FROM SALES PRICE	203-368 400-039 400-129 WTB81-12 90-24	GRALL, ET AL.	JOHN			A	09/22/92	A	12/16/93	RM	05/23/95	YES
APPEALS - JURISDICTION - NOTICE OF ACTION ISSUED TO PETITIONER'S MANAGER PER DEPARTMENT RECORDS, DEPARTMENT NOT NOTIFIED OF CHANGE IN MANAGER	400-446	TELEMARK POINTE OWNER'S ASSOCIATION		D	11/01/99							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION HAS JURISDICTION OVER MINNESOTA RESIDENT-PETITIONER. WTAC HAS JURISDICTION OVER ANY ACTION FOR ASSESSMENTS ASSESSED BY A WISCONSIN TAXING AUTHORITY	400-497 400-529 WTB123-26 125-18	SWARTZ	KURT T.	A	08/31/00	A	02/23/01					YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION, PETITION FOR REVIEW RECEIVED MORE THAN 60 DAYS AFTER NOTICE (MOTION TO DISMISS)	400-446	TELEMARK POINTE OWNER'S ASSOCIATION		D	11/01/99							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION, PETITION FOR REVIEW WAS RECEIVED MORE THAN 60 DAYS AFTER NOTICE OF REDETERMINATION RECEIVED BY TAXPAYER	400-293	MOBILE TRANSPORT SYSTEMS, INC.		A	04/22/97							YES
APPEALS - PETITION FOR REDETERMINATION - NOT TIMELY	202-779 WTB49-9	FOLEY & LARDNER		A	07/10/85			A	07/24/86			YES
APPEALS - PETITION FOR REDETERMINATION NOT TIMELY FILED WITH WISCONSIN DEPARTMENT OF REVENUE - TAX APPEALS COMMISSION LACKS JURISDICTION	8WTAC159 200-604	MCCREDIE	LLEWELLYN	D	06/04/70							YES
APPEALS - SALES TAX DEFICIENCY DETERMINATION FINAL WHERE PETITION FOR REDETERMINATION NOT TIMELY FILED	6WBTA229 200-358	CLUB TERRACE, INC.		D	03/21/67							YES
APPEALS - SERVICE ON DEPARTMENT DOES NOT SATISFY REQUIREMENT TO SERVE TAX APPEALS COMMISSION WITHIN 30 DAYS	200-956	SHIFF	JOSEPH J.	A	05/31/73	D	11/01/73					YES
APPEALS - SETTLEMENT - STATE NOT GUILTY OF BAD FAITH IN REFUSING TO NEGOTIATE SETTLEMENT WHERE THERE IS NO LEGAL BASIS FOR SETTLEMENT	203-319 WTB78-11	GOULD	WILLIAM AND LOIS	A	03/09/92							YES
APPEALS - STATUTE OF LIMITATIONS - NOTICE OF ACTION WAS ISSUED WITHIN SIX MONTHS OF THE RECEIPT OF THE PETITION FOR REDETERMINATION	400-197 WTB98-25	AQUA FINANCE, INC.		A	02/26/96							YES

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APPEALS - STATUTE OF LIMITATIONS - STIPULATION AND AGREEMENT INVALID - SIGNED WITHOUT KNOWLEDGE OF POWER OF ATTORNEY - DEPARTMENT DIDNT ACT WITHIN 6 MONTHS	202-630 202-754	HAYWARD COMMUNITY SCHOOL DISTRICT		R	10/09/85	R	07/01/86					YES
APPEALS - TAX APPEALS COMMISSION - APPEAL PROCEDURE - APPEAL NOT TIMELY FILED - SENT BY REGULAR MAIL AND RECEIVED BY TAC ON 61ST DAY	400-017 WTB86-21	GRANGE	LAURENCE H.	D	12/03/92	A	09/16/93					YES
APPEALS - TAX APPEALS COMMISSION - APPEALS PROCEDURE - \$5 FILING FEE COVERS 2 ASSESSMENTS AGAINST SAME TAXPAYER	202-271	L. M. BERRY AND COMPANY		R	10/20/83							YES
APPEALS - TAX APPEALS COMMISSION - DEPARTMENT NOT ESTOPPED FROM CLAIMING UNTIMELY FILING OF PETITION WHERE NOTICE SENT TO TAXPAYER BUT NOT ATTORNEY	201-764	BUSINESS & INSTITUTIONAL FURNITURE, INC.		D	09/18/79	A	05/19/80					YES
APPEALS - TAX APPEALS COMMISSION - DEPARTMENT TIMELY FILED ANSWER TO TAXPAYER'S PETITION FOR REVIEW	202-245	SUPERIOR WELDING SUPPLY CO.		A	09/26/83							YES
APPEALS - TAX APPEALS COMMISSION - DUE PROCESS DENIED - 30 DAY PERIOD TOO SHORT	201-764	BUSINESS & INSTITUTIONAL FURNITURE, INC.		D	09/18/79	A	05/19/80					YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR	202-518	BRAD RAGAN, INC.		D	03/21/85							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR	202-518	CHARLES LUBOTSKY TIRE CO., INC.		D	03/21/85							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR	202-518	KELSEY WELDING SUPPLY CORPORATION		D	03/21/85							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR AT HEARING WHERE DEPARTMENT MADE NO WAIVER OF SUCH REQUIREMENT RESULTS IN DISMISSAL	7WTAC44 200-468	PULVER	DELBERT	D	09/26/67							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO WAIVE 30 DAY PERIOD - ABUSE OF DISCRETION	201-764	BUSINESS & INSTITUTIONAL FURNITURE, INC.		D	09/18/79	A	05/19/80					YES
APPEALS - TAX APPEALS COMMISSION - FIELD AUDIT PAID - REDETERMINATION FINAL	202-384	HALES CORNERS SAND & GRAVEL, INC.		D	06/22/84							YES
APPEALS - TAX APPEALS COMMISSION - HAS JURISDICTION TO DECIDE ISSUE NOT RAISED IN PETITION FOR REDETERMINATION AND NOT ACTED ON BY DEPARTMENT	202-974 WTB57-7	FORT HOWARD PAPER COMPANY		R	04/29/88							YES
APPEALS - TAX APPEALS COMMISSION - HAS NO JURISDICTION IF NO PETITION FOR REDETERMINATION FILED AND NO REDETERMINATION MADE	5WBTA144	AMERICAN LINEN SUPPLY CO.		D	01/17/64							YES
APPEALS - TAX APPEALS COMMISSION - HAS NO JURISDICTION IF NO PETITION FOR REDETERMINATION FILED AND NO REDETERMINATION MADE	5WBTA144	COVERALL CLEANERS & SUPPLIERS		D	01/17/64							YES
APPEALS - TAX APPEALS COMMISSION - HAS NO JURISDICTION IF NO PETITION FOR REDETERMINATION FILED AND NO REDETERMINATION MADE	5WBTA144 200-132	MICKEY S LINEN & TOWEL SUPPLY, INC.		D	01/17/64							YES
APPEALS - TAX APPEALS COMMISSION - HAS NO JURISDICTION IF NO PETITION FOR REDETERMINATION FILED AND NO REDETERMINATION MADE	5WBTA144	PEERLESS OVERALL CLEANERS, INC.		D	01/17/64							YES
APPEALS - TAX APPEALS COMMISSION - HAS NO JURISDICTION IF NO PETITION FOR REDETERMINATION FILED AND NO REDETERMINATION MADE	5WBTA144	VETERANS LINEN SUPPLY CO.		D	01/17/64							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW RAISED ISSUES NOT RAISED AT APPELLATE	9WTAC193 200-813	EASTON	EARL H.	A	04/28/72							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION DOES NOT INCLUDE PETITION FOR REVIEW OF DELINQUENT TAXES	201-443	BLICKENSDFERFER	THOMAS	D	01/10/86							YES
APPEALS - TAX APPEALS COMMISSION - LACKS AUTHORITY TO REVIEW CONSTITUTIONALITY OF LAWS	9WTAC117 200-773	FRANZ D/B/A THE BIG INDIAN BOAT LINES	ROY A.	A	01/31/72							YES

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APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION ON MATTERS NOT IN DISPUTE BETWEEN PARTIES	202-259 202-362 202-691 WTB38-9 45-13	SCHUSTER CONSTRUCTION COMPANY		A	10/31/83	A	04/18/84	A	07/11/85			YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION TO REVIEW A CLAIM FOR REFUND NOT AUTHORIZED BY STATUTE	9WTAC283 200-858	JACKSON COUNTY IRON COMPANY		D	10/09/72							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION TO REVIEW ASSESSMENT WHICH HAS BECOME FINAL	6WBTA229 200-358	CLUB TERRACE, INC.		D	03/21/67							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHEN FIELD AUDIT ASSESSMENT WAS NOT APPEALED AND BECAME FINAL	10WTAC186	NATIONAL BUILDING MAINTENANCE, INC.		D	03/31/77							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE \$5 FILING FEE NOT TIMELY PAID	202-274	BUCAN	JOSEPH R.	D	11/17/83							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE PETITION FOR REVIEW NOT TIMELY FILED	202-218	WAUTOMA REHABILITATION CENTER, INC.		D	07/07/83							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE TAXPAYER FAILED TO FILE PETITION WITHIN 30 DAYS	6WBTA69 200-371	HART'S DRIVE-IN CO., INC.		D	06/03/65	D	03/24/66					YES
APPEALS - TAX APPEALS COMMISSION - MAY CONSIDER ISSUES NOT PREVIOUSLY RAISED WHEN THEY RELATE TO THE DEPARTMENT OF REVENUE'S COMPETENCE TO ASSESS TAX	202-959 202-997 203-033 203-066	MARATHON ELECTRIC MANUFACTURING COMPANY		R	02/27/89	R	10/06/89					YES
APPEALS - TAX APPEALS COMMISSION - MOTION TO DISMISS - IMPROPER PARTY TO PETITION FOR REVIEW	202-630 202-754	HAYWARD COMMUNITY SCHOOL DISTRICT		R	10/09/85	R	07/01/86					YES
APPEALS - TAX APPEALS COMMISSION - MOTION TO DISMISS - IMPROPER PARTY TO PETITION FOR REVIEW	202-630 202-754	VONASEK & SCHIEFFER, INC.		R	10/09/85	R	07/01/86					YES
APPEALS - TAX APPEALS COMMISSION - MULTIPLE APPEALS - ONE \$5.00 FEE - TWO ACTIONS	202-182	BLANKE D/B/A BLANKE'S SERVICE	GEORGE	D	06/10/83							YES
APPEALS - TAX APPEALS COMMISSION - MULTIPLE APPEALS (2) - ONE PETITION FOR REVIEW - ONE FILING FEE	202-188	ZAY	JAMES J.	R	06/10/83							YES
APPEALS - TAX APPEALS COMMISSION - NO JURISDICTION ON PETITION FOR REDETERMINATION NOT ACTED ON BY DEPARTMENT	6WBTA229 200-358	CLUB TERRACE, INC.		D	03/21/67							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REHEARING	WTB76-7	EBNER CONSTRUCTION, INC.		AP	07/31/91							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REHEARING DENIED - NO MATERIAL ERROR OF LAW OR FACT SHOWN OR NO NEW EVIDENCE DISCOVERED	WTB132-26	DOLAN*	JOHN P.	R	08/21/02							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW - TIMELINESS	202-312 202-517	K-MART CORPORATION		D	01/27/84	A	11/20/84					YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW NOT TIMELY FILED	8WTAC159 200-604	MCCREDIE	LLEWELLYN	D	06/04/70							YES
APPEALS - TAX APPEALS COMMISSION - PETITIONER'S MOTION TO WITHDRAW AND AMEND INADVERTENT ADMISSIONS GRANTED	400-355 WTB110-23	VACATION OWNER'S ASSOCIATION, INC.		R	11/21/96							YES
APPEALS - TAX APPEALS COMMISSION - PRACTICE AND PROCEDURE - DISCOVERY - ACCESS TO DEPARTMENT DOCUMENTS LIMITED TO DOCUMENTS RELATED TO STATUTES AND RULES BEARING ON THE ISSUES OF THE CASE, ATTORNEY WORK PRODUCT EXCLUDED	400-575	WISSOTA SAND AND GRAVEL CO.		AP	11/09/01							NO
APPEALS - TAX APPEALS COMMISSION - PRACTICE AND PROCEDURE - DISCOVERY - EXTENSION OF PERIOD FOR DISCOVERY DENIED - DEPARTMENTS REFUSAL TO AGREE TO STIPULATED FACTS NOT GOOD CAUSE TO EXTEND DISCOVERY PERIOD	400-584	CONSOLIDATED PAPER INC.		A	01/18/02							NO

