the office staff, the running of the building and various functions of that kind; (2) Business Economics Group which has the responsibility for conducting studies of the economies of the U. S. and foreign countries, the monetary trends, foreign exchange exposure, and reporting to top management; (3) Office for Operations which has the responsibility of advising the President and the Chairman of how the operations of the various investments are going; (4) Corporate Planning and Development Group which has the responsibility to study and consider future plans for development and growth; (5) Chemical Development Group which is a separate group because the company's chemical interests are one of its largest mainstays; and (6) Financial Services Group which is made up of three units: the treasurer's office under which comes the management of corporate funds, the raising of long term debt for further expansion, the sale of additional securities and anything related to the corporate fund; the tax compliance unit; and the risk coverage or insurance unit. In addition, the taxpayer has a separate division handling its investment function in subsidiaries and noncontrolled companies.

The taxpayer has a number of research and development facilities, both on a company-wide level (the main center is located near Washington, D. C.) and on a division level. At the Washington, D. C. facility, research is conducted, looking towards development of new product lines for the expansion of the company, basically in the chemical field. Another facility near Cambridge, Massachusetts, is the location for research for the industrial chemical group. If research at the research and development facilities comes up with any new product, the taxpayer will take care of obtaining new patents to cover it.

The testing of new products is conducted by the individual units.

Annually, each unit prepares its business plans and budget for the coming year and a projection of where the unit is going over a five-year period. These plans are submitted to the New York office for approval. If approved, the plans become part of the overall program of the taxpayer for the coming year.

As part of the taxpayer's annual budget process, the local managers come to New York and personally present their budget plans to the Board of Directors. The operating unit managers meet regularly (once or twice a year) with the New York corporate staff at the New York office to discuss current problems.

The taxpayer's profit units are expanding all the time, and the New York office provides money for expansion. If any profit unit wants to expand or to go into a new venture, expending money in excess of its own cash generation, the unit manager must submit a "Request for Capital Expenditure" and obtain approval from the company's top management. If the expansion plan is justified and indicates a potential for a fair and expected return, the unit will receive financing.

The New York office receives a monthly report from each profit unit of its sales, net profits and losses, and financial results of its operation. Such reports are used by the taxpayer at its monthly Board of Directors meetings.

If a profit unit is off by 10% in its budget, it is flagged by the New York office immediately. The New York office might request a memorandum to explain why. The central management expects profit units to stay within their budgets, or do better.

If a profit unit is having financial problems, the New York office will analyze the unit and try to determine why it is not doing well. It will develop a course of action such as waiting out a temporary recession, not approving additional funds or selling the business.

The New York office provides services to the profit units by way of market letters relating to business matters, economic reports, bulletins, a quarterly magazine, and a company-wide Telex service.

The New York office administers company-wide health and pension plans; a stock option plan (for management level employes in a very confidential list which is handled solely by a committee of the Board of Directors); an incentive compensation plan for high level managers covering all employes earning over $35,000; and an executive development plan (a program to target top-notch employes for promotion within the taxpayer's organization, usually promotion within divisions). In addition, there is a savings plan for employes in the New York office.

The managers of the units may call upon the New York office for assistance with problems they cannot solve. The New York office has experts in the fields of law, tax, accounting, economics, industrial relations, wage and price controls, insurance, budgeting and finance available to provide such assistance.

The New York staff prepares all federal and state tax returns and other required reports (such as Security and Exchange Commission reports) on behalf of the individual units. Local returns are prepared by the individual units.

The taxpayer's New York office provides economic studies including studies of the market and product lines for the use of the profit units.

The entire operation of the taxpayer, including profit units and subsidiaries, is covered by umbrella insurance policies which are developed on a worldwide basis in order to get the best coverage for all the risks inherent in the businesses in which the taxpayer is engaged and to get the best rates.

On a division-wide basis, transportation systems are maintained for hauling the company's products, e.g. the South Carolina Distribution Center hauls the products of the chemical group throughout the United States.

The taxpayer's logo and the name "Grace" appears on its tank cars, truck cabs and trailers, as well as on some other facilities. The company has no uniform brand name used by its profit units. The taxpayer has no company-wide credit card system or credit program. It does not have uniform packaging.

