

CORPORATION FRANCHISE OR INCOME TAX COURT CASE INDEX

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Issue	Cite	Corporation Name	TAC		CC		CA		SC		Final
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ACCOUNTING - 1986 AND PRIOR - CONTRACTOR - COMPLETION OF CONTRACT METHOD ALLOWED	400-031 WTB86-15 91-13	TOWNE REALTY, INC.	R	12/14/93	D	09/28/94					YES
ACCOUNTING - ACCEPTANCE CORPORATIONS - REPORT INCOME FROM DEFERRED PAYMENT CONTRACTS ON ACCRUAL BASIS	200-006(1ST) 193WIS41	MOTORS ACCEPTANCE COMPANY							A	12/31/26	YES
ACCOUNTING - ACCRUAL BASIS - INSURANCE COMMISSIONS TAXABLE WHEN INSURANCE PREMIUMS BILLED TO CUSTOMER	9WTAC147 200-978 200-791	COMMONWEALTH LAND TITLE INSURANCE COMPANY	A	03/14/72	A	01/25/74					YES
ACCOUNTING - ACCRUAL BASIS - INTEREST INCOME FROM LAND CONTRACT BETWEEN TWO CORPORATIONS WITH SAME OWNERS IS ACCRUABLE	4WBTA113 200-515(1ST) 200-813(1ST) 200-012 13WIS(2d)185	LAVO COMPANY OF AMERICA	A	08/18/50	A	02/10/60			A	04/04/61	YES
ACCOUNTING - ACCRUAL BASIS - VACATION PAY EARNED PRIOR YEAR BUT PAID PRESENT YEAR IS DISALLOWED	6WBTA205 200-340	WISCONSIN POWER & LIGHT COMPANY	AP	12/13/66							YES
ACCOUNTING - ACCRUAL METHOD - EXPENSES - BURDEN OF PROOF - YEAR DEDUCTIBLE	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
ACCOUNTING - BONUS EXPENSE DEDUCTED ON ACCRUAL BASIS WHEN INCURRED AND DETERMINABLE INSTEAD OF CASH BASIS	4WBTA445 200-783(1ST) 200-826(1ST)	WISCONSIN ELECTRIC POWER CO.	A	02/25/59	A	03/29/60					YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - BOOKS ON ACCRUAL - RETURNS ON CASH - MUST USE SAME METHOD ON RETURNS AS BOOKS	201-665	THOMAS J. HUBERT ADVERTISING, INC.	A	01/25/80							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CASH METHOD DID NOT PROPERLY REFLECT INCOME OF HOSPITAL - REQUIRED TO USE ACCRUAL METHOD	7WTAC130 200-434	COMMUNITY HOSPITAL CORPORATION OF MILWAUKEE	A	07/24/68							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CASH TO ACCRUAL - CASH METHOD USED DOES NOT CLEARLY REFLECT INVENTORY INCREASE	202-554 WTB44-9	WISCONSIN RAILROAD SERVICES CORP.	A	06/05/85							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CASH TO ACCRUAL - CASH REPORTING NOT PROHIBITED MERELY BECAUSE ACCRUAL ACCOUNTS MAINTAINED	202-993	J. J. SECURITY, INC.	R	09/02/88							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CHANGE FROM ESTIMATED RESERVE METHOD TO DIRECT WRITE-OFF METHOD FOR BAD DEBTS	202-648 WTB46-13	CENTRAL WISCONSIN WHOLESALE, INC.	A	01/10/86							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - STRICT CONFORMITY TO BOOK METHOD NOT REQUIRED WHERE CONSISTENCY MAINTAINED AND METHOD USED CLEARLY REFLECTS INCOME	202-993	J. J. SECURITY, INC.	R	09/02/88							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD (1986 AND PRIOR) - NEITHER PREDECESSOR NOR SUCCESSOR CORPORATION SOUGHT WRITTEN PERMISSION TO CHANGE ACCOUNTING METHOD USED TO REPORT INCOME	400-417 400-468 400-507 WTB115-23 119-17 124-20	BABCOCK & WILCOX COMPANY	A	04/06/99	A	12/16/99	A	11/09/00			YES