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APPEALS - TAX APPEALS COMMISSION - PRACTICE AND PROCEDURE - TAXPAYER ALLOWED TO FILED AMENDED PETITION FOR REVIEW AFTER 60 DAY APPEAL PERIOD LAPSED, AMENDMENT RAISED NEW ISSUE WITH RESPECT TO ITEM PREVIOUSLY IDENTIFIED	400-575	WISSOTA SAND AND GRAVEL CO.		R	11/09/01							NO
APPEALS - TAX APPEALS COMMISSION - SALES TAX ASSESSMENT DISMISSED FOR FAILURE TO APPEAR AT TAX APPEALS COMMISSION HEARING	7WTAC98 200-461 200-512	SLANEY	GEORGE	D	05/13/68	A	10/23/68					YES
APPEALS - TAX APPEALS COMMISSION HAS NO JURISDICTION IF NO PETITION FOR REDETERMINATION FILED - NO REDETERMINATION MADE	5WBTA144	INDUSTRIAL TOWEL & UNIFORM		D	01/17/64							YES
APPEALS - TIMELINESS OF NOTICE OF ACTION	202-312 202-517 WTB45-11	K-MART CORPORATION		A	01/27/84	A	11/20/84					YES
APPEALS - TIMELINESS OF NOTICE OF ACTION - TIMELINESS OF PETITION FOR REVIEW	WTB45-11	K-MART CORPORATION				A	08/21/85					YES
APPEALS - TO APPELLATE BUREAU - DEPOSITS - PAYMENT OF PORTION OF THE DEFICIENCY DETERMINATION - FINALIZES ISSUES	202-002 WTB30-8	HUNTER HEATING & AIR CONDITIONING, INC.		D	04/20/82							YES
ASSESSMENTS - ARITHMETICAL ERRORS IN WORKPAPERS DO NOT VOID ASSESSMENT	202-694	MUSKEGO LAKES CORPORATION		A	02/17/86							YES
ASSESSMENTS - INAPPLICABLE STATUTE REFERENCE DOES NOT INVALIDATE ASSESSMENT	202-120 WTB32-6	TOUBL D/B/A TOUBL GAME BIRD FARMS	JAN R.	AP	11/12/82							YES
ASSESSMENTS - NOTICE OF DETERMINATION - TAX REPRESENTATIVE'S LETTER	10WTAC131 201-226 201-397 201-603 89WIS(2d)610 WTB6-3	MOEBIUS PRINTING COMPANY		AP	05/26/76	R	05/16/77			AP	05/30/79	YES
ASSESSMENTS - STATUTE OF LIMITATIONS - DUE DATE OF THE RETURN REFERS TO MONTHLY RETURN, NOT ANNUAL RETURN - ASSESSMENT NOT TIMELY (PRIOR TO 4/1/76)	10WTAC90 201-183 201-344	STANDARD ELECTRIC SUPPLY COMPANY		A	12/04/75	R	10/07/76					YES
ASSETS (TRUCK AND PARTS) DISTRIBUTED IN PARTNERSHIP DISSOLUTION - MOTOR VEHICLES	9WTAC294 200-869 201-017 201-198	GENSLER		A	11/17/72	A	05/29/74			A	12/19/75	YES
ASSETS DISTRIBUTED IN PARTNERSHIP DISSOLUTION SUBJECT TO TAX - MOTOR VEHICLES	9WTAC294 200-869 201-017 201-198	GENSLER, ET AL. D/B/A GENSLER BROS. INC.		AP	11/17/72	A	05/29/74			A	12/19/75	YES
ATTORNEY FEES AND COSTS - DEPARTMENT OF REVENUE'S POSITION HAD REASONABLE BASIS IN FACT AND LAW - ATTORNEY FEES DENIED	202-823 202-923 203-032 WTB61-12	SUSIE Q. FISH COMPANY, INC.		AP	02/05/87	A	12/08/87	A	01/26/89			YES
AUCTION SALES - GROSS RECEIPTS REALIZED FROM AUCTION SALES HELD AT COMMERCIAL LOCATIONS IN WISCONSIN TAXABLE	400-102 400-157 WTB92-17 95-28	LOCKE D/B/A G & L AUCTION SERVICE	TERRY	A	01/17/95	A	09/07/95					YES
AUCTIONS - EXEMPT AUCTION RECEIPTS - SALE OF INSOLVENT DEBTOR'S BOAT MADE PURSUANT TO FEDERAL BANKRUPTCY COURT ORDER	203-369	LIGMAN	KEVIN A.	R	09/30/92							YES
AUCTIONS - GROSS RECEIPTS RECEIVED ARE TAXABLE	10WTAC127 201-227	DIXON, INC.		A	04/29/76							YES
AUCTIONS - OCCASIONAL SALE - PART TIME AUCTIONEER OF HOUSEHOLD GOODS SUBJECT TO TAX	6WTAC73 200-224	FARMER	GEORGE N.	AP	06/23/65							YES
AUCTIONS - PARTNERSHIP SELLING HOUSEHOLD GOODS OWNED BY OTHERS IS NOT AN EXEMPT AUCTIONEER	10WTAC165 201-369 201-430 WTB3-3	HARGARTEN D/B/A CHATTEL CHANGERS	JOAN	A	02/09/77	A	10/10/77					YES
AUCTIONS - RADIO AUCTION SALES	10WTAC127 201-227	DIXON, INC.		A	04/29/76							YES
AUCTIONS - SALE OF HORSES FOR NONFARM PURPOSES TAXABLE, LACKING RESALE CERTIFICATES	9WTAC204 200-815 200-867	SCHMITT	CLIFFORD J.	A	05/09/72	A	11/20/72					YES
AUDITING - ASSESSMENTS - APPEAL - RELIEF FROM STIPULATION OF TAX LIABILITY INDUCED BY MISTAKE	201-888 202-407 202-601 WTB44-10	FIRST NATIONAL LEASING CORPORATION		R	03/10/83	A	01/16/84	R	07/16/85			YES

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AUDITING - INSPECTION OF BOOKS AND RECORDS - PRIVILEGE AGAINST SELF-INCRIMINATION DOES NOT APPLY TO CORPORATE RECORDS	200-895 201-021	ALIOTO	JENNIE			A	02/06/73			A	06/28/74	YES
AUDITING - INSPECTION OF BOOKS AND RECORDS - PRIVILEGE AGAINST SELF-INCRIMINATION DOES NOT APPLY TO CORPORATE RECORDS	220-895 201-021 64WIS(2d)354	MANIACI	JOSEPH			A	02/06/73			A	06/28/74	YES
AUDITING - NO ADDITIONAL SALES TAX DUE WHERE DEPARTMENT'S METHOD USED TO DETERMINE TAX WAS ARBITRARY AND SPECULATIVE	7WTAC32 200-388 200-523	SHOMAN	ROBERT F.	AP	09/19/67	A	07/08/69					YES
AUDITING - SAMPLING	202-005 WTB29-12	BOGGIS-JOHNSON ELECTRIC COMPANY		R	04/23/82							NNA
AUDITING - SAMPLING - PORTION OF ASSESSMENT RELATING TO AUDIT BY SAMPLING AS TO NON-ASSET PURCHASES VOID BY STIPULATION OF PARTIES TO BE BOUND BY BOGGIS JOHNSON DECISION	202-277	PALMER JOHNSON, INC.		R	09/26/83							NNA
AUDITING - TAXPAYER CREDIBILITY QUESTIONED - EXEMPTION CERTIFICATES - GOOD FAITH	202-005 WTB29-12	BOGGIS-JOHNSON ELECTRIC COMPANY		R	04/23/82							NNA
AUDITING - TAXPAYER CREDIBILITY QUESTIONED - SALES PRICE OF AUTO	202-095	PAGENKOPF	EVERETT A.	A	09/30/82							YES
AUTHORITY TO AUDIT - RULES AND REGULATIONS - TAX 11.72 IN EFFECT DURING ASSESSMENT PERIOD REPEATED STATUTORY LANGUAGE	400-016 400-057 WTB82-26 88-16	MALONE	CHARLES M.	A	03/25/93	A	03/31/94					YES
AUTOS - PERSONAL USE BY EMPLOYE - AMOUNTS RECEIVED BY EMPLOYER AS REIMBURSEMENT FOR EMPLOYEE'S PERSONAL USE OF CORPORATE VEHICLE CONSTITUTE GROSS RECEIPTS	400-195 WTB98-27	SKYLINE DEVELOPMENT CORP.		A	02/13/96							YES
BAD DEBT - MEMBERSHIP DUES BILLED - NOT COLLECTED - ACCRUAL BASIS TAXPAYER CANNOT DEDUCT UNTIL WRITTEN OFF BOOKS	202-694	MUSKEGO LAKES CORPORATION		A	02/17/86							YES
BAD DEBTS - INSTALLMENT CONTRACTS	400-782 400-944 WTB141-25 148-30 150-32	DAIMLERCHRYSLER SERVICES NORTH AMERICA		A	09/07/04	A	12/21/05	A	11/22/06			YES
BOAT DOCKING AND STORAGE SERVICES	401-474 WTB173-7	BRENNAN MARINE, INC.		R	09/07/11							YES
BOATS, VESSELS AND BARGES - 50 TON BURDEN - EXEMPTION DOES NOT APPLY TO SUPPLIES SOLD TO SUCH VESSELS	10WTAC33 201-133	MILWAUKEE MARINE SUPPLY, INC.		A	02/27/75							YES
BOATS, VESSELS AND BARGES - 50 TON BURDEN DEFINED	202-823 203-032 WTB53-10	SUSIE Q. FISH COMPANY, INC.		R	02/05/87			A	01/26/89			NNA
BOATS, VESSELS AND BARGES - BOATS REGISTERED WITH COAST GUARD DO NOT HAVE TO REGISTER IN WISCONSIN - BUT ARE SUBJECT TO WISCONSIN USE TAX	9WTAC404 200-956 200-929	SHIFF	JOSEPH J.	A	05/31/73	D	11/01/73					YES
BOATS, VESSELS AND BARGES - COMMERCIAL VESSEL OF 50 TON BURDEN ENGAGED PRIMARILY IN INTERSTATE COMMERCE	203-398 400-029 WTB82-27 86-18	WASHINGTON ISLAND FERRY LINE, INC.		R	03/16/93	A	12/06/93					YES
BOATS, VESSELS AND BARGES - CONTRACT FOR CONSTRUCTION OF YACHT CONSTITUTES TAXABLE SALE, NOT CONTRACT OF EMPLOYMENT TO PERFORM WORK	200-384	BURGER BOAT CO., INC.		A		A	09/22/67					YES
BOATS, VESSELS AND BARGES - DELIVERY OF YACHT, LAUNCHING, TOOK PLACE MORE THAN 90 DAYS AFTER THE 2/1/62 SALE - TAXABLE	200-384	BURGER BOAT CO., INC.		A		A	09/22/67					YES
BOATS, VESSELS AND BARGES - EXEMPTION FOR COMMERCIAL VESSELS DOES NOT INCLUDE RECREATIONAL SIGHT SEEING VESSELS	8WTAC135 200-591	SCHWARZ MARINE CO., INC.		A	04/20/70							YES
BOATS, VESSELS AND BARGES - EXEMPTIONS - COMMERCIAL VESSELS AND BARGES OF 50 TON BURDEN OR OVER	201-717 WTB20-11	TESKIE, JR.	FRANK A.	A	05/22/80							YES
BOATS, VESSELS AND BARGES - NONRESIDENT PURCHASES - CONSTRUCTIVE POSSESSION TRANSFERS AT SITE OF SALE CLOSING	400-385 WTB112-23 114-15	HARDER	CHARLES K.	R	08/19/98	R	03/18/99					YES

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BOATS, VESSELS AND BARGES - NONRESIDENT PURCHASES - NONRESIDENT STORAGE - CONSTITUTIONALITY - LIMITATION TO PURCHASES MADE WITHIN STATE OF PURCHASER'S DOMICILE	400-592 WTB130-26	THORNTON	GREGORY	A	02/22/02							YES
BOATS, VESSELS AND BARGES - NONRESIDENT STORAGE - BOAT PURCHASED IN FLORIDA BY ILLINOIS RESIDENTS AND STORED AND USED IN WISCONSIN	400-467 WTB119-19	WEHRS	RAYMOND AND PATRICIA	R	01/06/00							YES
BOATS, VESSELS AND BARGES - NONRESIDENT STORAGE - BOAT PURCHASED IN FLORIDA BY ILLINOIS RESIDENTS AND STORED AND USED IN WISCONSIN NOT EXEMPT	400-304 400-341 WTB103-18 111-18	WEHRS	RAYMOND AND PATRICIA	A	06/02/97	R	01/22/98					YES
BOATS, VESSELS AND BARGES - PURCHASE OF FERRY BOAT BY AN INTRASTATE TRANSPORTATION COMPANY IS SUBJECT TO TAX	10WTAC8 201-029	WASHINGTON ISLAND FERRY LINE, INC.		A	08/16/74							YES
BOATS, VESSELS AND BARGES - SELLER SUBJECT TO USE TAX ON YACHTS USED TO RETURN SELLER'S CREW TO WISCONSIN	202-277	PALMER JOHNSON, INC.		AP	09/26/83							YES
BOATS, VESSELS AND BARGES - USE SOLELY OUTSIDE OF STATE - USE TAX	201-936	RAILTRACK, INC.		R	12/10/81							YES
BODY SHOP OPERATION - SUPPLIES PURCHASED AND ENTIRELY CONSUMED IN REFINISHING AUTOS NOT SUBJECT TO TAX	9WTAC476 201-003	BAGNALL, ET AL. D/B/A COPELAND COLOR CO.	RICHARD	R	04/29/74							YES
BRACKET SYSTEM - GOVERNMENTAL UNITS	202-150	COUNTY OF RACINE		A	01/14/83							YES
BURDEN OF PROOF - SALES - TAXPAYER - INCOME RECONSTRUCTED BASED UPON NETWORTH METHOD - BURDEN ON TAXPAYER TO PROVE ADDITIONAL INCOME NOT FROM SALES	WTB113-17	AHN D/B/A DON'S PUB	DON	AP	12/22/98							YES
BURDEN OF PROOF - TAXPAYER - BURDEN OF PROOF ON TAXPAYER TO SHOW PROPER MEASURE OF TAX LESS THAN DETERMINED BY FIELD AUDIT	203-269 203-338 400-020 WTB79-15 85-18	CARRION CORPORATION		A	07/31/91	A	04/15/92	A	09/09/93			YES
BURDEN OF PROOF - TAXPAYER - TO SHOW THAT MISCELLANEOUS EQUIPMENT SALES INCLUDED ON SALES AND USE TAX RETURN	203-269 203-338 400-020 WTB79-15 85-18	CARRION CORPORATION		A	07/31/91	A	04/15/92	A	09/09/93			YES
BURDEN OF PROOF IS ON TAXPAYER TO SHOW THAT THE ASSESSMENT IS INCORRECT - NO PROOF SUBMITTED	10WTAC203 201-426 201-537	KARRAS VENDING, INC.		A	08/18/77	A	12/27/78					YES
CABLE TV - MAINTENANCE OF MASTER ANTENNA FOR SUBSCRIBER FEE - SERVICES SUBJECT TO TAX	202-513 WTB42-16	SKYCOM CORPORATION OF WISCONSIN, INC.		A	02/12/85							YES
CABLE TV - RENTAL OF PERIBOLIC DISC - MASTER ANTENNA	202-513 WTB42-16	SKYCOM CORPORATION OF WISCONSIN, INC.		A	02/12/85							YES
CABLE TV - UNDERGROUND TELEVISION CABLES (DROP LINES) NOT CABLE TELEVISION SYSTEM SERVICE	202-859 WTB53-10	PAE COMMUNICATIONS, INC.		AP	04/10/87							YES
CAR WASHES - EXEMPTION FOR SELF SERVICE COIN OPERATED LAUNDRY AND DRY CLEANING MACHINES DOES NOT APPLY TO CAR WASHES	9WTAC458 200-986	ORLEANS D/B/A KWICKI CAR WASH	CHARLES	A	02/07/74							YES
CAR WASHES - RECEIPTS ARE SPECIFICALLY TAXABLE BY STATUTE - CLEANING OF ITEMS OF TANGIBLE PERSONAL PROPERTY	9WTAC458 200-986	ORLEANS D/B/A KWICKI CAR WASH	CHARLES	A	02/07/74							YES
CASH DISCOUNTS - PATRONAGE DIVIDEND ALLOCATED TO PATRONS ACCOUNT IN YEAR FOLLOWING PURCHASE ARE NOT CASH DISCOUNTS WHICH RETROACTIVELY REDUCE MEASURE OF GROSS RECEIPTS	203-069 WTB71-12	NELSON TELEPHONE COOPERATIVE		A	06/26/89	A	12/13/89					YES
CHARITABLE AND RELIGIOUS INSTITUTIONS - EXEMPTION FROM TAX ALLOWED FOR THEATRE GROUP ENGAGED IN EDUCATIONAL ACTIVITIES	8WTAC156 200-601	SUNSET PLAYHOUSE, INC.		R	05/26/70							YES
CLAIM FOR REFUND - SALES TAX - STATUTE OF LIMITATIONS	201-714 WTB20-11	WISCONSIN BRIDGE AND IRON COMPANY		A	05/22/80							YES