The New York office handles short term investment of surplus funds. The company's vice president and treasurer have the duty to plan and see that the company has adequate funds; to evaluate financial markets; and, in long term borrowings, to borrow when the interest rates are advantageous. The treasurer has responsibility for borrowing funds for working capital and furnishing approved funds to the profit units.

After each profit unit collects its revenues and pays its expenses, its ex-

cess cash is channeled into the New York office. The funds so received are pooled into New York bank accounts. Each unit's surplus funds belong to the shareholders' funds and not the unit itself.

If a decision is made to sell a particular business, the proceeds from the sale are pooled with the company's other receipts.

The company's surplus funds are managed in New York and may be used at the discretion of the Board of Directors and top management for investment or other purposes.

The company has a uniform system of accounting throughout its operations.

The taxpayer does not have substantial intra-company sales. Its domestic intra-company sales are 2.03% of all sales. Its inter-company sales with foreign subsidiaries are 6.02% of its sales. All such sales are conducted on an arm's length basis.

The taxpayer attempts to integrate its new units into existing divisions based on functions. For example, it has purchased a producer of vinyl office supplies and a producer of vinyl handbags and footwear which use chemicals also produced by the company.

Grace regards its growing investment in the development of energy resources as a logical extension of its chemical activities. The petroleum and coal industries are closely related to the chemical industry as the sources of feedstocks for petrochemical manufacturing.

The company has an advantage in terms of raw materials required to produce both nitrogen and phosphate fertilizers. Grace owns sources of natural gas used to produce ammonia for nitrogen fertilizers, and its own sources of phosphate rock required for production of phosphoric acid. The taxpayer operates four major ammonia plants.

The taxpayer's vermiculite mining operations in Montana produce raw ore which is processed to produce five grades of vermiculite. Vermiculite is a mineral that is widely used as an insulating material. The company also manufactures and markets insulation materials, including vermiculite attic fill insulation.

The company's interests include major plants for the manufacture of polyvinyl chioride resin and phthalic anhydride. These chemicals are used in the production of the company's other chemical specialties.

To keep abreast of energy and feedstock development on a day to day basis, Grace has established a task force of operating and staff managements to gather and consolidate energy and feedstock data from all units of the company and to make specific recommendations for prudent conservation and efficient use of available supplies.

The company's foreign operations are conducted primarily through subsidiaries. Each subsidiary has its own Board of Directors, officers and management. Each subsidiary is responsible for its day to day operations. Each subsidiary is responsible for its entire production process, including (1) the quantity, size, style and esthetics of its own products; (2) marketing of its own products; (3) price setting for its own products; (4) preparation of its own books and records; (5) handling of its own tax reporting and filing of its own tax returns; (6) advertising; hiring, firing and setting wages for its own people; (7) pension plans; (8) obtaining local financing; and (9) development of its own customers and sales force. The foreign subsidiaries have their own physical facilities (plants, warehouses, distribution centers and offices).

The company's foreign subsidiaries submit their annual budgets to the home office, as well as monthly Telex reports, using the same procedures as the domestic profit units.

The company's foreign subsidiaries, as dividend payors, have no connection to the company's Wisconsin operations.

In 1975, Grace derived a capital gain of $34,629,666 on the sale of a foreign subsidiary, Jacques Borel International ("JBI"). The taxpayer owned a little over 60% of the JBI stock prior to the sale. Jacques Borel was the chief executive officer of JBI and its dominant leader. The company had a couple of people out of its Paris office serving on the JBI Board of Directors. JBI was required to inform the company of any major capital commitments contemplated and to submit a "Request for Capital Appropriation" as required of the 60 domestic profit centers.

At all times relevant, JBI shares were traded on the Paris Stock Exchange; its books and records were kept in Paris; and its business was a continually expanding restaurant, hotel, bar and institutional feeding operation. By 1967, JBI was overextended and in serious financial trouble. After discussions with Mr. Borel, Grace agreed to purchase a substantial block of newly issued JBI common stock so that JBI could have the resources to continue its expansion and avoid bankruptcy. Grace acquired 64.77% of JBI's common stock for an aggregate investment of $11,017,000. With these resources, JBI continued its expansion. In May 1975, Grace owned 620,516 common shares. Those shares were held at the Paris, France office of Morgan Guaranty Bank. JBI's business continued to expand during the period of the Grace investment. In May 1975, Grace reduced its equity in JBI so that JBI could broaden its French stockholder base to facilitate financing of a planned expansion of its hotel and food service businesses in Europe and elsewhere. At a closing on May 26 and 27, 1975 at Zurich, Switzerland, Grace sold 422,672 common shares of JBI to Fondation Jacques Borel for a $52,888,224 net amount realized.