ACCOUNTING - CHANGE IN ACCOUNTING PERIOD - CORPORATION CANNOT CHANGE FISCAL YEAR WITHOUT PERMISSION OF DEPARTMENT	203-088 203-182 203-207 WTB65-13 70-12 71-8	FREEDOM SAVINGS & LOAN ASSOCIATION N/K/A F F S & L A	A	09/14/89	A	04/17/90	A	11/28/90			YES
ACCOUNTING - CHANGE IN ACCOUNTING PERIOD - CORPORATION CANNOT CHANGE FISCAL YEAR WITHOUT PERMISSION OF DEPARTMENT	203-378 WTB81-10 85-18	M. B. INVESTMENT CORP.	A		A						YES

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ACCOUNTING - CHANGE IN METHOD - ACCRUAL BASIS - VACATION PAY PROPERLY DEDUCTIBLE IN CURRENT YEAR EVEN THOUGH DEDUCTED IN ERROR PREVIOUSLY	9WTAC401 200-927 200-974 201-176 69WIS(2d)723	LADISH CO.	A	05/31/73	A	01/08/74			R	09/30/75	YES
ACCOUNTING - CHANGE IN METHOD - MATERIAL CHANGE IN SINGLE ITEMS OF INCOME OR DEDUCTIONS - ACCRUED VACATION PAY	9WTAC401 200-927 200-974 201-176 69WIS(2d)723	LADISH COMPANY	A	05/31/73	A	01/08/74			AP	09/30/75	YES
ACCOUNTING - CHANGE IN METHOD OF ACCOUNTING - BOOKS AND TAX RETURN FILED BASED ON CASH METHOD - INCOME CLEARLY REFLECTED	9WTAC106 200-763	TONY PELLITTERI TRUCKING SERVICE, INC.	R	01/25/72							YES
ACCOUNTING - CHANGE IN METHOD OF ACCOUNTING - CASH BASIS METHOD CLEARLY REFLECTED INCOME - WISCONSIN DEPARTMENT OF REVENUE CANNOT REQUIRE ACCRUAL	9WTAC106 200-763	TONY PELLITTERI TRUCKING SERVICE, INC.	R	01/25/72							YES
ACCOUNTING - CHANGE IN METHOD OF ACCOUNTING - CASH TO ACCRUAL - DEPARTMENT'S ACTION REVERSED WHERE BOOKS KEPT FAIRLY AND ACCURATELY	201-876	STREETS AND ROAD CONSTRUCTION CORP.	R	07/28/81							NNA
ACCOUNTING - CHANGE IN METHOD OF ACCOUNTING - OFFICE AUDIT NOT CONCLUSIVE IF FIELD AUDIT DETERMINATION MORE CLEARLY REFLECTS INCOME	200-011(1ST) 202WIS355	WISCONSIN ORNAMENTAL IRON & BRONZE CO.			A				A	02/04/30	YES
ACCOUNTING - DEFERRAL OF INCOME - ACCRUAL BASIS TAXPAYER - FEES RECEIVED BEFORE EARNED ARE TAXABLE WHEN RECEIVED	202-704	MADISON INVESTMENT ADVISORS, INC.	A	04/02/86							YES
ACCOUNTING - INSTALLMENT SALE - ELECTION CANNOT IN LATER YEAR BE REPUDIATED WHEN UNABLE TO MEET ALL REQUIREMENTS	7WTAC38 200-510	FEED SUPPLIES, INC.	A	09/26/67							YES
ACCOUNTING - INSTALLMENT SALE - GAIN COMPUTED BASED UPON TOTAL CONTRACT PRICE NOT FAIR MARKET VALUE OF INSTALLMENT NOTE RECEIVED - REPOSSESS ASSET	202-289	FAULKS TRUCK & BUS, INC.	A	12/29/83							YES
ACCOUNTING - INSTALLMENT SALE - MERGER DOES NOT ACCELERATE RECOGNITION OF GAIN ON INSTALLMENT SALE, LIQUIDATING CORPORATION - INSTALLMENT SALE	202-250 202-414 202-728 WTB37-4 48-7	FALLS COMMUNICATIONS, INC.	A	11/01/83	R	07/11/84		04/26/86			YES