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COIN-OPERATING LAUNDRY MACHINES - EXEMPTION DOES NOT APPLY TO MACHINES OPERATED BY TICKETS	400-016 400-057 WTB82-26 88-16	MALONE	CHARLES M.	A	03/25/93	A	03/31/94					YES
COLLECTION OF TAX - BRACKET SYSTEM - AMOUNT DETERMINED ON GROSS SALES, NOT BRACKET SYSTEM COLLECTIONS	9WTAC125 200-776	OBLACK D/B/A BADGERLAND VENDORS	JOSEPH W.	A	01/31/72							YES
COLLECTION OF TAX BY MOTOR VEHICLE DEPARTMENT BY AGREEMENT WITH DEPARTMENT OF REVENUE IS LAWFUL	201-104 64WIS(2d)777	NEW BERLIN REDI-MIX, INC.				A	04/03/74			A	10/01/74	YES
COMMON AND CONTRACT CARRIER - EXCLUSIVE USE - TRUCKS USED TO HAUL OWN LOGS, EXEMPTION DENIED	9WTAC115 200-774	DE LAET	WARREN	A	01/31/72							YES
COMMON OR CONTRACT CARRIER - CONSTITUTIONALITY - EQUAL PROTECTION CLAUSE	400-191 WTB96-19 99-23	WISCONSIN STEEL INDUSTRIES, INC.		A	01/23/96	A	06/07/96					YES
COMMON OR CONTRACT CARRIER - CONTAINERS, PACKAGING AND SHIPPING MATERIALS - MOVING VAN EQUIPMENT AND SUPPLIES (EXEMPT) FURNITURE PADS, COVERS	201-647 201-748 201-875 WTB18-7 20-9 25-5	LEICHT TRANSFER & STORAGE CO., INC.		AP	11/23/79	AP	05/19/80	A	05/26/81			YES
COMMON OR CONTRACT CARRIER - CORPORATE DIVISION WHICH PROVIDED TRANSPORTATION SERVICES BETWEEN THE CORPORATE PLANT AND IT'S CUSTOMERS PLACE OF BUSINESS NOT COMMON OR CONTRACT CARRIER	400-191 WTB96-19 99-23	WISCONSIN STEEL INDUSTRIES, INC.		A	01/23/96	A	06/07/96					YES
COMMON OR CONTRACT CARRIER - EXCLUSIVE USE - TRUCK, TRUCK PARTS, TIRES, REPAIRS	9WTAC294 200-869 201-017 201-198	GENSLER	FORREST AND EVELYN	A	11/17/72	A	05/29/74			R	12/19/75	YES
COMMON OR CONTRACT CARRIER - EXCLUSIVE USE - VEHICLES USED EXCLUSIVELY FOR HAULING FOR COMPENSATION	9WTAC294 200-869 201-017 201-198	GENSLER, ET AL. D/B/A GENSLER BROS. CO.		AP	11/17/72	A	05/29/74			R	12/19/75	YES
COMMON OR CONTRACT CARRIER - EXCLUSIVE USE EXEMPTION NOT INVALIDATED BY INFREQUENT, SPORADIC PERSONAL USE	201-909	NEBEKER	KEITH	R	10/09/81							YES
COMMON OR CONTRACT CARRIER - EXCLUSIVE USE OF TRUCK, TRUCK PARTS, TIRES, REPAIRS	9WTAC294 200-869 201-017 201-198	GENSLER	ARDEN T.	A	11/17/72	A	05/29/74			R	12/19/75	YES
COMMON OR CONTRACT CARRIER - EXEMPTION - MOTOR VEHICLES PURCHASED NOT EXEMPT, PETITIONER'S PRIMARY BUSINESS WAS NOT TRANSPORTATION SERVICES, VEHICLES NOT USED EXCLUSIVELY AS COMMON OR CONTRACT CARRIERS	400-202 WTB98-26	MILLARD FEED MILL, INC.		A	03/18/96							YES
COMMON OR CONTRACT CARRIER - EXEMPTION - TRUCKS AND ACCESSORIES USED IN DISPOSAL SERVICE WERE TAXABLE - EXCLUSIVE USE LACKING	8WTAC122 200-585 200-622	J. M. DISPOSAL SERVICE, INC.		A	02/25/70	A	12/07/70					YES
COMMON OR CONTRACT CARRIER - EXEMPTION DENIED - NOT EXCLUSIVE USE	9WTAC90 200-754	EIFLER	NORMAN	A	12/28/71							YES
COMMON OR CONTRACT CARRIER - EXEMPTION DENIED - NOT EXCLUSIVE USE - PULP HAULING	10WTAC137 201-334	BREVAK	FRANK AND ROBERT	A	08/18/76							YES
COMMON OR CONTRACT CARRIER - EXEMPTION FOR COMMON OR CONTRACT CARRIER ALLOWED - EXCLUSIVE USE - TRUCK, TRUCK PARTS, TIRES, REPAIRS	9WTAC294 200-869	GENSLER, INC.		AP	11/17/72							YES
COMMON OR CONTRACT CARRIER - LEASE RECEIPTS TAXABLE - LESSEE HELD LC	201-827	BOWMAN	DUANE F.	A	03/18/81							YES
COMMON OR CONTRACT CARRIER - MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - MEALS SERVED AIRLINE PASSENGERS	202-620 202-709 202-902 WTB45-10 48-9 54-10	BARGO FOODS NORTH, INC.		A	10/02/85	A	03/13/86	A	09/24/87			YES
COMMON OR CONTRACT CARRIER - MEALS, FOOD, FOOD PRODUCTS AND BEVERAGES - MEALS SERVED AIRLINE PASSENGERS	202-620 202-709 202-902	REPUBLIC AIRLINES		AP	10/02/85	A	03/13/86	A	09/24/87			YES
COMMON OR CONTRACT CARRIER - MOTOR HOME DOES NOT QUALIFY FOR EXEMPTION AS MOTOR TRUCK, TRACK TRACTOR, ROAD TRACTOR, BUS TRAILER OR SEMITRAILER	WTB115-25	J & M TRANSPORTATION SPECIALISTS, INC.		A	04/28/09							YES
COMMON OR CONTRACT CARRIER - MOTOR TRUCKS USED PARTLY IN PRIVATE CARRIAGE ARE NOT EXEMPT	9WTAC77 200-743 200-780	QUAM D/B/A QUAM GRAIN COMPANY	CARROLL	A	11/11/71	A	03/09/72					YES

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COMMON OR CONTRACT CARRIER - PURCHASE OF PARTS AND VAN	202-823 203-032 WTB53-10	SUSIE Q. FISH COMPANY, INC.		A	02/05/87			A	01/26/89			NNA
COMMON OR CONTRACT CARRIER - SERVICE VERSUS RENTAL OF EQUIPMENT - LEASED DRIVERS	202-737 202-872	SPEEDY LEASING, INC.		A	06/06/86	R	06/29/87					YES
COMMON OR CONTRACT CARRIER - TAX EXEMPT TRANSPORTATION CHARGES ON DELIVERY OF BARK	202-496	ARNOTT TRUCKING, INC.		R	12/11/84							YES
COMMON OR CONTRACT CARRIER - TOW TRUCKS - LEASE PAYMENTS AND PURCHASES OF PARTS, REPAIRS, ACCESSORIES, ATTACHMENTS AND SUPPLIES	400-086 WTB90-23	R-K TOWING, INC.		R	09/20/94							YES
COMMON OR CONTRACT CARRIER - TRACTORS, TRAILERS AND TRUCKS NOT USED EXCLUSIVELY AS HIRED CARRIERS ARE TAXABLE	8WTAC92 200-564 200-660	NEESAM	ROBERT	A	12/02/69	A	12/28/70					YES
COMMON OR CONTRACT CARRIER - TRUCK AND ACCESSORIES - EXEMPTION NOT ALLOWED - EXCLUSIVE USE LACKING	8WTAC195 200-641	RIEDER	JAMES W.	A	10/15/70							YES
COMMON OR CONTRACT CARRIER - TRUCK AND ACCESSORIES NOT USED EXCLUSIVELY AS COMMON OR CONTRACT CARRIERS	9WTAC81 200-747 200-921 201-104 64WIS(2d)777	NEW BERLIN RED-MIX, INC.		A	11/16/71	A	04/23/72			A	10/01/74	YES
COMMON OR CONTRACT CARRIER - TRUCK PURCHASE NOT EXEMPT FROM SALES TAX WHEN USED PARTLY FOR OWN PRIVATE HAULING	7WTAC132 200-439	GARGULAK, JR.	JOHN V.	A	07/24/68							YES
COMMON OR CONTRACT CARRIER - TRUCK, REPAIR PARTS AND SUPPLIES	202-729 202-839	JUNG	RONALD E.	A	04/14/86	AP	01/09/87					YES
COMMON OR CONTRACT CARRIER - TRUCKS AND ACCESSORIES NOT USED EXCLUSIVELY AS CONTRACT CARRIER SUBJECT TO SALES TAX	7WTAC141 200-445 200-551	NEW BERLIN RED-MIX, INC.		A	08/09/68	D	02/11/69					YES
COMMON OR CONTRACT CARRIER - TRUCKS AND EQUIPMENT NOT USED EXCLUSIVELY FOR HIRE ARE TAXABLE	9WTAC81 200-747 200-921 201-104 64WIS(2d)777	NEW BERLIN RED-MIX, INC.		A	11/16/71	A	04/23/72			A	10/01/74	YES
COMMON OR CONTRACT CARRIER - TRUCKS AND PARTS USED TO HAUL OWN MATERIALS, AS WELL AS MATERIALS FOR OTHERS, ARE TAXABLE	8WTAC78 200-560 200-617	PARKVIEW SAND & GRAVEL, INC.		A	11/07/69	A	08/26/70					YES
COMMON OR CONTRACT CARRIERS - TRANSFER OF PROPERTY WITHOUT VALUE	400-377 WTB111-18	SUPERIOR HAZARDOUS WASTE GROUP, INC. F/K/A ALLIANCE TRANSPORTATION SERVICES, INC.		A	06/17/98							YES
COMMON OR CONTRACT CARRIERS - TRANSPORTATION OF WASTE PROPERTY FROM POINT A TO POINT B AS DESIGNATED BY THE CUSTOMER	400-646	FREIGHT LIME AND SAND HAULING, INC.		R	11/20/02							YES
COMPROMISE FOR INABILITY TO PAY	WTB171-10	GEGARE TILE, INC.		A	03/11/11							YES
COMPUTER AND DATA PROCESSING - CONSTITUTIONALITY	10WTAC45 201-140 201-222 201-498	JANESVILLE DATA CENTER, INC.		A	04/25/75	A	03/29/76			A	06/30/78	YES
COMPUTER AND DATA PROCESSING - FABRICATING AND PROCESSING - SALE OF KEYPUNCHED CARDS, TAPES, PRINTOUTS	10WTAC45 201-140 201-222 201-498	JANESVILLE DATA CENTER, INC.		A	04/25/75	A	03/29/76			R	06/30/78	YES
COMPUTER AND DATA PROCESSING - FABRICATING AND PROCESSING KEYPUNCH CARDS AND TAPES - SALE OF INTANGIBLE PRODUCT OR SERVICE	10WTAC45 201-140 201-222 201-498	JANESVILLE DATA CENTER, INC.		A	04/25/75	A	03/29/76			R	06/30/78	YES
COMPUTER AND DATA PROCESSING - PROGRAMS - LICENSE PAYMENTS FOR COMPUTER PROGRAMS IN ESSENCE PAYMENTS FOR SERVICES AND INTANGIBLE PERSONAL PROPERTY	202-974 WTB57-7	FORT HOWARD PAPER COMPANY		R	04/29/88							NNA
COMPUTER AND DATA PROCESSING - PROGRAMS - LICENSING OF FEATURE COMPUTER PROGRAMS TO WISCONSIN CUSTOMERS	202-854 202-910 202-983 WTB51-7 54-11 58-11	INTERNATIONAL BUSINESS MACHINES CORP.		R	03/23/87	A	10/02/87	A	06/23/88			YES

Issue	Cite	Last Name or Corporation Name	First Name	TAC		CC		CA		SC		Final
				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
COMPUTER SOFTWARE - TANGIBLE VS. INTANGIBLE - LEASE OF NONCUSTOM COMPUTER SOFTWARE - PREWRITTEN - CANNED	400-075 400-138 400-240 WTB89-13 94-17 99-19 100-24	MANPOWER INTERNATIONAL, INC.		R	08/15/94	A	06/15/95	A	08/22/96			YES
COMPUTER SOFTWARE - TAXABILITY - CANNED VS. CUSTOM PROGRAMS	400-719 400-786 400-974 WTB137-29 141-25 151-20 157-23	MENASHA CORPORATION		R	12/01/03	R	10/26/04	R	01/25/07	A	07/11/08	YES
CONFIDENTIALITY OF RETURNS - PUBLIC ACCESS TO INCOME RECORDS OF FORMERLY TAX - EXEMPT ORGANIZATIONS DENIED	202-093	NEWSPAPERS, INC.				A	09/24/82					YES
CONSTITUTIONALITY	201-764	BUSINESS & INSTITUTIONAL FURNITURE, INC.		D	09/18/79	A	05/19/80					YES
CONSTITUTIONALITY	202-778	GRANT, IOWA, LAFAYETTE SHOPPING NEWS, INC.		A	09/29/86	R	12/04/87					YES
CONSTITUTIONALITY	202-778 202-918	MERRIMAC TYPE SETTING, LTD.		A	09/29/86	R	12/04/87					YES
CONSTITUTIONALITY	202-753 202-818 202-954 WTB60-10	TELEGRAPH - HERALD, INC. A/K/A WOODWARD COMMUNICATIONS		A	04/29/86	A	01/08/87	A	02/18/88			YES
CONSTITUTIONALITY	202-698 202-755 202-909 WTB55-11	YMCA OF БЕЛОIT, WISCONSIN, ET AL.		AP	02/27/86	D	06/30/86	A	10/15/87			YES
CONSTITUTIONALITY - BURDEN IS ON TAXPAYER TO PROVE MULTIPLE TAXATION OCCURS	8WTAC92 200-564 200-660	NEESAM	ROBERT	A	12/02/69	A	12/28/70					YES
CONSTITUTIONALITY - DISCRIMINATION AGAINST INTERSTATE COMMERCE - SALES OF SNOWMOBILES, ALL-TERRAIN VEHICLES, TRAILERS AND ACCESSORIES TO NONRESIDENTS	400-315 WTB107-18	MROTEK, INC.		A	09/09/97							YES
CONSTITUTIONALITY - EQUAL PROTECTION	202-120 WTB32-6	TOUBL D/B/A TOUBL GAME BIRD FARMS	JAN R.	AP	11/12/82							YES
CONSTITUTIONALITY - EQUAL PROTECTION CLAUSE - ISSUES NOT TIMELY RAISED IN PETITIONS FOR REDETERMINATION OR REVIEW	400-186 400-320 WTB96-19 103-20	AMERITECH MOBILE COMMUNICATIONS, INC.		A	12/21/95	A	11/26/96					YES
CONSTITUTIONALITY - EXEMPTION - OCCASIONAL SALE - INABILITY OF PERMIT HOLDER TO MAKE OCCASIONAL SALE NOT UNCONSTITUTIONAL	9WTAC305 200-871 200-919 201-019 64WIS(2d)499	RAMROD, INC.		A	11/21/72	A	04/17/73			A	06/28/74	YES
CONSTITUTIONALITY - INTEREST RATE	202-623 202-825 202-922 WTB46-18 55-11	MONTGOMERY WARD & CO., INC.		AP	11/29/85	A	01/22/87	A	12/30/87			YES
CONSTITUTIONALITY - SALES TAX ON FREIGHT IS NOT UNCONSTITUTIONAL BURDEN ON INTERSTATE COMMERCE	10WTAC222 201-432 201-502 201-605	HAROLD W. FUCHS AGENCY, INC.		A	10/17/77	A	07/10/78	A	06/26/79			YES
CONSTITUTIONALITY - SECURITY DEPOSIT REQUIREMENT	201-015	KINGS ASSOCIATES, INC.				A	05/11/72					YES
CONSTITUTIONALITY - STATUTES PRESUMED TO BE CONSTITUTIONAL	9WTAC335 200-897	GSCHIEDMEIER D/B/A COURT LANES	JOSEPH	A	02/12/73							YES
CONSTITUTIONALITY - TAX APPEALS COMMISSION DOES NOT HAVE AUTHORITY TO RULE ON QUESTIONS OF CONSTITUTIONALITY OF STATUTES	201-588	LINCOLN SAVINGS AND LOAN ASSOCIATION		A	06/25/79							YES
CONSTITUTIONALITY - TELEPHONE SERVICES - TRANSFER OF TELEPHONE MESSAGE ORIGINATION OR TERMINATION SERVICES TO INTEREXCHANGE CARRIERS	203-007 203-148 WTB69-15	GTE SPRINT COMMUNICATIONS CORP. N/K/A U.S. SPRINT COMMUNICATIONS CO.				A	11/09/88			R	05/15/90	YES

