

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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CORPORATE LIQUIDATION - SECTION 333 - FAILURE TO FILE PROPER ELECTION WITH DEPARTMENT - STATUTE REQUIRING FILING TIMELY COPY OF SECTION 333 ELECTION WITH DEPARTMENT REPEALED ONE MONTH PRIOR TO LIQUIDATION	400-055	SCHINNER	JOHN AND RUTH	R	05/09/94							YES
CORPORATE LIQUIDATION - SECTION 336 - TAX 2.19 IS UNENFORCEABLE WITH RESPECT TO CORPORATION DISTRIBUTION OF INSTALLMENT SALE AGREEMENT WHICH INCLUDES UNREPORTED GAIN	400-066 WTB89-12	KNOERNSCHILD	ESTATE OF CARL	R	06/20/94							YES
CORPORATE LIQUIDATION - SECTION 336 - TAX 2.19 IS UNENFORCEABLE WITH RESPECT TO CORPORATION DISTRIBUTION OF INSTALLMENT SALE AGREEMENT WHICH INCLUDES UNREPORTED GAIN	400-066 WTB89-12	KNOERNSCHILD	LUCILLE	R	06/20/94							YES
CORPORATE LIQUIDATION - WRITTEN ELECTION REQUIRED - WRITTEN ELECTION REQUIREMENT DOES NOT APPLY TO INDIVIDUAL SHAREHOLDERS	400-090	ZACH	CHARLES O. AND COLETTE C.	R	11/03/94							YES
CORPORATE LIQUIDATIONS - SECTION 336 - RECOGNITION OF GAIN OR LOSS TO LIQUIDATING CORPORATION ON DISTRIBUTION OF PROPERTY IN COMPLETE LIQUIDATION - EFFECTIVE 1/1/87 - NO MATERIAL CHANGE IN OWNERSHIP	203-315 WTB79-9	BERGE	OLIVER G. AND JEANNE K.	A	03/11/92							YES
CORPORATE LIQUIDATIONS - SECTION 336 - RECOGNITION OF GAIN OR LOSS TO LIQUIDATING CORPORATION ON DISTRIBUTION OF PROPERTY IN COMPLETE LIQUIDATION - EFFECTIVE 1/1/87 - NO MATERIAL CHANGE IN OWNERSHIP	203-315 WTB79-9	TRODAHL	WILMER E. AND MARIEJEAN	A	03/11/92							YES
CORPORATION DISTRIBUTION - LIQUIDATING DIVIDEND - ENDOWMENT POLICY DISTRIBUTED AS LIQUIDATING DIVIDEND TAXABLE	10WTAC251 201-470	NELL	EARL O.	A	03/02/78							YES
CORPORATION LIQUIDATION - 333 - FAILURE TO FILE FORM 964 - WRITTEN ELECTION REQUIRED	201-772	KAILING	RICHARD R.	A	11/20/80							YES
CORPORATION LIQUIDATION - 337 - CORPORATE GAIN ON LIQUIDATION DISTRIBUTED TO SOLE NONRESIDENT SHAREHOLDER	202-539 202-820 203-009 WTB44-8 60-8	POLAN	JEANNE F.	A	05/08/85	R	01/06/87	A	11/23/88			YES
CORPORATION LIQUIDATION - 337 - LIQUIDATION DISTRIBUTION NOT REPORTABLE ON INSTALLMENT BASIS BECAUSE OF GRANTOR TRUST-CONSTRUCTIVE RECEIPTS	201-965	COVELLI	ELEANOR V.	A	01/25/81							YES
CORPORATION LIQUIDATION - CAPITAL GAIN FROM PARTIAL LIQUIDATION INCLUDABLE IN FIDUCIARY RETURN	7WTAC52 200-401	JEFFRIS	ESTATE OF KENNETH B.	A	10/30/67							YES
CORPORATION LIQUIDATION - COMPLETE LIQUIDATION REQUIRED WITHIN ONE CALENDAR MONTH	202-360	WALENCZYK	VERA	A	05/26/84							YES
CORPORATION LIQUIDATION - COMPUTATION OF GAIN - COST BASIS OF STOCK NOT DECREASED BY UNREPORTED ADDITIONAL INCOME RECEIVED IN CLOSED YEAR	9WTAC102 200-764	DOBRECEVICH	EMIL	R	01/25/72							YES
CORPORATION LIQUIDATION - COST BASIS OF PROPERTY TRANSFERRED TO CORPORATION DETERMINABLE - GAIN TAXABLE	9WTAC92 200-750	LOTSPEICH	CHRIST AND ANNA	A	12/28/71							YES
CORPORATION LIQUIDATION - FAILURE TO FILE ELECTION CLAIM - 71.333 BENEFIT WITH DEPARTMENT RESULTS IN FULL GAIN TAXED	7WTAC174 200-458	VICK	JOHN E. AND MARY R.	A	10/30/68							YES
CORPORATION LIQUIDATION - WRITTEN ELECTION REQUIRED	201-699	EGAN, JR.	GEORGE	R	04/03/80							YES
CORPORATION LIQUIDATION - WRITTEN ELECTION REQUIRED	201-699	MOLL	DAVID L.	R	04/03/80							YES
CORPORATION LIQUIDATION - WRITTEN ELECTION REQUIRED - ELECTION NOT TIMELY FILED DEFERRAL OF GAIN NOT ALLOWED	10WTAC183 201-382	BOXHORN	LOUIS AND ARLINE	A	03/31/77							YES
CORPORATION LIQUIDATION - WRITTEN ELECTION REQUIRED - FAILURE TO FILE WRITTEN ELECTION WITH STATE EVEN THOUGH FEDERAL FORM 964 FILED RESULTS IN TAXATION OF FULL GAIN	203-073 203-147 203-237 WTB65-12 69-7 71-8 79-9	BREYER	KEITH	A	07/27/89	R	04/24/90	R	01/15/91			YES

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

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

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

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

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

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

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

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

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

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

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

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

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