ACCOUNTING - INSTALLMENT SALE - MORTGAGE ASSUMED BY BUYER	202-502	A CITY VAN & STORAGE, INC.	A	01/31/85							YES
ACCOUNTING - LOANS OR DIVIDENDS - MONIES TRANSFERRED BY SUBSIDIARY CORPORATION TO PARENT AND SHOWN AS LOANS ON SUBSIDIARY'S BOOKS WERE CONSIDERED LOANS NOT DIVIDENDS	203-326 WTB79-13	LADISH CO., INC.	A	05/13/73	A	01/08/74			R	09/30/75	YES
ACCOUNTING - METHOD OF ACCOUNTING - PREPAID INCOME TAXABLE WHEN RECEIVED	8WTAC23	ALLEN HALL CORP.	A	06/16/69							YES
ACCOUNTING - METHOD OF ACCOUNTING - PREPAID INCOME TAXABLE WHEN RECEIVED	8WTAC23 200-527	VILLA MARIA, INC.	A	06/16/69							YES
ACCOUNTING - YEAR OF REPORTING - DEPOSITS ON BANQUET FACILITIES AND GIFT CERTIFICATE PURCHASES REPORTABLE WHEN RECEIVED	202-942 WTB57-5	76TH AND GOOD HOPE, INC.	A	03/02/88							YES
ACCOUNTING - YEAR OF REPORTING - DOWN PAYMENTS ON SALES ORDERS	202-771 202-862	LABORATORY CONSULTING, INC.	A	08/19/86	A	04/23/87					YES
ACCOUNTING - YEAR OF REPORTING - SOFTWARE MAINTENANCE CONTRACTS	202-771 202-862	LABORATORY CONSULTING, INC.	A	08/19/86	A	04/23/87					YES
ACQUIESCENCE - TAX APPEALS COMMISSION - ACQUIESCENCE OF DEPARTMENT PRIOR DETERMINATION CAN'T BE DISREGARDED	2WBTA51 248WIS160	BRIGGS AND STRATTON CORPORATION	R	09/23/43	A	07/07/45			A	01/8/46	YES
ADMISSION OF EVIDENCE - TESTIMONY OF CERTIFIED PUBLIC ACCOUNTANT AND FIELD AUDITOR ADMISSIBLE AGAINST INTERESTS OF TAXPAYER	4WBTA176 200-601(1ST)	WISCONSIN RENDERING COMPANY	A	06/09/53							YES
ALLOCATION OF BUSINESS INCOME - RENTAL OF BARGES AND TOWBOATS FOLLOWS SITUS OF RENTAL BUSINESS IN WISCONSIN	9WTAC367 200-908 200-955	WISCONSIN BARGE LINE, INC.	A	03/16/73	A	10/22/73					YES
ALLOCATION OF BUSINESS INCOME - RENTAL OF BARGES AND TOWBOATS HAD TAXABLE SITUS IN WISCONSIN AND WAS NONAPPORTIONABLE	9WTAC362 200-909	WISCONSIN BARGE LINE, INC.	A	03/16/73							YES

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ALLOCATION OF EXPENSES - ALLOCATION OF OVERHEAD EXPENSES TO INCOME FROM RENTAL OF EQUIPMENT TO OUT OF STATE LESSEE	203-332 203-384 400-062 WTB81-10 88-10	CITIZENS PUBLISHING CO. OF WISCONSIN	AP	05/06/92	A	12/30/92	A	05/26/94			YES
ALLOCATION OF INCOME - ADVERTISING AGENCY INCOME FROM SIGN SPACES WITHIN AND WITHOUT WISCONSIN HAS WISCONSIN SITUS - CONTRACT INCOME NONAPPORTIONABLE	7WTAC34 200-389	MAJESTIC ADVERTISING AGENCY, INC.	A	09/20/67							YES
ALLOCATION OF INCOME - ALLOCATE INCOME TO SUBSIDIARY ON BARGAIN SALE OF AIRCRAFT	203-034 203-127 202-232 WTB68-9 72-5	SENTRY FINANCIAL SERVICES CORP.	R	02/24/89	A	02/20/90	A	03/28/91			YES
ALLOCATION OF INCOME - APPORTIONMENT - INSURANCE PROCEEDS FOR LOSS OF PROFITS, AND INDEMNITY PAYMENTS, ARE APPORTIONABLE INCOME	200-023(1ST) 219WIS293	NEWPORT COMPANY	A	12/29/33	A	12/29/34			R	06/24/35	YES