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				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
CONSTITUTIONALITY OF TAXES - CANNOT BE REVIEWED BY TAX APPEALS COMMISSION	10WTAC8 201-029	WASHINGTON ISLAND FERRY LINE, INC.		A	08/16/74							YES
CONSTITUTIONALITY OF TAXES - GAS USED BY INTERSTATE PIPELINE NOT EXEMPT UNDER UNITED STATES CONSTITUTION	10WTAC66 201-163 201-228 201-497 WTB1-2 11-4	MIDWESTERN GAS TRANSMISSION CO.		A	06/17/75	R	06/01/76			A	06/30/78	YES
CONSTITUTIONALITY OF TAXES - SALES TAX IS A "PRIVILEGES" TAX AND REQUIREMENT TO HAVE SELLING PERMIT IS CONSTITUTIONAL	201-612	OLSON	CHARLES A.					A	09/11/79			YES
CONSTITUTIONALITY OF TAXES - STATUTE NEITHER AMBIGUOUS NOR SUBJECT TO CONSTITUTIONAL CHALLENGE	9WTAC81 200-747 200-921 201-104	NEW BERLIN REDI-MIX, INC.		A	11/16/71	A	04/23/72			A	10/01/74	YES
CONSTITUTIONALITY OF TAXES - STATUTES ARE PRESUMED TO BE CONSTITUTIONAL	9WTAC433 200-959	RUCK	JANE	A	11/14/73							YES
CONSTITUTIONALITY OF TAXES - TAX APPEALS COMMISSION LACKS AUTHORITY TO REVIEW CONSTITUTIONALITY OF LAWS	9WTAC433 200-959	RUCK	JANE	A	11/14/73							YES
CONSTITUTIONALITY OF TAXES - TAX ON ADMISSIONS TO MISSISSIPPI TOURS DID NOT VIOLATE CONSTITUTION GUARANTEE OF TAX FREE USE OF MISSISSIPPI	10WTAC208 201-427 201-610	FRANZ D/B/A THE BIG INDIAN BOAT LINES	ROY A.	A	08/17/77	A	07/30/79					YES
CONSTITUTIONALITY OF TAXES - TAX ON SALE OF BUSINESS ASSETS DID NOT VIOLATE UNITED STATES CONSTITUTION	10WTAC218 201-431 201-503 201-611 201-684 98WIS(2d)379	MIDCONTINENT BROADCASTING CO. OF WISCONSIN, INC.		A	09/16/77	A	07/24/78	R	08/28/79	R	09/30/80	YES
CONSTITUTIONALITY OF TAXES - VALID UNTIL PROVEN OTHERWISE BY COURT OF COMPETENT JURISDICTION - TAX APPEALS COMMISSION LACKS AUTHORITY	10WTAC208 201-427 201-610	FRANZ D/B/A THE BIG INDIAN BOAT LINES	ROY A.	A	08/17/77	A	07/30/79					YES
CONSTRUCTION CONTRACTOR - CONTRACTOR CONSUMER OF TANGIBLE PERSONAL PROPERTY - SUMMARY JUDGMENT	400-073 WTB90-22	DRUML	OSCAR J.	A	07/08/94							YES
CONSTRUCTION CONTRACTORS - CONSUMERS WHEN CONSTRUCTING CONCRETE MACHINE FOUNDATIONS ON REAL ESTATE - CANNOT USE RESALE CERTIFICATE	10WTAC152 201-342	C. R. MEYER AND SONS CO.		A	09/20/76							YES
CONSTRUCTION CONTRACTORS - CONTRACTOR CONSUMER OF TANGIBLE PERSONAL PROPERTY INCORPORATED IN REAL PROPERTY IMPROVEMENTS	400-123 400-300 WTB92-17 99-24	ZIGNEGO COMPANY, INC.		A	05/02/95	A	04/09/96	A	05/22/97			YES
CONSTRUCTION CONTRACTORS - CONTRACTOR TO EXEMPT ENTITIES - TRANSFERS SUBJECT TO TAX	10WTAC11 201-030	EXPRESS ELECTRIC, INC.		A	09/05/74							YES
CONSTRUCTION CONTRACTORS - EXEMPT ENTITIES - SUBCONTRACTOR ENGAGED IN REAL PROPERTY CONSTRUCTION ACTIVITIES WITH RESPECT TO MILWAUKEE HOUSING AUTHORITY CONTRACTS, MANUFACTURED AND INSTALLED METAL FRAMES	WTB110-20	PRECISION METALS, INC.		A	01/07/98							YES
CONSTRUCTION CONTRACTORS - EXEMPT ENTITY CONSTRUCTION	401-600 401-693 WTB177-7	SULLIVAN BROTHERS, INC.		A	08/14/12	A	02/22/13					NO
CONSTRUCTION CONTRACTORS - EXEMPT ENTITY CONSTRUCTION - CARPETING INSTALLED - GAVE RESALE CERTIFICATE	201-509 201-741 WTB18-7	JANE H. CARYER, INC. D/B/A CARYER INTERIORS		A	08/15/78	A	12/10/79					YES
CONSTRUCTION CONTRACTORS - EXEMPT ENTITY CONSTRUCTION - CARPETING INSTALLER SUBJECT TO USE TAX	201-509 201-741 WTB18-7	JANE H. CARYER, INC.		A	08/15/78	A	12/10/79					YES
CONSTRUCTION CONTRACTORS - FOREIGN CORPORATION LIABLE FOR USE TAX ON TANGIBLE PERSONAL PROPERTY USED FOR BUILDING	7WTAC160 200-454	S. BLICKMAN, INC.		A	09/23/68							YES
CONSTRUCTION CONTRACTORS - LEASE OF STONE CRUSHING EQUIPMENT WITH OPERATORS QUALIFIES FOR THE EXEMPTION FOR MANUFACTURING MACHINERY & EQUIPMENT (SETTLED BASED ON STIPULATION AND ORDER DATED 2/25/04; WTAC DECISION VACATED BY CC 2/25/04)	400-698 400-739 WTB136-18	HAMMERSLEY STONE COMPANY, INC.		R	08/13/03							YES

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CONSTRUCTION CONTRACTORS - PURCHASE OF STONE CRUSHING SERVICES - STONE USED AND CONSUMED IN REAL PROPERTY CONSTRUCTION	400-383 WTB112-27	HAMMERSLEY STONE COMPANY, INC.		A	08/17/98							YES
CONSTRUCTION CONTRACTORS - REAL PROPERTY CONSTRUCTION - TUNNEL SHIELDS	201-982 WTB29-15 31-10	MINING EQUIPMENT MFG. CORP.		AP	02/26/82	A	10/26/82			*		YES
CONSTRUCTION CONTRACTORS - REAL PROPERTY CONSTRUCTION FOR EXEMPT ENTITY	202-290 202-468 202-730 WTB37-11 41-11 47-19	ASPHALT PRODUCTS CO., INC.		R	12/01/83	AP	10/16/84	R	03/06/86			YES
CONSTRUCTION CONTRACTORS - REAL PROPERTY CONSTRUCTION FOR EXEMPT ENTITY	202-787 202-867 WTB49-9	HAYWARD COMMUNITY SCHOOL DISTRICT		A	08/27/86	D	04/23/87					YES
CONSTRUCTION CONTRACTORS - REAL PROPERTY CONSTRUCTION FOR EXEMPT ENTITY	202-432 WTB40-10	SPECIALTY ASSOCIATES, INC.		A	07/31/84							YES
CONSTRUCTION CONTRACTORS - REAL PROPERTY CONSTRUCTION FOR EXEMPT ENTITY	202-787 202-867 WTB49-9	VONASEK & SCHIEFFER, INC.		A	08/27/86	D	04/08/87					YES
CONSTRUCTION CONTRACTORS - REAL PROPERTY CONSTRUCTION FOR EXEMPT ENTITY - APPLICATION OF ASPHALT	202-290 202-468 202-730 WTB37-11 41-11 47-19	JOHNSON & JOHNSON D/B/A ASPHALT PRODUCTS		R	12/01/83	AP	10/16/84	R	03/06/86			YES
CONSTRUCTION CONTRACTORS - REAL PROPERTY CONSTRUCTION FOR EXEMPT ENTITY - FLOOR COVERINGS - CONTRACTOR IS CONSUMER	9WTAC460 200-984 201-032	GILSON D/B/A GILSON FLOORS	WILLARD G.	A	02/08/74	RM	08/22/74					YES
CONSTRUCTION CONTRACTORS - REAL PROPERTY CONSTRUCTION FOR EXEMPT ENTITY - INSULATION	201-701 202-100 202-285 WTB20-11 31-11 35-11	RICE INSULATION, INC.		A	06/12/80	A	09/21/82	A	10/10/83			YES
CONSTRUCTION CONTRACTORS - REALTY VERSUS PERSONALTY - FACTORY BUILT HOMES - TRANSFER OF COMPONENTS TO JOB SITE NOT SUBJECT TO SALES TAX	10WTAC155 201-352 201-396 201-678 91WIS(2d)675 WTB6-3	STERLING CUSTOM HOMES CORPORATION		R	10/28/76	A	05/16/77			A	10/09/79	YES
CONSTRUCTION CONTRACTORS - REALTY VERSUS PERSONALTY - HARVESTORE - CONSTRUCTION OF GRAIN STORAGE CONTAINER REAL ESTATE IMPROVEMENT	201-002 201-110 201-218	A. O. SMITH HARVESTORE PRODUCTS, INC.		R	04/30/74	A	11/22/74			R	04/07/76	YES
CONSTRUCTION CONTRACTORS - REALTY VERSUS PERSONALTY - HIGHWAY SIGNS, GUARDRAILS, ETC. ARE NOT PERMANENT IMPROVEMENTS TO REAL PROPERTY	202-693 202-750 202-919 WTB54-11	TOM KUEHNE LANDSCAPE CONTRACTOR, INC.		A	02/27/86	R	06/30/86	A	10/29/87			NNA
CONSTRUCTION CONTRACTORS - REALTY VERSUS PERSONALTY - INSTALLATION OF CARPETING DEEMED REAL PROPERTY CONSTRUCTION ACTIVITY	201-509 201-741 WTB18-7	JANE H. CARYER, INC. D/B/A CARYER INTERIORS		A	08/15/78	A	12/10/79					YES
CONSTRUCTION CONTRACTORS - REALTY VERSUS PERSONALTY - NURSERY STOCK REAL PROPERTY AFTER INSTALLATION	202-462	JERRY KASIAN LANDSCAPE CONTRACTORS, INC.		AP	10/25/84							YES
CONSTRUCTION CONTRACTORS - REALTY VERSUS PERSONALTY - RETAILER NOT REAL PROPERTY CONTRACTOR - MANHOLE CONSTRUCTION	202-252 202-412 202-696 WTB37-9 39-6 46-17	ADVANCE PIPE & SUPPLY CO., INC.		A	11/01/83	A	06/25/84	A	01/09/86			YES
CONSTRUCTION CONTRACTORS - REALTY VERSUS PERSONALTY - RETAILER NOT REAL PROPERTY CONTRACTOR - MANHOLE CONSTRUCTION	202-252 202-412 202-696 WTB37-9 39-6 46-17	MILWAUKEE SEWER PIPE & SUPPLY CO., INC.		A	11/01/83	A	06/25/84	A	01/09/86			YES
CONSTRUCTION CONTRACTORS - SALE COMPLETE WHEN PROJECT COMPLETED - PROGRESS PAYMENTS MADE PRIOR TO EXEMPTION ENACTMENT NOT TAXABLE	202-482	WISCONSIN POWER AND LIGHT COMPANY		R	11/27/84							YES
CONSTRUCTION CONTRACTORS - TRANSPORTATION AND EQUIPMENT RENTAL	202-462	JERRY KASIAN LANDSCAPE CONTRACTORS, INC.		A	10/25/84							YES
CONSTRUCTION CONTRACTORS - USE TAX - REAL PROPERTY CONSTRUCTION FOR EXEMPT ENTITY (EXEMPT ENTITY ACTED AS PRIME CONTRACTOR)	202-097 WTB31-8	BADGER ELECTRIC CONSTRUCTION CO., INC.		A	09/30/82							YES

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CONTAINERS, PACKAGING & SHIPPING MATERIALS -CORRUGATED BOXES (NOT EXEMPT) NOT USED TO TRANSFER MERCHANDISE OF COMPANY	201-647 201-748 201-875 WTB18-7 20-9 25-5	LEICHT TRANSFER & STORAGE CO., INC.		AP	11/23/79	AP	05/19/80	A	05/26/81			YES
CONTAINERS, PACKAGING AND SHIPPING MATERIALS - DELIVERY TO CUSTOMERS - ITEMS TRANSPORTED WERE USED IN OWN CONSTRUCTION CONTRACTING ACTIVITIES - SUMMARY JUDGMENT	400-073 WTB90-22	DRUML	OSCAR J.	A	07/08/94							YES
CONTAINERS, PACKAGING AND SHIPPING MATERIALS - EXEMPTION DOES NOT APPLY TO BIOSTATS, LIQUID NITROGEN, CANES AND AMPULES USED IN ARTIFICIAL INSEMINATION	10WTAC81 201-172 201-345	TRI-STATE BREEDERS CO-OP		A	09/29/75	A	10/15/76					YES
CONTAINERS, PACKAGING AND SHIPPING MATERIALS - GARMENT BAGS SOLD TO DRY CLEANING ESTABLISHMENTS FOR USE TO RETURN CLEANED GARMENTS TO CUSTOMERS	400-406 WTB118-31	LUETZOW INDUSTRIES		A	02/12/99							YES
CONTAINERS, PACKAGING AND SHIPPING MATERIALS - GARMENT BAGS USED BY DRY CLEANING ESTABLISHMENTS	203-200 203-244 400-171 WTB71-11 75-13 91-15 96-18	LUETZOW INDUSTRIES		A	11/14/90	R	04/15/94	R	10/31/95			YES
CONTAINERS, PACKAGING AND SHIPPING MATERIALS - PLASTIC BAGS SOLD TO DRY CLEANERS - SUMMARY JUDGMENT DENIED	400-307	LUETZOW INDUSTRIES		D	06/27/97							YES
CONTAINERS, PACKAGING AND SHIPPING MATERIALS - PLASTIC UTENSILS NOT SOLD	201-518 201-742 201-882 202-006	SERVOMATION CORPORATION		AP	08/15/78	A	11/19/79	AP	07/28/81	A	03/30/82	YES
CONTAINERS, PACKAGING AND SHIPPING MATERIALS - RAILROAD ROLLING STOCK - CAR LINING PAPER (NOT EXEMPT)	201-647 201-748 201-875 WTB18-7 20-9 25-5	LEICHT TRANSFER & STORAGE CO., INC.		AP	11/23/79	AP	05/19/80	A	05/26/81			YES
CONTAINERS, PACKAGING AND SHIPPING MATERIALS - RESTAURANTS - DISPOSABLE UTENSILS	201-969 WTB30-9	RAUSE ENTERPRISES, ET AL.		R	01/29/82							YES
CONTAINERS, PACKAGING AND SHIPPING MATERIALS - RESTAURANTS - DOGGIE BAGS EXEMPT AS CONTAINERS	10WTAC277 201-494 WTB11-3	DERNEHL-TAYLOR CO., INC.		R	05/26/78							YES
CONTAINERS, PACKAGING AND SHIPPING MATERIALS - STRING, STRAP AND OTHER WRAPPING MATERIALS USED TO TRANSFER NEWSPAPERS TO CARRIERS	400-428 400-342 WTB107-16 112-24 115-25	MADISON NEWSPAPERS, INC.		A	01/28/98	A	09/01/98	A	06/10/99			YES
CORPORATE OFFICER LIABILITY - RESPONSIBLE PARTY - OFFICER SELECTED CREDITORS TO BE PAID PREFERRING OTHER CREDITORS TO STATE - BANK WAS MONITOR, NOT OPERATOR OF BUSINESS	203-366	RUSCH, JR. (DECEASED)	ALLEN C.	A	09/28/92							YES
CORPORATE OFFICER LIABILITY - RESPONSIBLE PERSON - "GOOD FAITH" AND "REASONABLE EFFORTS" DECISIONS TO PAY OR NOT PAY TAX OBLIGATIONS NOT SUFFICIENT TO OVERCOME INTENTIONAL REQUIREMENT	400-011	ESSER	LAWRENCE J.	A	08/05/93							YES
CORPORATE OFFICER LIABILITY - RESPONSIBLE PERSON - LOAN AND SECURITY AGREEMENT DID NOT RELIEVE OFFICER OF RESPONSIBILITY - CONTINUED TO PAY CREDITORS - DUTY BOUND TO MAKE CORPORATE TAX OBLIGATIONS BOTH PAST AND PRESENT	400-011	ESSER	LAWRENCE J.	A	08/05/93							YES
COURT COSTS - COSTS NOT AWARDED - NO SHOWING THAT SUIT BROUGHT IN BAD FAITH	203-262 WTB75-12	GRANT, IOWA, LAFAYETTE SHOPPING NEWS, INC.				R	07/25/91					YES
COURT COSTS - COURT COSTS AWARDED - DEPARTMENT'S POSITION NOT "SUBSTANTIALLY JUSTIFIED"	400-171 WTB96-18	LUETZOW INDUSTRIES				R	05/15/91	R	10/31/95			YES
COURT COSTS AND LEGAL FEES - PLAINTIFF REQUESTS REIMBURSEMENT OF	202-923	SUSIE Q. FISH COMPANY, INC.		A	05/13/87	A	12/08/87					YES
DEFINITION - IN THIS STATE - INCLUDES TRANSACTIONS WHICH OCCUR WITHIN WISCONSIN'S EXTENDED BOUNDARIES SURROUNDING WATERS AND IN AIR SPACE ABOVE STATE	203-058 203-118 203-209 WTB61-11 68-11 70-15	REPUBLIC AIRLINES, INC.		A	05/04/89	A	02/12/90	AP	11/20/90			YES