The net amount realized by Grace on the sale of its JBI shares was reported to the U. S. Internal Revenue Service as follows:

Internal Revenue Code s. 1248 "dividends"	$ 8,983,829
Net Sales Price	43,804,395
Basis	9,174,729
Gain	$ 34,629,666
Capital Loss	(12,839,565)
Disputed Net Gain	$ 21,790,101

During 1975, JBI was a discrete business enterprise, not related to the taxpayer's activities in Wisconsin.

In 1975, Grace received $4,924,698 as a gain on the sale of stock in Tanara S.p.A., an Italian corporation which produced ice cream. This amount was reported as an Internal Revenue Code s. 1248 dividend. During 1975, Tanara was a discrete business enterprise, not related to the taxpayer's activities in Wisconsin.

In addition to dividends received by the taxpayer from its foreign subsidi-

aries and gains received for sales of subsidiaries, in 1975 Grace received dividend income from a number of corporations in which the taxpayer had less than a controlling interest. There was no relationship between the business activities of these dividend payors and the taxpayer's activities in Wisconsin.

In total, in 1975 Grace received dividend and gain income as follows:

JBI Net Gain	$21,790,101
Foreign Dividends	43,569,307
Domestic Dividends	23,774,332
	$89,133,740

The Commission concluded that the taxpayer's business within Wisconsin is an integral part of a unitary business. Therefore, pursuant to Wis. Stats., s. 71.07(2), the taxpayer must report for Wisconsin purposes its 1975 income by the apportionment method. The taxpayer is not entitled to report its 1975 Wisconsin income by the separate accounting method.

The foreign subsidiary dividend payors (including Tanara S.p.A. and Jacques Borel International) and the corporations, not controlled by the taxpayer, paying dividend income to the taxpayer were discrete business enterprises having nothing to do with the taxpayer's activities in Wisconsin, and there was no rational relationship between the dividends and gain attributed by the department to Wisconsin and the taxpayer's Wisconsin operations. Therefore, the department's inclusion of such income in the taxpayer's Wisconsin apportionable income for 1975 was improper and erroneous.

Because the Commission's determinations as to the first two issues raised by the taxpayer are dispositive of the appeal, the Commission does not reach the third and fourth issues.

The department has appealed this decision to Circuit Court. The taxpayer has also appealed this decision.

SALES/USE TAXES

Adult Christian Education Foundation, Inc. vs. Wisconsin Department of Revenue (Wisconsin Tax Appeals Commission, January 16, 1984). The issue for the Commission to determine is whether or not the sale of tangible personal property by the taxpayer to non-exempt groups and individuals is a taxable sale during the period under review.

The Adult Christian Education Foundation, Inc. is a non-profit Wisconsin corporation with the primary purpose of advancement of adult biblical study and other adult Christian education programs that will enhance the ministry of the local Christian congregations. The Yahara Center is the international headquarters of the Adult Christian Education Foundation. The purpose of the Center is to house programs which the Foundation sponsors.

The Center allows business and private groups to use its facilities when the facilities are not being used for Foundation purposes. Daily maid and meal services are provided to the guests for a fee. The Center holds a seller's permit, a motel license and restaurant license.

The Center staff does not take a vow of poverty nor are they bound by the rules of Saint Benedict or any similar religious rule. The ministers at the Center do not normally interact with the guests. The sale of tangible personal property to non-exempt groups and individuals is an integral part of the taxpayer's fundraising activities and is not a part of their ministry.

The Commission concluded that during the period under review, the taxpayer was a retailer as defined by s. 77.51(7), Wis. Stats., notwithstanding the decision of *Kollasch vs. Adamany*, 104 Wis. 2d 552, (1981). The taxpayer was a seller as defined by s. 77.51(9), Wis. Stats., notwithstanding the decision in *Kollasch vs. Adamany*, 104 Wis. 2d 552, (1981). The taxpayer's sale of tangible personal property to non-exempt groups and individuals was taxable under s. 77.52(1), Wis. Stats.