ALLOCATION OF INCOME - APPORTIONMENT - NEXUS - SALES REPRESENTATIVES IN WISCONSIN - ACTIVITIES EXCEED SOLICITATION OF ORDERS	202-926 203-000 203-114 203-220 WTB55-9 59-9 66-11 71-9	WILLIAM WRIGLEY, JR., COMPANY	A	11/25/87	R	10/19/88	R	12/07/89	R	02/19/91	YES
ALLOCATION OF INCOME - APPORTIONMENT - NEXUS - SALES REPRESENTATIVES IN WISCONSIN ACTIVITIES EXCEED SOLICITATION OF ORDERS	203-339 WTB78-8	WILLIAM WRIGLEY, JR., CO.							R	06/19/92	YES
ALLOCATION OF INCOME - APPORTIONMENT - NEXUS NOT ESTABLISHED - APPORTIONMENT NOT PERMITTED	202-596	GOURMAY CHEESE COMPANY, INC.	A	08/06/85							YES
ALLOCATION OF INCOME - APPORTIONMENT - SITUS OF INCOME - PRIOR LAW - INCOME OR LOSS FROM BUSINESS - INCOME WHICH FOLLOWS RESIDENCE	201-544	MC CULLOCH CORPORATION	AP	01/25/79							YES
ALLOCATION OF INCOME - ASSIGNMENT OF INCOME - INCOME ASSIGNABLE TO DISC INCOME ALLOCABLE TO PARENT	202-664	VILTER INTERNATIONAL CORPORATION	R	01/21/86	R	09/30/86					YES
ALLOCATION OF INCOME - BETWEEN AFFILIATES - CONSENT DIVIDENDS NEED NOT BE INCLUDED IN INCOME TO CLEARLY REFLECT INCOME	203-194	THE GOODYEAR TIRE & RUBBER COMPANY	R	10/19/90							YES
ALLOCATION OF INCOME - BETWEEN AFFILIATES - FOREIGN SALES CORPORATION - SALES COMMISSION PAID TO SEPARATE CORPORATION	400-056 WTB88-15	KIMBERLY-CLARK CORPORATION AS SUCCESSOR TO KIMTECH LTD.	R	04/12/94							YES
ALLOCATION OF INCOME - BETWEEN AFFILIATES - SUCCESSOR CORPORATION UNABLE TO DEFER INCOME NOT REPORTED BY PREDECESSOR CORPORATION	400-417 400-468 400-507 WTB115-23 119-17 124-20	BABCOCK & WILCOX COMPANY	A	04/06/99	A	12/16/99	A	11/09/00			YES
ALLOCATION OF INCOME - BOND INTEREST PAID BY WISCONSIN CORPORATION TO NONRESIDENTS IS NOT TAXABLE TO WISCONSIN	200-001(1ST) 161WIS111	MANITOWOC GAS CO.							A	12/31/14	YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - APPORTIONMENT - SALES FACTOR - DIVIDENDS FROM SUBSIDIARY	202-551 202-814 WTB42-6	INTERNATIONAL BUSINESS MACHINES CORP.	A	05/09/85	RM	11/03/86					YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - APPORTIONMENT - SALES FACTOR - INCOME FROM INTANGIBLES	202-564 WTB42-11	UNITED STATES STEEL CORPORATION	R	05/09/85							YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - APPORTIONMENT - SALES FACTOR - INVESTMENT INCOME AND ROYALTIES	202-551 202-814 WTB42-6	INTERNATIONAL BUSINESS MACHINES CORP.	A	05/09/85	RM	11/03/86					YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - DIVIDENDS AND GAIN FROM FOREIGN SUBSIDIARIES	202-527 WTB41-8	W. R. GRACE & COMPANY	AP	02/12/85							YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - DIVIDENDS FROM SUBSIDIARIES	202-612 202-777 202-950 WTB46-9 50-5 57-4	AMERICAN TELEPHONE & TELEGRAPH COMPANY	AP	10/31/85	A	09/10/86	R	03/18/88			YES