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				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
DEFINITION - SALE - WHEN DOES IT TAKE PLACE - UPON TRANSFER OF OWNERSHIP, NOT ORDER DATE	7WTAC92 200-419	HAYSSSEN MANUFACTURING CO.		A	04/09/68							YES
DEFINITION - SALE AND SALE AT RETAIL - MEDICAL PROFESSIONS - DENTISTS AND THEIR SUPPLIERS - GOLD ALLOY - RESALE, PURCHASES FOR	10WTAC60 201-155 201-429 80WIS(2d)44 WTB7-4	MILWAUKEE REFINING CORP.		R	05/12/75	A	06/05/76			A	10/04/77	YES
DELIVERY AND POINT OF SALE	202-613 202-702	GENERAL TELEPHONE DIRECTORY COMPANY		AP	08/16/85	AP	03/20/86					YES
DUE PROCESS - RULING VOID WHERE PARTIES ARE NOT APPRISED OF ISSUES INVOLVED	202-924	AT&T COMMUNICATIONS OF WISCONSIN, INC.				R	12/09/87					YES
DUE PROCESS - RULING VOID WHERE PARTIES ARE NOT APPRISED OF ISSUES INVOLVED	202-924	WISCONSIN BELL, INC.				R	12/09/87					YES
EDUCATIONAL INSTITUTIONS - MEALS SERVED TO MEMBERS OF SOCIAL FRATERNITY AFFILIATED WITH UNIVERSITY NOT SUBJECT TO TAX	6WBTA124 200-270	KAPPA CHAPTER OF CHI PHI FRATERNITY		R	01/13/66							YES
EDUCATIONAL INSTITUTIONS - SOCIAL FRATERNITY AFFILIATED WITH UNIVERSITY OF WISCONSIN EXEMPT FROM TAX WHERE PROFIT USED FOR EDUCATIONAL PURPOSE	6WBTA124 200-270	KAPPA CHAPTER OF CHI PHI FRATERNITY		R	01/13/66							YES
EMPLOYE - EMPLOYER RELATIONSHIP AS DETERMINED BY DEPARTMENT OF INDUSTRY LABOR AND HUMAN RELATIONS DOES NOT PROHIBIT LESSOR/LESSEE RELATIONSHIP	203-079 203-231 WTB65-16 71-12 80-20	SANFELLIPPO	JOSEPH	A	07/27/89	R	02/27/91	R	07/09/92			YES
EQUITABLE ESTOPPEL - DOR DID NOT ACQUIESCE TO CIRCUIT COURT ADVERSE DECISION AS DOR APPEALED DECISION TO COURT OF APPEALS	400-307	LUETZOW INDUSTRIES		D	06/27/97							YES
EQUITABLE ESTOPPEL - UNREASONABLE RELIANCE PLACED ON DOT'S CLERICAL EMPLOYEE'S ORAL STATEMENTS REGARDING APPLICATION OF SALES TAX ON SALES OF NONMOTORIZED TRAILERS TO NONRESIDENTS DOES NOT INVOKE ESTOPPEL AGAINST DOR	400-187 400-279 400-327 WTB99-21 102-16 107-17	SPICKLER ENTERPRISES, LTD.		A	12/21/95	A	01/22/97	A	11/20/97			YES
ESTIMATED ASSESSMENT - ESTIMATED ASSESSMENT DETERMINED TO BE EXCESSIVE BASED UPON EVIDENCE PRESENTED	203-376	KEMELING AND SHIVERS	REINIER AND JANE	AP	09/30/92							YES
ESTIMATED ASSESSMENTS - DEPARTMENT REQUIRED TO BASE FINAL ASSESSMENT ON AUDIT OF SALES AND USE RETURN INSTEAD OF ESTIMATE	202-074	KRUCK	JAY C.	R	08/27/82							YES
ESTOPPEL	202-795	FESTA ITALIANA, INC.		A	08/12/86							YES
ESTOPPEL	201-771 201-898 202-068 WTB21-16 25-6 31-10	J. C. PENNEY COMPANY, INC.		R	11/06/80	AP	07/30/81	AP	07/27/82			YES
ESTOPPEL	202-729 202-839	JUNG	RONALD E.	A	04/14/86	A	01/09/87					YES
ESTOPPEL	202-729 202-839	JUNG D/B/A R & R SAND & GRAVEL	RONALD E.	A	04/14/86	A	01/09/87					YES
ESTOPPEL	201-894	KICKAPOO ANTENNAVISION, INC.		R	09/08/81							YES
ESTOPPEL	401-685 401-754 WTB177-7 179-9 183-17	KING'S ENTERPRISES OF WAUSAU, INC.		A	05/11/12	A	01/16/13	A	10/17/13			YES
ESTOPPEL	WTB45-11	K-MART CORPORATION		D	01/27/84	A	08/21/85					YES
ESTOPPEL	201-969 WTB30-9	RAUSE ENTERPRISES, ET AL.		A	01/29/82							YES
ESTOPPEL	202-137 202-387 202-589 WTB32-6 44-12	SECURITY SAVINGS AND LOAN ASSOCIATION		AP	12/28/82	R	05/23/84	A	06/21/85			YES

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ESTOPPEL	202-812 202-865 WTB54-12	ZUNKER D/B/A BOB'S TRUCKING	ROBERT J.	A	10/16/86	A	04/27/87					YES
ESTOPPEL - CLAIM NOT PROPERLY RAISED BEFORE COMMISSION	203-025	GRANT, IOWA, LAFAYETTE SHOPPING NEWS, INC.						A	12/22/88			YES
ESTOPPEL - CONTRARY ADVISE BY DEPARTMENT REPRESENTATIVE NOT ESTABLISHED	201-710	MEYER	HAROLD R.	AP	04/03/80							YES
ESTOPPEL - DEPARTMENT BARRED FROM COLLECTING TAXES ASSESSED FOR PERIOD UNDER REVIEW BEGINNING 8/6/76 ON SALES OF YACHTS TO NONRESIDENTS WHERE DELIVERED OUT OF STATE UNLESS CUSTOMER SUBSEQUENTLY RETURNS AND USES YACHT IN WISCONSIN	202-277	PALMER JOHNSON, INC.		R	09/26/83							NNA
ESTOPPEL - DEPARTMENT DID NOT PROPERLY NOTIFY TAXPAYER OF SALES TAX RESPONSIBILITIES	201-509 201-741 WTB18-7	JANE H. CARYER, INC. D/B/A CARYER INTERIORS		A	08/15/78	A	12/10/79					YES
ESTOPPEL - DEPARTMENT ISSUED REFUND TO PREDECESSOR	202-111	CEDAR LAKE SPEEDWAY, INC.		A	11/12/82							YES
ESTOPPEL - DEPARTMENT NEVER INFORMED TAXPAYER THAT SALES WERE NOT TAXABLE	202-120 WTB32-6	TOUBL D/B/A TOUBL GAME BIRD FARMS	JAN R.	AP	11/12/82							YES
ESTOPPEL - DEPARTMENT NOT ESTOPPED BY PREVIOUSLY ISSUED UNAUDITED REFUND	202-110	COOK	ELMER	A	11/12/82							YES
ESTOPPEL - DEPARTMENT NOT ESTOPPED FROM DENYING CORPORATE EXISTENCE - TAXPAYER NOT HARMED BUT RECEIVED BENEFIT FROM DEPARTMENT'S PRIOR ACTIONS	202-278 202-555	VETTEL	WILLIAM H.	A	11/02/83	A	05/06/85					YES
ESTOPPEL - DEPARTMENT NOT ESTOPPED WHERE PURCHASER DID NOT REQUEST CERTIFICATE	202-538 WTB44-11	IVERSON, RUNDELL AND STEWART		A	05/13/85							YES
ESTOPPEL - LEASE OF AUTOS TO LESSEE/TAXICAB DRIVERS - FAILED TO ESTABLISH ELEMENT WHERE WARRANT APPLICATION OF ESTOPPEL	203-026 WTB61-11	PETERSON	CHARLES L.	A	01/30/89							YES
ESTOPPEL - LEASE OF AUTOS TO LESSEE/TAXICAB DRIVERS - PUBLISHED STATUTORY LAW CONSTITUTES NOTICE TO STATE'S TAXPAYERS	203-079 203-231 WTB65-16 71-12 80-20	SANFELLIPPO	JOSEPH	A	07/27/89	R	02/27/91	R	07/09/92			YES
ESTOPPEL - MISINFORMATION SUPPLIED BY DEPARTMENT - PRECLUDES ASSESSMENT OF INTEREST AND PENALTIES	6WBTA73 200-224	FARMER	GEORGE N.	AP	06/23/65							YES
ESTOPPEL - NO LEGAL BASIS FOR CLAIM	201-004 201-141	REYNOLDS TRANSFER & STORAGE CO., INC.		A	05/21/74	RM	03/24/75					YES
ESTOPPEL - NO SHOWING OF ACTION OR NONACTION BY DEPARTMENT UPON WHICH TAXPAYER RELIED TO THEIR DETRIMENT	400-016 400-057 WTB82-26 88-16	MALONE	CHARLES M.	A	03/25/93	A	03/31/94					YES
ESTOPPEL - ORAL INFORMATION RECEIVED FROM DEPARTMENT	202-795	ITALIAN COMMUNITY CENTER, INC.		A	08/12/86	AP	03/16/87					YES
ESTOPPEL - ORAL REQUESTS FOR INFORMATION FROM DEPARTMENT WERE NOT SUFFICIENT DILIGENCE TO INVOKE ESTOPPEL	10WTAC208 201-427 201-610	FRANZ D/B/A THE BIG INDIAN BOAT LINES	ROY A.	A	08/17/77	A	07/30/79					YES
ESTOPPEL - RELIANCE ON INFORMATION IN DEPARTMENT PUBLICATION	10WTAC243 201-463 201-606 201-846 201-946 WTB10-2 15-5 23-6 28-11	FAMILY HOSPITAL, INC.		R	01/12/78	A	06/10/79	A	04/27/81	A	01/05/82	YES
ESTOPPEL - RELIANCE PLACED ON AGENCIES OTHER THAN THE WISCONSIN DEPARTMENT OF REVENUE	401-077 WTB155-26	SAWVELL D/B/A PRAIRIE CAMPER SALES	RODNEY A.	A	10/12/07	A	09/30/08					NO
ESTOPPEL - RELIED UPON TAX ADVICE GIVEN BY PERSONS OUTSIDE DEPARTMENT - DID NOT GIVE COMPLETE INFORMATION TO DEPARTMENT	202-812 202-865 WTB54-12	ZUNKER	ROBERT J.	A	10/16/86	A	04/27/87					YES