The taxpayer has not appealed this decision.

Wisconsin Department of Revenue vs. Johnson and Johnson, a partnership, (d/b/a Asphalt Products Co.) and Asphalt Products Co., Inc. (Circuit Court of Dane County, October 16, 1984). This is an action to review a Wisconsin Tax Appeals Commission decision of December 1, 1983, in which it was held that sales and use taxes would not be assessed against the Asphalt Co. when it sold and delivered emulsified asphalt products to various businesses and governmental entities.

The taxpayer operated an asphalt company in which it bought and prepared raw materials. The company sold emulsified asphalt products in two ways: (1) by sales delivered to the place specified by the purchaser, and pumped into the purchaser's holding tank or truck, or (2) by sales delivered to the place specified by the purchaser and sprayed onto the road or ground surface.

The department does not allege any sales or use tax when the taxpayer merely pumped the product into the purchaser's tank or truck. Rather, the crux of this petition for judicial review is with the spraying and application of the product to the road surface. The department alleges that this service constituted an improvement to real property subjecting the taxpayer to liability for a sales and use tax.

The Circuit Court affirmed the Tax Appeals Commission's finding that the taxpayer is not a contractor under s. 77.51(18), Wis. Stats. The Court remanded the case to the Commission with directions to present evidence that the taxpayer's use of the asphalt distributor did not constitute a repair or improvement to real property.

The department has appealed this decision to the Court of Appeals.

Joseph P. Jansen Co., Inc. vs. Wisconsin Department of Revenue (Wisconsin Tax Appeals Commission, December 11, 1984). The only issue in this case is whether or not the department erred in assessing use tax on purchases of construction materials from out-of-state vendors where the vendor has a Wisconsin seller's permit or where the vendor has subjected itself or is subject to the jurisdiction of Wisconsin for sales tax purposes.

The department's audit method was to examine the taxpayer's invoices for purchases of construction materials. If the invoice had a separate designation for sales tax, the purchase was not subject to use tax. However, if there was no sales tax shown on the invoice, then the taxpayer was assessed use tax on the purchase.

The department's auditor made no further search to determine whether the transactions with no sales tax

shown were reported by the sellers on their sales tax returns. On sales tax returns sellers report a total sales figure, not detailing individual sales transactions. There is no way the department could determine whether sales tax was remitted on a particular sale.

The department routinely assesses use tax to the purchaser when purchases are made from out-of-state suppliers. No evidence was presented by the taxpayer showing that the taxpayer paid either sales or use tax on purchases made.

The Commission concluded that the taxpayer made purchases from retailers which were stored, used or consumed in this state and the taxpayer was subject to use tax on these purchases. The taxpayer presented no evidence that its use tax liability has been extinguished either by showing that the tax has already been paid to this state or by producing receipts with the tax separately stated from the vendors. The taxpayer presented no evidence to show that the department had an affirmative duty to collect the sales tax from the out-of-state vendors holding either a seller's permit or a Certificate of Authority in Wisconsin. The department acted properly under ss. 77.53(1) and (2), Wis. Stats., in assessing use tax against the taxpayer.

The taxpayer has not appealed this decision.

Shopper Advertiser, Inc., d/b/a Shopper Advertiser - Walworth County, and Shopping News, Inc., d/b/a Greater Beloit Shopping News vs. Wisconsin Department of Revenue (Court of Appeals, District IV, December 27, 1984). Shopper Advertiser, Inc. and Shopping News, Inc., which the Wisconsin Tax Appeals Commission found were properly assessed the sales and use tax under Chapter 77, Wis. Stats. (1975), appeal a Circuit Court judgment which affirmed the Commission's determination. They contend that they are exempt from the tax by statute, and that if not exempt they are denied equal protection under the U.S. Constitution. The Circuit Court concluded that they do not qualify for the statutory exemptions and that no constitutional violation exists. (See WTB #25 for a summary of the Circuit Court's decision.)

Shopper Advertiser prints and distributes a publication titled "Shopper Advertiser—Walworth County". Shopper Advertiser also prints "Greater Beloit Shopping News" but ships this publication to Shopping News in Beloit where Shopping News distributes it. A sales tax was assessed by the department against Shopper Advertiser for the transfer of the "Greater Beloit Shopping News" to Shopping News. A use tax was assessed against both Shopper Advertiser and Shopping News for the use of materials purchased and used in the process of publishing the publications.