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ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - GAIN ON SALE OF BUSINESS ASSETS AND OPERATING PERMIT, USED IN PRODUCTION OF WISCONSIN BUSINESS INCOME	202-355 202-790 WTB38-5	KEY LINE FREIGHT, INC.	A	03/12/84			A	09/12/86			YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - INCOME FROM BUS RENTALS AND PROVIDING ADMINISTRATIVE SERVICES	202-501	WRL, INC.	A	01/31/85							YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - INCOME FROM INTANGIBLES	202-612 202-777 202-950 WTB46-9 50-5 57-4	AMERICAN TELEPHONE & TELEGRAPH COMPANY	AP	10/31/85	A	09/10/86	R	03/18/88			YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - INCOME FROM WISCONSIN TIMBER SALES IN SALES FACTOR	202-444	HALF MOON CORPORATION	A	09/06/84							NNA
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - INVESTMENT DIVISION A PART OF UNITARY BUSINESS	202-551 202-814 WTB42-6	INTERNATIONAL BUSINESS MACHINES CORP.	A	05/09/85	RM	11/03/86					YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - OIL COMPANIES - PROBLEMS IN AUDITING	201-223 201-373 201-593 201-661 WTB3-3 18-3 20-6	EXXON CORPORATION F/K/A HUMBLE OIL AND REFINING CO.	AP	04/08/76	AP	01/31/77			AP	06/29/79	YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - RENTS FROM ILLINOIS PROPERTY IN SALES FACTOR	202-444	HALF MOON CORPORATION	A	09/06/84							YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - SALE OF IDLE PROPERTY FORMERLY USED IN PRODUCTION OF INCOME IS APPORTIONABLE INCOME	202-322 WTB37-9	WARREN'S TURF NURSERY, INC.	A	12/29/83							YES
ALLOCATION OF INCOME - BUSINESS INCOME - SITUS - SALE OF REAL ESTATE LOCATED OUTSIDE WISCONSIN	202-260 WTB37-9	TRANSAM WAREHOUSES OF ILLINOIS, INC.	A	10/31/83							YES
ALLOCATION OF INCOME - DIVIDEND INCOME RECEIVED BY FOREIGN CORPORATION NOT SUBJECT TO TAX IN WISCONSIN	8WTAC27 200-534 200-620 200-863	PACIFIC FINANCE CORPORATION N/K/A TRANSAMERICA FINANCIAL CORPORATION	A	06/20/69	R	10/26/70			A	10/31/72	YES
ALLOCATION OF INCOME - DIVIDEND INCOME RECEIVED BY FOREIGN CORPORATION NOT SUBJECT TO TAX IN WISCONSIN	8WTAC27 200-534 200-620 200-863 56WIS(2d)57	TRANSAMERICA FINANCIAL CORPORATION F/K/A PACIFIC FINANCE CORPORATION	A	06/20/69	R	10/26/70			A	10/31/72	YES
ALLOCATION OF INCOME - EXEMPT INCOME - DIVIDENDS AND INTEREST FROM NONUNITARY SUBSIDIARIES	202-564 WTB42-11	UNITED STATES STEEL CORPORATION	AP	05/09/85							YES
ALLOCATION OF INCOME - FRANCHISE COMPANIES - FRANCHISE FEES AND 4% OF FRANCHISE GROSS RECEIPTS WERE WISCONSIN BUSINESS INCOME	201-785 WTB21-11	UNION PRESCRIPTION CENTERS, INC.	A	09/08/80							YES
ALLOCATION OF INCOME - INCOME FROM INTANGIBLES HELD BY FOREIGN CORPORATION AND KEPT WITHIN WISCONSIN DO NOT HAVE WISCONSIN SITUS	2WBTA51 248WIS160	BRIGGS AND STRATTON CORPORATION	R	09/23/43	A	07/07/45			A	01/08/46	YES
