

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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TAX PROTESTERS - TAX APPEALS COMMISSION DISMISSES APPEAL BASED ON INVALID CONSTITUTIONAL GROUNDS	202-233	KINZINGER	MICHAEL J.	D	08/23/83							YES
TAX PROTESTERS - TAX APPEALS COMMISSION DISMISSES APPEAL BASED ON INVALID CONSTITUTIONAL GROUNDS	202-227	KRICKEBERG	GERALD G.	D	08/12/83							YES
TAX PROTESTOR - WISCONSIN STATUTES DO NOT IMPOSE A TAX ON INCOMES	WTB114-12	BOON	SUSAN B.	A	03/08/99							NO
TAXABLE INCOME DEFINED - TRUSTS	10WTAC206 201-421 201-496 WTB11-2	SOLLIDAY	ALBERT L.	A	08/23/77	R	05/11/78					YES
TAXABLE YEAR - PARTNER REQUIRED TO USE SAME ACCOUNTING PERIOD AS JOINT ADVENTURE	3WBT256	STAHN	B. H.	A	09/18/47							YES
TAXABLE YEAR - PARTNER REQUIRED TO USE SAME ACCOUNTING PERIOD AS JOINT ADVENTURE	3WBT267	STAHN	ROGER B.	A	09/18/47							YES
TAXES - PREPAYMENT OF INCOME TAX - DEDUCTION DISALLOWED FOR ADVANCE PAYMENT MADE IN THAT YEAR	3WBT18	BACON	FRANK R.	A	04/03/46							YES
TAXES - PREPAYMENT OF INCOME TAX FOR A FUTURE YEAR - NOT AN ALLOWABLE DEDUCTION ON 1964 RETURN	8WTAC161 200-605 200-712 200-862 56WIS(2d)81	MITCHELL	NORMAN M.	A	06/05/70	A	06/25/71			A	10/31/72	YES
TAXES - PREPAYMENT OF INCOME TAX FOR A FUTURE YEAR - NOT AN ALLOWABLE DEDUCTION ON 1964 RETURN	8WTAC161 200-605 200-721 200-862 56WIS(2d)81	TREPTE	GUSTAVE A.	A	06/05/70	A	06/25/71			A	10/31/72	YES
TAXES - PREPAYMENT OF INCOME TAX FOR A FUTURE YEAR - NOT AN ALLOWABLE DEDUCTION ON 1964 RETURN	48WTAC161 200-605 200-712 200-862 56WIS(2d)81	USINGER	FREDERICK D.	A	06/05/70	A	06/25/71			A	10/31/72	YES
TAXES - REAL ESTATE - PAID BY NON-OWNER - NOT ALIMONY - NOT PERIODIC PAYMENTS	10WTAC248 201-467	HETZNECKER	MERREL W.	A	03/02/78							YES
TAXES - TAX PREPAYMENTS ARE DEDUCTIBLE IN YEAR MADE, IF LIABILITY EXISTS	8WTAC161 200-605 200-712 200-862 56WIS(2d)81	MITCHELL	NORMAN M.	A	06/05/70	A	06/25/71			R	10/31/72	YES
TAX-FREE EXCHANGES - EXCHANGE OF EQUIPMENT FOR STOCK IS TAX-FREE - NO LOSS UPON LIQUIDATION - BASIS OF STOCK IS ADJUSTED BASIS OF EQUIPMENT	1WBTA492	MARSHALL	DR. VICTOR F.	A	08/18/42							YES
TERMINATION PAYMENTS - ORDINARY INCOME VS. CAPITAL GAIN	400-753 WTB135-17	JAKEL	WILLIAM AND KATHLEEN	A	06/03/02	A	02/24/03	A	04/22/04			YES
THEFT LOSSES - LOSS DEDUCTIBLE ONLY IN THE YEAR OF DISCOVERY	400-767	KUHN	JANICE J.	A	06/23/04							YES
THEFT LOSSES - LOSS OF CORPORATION NOT DEDUCTIBLE BY SHAREHOLDER	400-767	KUHN	JANICE J.	A	06/23/04							YES
TRANSITIONAL ADJUSTMENT - CHANGING BASIS ASSET - PREPAYMENT OF INCOME TAX FOR A FUTURE YEAR - NOT A SUBTRACT MODIFICATION	8WTAC161 200-605 200-712 200-862 56WIS(2d)81	MITCHELL	NORMAN M.	A	06/05/70	A	06/25/71			R	10/31/72	YES
TRANSITIONAL ADJUSTMENT - CHANGING BASIS ASSET - PREPAYMENT OF INCOME TAX FOR A FUTURE YEAR - NOT A SUBTRACT MODIFICATION	8WTAC161 200-605 200-712 200-862 56WIS(2d)81	TREPTE	GUSTAVE A.	A	06/05/70	A	06/25/71			A	10/31/72	YES
TRANSITIONAL ADJUSTMENT - CHANGING BASIS ASSET - PREPAYMENT OF INCOME TAX FOR A FUTURE YEAR - NOT A SUBTRACT MODIFICATION	8WTAC161 200-605 200-712 200-862 56WIS(2d)81	USINGER	FREDERICK D.	A	06/05/70	A	06/25/71			A	10/31/72	YES

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

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

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

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

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