Shopper Advertiser and Shopping News contend that they publish newspapers and periodicals. Section 77.54(15), Wis. Stats. (1975), exempts from the sales tax the gross receipts from the sale and storage, use or other consumption of newspapers and periodicals regularly issued at average intervals not exceeding three months. The Department of Revenue which enforces Chapter 77 has administratively defined "newspaper" and "periodical".

The Court of Appeals ruled that the Tax Appeals Commission could reasonably conclude that the publications are not newspapers or periodicals within the administrative definitions. The "Shopper Advertiser—Walworth County", consisting entirely of advertising, contains no news or information of literary character and is not a newspaper or periodical. The "Greater Beloit Shopping News" does publish some articles; but it is neither a newspaper, as it is distributed essentially for the dissemination of advertising and not news, nor a periodical, as it contains articles on topics which bear no relationship to prior or subsequent issues in continuity of literary character or in similarity of subject matter.

The Shopper Advertiser and Shopping News contend that their distribution without charge of the publications to the public is a "sale" which exempts them from the sales and use tax under the exemption provided by s. 77.54(2), Wis. Stats. (1975). The Court of Appeals concluded that the section does not exempt Shopper Advertiser and Shopping News from taxation. The sales tax is imposed on "gross receipts", which means the total amount of the sale valued in money whether received in money or otherwise. Because the distribution of the publications is free and therefore not for an amount "received" under s. 77.51(11)(a), no gross receipts exist. As a result, the property sold, used, or consumed in the production of the publications is not property "destined for sale" under s. 77.54(2), and the exemption under s. 77.54(2) is not applicable.

Shopper Advertiser and Shopping News contend that to tax them but not publishers of newspapers and periodicals under s. 77.54(15) denies them equal protection of the laws guaranteed by the 14th amendment of the U.S. Constitution. The Court of Appeals agreed with the Circuit Court that no constitutional violation exists.

The taxpayers have not appealed this decision.

Thumb Fun, Inc. vs. Wisconsin Department of Revenue (Wisconsin Tax Appeals Commission, October 31, 1984). The issues for the Commission to determine are as follows: (a) Is the taxpayer exempt from the sales and use taxes on its purchases of various amusement rides and their repair because they are purchased for resale under s. 77.51(4)(j), Wis. Stats.? (b) Is the taxpayer exempt from the sales and use taxes on its purchases of tickets for use with its skee ball machine because they are purchased for resale under s. 77.51(4)(j), Wis. Stats.? (c) Is the taxpayer exempt from the sales and use taxes on its purchases of tickets which customers purchase for admissions to rides because they are purchased for resale under s. 77.51(4)(j), Wis. Stats.?

In 1972 the taxpayer opened an amusement park which was permanently located in Door County, Wisconsin. Thumb Fun, Inc. leased the land for its amusement park. The amusement park had a haunted house, miniature golf course, go-karts, bumper cars, bumper boats, skee ball machines, a tilt-a-whirl, castle rides, kiddie car rides, a few skill game booths, a food stand, an antique carousel, and an arcade with electronic games. The taxpayer did not charge an admission to enter the amusement park, but rather charged an admission fee for each ride or event.

The taxpayer also operated a skee ball machine. This coin-operated machine dispensed tickets to the customer. The number of tickets dis-

pensed per game depended on the skill of the customer; however, at least one ticket was received by the customer per game. These tickets could be redeemed by the customer for a variety of prizes.

Thumb Fun, Inc. purchased the skee ball tickets, tickets for rides, costumes for the haunted house, skee ball machines, golf clubs and balls, castle ride, go-karts, and repairs for the various rides without paying any sales or use taxes.

The Commission concluded that the taxpayer is not exempt from the sales and use taxes on its purchases of various amusement machines and rides and their repair. The taxpayer is not exempt from the sales and use taxes on its purchases of tickets for use with its skee ball machine. The taxpayer is not exempt from the sales and use taxes on its purchases of tickets which customers purchase for admissions to rides. They were not purchased for resale under s. 77.51(4)(j), Wis. Stats.

The taxpayer has not appealed this decision.