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ESTOPPEL - RETROACTIVE APPLICATION OF NEW LAW	201-888 202-160 202-407 202-601 WTB44-10	FIRST NATIONAL LEASING CORPORATION		R	03/10/83	A	01/16/84	R	07/16/85			YES
ESTOPPEL - TAX REPRESENTATIVE LETTER STATED EXEMPTION CERTIFICATES VALID	10WTAC131 201-226 201-397 201-603 89WIS(2d)610 WTB6-3	MOEBIUS PRINTING COMPANY		AP	05/26/76	R	05/16/77			AP	05/30/79	YES
ESTOPPEL - TAXPAYER DIDN'T SUBSTANTIATE ESTOPPEL CLAIM - TELEPHONE CONVERSATIONS WITH DEPARTMENT OF REVENUE EMPLOYE	10WTAC203 201-426 201-537	KARRAS VENDING, INC.		A	08/18/77	A	12/27/78					YES
ESTOPPEL - UNAWARENESS OF LAW IS NOT SUFFICIENT TO WARRANT APPLICATION OF ESTOPPEL	203-126 203-196 WTB71-10	CRAIG, JR.	EDWARD	A	03/08/90	A	09/27/90					YES
EXEMPT ORGANIZATION - REAL ESTATE CONSTRUCTION	WTB6-4	ST. MICHAEL HOSPITAL OF FRANCISCAN SISTERS				R	07/07/77					YES
EXEMPTION CERTIFICATE - IMPROPER OR DEFECTIVE CERTIFICATE	400-668 WTB134-25	PLAZA PUBLICATIONS, INC.		A	01/31/03							YES
EXEMPTION CERTIFICATES - CERTIFICATE ON FILE WITH RELATED COMPANY - DISTRIBUTOR'S EXEMPTION CERTIFICATE HAS NO EFFECT ON REPAIRMAN'S TAX LIABILITY	201-527 201-607	ASCO, INC.		A	10/20/78	A	07/02/79					YES
EXEMPTION CERTIFICATES - FAILED TO STATE LEGAL BASIS	10WTAC131 201-226 201-397 201-603 WTB6-3 15-6	MOEBIUS PRINTING COMPANY		AP	05/26/76	R	05/16/77			AP	05/30/79	YES
EXEMPTION CERTIFICATES - FOUND VALID, OFFICER LIABILITY ASSESSMENT REVISED CLOSING AGREEMENT PREVIOUSLY EXECUTED WITH CORPORATION	202-302	SCHUETTE	WARD	A	01/20/84							NNA
EXEMPTION CERTIFICATES - GOOD FAITH	201-873	JAY ADVERTISING, INC.		A	07/19/81							YES
EXEMPTION CERTIFICATES - GOOD FAITH	201-982 WTB29-15 31-10	MINING EQUIPMENT MFG. CORP.		AP	02/26/82	A	10/26/82					YES
EXEMPTION CERTIFICATES - GOOD FAITH - PETITIONER'S ACCEPTANCE OF EXEMPTION CERTIFICATE TAKEN IN GOOD FAITH	400-052	K-C AVIATION, INC.		RM	05/09/94							YES
EXEMPTION CERTIFICATES - INVALID CERTIFICATES - LABOR CHARGES - ACCEPTANCE OF INVALID CERTIFICATE DOES NOT RELEASE TAXPAYER OF TAXES	201-982 WTB29-15 31-10	MINING EQUIPMENT MFG. CORP.		AP	02/26/82	A	10/26/82					YES
EXEMPTION CERTIFICATES - NOT VALID - SCHOOLS AND HOSPITALS NOT PURCHASERS OF PRODUCT SOLD IN VENDING MACHINES	201-518 201-742 201-882 202-006	SERVOMATION CORPORATION		AP	08/15/78	A	11/19/79	AP	07/28/81	A	03/30/82	YES
EXEMPTION CERTIFICATES - RETAIL SALE TAXABLE UNLESS CERTIFICATE OF RESALE OR EXEMPTION TAKEN FROM PURCHASER, BURDEN ON SELLER	203-143 203-228 WTB68-10 71-12	PARKS-PIONEER CORPORATION		A	03/23/90	A	02/21/91					YES
EXEMPTION CERTIFICATES - SALES TAX - PRESUMPTION OF TAXABILITY - NO PROOF SUBMITTED TO SHOW ERROR IN ASSESSMENT	9WTAC204 200-815 200-867	SCHMITT	CLIFFORD J.	A	05/09/72	A	11/20/72					YES
EXEMPTIONS - GOVERNMENT PURCHASES - SALE OF TOWING SERVICES TO POLICE DEPARTMENT	400-086 WTB90-23	R-K TOWING, INC.		R	09/20/94							YES
EXEMPTIONS - INGREDIENTS OF FINISHED PRODUCTS - NONMANUFACTURER CANNOT CLAIM EXEMPTION FOR MATERIALS CONSUMED OR DESTROYED IN NONMANUFACTURING TESTING (REHEARING AND CORRECTION 4/23/96 DECISION)	WTB100-24	CHERNEY MICROBIOLOGICAL SERVICES LTD.		A	07/14/96							YES
EXEMPTIONS - INGREDIENTS OF FINISHED PRODUCTS - NONMANUFACTURER MAY CLAIM EXEMPTION FOR MATERIALS CONSUMED OR DESTROYED IN QUALITY CONTROL TESTING OF PRODUCT SAMPLES FROM MFG LINE FOR MANUFACTURER	400-215 WTB100-24	CHERNEY MICROBIOLOGICAL SERVICES INC.		R	04/23/96							YES

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EXEMPTIONS - OUT OF STATE SHIPMENTS - BURDEN OF PROOF ON SELLER TO PROVE THAT SALES WERE NOT MADE IN WISCONSIN	203-269 203-338 400-020 WTB79-15 85-18	CARRION CORPORATION		A	07/31/91	A	04/15/92	A	09/09/93			YES
EXEMPTIONS - SALE OF TRUCK BODIES SOLD TO NONRESIDENT CORPORATION - RESIDENT CORPORATION DEFINED	400-488 WTB118-31 122-25	JOHNSON WELDING & MFG. CO., INC. A/K/A JOHNSON TRUCK BODIES				R	08/11/99	R	07/13/00			YES
EXEMPTIONS - SALE OF TRUCK BODIES SOLD TO NONRESIDENT CORPORATION FOR USE OUTSIDE OF STATE	400-402 400-488 WTB113-22 118-31 122-25	JOHNSON WELDING & MFG. CO., INC. A/K/A JOHNSON TRUCK BODIES		R	12/30/98	R	08/11/99	R	07/13/00			YES
EXTENSION OF TIME - STATUTE OF LIMITATIONS - VALID AGREEMENT EXTENDED THE TIME TO MAKE AN ASSESSMENT	9WTAC204 200-815 200-867	SCHMITT	CLIFFORD J.	A	05/09/72	A	11/20/72					YES
FABRICATING AND PROCESSING - MANUFACTURING - EXEMPTION OF MACHINES AND PROCESSING EQUIPMENT - STRUCTURAL STEEL	201-714 WTB20-11	WISCONSIN BRIDGE AND IRON COMPANY		R	05/22/80							YES
FAILURE TO FILE - DEPARTMENT DIDN'T NOTIFY THEM OF TAX OBLIGATION	202-609 WTB46-20	TROYANEK TAP & LINE SERVICE, INC.		A	11/01/85							YES
FAILURE TO FILE - ESTIMATED TAX - DEPARTMENT MAY ESTIMATE AMOUNT OF GROSS RECEIPTS OF BUSINESS FOR THE PERIOD OPERATORS OF BUSINESS FAILED TO FILE RETURNS	203-113	SINGSTOCK AND WILLIAMS		A	12/13/89							YES
FAILURE TO FILE - RELIANCE ON ACCOUNTANT AND ATTORNEY DOES NOT ABSOLVE TAXPAYER'S RESPONSIBILITY TO FILE RETURNS	202-609 WTB46-20	TROYANEK TAP & LINE SERVICE, INC.		A	11/01/85							YES
FARMING - EXEMPTION DOES NOT APPLY TO LARGE STORAGE BIOSTATS USED FOR STORAGE OF SEMEN	10WTAC81 201-172 201-345	TRI-STATE BREEDERS CO-OP		A	09/25/75	A	10/15/76					YES
FARMING - EXEMPTION FOR FARM MACHINERY - APPLIED TO TRUCK TRACTOR PURCHASED SOLELY TO APPLY LIQUID MANURE TO FARM LAND - NO HIGHWAY USE	WTB30-8	HAMLAND	RICHARD OR ALVIN	R	04/14/82							YES
FARMING - EXEMPTION FOR FARM MACHINERY - CALF HUTCHES ARE NOT MACHINES	202-995 203-052 203-167 WTB61-10	L. T. HAMPEL CORPORATION		A	09/02/88	R	03/30/89	R	07/19/90			YES
FARMING - EXEMPTION FOR FARM MACHINERY - HARVESTORE UNIT IS BOTH A FARM MACHINE AND A GRAIN STORAGE CONTAINER	9WTAC480 201-110 201-218	A. O. SMITH HARVESTORE PRODUCTS, INC.		R	04/30/74	A	11/22/74			R	04/07/76	YES
FARMING - EXEMPTION FOR FARM MACHINERY - PARTS OF TARP SHADE MECHANISM USED TO PROTECT PLANTS ARE NOT CONSIDERED MACHINES	203-083 203-128 203-238 WTB65-14 70-15 71-10 72-5	ARNDT ENTERPRISES, INC.		A	08/29/89	A	02/20/90	A	01/31/91			YES
FARMING - EXEMPTION FOR FARM MACHINERY - TOOLS USED TO INSTALL TARP SHADE MECHANISM NOT EXEMPT AS MACHINES	203-083 203-128 203-238 WTB65-14 70-15 71-10 72-5	ARNDT ENTERPRISES, INC.		A	08/29/89	A	02/20/90	A	01/31/91			YES
FARMING - EXEMPTION FOR FARM MACHINERY - WIRE USED TO ENCLOSE MINK PENS AND CONSTRUCT GINSENG DRYING RACKS NOT EXEMPT	203-083 203-128 203-238 WTB65-14 70-15 71-10 72-5	ARNDT ENTERPRISES, INC.		A	08/29/89	A	02/20/90	A	01/31/91			YES
FARMING - EXEMPTION FOR FARMING DOES NOT APPLY TO AIRCRAFT USED FOR CROP DUSTING	8WTAC173 200-612	DIXON	COLIN DOUGLAS	A	08/11/70							YES
FARMING - EXEMPTION FOR FARMING DOES NOT APPLY TO THE BREEDING AND RAISING OF LABORATORY ANIMALS TO BE USED FOR RESEARCH	401-144	HARLAN SPRAGUE DAWLEY, INC.		A	11/03/08							YES
FARMING - EXEMPTION FOR PROPERTY USED IN FARMING DOES NOT INCLUDE MOTOR VEHICLE FOR HIGHWAY USE	201-827	BOWMAN	DUANE F.	A	03/18/81							YES
FARMING - GINSENG RAISING - FARM EQUIPMENT AND SUPPLIES INCLUDES LOGS USED FOR BUILDING SUPPORT FOR PLANTS AND DRYING SHEDS	201-995 WTB29-16 38-9	MYLREA COMPANY, INC. (THE)		R	03/16/82							YES

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FARMING - GINSENG RAISING - PURCHASE OF LOGS USED AS BUILDING SUPPORTS FOR PLANTS AND DRYING SHEDS EXEMPT AS FARM EQUIPMENT	201-995 WTB29-16 38-9	MYLREA COMPANY, INC. (THE)		R	03/16/82							YES
FARMING - GREENHOUSE CONSTRUCTION - MACHINE USED IN FLORICULTURE	201-670 201-910 202-106 202-202 WTB18-7 28-12 31-10 34-10	GREILING	GENE E.	R	01/25/80	R	10/16/81	A	09/10/82	R	06/01/83	YES
FARMING - LOGGING, DEBARKING AND WOOD CURING - DOES NOT QUALIFY AS FARMING	202-212	DE LAET	WARREN	AP	07/25/83							YES
FARMING - LOGGING, DEBARKING AND WOOD CURING - DOES NOT QUALITY AS FARMING	202-213	FRENCH	PAUL H.	A	07/25/83							YES
FARMING - SALE OF LOGS TO OTHER FARMERS - NOT COMMERCIAL SALE - EXEMPT	201-995 WTB29-16 38-9	MYLREA COMPANY, INC. (THE)		R	03/16/82							YES
FARMING - SOIL CONDITIONS - EXEMPTION DOES NOT APPLY TO SALE OF WOOD CHIPS USED FOR LIVESTOCK BEDDING	9WTAC370 200-913	BALCO, INC.		A	03/26/73							YES
FARMING - USE TAX EXEMPTION ALLOWED FOR PURCHASE OF FOUR-WHEEL DRIVE TRACTOR	202-112	PODREZ	LEON	R	11/12/82							YES
FEES - LATE FILING FEE	9WTAC138 200-784	KING REALTY SERVICE, INC.		A	02/21/72							YES
FEES - LATE FILING FEE - DEPARTMENT FAILED TO NOTIFY TAXPAYER OF FILING REQUIREMENT	201-922	GOTTSCHALK	ALEXANDER	A	11/17/81							YES
FIELD AUDIT - EXAMINATION OF RECORDS BY TAX REPRESENTATIVE	10WTAC131 201-226 201-397 201-603 89WIS(2d)610 WTB6-3	MOEBIUS PRINTING COMPANY		A	05/26/76	A	05/13/77			AP	05/01/79	YES
FIELD AUDIT - TAX REPRESENTATIVE'S EXAMINATION DID NOT CONSTITUTE FIELD AUDIT - NO DETERMINATION ISSUED	201-873	JAY ADVERTISING, INC.		A	07/19/81							YES
FILING REQUIREMENTS - WHO MUST FILE - FILING AND PAYMENT - WRITTEN RETURN ON A FORM PRESCRIBED BY THE STATE REQUIRED, ORAL RETURNS NOT ACCEPTABLE	203-291	SIMONSON	JOHN	A	01/28/92							YES
FINISHED ART - MATERIALS CONSUMED OR USED IN THE PRODUCTION AND PRINTING OF ADVERTISING CATALOGS	400-382 400-426 WTB112-25 115-26	SAX ARTS & CRAFTS, INC.		AP	08/12/98	A	05/24/99					YES
GIFTS AND ADVERTISING SPECIALTIES - PREMIUM ITEMS, SAVINGS PASSBOOKS AND INFORMATION FORMS WERE CONSUMED BY TAXPAYER AND NOT EXEMPT	201-588	LINCOLN SAVINGS AND LOAN ASSOCIATION		A	06/25/79							YES
GIFTS AND ADVERTISING SPECIALTIES - PROMOTIONAL ITEMS - BASEBALL HELMETS, JACKETS - USE TAX	201-758 201-885 202-052 202-168 WTB21-13 26-9 31-10 34-9	MILWAUKEE BREWERS BASEBALL CLUB		R	10/27/80	AP	08/17/81	AP	06/08/82	A	03/29/83	YES
GIFTS AND ADVERTISING SPECIALTIES - PURCHASES ARE SUBJECT TO USE TAX - PREMIUMS, SAVINGS PASSBOOKS AND INFORMATION FORMS	201-588	LINCOLN SAVINGS AND LOAN ASSOCIATION		A	06/25/79							YES
GIFTS AND ADVERTISING SPECIALTIES - USE TAX - GIFT PREMIUMS	202-137 202-387 202-589 WTB32-6 44-12	SECURITY SAVINGS AND LOAN ASSOCIATION		AP	12/22/82	AP	05/23/84	A	06/21/85			YES
GOVERNMENT PURCHASES - EXEMPTION APPLIES ONLY TO DIRECT PURCHASES BY GOVERNMENT UNITS	9WTAC460 200-984 201-032	GILSON D/B/A GILSON FLOORS	WILLARD G.	A	02/08/74	RM	08/22/74					YES
GOVERNMENTAL UNITS - ADMISSIONS - ATHLETIC OR RECREATIONAL FACILITIES	201-835 202-046 202-283 WTB23-6 31-9 37-10	CITY OF RACINE		A	04/29/81	A	06/19/82	A	10/04/83			YES