ALLOCATION OF INCOME - INCOME FROM LEASE AND SALE OF TANGIBLE PERSONAL PROPERTY LOCATED OUTSIDE WISCONSIN IS NONAPPORTIONABLE RENTAL INCOME NOT BUSINESS INCOME	10WTAC47 201-142 201-395 201-732 WTB16-11	KEARNEY AND TRECKER CORPORATION	A	04/25/75	A	04/22/77			R	10/09/79	YES
ALLOCATION OF INCOME - INTANGIBLES - APPORTIONMENT - SALE OF STOCK BY FOREIGN CORPORATION HAD NO WISCONSIN SITUS	200-023(1ST) 219WIS293	NEWPORT COMPANY	A	12/29/33	A	12/29/34			R	06/24/35	YES
ALLOCATION OF INCOME - INTERCOMPANY PRICING - PRICE NEWSPRINT TRANSFERRED FROM SUBSIDIARY BASED UPON FAIR MARKET PRICE	4WBTA334 200-701(1ST) 200-770(1ST) 200-805(1ST) 8WIS(2d)441	KANSAS CITY STAR COMPANY (THE)	A	01/04/57	A	10/29/58			R	12/01/59	YES

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ALLOCATION OF INCOME - INTERCOMPANY PRICING - SALE OF AIRCRAFT BY SUBSIDIARY TO PARENT AT LESS THAN FAIR MARKET VALUE	203-034 203-127 203-232 WTB68-9 72-5	SENTRY FINANCIAL SERVICES CORPORATION	R	02/24/89	A	02/20/90	A	03/28/91			YES
ALLOCATION OF INCOME - INTEREST PAID BY FOREIGN CORPORATION OFFSET AGAINST DIVIDEND INCOME RECEIVED TO DETERMINE NONAPPORTIONABLE INCOME	8WTAC27 200-534 200-620 200-863	PACIFIC FINANCE CORPORATION N/K/A TRANSAMERICA FINANCIAL CORPORATION	A	06/20/69	R	10/26/70			A	10/31/72	YES
ALLOCATION OF INCOME - LOSS FROM DISPOSAL OF INTANGIBLE ASSETS - DEALER ORGANIZATIONS - FOLLOWS OUT OF STATE RESIDENCE	10WTAC17 201-109	OMARK-PRENTICE HYDRAULICS, INC.	A	11/05/74							YES
ALLOCATION OF INCOME - NEXUS - APPORTIONMENT METHOD NOT ALLOWED - NEXUS NOT ESTABLISHED WITH ANOTHER STATE	202-875	VILTER INTERNATIONAL CORPORATION	A	06/19/87							YES
ALLOCATION OF INCOME - NEXUS OUTSIDE WISCONSIN	202-664	VILTER INTERNATIONAL CORPORATION	R	01/21/86	R	09/30/86					YES
ALLOCATION OF INCOME - NONAPPORTIONABLE INCOME - OFFSET PROVISION VIOLATES CONSTITUTION	202-964 202-965 WTB60-7 61-6	BRUNSWICK CORPORATION	A	03/17/88							YES
ALLOCATION OF INCOME - NONAPPORTIONABLE INTEREST RECEIVED MUST BE REDUCED BY ENTIRE INTEREST PAID	3WBTA1 200-091(1ST) 252WIS468	ARMOUR AND COMPANY	A	03/05/46					A	05/11/48	YES
ALLOCATION OF INCOME - PATENTS - PROFITS FROM SALE OF PATENT RIGHTS BY FOREIGN CORPORATION HAD NO BUSINESS SITU IN WISCONSIN	200-023(1ST) 219WIS293	NEWPORT COMPANY	A	12/29/33	A	12/29/34			R	06/24/35	YES
ALLOCATION OF INCOME - PERSONAL HOLDING COMPANY STATUS ALLOWED FOR WISCONSIN PURPOSES EVEN THOUGH FEDERAL RETURNS NOT FILED AS A PERSONAL HOLDING COMPANY	401-166	OSB, INC.	R	01/26/09							NNA
ALLOCATION OF INCOME - SECURITIES OF FOREIGN CORPORATION KEPT WITHIN WISCONSIN DO NOT HAVE WISCONSIN SITUS	2WBTA138	KIMBERLY CLARK CORPORATION	R	06/07/44	A				A		YES
ALLOCATION OF INCOME - SEPARATE ACCOUNTING REQUIRED - WISCONSIN DIVISION NOT INTEGRAL PART OF UNITARY BUSINESS	4WBTA341 200-705(1ST)	EBALOY, INC.	A	01/23/57							YES