Valley Ready Mixed Concrete Co., Inc. vs. Wisconsin Department of Revenue (Wisconsin Tax Appeals Commission, November 13, 1984). This is a timely filed appeal protesting the imposition of a sales and use tax by the department on concrete mixing units, trucks and replacement parts purchased by Valley Ready Mixed Concrete Co., Inc. during the period from October 1, 1975 through September 30, 1979.

The taxpayer contends that the mobile equipment it purchased is exempt from sales and use tax under s. 77.54(6)(a), Wis. Stats., as manufacturing equipment. The department, while conceding that the making of concrete in a fixed location is an exempt manufacturing process, contends that the taxpayer's mobile concrete-making operation is not entitled to the same tax exempt status.

The taxpayer's concrete-making process begins at its plants in Appleton and Kimberly where water, sand, gravel and cement are transported or weighed out through bins directly into the taxpayer's ready mix trucks, standing beneath a hopper. The water, sand, gravel and cement are then mixed in the ready mix trucks until it becomes concrete.

After loading, each truck is checked for quality and then dispatched to the taxpayer's customer at the job site, where the concrete is used for sidewalks, driveways, foundations and floors. The taxpayer also maintains quality control by use of its own lab and lab technician.

After the concrete is made, the mixing unit is slowed to an agitator speed to preserve it in a usable, ready state until delivery, which in most instances occurs within one hour. The finished product (concrete) cannot be stored in the ready mix trucks, because it will ultimately harden and become unusable.

The ready mix trucks used by the taxpayer are purchased through dealers and are used only for making concrete. Both the mixing unit and the truck chassis are driven by the truck's engine.

The issue before the Commission is whether the concrete mixing units, trucks and replacement parts involved were exclusively and directly used by a manufacturer in manufacturing tangible personal property and, thus, exempt from sales and use tax under the provisions of s. 77.54(6)(a), Wis. Stats.

The Commission concluded that during the period involved, the taxpayer was engaged in the manufacture of concrete. The taxpayer, using the concrete mixing units, trucks and replacement parts, produced, by machinery, a new article from existing materials with a different form, use and name by a process popularly regarded as manufacturing. The taxpayer's purchases of concrete mixing units, trucks and replacement parts are exempt from sales and use tax within the intent and meaning of ss. 77.51(27) and 77.54(6)(a), Wis. Stats.

The department has appealed this decision to the Circuit Court.

FARMLAND PRESERVATION CREDIT

Thomas M. Killoran vs. Wisconsin Department of Revenue (Wisconsin Tax Appeals Commission, October 19, 1984). The only issue before the Commission is whether or not the claimant is entitled to a reduction of his income, for purposes of the farmland preservation credit, of $7,500 in each year under review arising from the income earned by Mrs. Killoran in her tax preparation business. The reduction is claimed under s. 71.09(11)(a)6a, 1979-80 Wis. Stats., which provides that income for an individual means the same as it means under the homestead credit law, "less the first $7,500 of nonfarm wages, tips and salaries earned by the household".

The claimant's wife is an H&R Block franchisee and earned substantial income in this endeavor in 1980 and 1981. Her income exceeded $7,500 in each year.

During 1980 and 1981, the claimant worked in his wife's H&R Block tax office preparing tax returns, working beside other tax preparers doing the same type of work. In exchange for his work, the claimant did not receive wages and salaries which were subject to withholding as did other tax preparers. Instead, he received compensation in the form of checks from his wife's business account to pay such farm expenses as real estate taxes, co-op feed bills, and laborers' wages. These amounts were referred to as "commissions". They were not subject to withholding nor withheld upon. They exceeded $7,500 in each year. They did not relate in amount to the amount of tax preparation work he did, nor to the number of hours he worked. The claimant did not know the exact amount he received in either year. He did not receive a W-2 form covering this compensation nor did he consider them "wages as such".

The Commission held that the compensation which the claimant received for his labor in his wife's H&R Block tax business and which his wife received and reported on federal Schedule C are not "nonfarm wages, tips and salaries" under s. 71.09(11)(a)6a, 1979-80 Wis. Stats. The compensation does not qualify, therefore, for the $7,500 reduction in "income" in computing the claimant's 1980 and 1981 Wisconsin farmland preservation credit. The compensation the claimant received does not so qualify primarily because he and his wife's business did not have a standard or common employer-employe relationship and because the amount of compensation he received had no relationship to the amount or hours of work performed for the business.

The claimant has not appealed this decision.