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GOVERNMENTAL UNITS - AGENT OF COUNTY RATHER THAN CONTRACTOR SO EXEMPT FROM SALES AND USE TAX	202-341	MILWAUKEE TRANSPORT SERVICES, INC.		R	03/12/84							YES
GROSS RECEIPTS - CONSIST OF TOTAL CONSIDERATION RECEIVED INCLUDING INTERCOMPANY PAYMENTS	8WTAC277 200-689	WISCONSIN NATURAL GAS COMPANY		A	04/06/71							YES
GROSS RECEIPTS - CONSISTS OF TOTAL CONSIDERATION RECEIVED INCLUDING INTERCOMPANY PAYMENTS	8WTAC277 200-689	WISCONSIN ELECTRIC POWER CO.		A	04/06/71							YES
GROSS RECEIPTS - DEFINED - COMMISSION PAID NOT SUBTRACTED FROM GROSS RECEIPTS	201-518 201-742 201-882 202-006	SERVOMATION CORPORATION		AP	08/15/78	A	11/19/79	AP	07/28/81	A	03/30/82	YES
GROSS RECEIPTS - DEFINED - SALES OF OUTSIDE VENDORS	202-795	FESTA ITALIANA, INC.		R	08/12/86							YES
GROSS RECEIPTS - DEFINED - SALES OF OUTSIDE VENDORS	202-795	ITALIAN COMMUNITY CENTER, INC.		R	08/12/86	A	03/16/87					YES
GROSS RECEIPTS - DISCOUNTS REIMBURSED BY MANUFACTURER	400-785 WTB141-26	BRAEGER CHRYSLER PLYMOUTH JEEP EAGLE, INC.		A	10/12/04	A	03/03/05					YES
GROSS RECEIPTS - EXCLUSIONS - AIRPORT FEE PAID	202-602 202-790 202-902	REPUBLIC AIRLINES		A	10/02/85	A	03/13/86	A	09/24/87			YES
GROSS RECEIPTS - EXCLUSIONS - AIRPORT FEE PAID FOR RIGHT TO SELL MEALS	202-620 202-709 202-902 WTB45-10 48-9 54-10	BARGO FOODS NORTH, INC.		A	10/02/85	A	03/13/86	A	09/24/87			YES
GROSS RECEIPTS - EXCLUSIONS - AIRPORT FEE PAID FOR RIGHT TO SELL MEALS NOT TAXABLE	202-602 202-790 202-902	REPUBLIC AIRLINES		A	10/02/85	A	03/13/86	A	09/24/87			YES
GROSS RECEIPTS - FEDERAL EXCISE TAXES - TAX ON TAX	202-619	AUTOMATIQUE, INC.		A	11/01/85	R	06/23/86					YES
GROSS RECEIPTS - FEDERAL MANUFACTURERS' EXCISE TAX - TAX ON TAX - GROSS RECEIPTS INCLUDES SEPARATELY STATED TAX	201-710	MEYER	HAROLD R.	A	04/03/80							YES
GROSS RECEIPTS - MEASURE OF TAX - VALUATION OF EQUIPMENT SOLD	203-300 WTB76-8	PRAIRIE DU CHIEN CAR WASH PARTNERSHIP, ET AL. A/K/A CLEMENTS HERBST KNUTSON & NELSO		AP	01/16/92							YES
GROSS RECEIPTS - RESTAURANT - TIPS AND SERVICE CHARGES - MANDATORY 15% SERVICE CHARGE NOT PART OF GROSS RECEIPTS	9WTAC463 200-987 201-022 201-189	BIG FOOT COUNTRY CLUB		A	02/11/74	A	07/19/74			R	12/10/75	YES
GROSS RECEIPTS - SALES TAX INCLUDED - FAILURE TO POST NOTICE - GOVERNMENTAL UNITS	202-150	COUNTY OF RACINE		A	01/14/83							YES
GROSS RECEIPTS - SALES TAX INCLUDED IN GROSS RECEIPTS	202-795	FESTA ITALIANA, INC.		A	08/12/86							YES
GROSS RECEIPTS - SALES TAX INCLUDED IN GROSS RECEIPTS	202-795	ITALIAN COMMUNITY CENTER, INC.		A	08/12/86	A	03/16/87					YES
HOSPITALS, CLINICS AND MEDICAL PROFESSIONS - PARKING RECEIPTS OF NON-PROFIT HOSPITAL ARE EXEMPT FROM TAX	10WTAC243 201-463 201-606 201-846 201-946 WTB10-2 15-5 23-6 28-11	FAMILY HOSPITAL, INC.		R	01/12/78	A	06/18/79	A	04/27/81	A	01/05/82	YES
INSTALLING CARPETING FOR EXEMPT ORGANIZATIONS DOES NOT EXEMPT INSTALLER FROM USE TAX	201-509 201-741 WTB18-7	JANE H. CARYER, INC. D/B/A CARYER INTERIORS		A	08/15/78	A	12/10/79					YES
INTERCOMPANY SERVICES OF REPAIRING AND MAINTAINING VEHICLES ARE TAXABLE	8WTAC277 200-689	WISCONSIN ELECTRIC POWER CO.		A	04/06/71							YES
INTERCOMPANY SERVICES OF REPAIRING AND MAINTAINING VEHICLES ARE TAXABLE	8WTAC277 200-689	WISCONSIN NATURAL GAS COMPANY		A	04/06/71							YES

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INTERCOMPANY TRANSFERS - MOTOR VEHICLES, CONTAINERS, BINS - TRANSFER OF TANGIBLE PERSONAL PROPERTY BETWEEN SEPARATE ORGANIZED AFFILIATED ENTITIES INVOLVING NO EXCHANGE OF MONEY	400-469 400-475	BROWNING-FERRIS INDUSTRIES OF WISCONSIN INC.		R	01/13/00							NNA
INTERCOMPANY TRANSFERS - TRANSFER OF TANGIBLE PERSONAL PROPERTY BETWEEN SEPARATELY ORGANIZED AFFILIATED ENTITIES NOT SUBJECT TO USE TAX	400-701 400-777 400-879 400-984 WTB136-19 140-23 147-19 151-21	RIVER CITY REFUSE REMOVAL, INC.		R	08/19/03	R	08/02/04	R	02/02/06	A	03/08/07	YES
INTEREST - AMENDED RETURN FILED AFTER FIELD AUDIT COMPLETED - UNPAID TAXES DID NOT RESULT FROM FIELD AUDIT	202-466	CANTEEN CORPORATION		A	10/15/84							YES
INTEREST - AMENDED RETURNS FILED AFTER FIELD AUDIT COMPLETED - MOTION FOR SUMMARY JUDGMENT	202-286	CANTEEN CORPORATION		R	11/28/83							YES
INTEREST - ASSESSED PAYABLE - RUNNING OF INTEREST WHILE ASSESSMENT IS UNDER APPEAL	WTB34-9	RACINE COUNTY JAIL CONCESSION FUND		A	01/14/83	A	07/01/83					YES
INTEREST - ASSESSMENT MANDATORY PER STATUTE	201-945 202-085 WTB28-8 31-8	STANLEY A. ANDERSON, INC.		A	12/23/81	A	08/19/82					YES
INTEREST - DELINQUENT INTEREST	202-120 WTB32-6	TOUBL D/B/A TOUBL GAME BIRD FARMS	JAN R.	A	11/12/82							YES
INTEREST - DELINQUENT TAXES	201-922	GOTTSCHALK	ALEXANDER	A	11/17/81							YES
INTEREST - INTEREST DUE FOR PERIOD OF TIME PETITION FOR REVIEW WAS UNDER CONSIDERATION BY TAX APPEALS COMMISSION	WTB34-9	COUNTY OF RACINE				A	07/01/83					YES
INTEREST - INTEREST DUE FOR PERIOD OF TIME PETITION FOR REVIEW WAS UNDER CONSIDERATION BY THE TAX APPEALS COMMISSION	WTB34-9	FUHRMAN D/B/A RACINE COUNTY JAIL CONCESSION FUND	GRANT			A	07/01/83					YES
INTEREST - RATE - DELINQUENT 18% - DELINQUENT FEES AND INTEREST WHEN NO RETURN IS FILED BY THE DUE DATE OF THE RETURN	400-197 WTB98-25	AQUA FINANCE, INC.		A	02/26/96							YES
INTEREST - RATE - DELINQUENT 18% - IMPOSED IN CASE OF NO RETURN FILED BY THE DUE DATE OF THE RETURN - DUE TO GOOD CAUSE AND NOT DUE TO NEGLECT	400-668 WTB134-25	PLAZA PUBLICATIONS, INC.		A	01/31/03							YES
INTEREST - RATE - INTEREST APPROPRIATELY ASSESSED	400-086 WTB90-23	R-K TOWING, INC.		A	09/20/94							YES
INTEREST RATE	202-489	GODSEY TOOL MANUFACTURING, INC.		A	11/13/84							YES
INTEREST RATE - 12% RATE APPLIES TO ALL DETERMINATIONS AFTER 7/30/81 REGARDLESS OF THE PERIOD TO WHICH THEY APPLY	202-623 202-825 202-922 WTB46-18 55-11	MONTGOMERY WARD & CO., INC.		A	11/29/85	A	01/22/87	A	12/20/87			YES
INTEREST RATE - CHANGE FROM 9% TO 12% - MAY BE RETROACTIVELY APPLIED	202-974 WTB57-7	FORT HOWARD PAPER COMPANY		A	04/29/88							YES
INTEREST RATE - DELINQUENT 18% - INTEREST DUE FOR FAILURE TO FILE	9WTAC138 200-784	KING REALTY SERVICE, INC.		A	02/21/72							YES
INTERSTATE COMMERCE - CATALOGS SHIPPED TO WISCONSIN CUSTOMERS BY OUT-OF-STATE PRINTER	202-692	J. C. PENNEY COMPANY, INC.				R	05/21/85					YES
INTERSTATE COMMERCE - CATALOGS SHIPPED TO WISCONSIN CUSTOMERS BY OUT-OF-STATE PRINTER	202-692	MONTGOMERY WARD & CO., INC.				R	05/21/85					YES
INTERSTATE COMMERCE - CATALOGS SHIPPED TO WISCONSIN CUSTOMERS BY OUT-OF-STATE PRINTER	202-692	SEARS, ROEBUCK AND CO.				R	05/21/85					YES

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INTERSTATE COMMERCE - MISSISSIPPI RIVER EXCURSION BOAT NOT PRIMARILY ENGAGED IN INTERSTATE COMMERCE	400-101 400-150 400-207 400-289 WTB91-14 95-28 99-22 103-19	LA CROSSE QUEEN, INC.		A	01/11/95	A	08/10/95	R	04/04/96	R	04/18/97	YES
INTERSTATE COMMERCE - NATURAL GAS USED BY INTERSTATE PIPELINE TO PROPEL GAS NOT TAXABLE	10WTAC66 201-163 201-228 201-497 WTB1-2 11-4	MIDWESTERN GAS TRANSMISSION CO.		A	06/17/75	R	06/01/76			A	06/30/78	YES
INTERSTATE COMMERCE - STORAGE, USE AND OTHER CONSUMPTION - MARKETING ADVERTISING, COMPILING, PRINTING TELEPHONE DIRECTORIES	202-613 202-702	GENERAL TELEPHONE DIRECTORY COMPANY		AP	08/16/85	AP	03/20/86					YES
INTERSTATE COMMERCE - TELECOMMUNICATION SERVICE - INTERSTATE CALLS ORIGINATING FROM AND BILLED IN WISCONSIN DID NOT BURDEN INTERSTATE COMMERCE	202-646 WTB46-21	WISCONSIN STATE TELEPHONE ASSOCIATION ET AL.				A	10/31/85					YES
INTERSTATE COMMERCE - TELECOMMUNICATION SERVICE - INTERSTATE TELEPHONE CALLS - SALES TAX IMPOSED THEREON - CONSTITUTIONALITY	202-303 125WIS(2d)339 WTB37-11 44-13 46-21	WISCONSIN TELEPHONE COMPANY				A	12/30/83	A	06/25/85	D	11/05/85	YES
INTERSTATE COMMERCE - TELECOMMUNICATION SERVICE - SALES TAX IMPOSED THEREON - CONSTITUTIONALITY	202-303 WTB37-11 44-13 46-21	BRIGGS & STRATTON CORPORATION				A	12/30/83	A	06/25/85	D	11/05/85	YES
INTERSTATE COMMERCE - TELECOMMUNICATION SERVICE - SALES TAX IMPOSED THEREON - CONSTITUTIONALITY	202-303 125WIS2d339 WTB37-11 44-13 46-21	MAPLE TELEPHONE CO-OP, INC.				A	12/30/83	A	06/25/85	A	11/05/85	YES
INTERSTATE COMMERCE - TELECOMMUNICATION SERVICE - SALES TAX IMPOSED THEREON - CONSTITUTIONALITY	202-303 125WIS(2d)339 WTB37-11 44-13 46-12	NOVY'S TELEPHONE COMPANY				A	12/30/83	A	06/25/85	D	11/05/85	YES
INTERSTATE COMMERCE - TELECOMMUNICATION SERVICE - SALES TAX IMPOSED THEREON - CONSTITUTIONALITY	202-303 125WIS(2d)339 WTB37-11 44-13 46-21	SENTRY INSURANCE COMPANY				A	12/30/83	A	06/25/85	D	11/05/85	YES
INTERSTATE COMMERCE - TELECOMMUNICATION SERVICE - SALES TAX IMPOSED THEREON - CONSTITUTIONALITY	202-303 125WIS(2d)339 WTB37-11 44-13 46-21	TOWNE REALTY, INC.				A	12/30/83	A	06/25/85	D	11/05/85	YES
INTERSTATE COMMERCE - TELECOMMUNICATION SERVICE - SALES TAX IMPOSED THEREON - CONSTITUTIONALITY	202-303 125WIS(2d)339 WTB37-11 44-13 46-21	TURTLE LAKE TELEPHONE COMPANY, INC.				A	12/30/83	A	06/25/85	D	11/05/85	YES
INTERSTATE COMMERCE - TELECOMMUNICATION SERVICE - SALES TAX IMPOSED THEREON - CONSTITUTIONALITY	202-303 125WIS2d339 WTB37-11 44-13 46-21	WEST BEND MUTUAL INSURANCE COMPANY				A	12/30/83	A	06/25/85	D	11/05/85	YES
INTERSTATE COMMERCE - TRANSPORTATION CHARGES - FREIGHT CHARGES TAXABLE - WISCONSIN SALES AND TAXABLE TRANSPORTATION CHARGES	10WTAC222 201-432 201-502 201-605	HAROLD W. FUCHS AGENCY, INC.		A	10/17/77	A	07/10/78	A	06/26/79			YES
INTERSTATE COMMERCE - TRANSPORTATION CHARGES ON MAIL ORDER SALES	202-623 202-825 WTB46-18 55-11	MONTGOMERY WARD & CO., INC.		A	11/29/85	A	01/22/87					YES
JEOPARDY ASSESSMENT - ADDITIONAL ASSESSMENT BASED ON NET WORTH METHOD - ADDITIONAL SALES	10WTAC244 201-460	DWOSKIN D/B/A AUCTION SERVICE CO.	HARRY	A	01/12/78							YES

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JEOPARDY ASSESSMENT - BURDEN OF PROOF - FULL DISCLOSURE REQUIRED	202-326	MAIER	CHARLES	A	02/21/84							YES
JEOPARDY ASSESSMENT - FORCED SALE OF PROPERTY IN ORDER TO PAY DELINQUENT SALES TAX UNCONSTITUTIONAL	201-702	STATE SAND AND GRAVEL COMPANY				R	03/21/80					YES
JEOPARDY ASSESSMENT - OFFICE AUDIT ASSESSMENT SUBJECT TO 4 YEAR STATUTE - ASSESSMENT (OFFICE AUDIT) NOT BARRED BY PRIOR REFUND (OFFICE AUDIT)	201-896	CURTIS	ROBERT E.	A	09/08/81							YES
JURISDICTION - DEPARTMENT MAY NOT ASSESS USE TAX FOR PERIOD PRIOR TO AIRPLANE ARRIVAL IN WISCONSIN	203-033 203-066	MARATHON ELECTRIC MFG. CORP.		R	02/27/89	A	05/17/89					YES
LANDLORDS, HOTELS AND MOTELS - FURNISHING OF ROOMS OR LODGING TO TRANSIENTS BY HOTELKEEPERS, MOTEL OPERATORS AND OTHER PERSONS FURNISHING ACCOMMODATIONS - SOLICITED HOMES FOR RENTAL TO TRANSIENTS DURING EAA FLY-IN	400-525 WTB124-24	HERGERT D/B/A AERO EXPO CORPORATE SERVICE	RONALD J.	A	01/08/01							YES
LANDSCAPE SERVICES - RECEIPTS FROM TREE PLANTING SERVICES ON PROPERTY OWNERS PRIVATE PROPERTY TAXABLE	400-100 WTB92-16	CITY OF MADISON		A	01/12/95							YES
LANDSCAPING - CONTRACTOR SUBJECT TO USE TAX - LANDSCAPING FOR EXEMPT ENTITY	202-462	JERRY KASIAN LANDSCAPE CONTRACTORS, INC.		AP	10/25/84							YES
LANDSCAPING - STATUTE PROVIDES NO DISTINCTION BETWEEN LANDSCAPING PERFORMED IN DEVELOPED OR UNDEVELOPED SETTINGS	400-243 WTB102-17	STRAIGHT ARROW CONSTRUCTION CO., INC.		R	08/28/96							YES
LANDSCAPING - TREE TRIMMING ON UTILITIES' RIGHT-OF-WAY DOES NOT CONSTITUTE LANDSCAPING SERVICE	202-874	CAPITAL CITY TREE EXPERTS, INC.		R	06/19/87							YES
LANDSCAPING SERVICES - DEFINED - ACTIVITIES THAT MODIFY OR ORNAMENT (A NATURAL LANDSCAPE) BY ALTERING THE PLANT COVER	400-510 WTB124-23	JOHN TAYLOR GOLF INC. D/B/A THE BOG		AP	11/16/00							YES
LANDSCAPING SERVICES - DESIGN, DEVELOPMENT AND CONSTRUCTION OF GOLF COURSE	400-510 WTB124-23	JOHN TAYLOR GOLF INC. D/B/A THE BOG		AP	11/16/00							YES
LAUNDRIES - PURCHASE OF LAUNDRY EQUIPMENT - PARTS - ACCESSORIES AND ATTACHMENTS ARE TAXABLE	8WTAC212 200-650 200-691	REID & ASSOCIATES, INC.		A	11/24/70	A	04/26/71					YES
LAUNDRIES - RECEIPTS FROM COIN OPERATED MACHINES ARE TAXABLE	8WTAC212 200-650 200-691	REID & ASSOCIATES, INC.		A	11/24/70	A	04/26/71					YES
LAUNDRIES - RECEIPTS FROM PURCHASE AND SALE OF LAUNDRY EQUIPMENT AND REPAIRS ARE TAXABLE	8WTAC212 200-650 200-691	REID & ASSOCIATES, INC.		A	11/24/70	A	04/26/71					YES
LEASES AND RENTALS - 4% RATE APPLIES TO LEASE RECEIPTS ALTHOUGH LEASE WRITTEN UNDER 3% LAW	9WTAC188 200-836 200-805	TRACTOR LOADER SALES, INC.		A	04/26/72	A	09/07/72					YES
LEASES AND RENTALS - AMUSEMENT MACHINES USED EXCLUSIVELY FOR RENTAL/LEASE TO OTHER (MOTION FOR SUMMARY JUDGEMENT)	400-338	AMUSEMENT DEVICES, INC.		D	01/09/98							YES
LEASES AND RENTALS - CARS - EQUIPMENT - BUILDINGS - LEASE RECEIPTS FROM LEASE OF TAXABLE TANGIBLE PERSONAL PROPERTY SUBJECT TO TAX	201-779	STRAEHLER D/B/A MICO INVESTMENT CO.	JACK L.	A	09/08/80							YES
LEASES AND RENTALS - COMMON OR CONTRACT CARRIER - EXCLUSIVE USE - TRUCK USE FOR PRIVATE HAUL OR LEASE	201-860 WTB25-7	PETERSON D/B/A PETERSON BROTHERS	DELMORE AND LAWRENCE	A	06/12/81							YES
LEASES AND RENTALS - COMMON OR CONTRACT CARRIER - LEASE RECEIPTS TAXABLE - VEHICLE NOT EXCLUSIVELY USED AS COMMON OR CONTRACT CARRIER	202-812 202-865 WTB54-12	ZUNKER	ROBERT J.	A	10/16/86	A	04/27/87					YES
LEASES AND RENTALS - COMMON OR CONTRACT CARRIER - LEASE RECEIPTS TAXABLE - VEHICLE NOT EXCLUSIVELY USED AS COMMON OR CONTRACT CARRIER	202-812 202-865 WTB54-12	ZUNKER D/B/A BOB'S TRUCKING	ROBERT J.	A	10/16/86	A	04/27/87					YES
LEASES AND RENTALS - CONNECTION TO AND USE OF ALARM RECEIVING EQUIPMENT	202-734	HORGAN SALES & SERVICE, INC.		A	04/29/86							YES

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LEASES AND RENTALS - DRAPERIES AND CARPETING FOR RENTAL UNITS TAXABLE- UNDER SELECTIVE SALES AND USE TAX	9WTAC58 200-736 200-903 201-020 64WIS(2d)303	RECHT-GOLDIN-SIEGEL CONSTRUCTION, INC.		A	09/17/71	A	03/02/73			A	06/28/74	YES
LEASES AND RENTALS - LEASE OF AIRPLANES TO AIRPORT SUBJECT TO SALES TAX - RESALE CERTIFICATES NOT PRESENTED	201-887	KOSER & TOBEY		A	08/31/81							YES
LEASES AND RENTALS - LEASE OF AIRPLANES TO AIRPORT SUBJECT TO SALES TAX - RESALE CERTIFICATES NOT PRESENTED	201-887	TOBEY	JANICE K.	A	08/31/81							YES
LEASES AND RENTALS - LEASE PAYMENTS ARE CONTINUOUS SALES	202-812 202-865 WTB54-12	ZUNKER	ROBERT J.	A	10/16/86	A	04/27/87					YES
LEASES AND RENTALS - LIFELINE PROGRAM SERVICE - EQUIPMENT PLACED IN SUBSCRIBER'S HOME IN CONJUNCTION WITH SERVICE INCIDENTAL TO THE PERFORMANCE OF THE SERVICE	WTB129-24 400-593	SSM HEALTH CARE		R	02/22/02							YES
LEASES AND RENTALS - MONTHLY RENTAL FEES PAID TO PLACE COMMUNICATIONS EQUIPMENT ON TOWER AND IN BUILDING, TOWER AND BUILDING DEEMED TO BE TANGIBLE PERSONAL PROPERTY	400-561 400-677 WTB127-24 130-27 137-29	ALL CITY COMMUNICATIONS INC.		A	08/06/01	A	03/20/02	A	03/27/03			YES
LEASES AND RENTALS - MONTHLY RENTAL FEES RECEIVED TO PLACE COMMUNICATIONS EQUIPMENT ON TOWER AND IN BUILDING, TOWER AND BUILDING DEEMED TO BE TANGIBLE PERSONAL PROPERTY	400-561 400-677 WTB127-24 130-27 137-29	WAUKESHA TOWER ASSOCIATES		A	08/06/01	A	03/20/02	A	03/27/03			YES
LEASES AND RENTALS - OCCASIONAL SALE - RENTAL OF CORPORATE VEHICLES TO EMPLOYEES FOR THEIR PERSONAL USE IS NOT AN OCCASIONAL SALE, RENTAL IS NOT ISOLATED OR SPORADIC	400-195 WTB98-27	SKYLINE DEVELOPMENT CORP.		A	02/13/96							YES
LEASES AND RENTALS - PERSONAL USE OF AUTO BY EMPLOYEE - AMOUNTS RECEIVED BY EMPLOYER AS REIMBURSEMENT FOR EMPLOYEE'S PERSONAL USE OF CORPORATE VEHICLES CONSTITUTE RENTALS OF TANGIBLE PERSONAL PROPERTY	400-195 WTB98-27	SKYLINE DEVELOPMENT CORP.		A	02/13/96							YES
LEASES AND RENTALS - PROPERTY RENTED AND USED PERSONALLY - AIRCRAFT WAS NOT SUBJECT TO VALID, EXCLUSIVE LEASE, PURCHASES AND REPAIRS SUBJECT TO USE TAX	400-032 WTB86-17	LEESON ELECTRIC CORPORATION		A	12/10/93							YES
LEASES AND RENTALS - PURCHASED FOR RESALE, BOATS, VESSELS AND BARGES - USE OF SAILBOAT FOR MAINTENANCE PURPOSES DOES NOT VIOLATE SOLE RENTAL USE	202-896	BROWN	JAMES R.	R	08/21/87							YES
LEASES AND RENTALS - PURCHASES FOR RESALE - BOATS, VESSELS AND BARGES - USE OF SAILBOAT FOR MAINTENANCE PURPOSES DOES NOT VIOLATE SOLE RENTAL USE	202-895	ROWE	RAY	R	08/21/87							YES
LEASES AND RENTALS - RECEIPTS FROM EQUIPMENT - LEASE AGREEMENT ASSIGNED TO BANK TAXABLE	202-969	TROJAN	DAVID J.	A	03/14/86	A	02/13/87	A	03/10/88			YES
LEASES AND RENTALS - RENTALS VERSUS SERVICES - CRANE RENTAL (WITH OPERATOR)	201-165	REYNOLDS TRANSFER & STORAGE CO., INC.				AP	05/09/75					YES
LEASES AND RENTALS - SERVICES VERSUS RENTALS	202-812 202-865 WTB54-12	ZUNKER	ROBERT J.	A	10/16/86	A	04/27/87					YES
LEASES AND RENTALS - SERVICES VERSUS RENTALS - CRANE RENTAL (WITH OPERATOR)	9WTAC483 201-004 201-141	REYNOLDS TRANSFER & STORAGE CO., INC.		A	05/21/74	RM	03/24/75					YES
LEASES AND RENTALS - SERVICES VERSUS RENTALS - PBX EQUIPMENT	201-688 201-879 WTB20-10 25-6	NORTHWEST SERVICES CORPORATION		R	05/22/80	A	05/22/81					YES
LEASES AND RENTALS - SERVICES VERSUS RENTALS - PBX EQUIPMENT	201-688 201-879	NORTHWEST TELEPHONE COMPANY		R	05/22/80	A	05/22/81					YES
LEASES AND RENTALS - SERVICES VERSUS RENTALS - REPLACEMENT FABRIC ENVELOPE FOR HOT AIR BALLOON NOT EXEMPT AS REPLACEMENT PART FOR RENTAL AS OPERATOR MANDATORY WITH EQUIPMENT RENTAL	WTB96-17	MAJESTIC BALLOONS, LTD.*		A	12/14/95							YES

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LEASES AND RENTALS - SURVIVING CORPORATION NOT SUBJECT TO USE TAX WHERE EQUIPMENT USE NOT ALTERED - NO SUCCESSOR'S LIABILITY	202-270	HOOPER CONSTRUCTION CORP.		R	10/31/83							YES
LEASES AND RENTALS - TELEPRINTER - EQUIPMENT CHARGES FOR TELEPRINTER NOT TAXABLE, TRUE OBJECTIVE TO OBTAIN SERVICE, NOT TRANSFER OF TANGIBLE PERSONAL PROPERTY	202-894 202-961 203-024 WTB57-6 60-9	DOW JONES COMPANY, INC.		R	08/21/87	A	04/13/88	A	01/26/89			YES
LEASES AND RENTALS - TRUCKS - EXEMPTION AS COMMON OR CONTRACT CARRIERS - RENTAL OR HAULING SERVICE	201-541 201-839	JAMES PETERSON & SONS COMPANY		A	01/18/79	A	07/25/80					YES
LEASES AND RENTALS - TRUCKS - EXEMPTION AS COMMON OR CONTRACT CARRIERS - RENTAL OR HAULING SERVICE	201-541 201-839 WTB21-16	JAMES PETERSON SONS, INC.		A	01/18/79	A	07/25/80					YES
LEASES AND RENTALS - TRUCKS - EXEMPTION AS COMMON OR CONTRACT CARRIERS - RENTAL OR HAULING SERVICE	201-541 201-839	PETERSON	MORGAN	A	01/18/79	A	07/25/80					YES
LEASES AND RENTALS - USE TAX - AIRCRAFT NOT SOLELY USED FOR LEASE OR RENTAL - OWNER USED LEASED AIRCRAFT	400-569 400-621 400-709 WTB129-23 132-25 137-28 138-21	G & G TRUCKING, INC.		A	10/03/01	A	07/09/02	A	10/09/03			YES
LEASES AND RENTALS - WATER CONDITIONING EQUIPMENT - RENTAL OF TANGIBLE PERSONAL PROPERTY - NOT SERVICE	202-817 203-116 WTB51-8 66-11	KOZLOVSKY D/B/A CULLIGAN WATER COND.	IRVIN	A	01/15/87	A	11/07/89					YES
LIABILITY AS PARTNER - BUSINESS NOT DE FACTO CORPORATION WHERE CORPORATION POWERS WERE NOT EXERCISED	202-278 202-555	VETTEL	WILLIAM H.	A	11/02/83	A	05/06/85					YES
LODGING - INTERNET LODGING PROVIDER	401-844 401-896 WTB185-5 187-9	ORBITZ, LLC		R	05/14/14	A	12/11/14					NO
LODGING - MOTEL ROOMS FURNISHED BY TRAINING PROGRAMS FOR THEIR STUDENTS CONSIDERED AVAILABLE TO THE PUBLIC AND SUBJECT TO TAX	400-854 WTB146-36	ASSOCIATED TRAINING SERVICES CORP.		A	11/8/05							YES
LODGING - MOTEL ROOMS FURNISHED BY TRAINING PROGRAMS FOR THEIR STUDENTS CONSIDERED AVAILABLE TO THE PUBLIC AND SUBJECT TO TAX	WTB146-36	DIESEL TRUCK DRIVER TRAINING SCHOOL, INC.		A	11/8/05							NO
MAILING LISTS AND MAILING SERVICES - CHESHIRE TAPE MAILING LISTS	202-816	A K CORP.		A	01/15/87							YES
MAILING LISTS AND MAILING SERVICES - CHESHIRE TAPE MAILING LISTS	202-816	PROFILE PUBLISHING CO. D/B/A MILES KIMBALL		A	01/15/87							YES
MAILING LISTS AND MAILING SERVICES - MAGNETIC TAPES	202-816	A K CORP.		R	01/15/87							YES
MAILING LISTS AND MAILING SERVICES - MAGNETIC TAPES	202-816	PROFILE PUBLISHING CO. D/B/A MILES KIMBALL		R	01/15/87							YES
MANUFACTURED HOUSING - CONSTRUCTION CONTRACTOR OF FACTORY BUILT HOMES IS CONSUMER OF AND NOT A SELLER OF TANGIBLE PERSONAL PROPERTY	10WTAC155 201-352 201-396 201-678 91WIS(2d)675 WTB16-11	STERLING CUSTOM HOMES CORPORATION		R	10/28/76	A	05/16/77			A	10/01/79	YES
MANUFACTURING - DEFINED AND SCOPE OF - ARTIFICIAL LIMBS (ORTHOTIC AND PROSTHETIC DEVICES)	201-890	HOUSE OF BIDWELL, INC.		AP	09/08/81							NNA
MANUFACTURING - DEFINED AND SCOPE OF - BLENDING, CUTTING AND PACKAGING CHEESE	10WTAC267 201-492 201-743 WTB18-8	SARGENTO CHEESE COMPANY, INC.		A	04/20/78	D	11/19/79					YES
MANUFACTURING - DEFINED AND SCOPE OF - BUMPER REMANUFACTURE	201-673 201-947 WTB20-7 28-9	ASTRA PLATING, INC.		A	06/30/80	A	12/10/81					YES
MANUFACTURING - DEFINED AND SCOPE OF - COATING METAL COMPONENT PARTS	201-572 201-637 WTB14-4 22-5	SUPERIOR INDUSTRIAL, INC.		R	04/26/79	A	01/23/80					YES