ALLOCATION OF INCOME - SITUS - CERTAIN INCOME FROM INTERSTATE COMMERCE IS NOT TAXABLE	200-005(1ST) 191WIS397	KOPPERS CO.							A	07/31/26	YES
ALLOCATION OF INCOME - SITUS - INCOME FROM INTANGIBLES OF WISCONSIN CORPORATION HAS WISCONSIN SITUS THOUGH ONLY OFFICE IN ILLINOIS	5WBTA79 5WBTA80 200-087	FRANAN ENTERPRISES, INC.	A	11/19/62							YES
ALLOCATION OF INCOME - SITUS - INCOME FROM INTERSTATE SALES SUBJECT TO TAX	200-002(1ST) 161WIS211	UNITED STATES GLUE COMPANY							A	06/03/18	YES
ALLOCATION OF INCOME - SITUS - WISCONSIN COMPANY WITH INVENTORIES OUT-OF-STATE ENGAGED IN BUSINESS IN SUCH STATES	4WBTA581 200-117 200-172	BLACKHAWK MANUFACTURING CO. N/K/A APPLIED POWER INDUSTRIES, INC.	A	09/26/61	R	08/22/63			A	10/27/64	YES
ALLOCATION OF INCOME - SUCCESSOR BUSINESS CORPORATION IS SEPARATE TAX ENTITY THAN PRECEDING SERVICE CORPORATION	9WTAC130 200-775	WEISBERG CLINIC, LTD.	A	01/31/72							YES
ALLOCATION OF INCOME - UNITARY BUSINESS - SEPARATE ACCOUNTING	202-612 202-777 202-950 WTB46-9 50-5 57-4	AMERICAN TELEPHONE & TELEGRAPH COMPANY	AP	10/31/85	A	09/10/86	R	03/18/88			YES
ALLOCATION OF INCOME - UNITARY BUSINESS - SEPARATE ACCOUNTING CANNOT BE USED	201-223 201-373 201-593 201-661 WTB3-3 18-3 20-6	EXXON CORPORATION F/K/A HUMBLE OIL AND REFINING CO.	A	04/08/76	A	01/31/77			A	06/29/79	YES
ALLOCATION OF INCOME - UNITARY BUSINESS INCOME OF INTERSTATE CORPORATION SUBJECT TO APPORTIONMENT IF SUFFICIENT NEXUS EXISTS (USSC)	201-661	EXXON CORPORATION							A	06/10/80	YES

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AMORTIZATION - 1986 AND PRIOR - CASH PURCHASE OF TAX BENEFITS (INTANGIBLE ASSET) AMORTIZABLE OVER USEFUL LIFE	400-221 400-260 400-309 WTB98-23 101-14 103-16	NORTHERN STATES POWER COMPANY	R	05/30/96	A	11/15/96	A	07/08/97			YES
AMORTIZATION - STEP-UP IN BASIS OF ASSETS PURSUANT TO SECTION 338 ELECTION	400-372 WTB111-16	GFG CORPORATION, INC.	AP	05/29/98							YES
AMORTIZATION DEDUCTION - NON-COMPETITION AGREEMENT - PETITIONER ENTITLED TO DEDUCTION EVEN THOUGH PARENT CORPORATION OF PETITIONER MADE PAYMENT	400-372 WTB111-16	GFG CORPORATION, INC.	AP	05/29/98							YES
AMORTIZATION DEDUCTION - NON-COMPETITION AGREEMENT - PETITIONER ENTITLED TO DEDUCTION EVEN THOUGH PARENT CORPORATION OF PETITIONER MADE PAYMENT	400-372 WTB111-16	GFG CORPORATION, INC.	AP	05/29/98							NNA
APPEAL - CIRCUIT COURT - DEPARTMENT FAILED TO PROVE THAT COMMISSION MADE ERROR - FAILURE OF DEPARTMENT TO PRESENT EVIDENCE NOT COMMISSION ERROR	203-138	ACME BLOCK CORPORATION			D	03/27/90					YES
APPEAL - CIRCUIT COURT - LOST JUDICIAL TRANSCRIPT NOT GROUNDS FOR REMAND UNLESS LIKELY TO SHOW COMMISSION ERROR	203-138	ACME BLOCK CORPORATION			D	03/27/90					YES
APPEAL - CIRCUIT COURT - PETITION FOR JUDICIAL REVIEW DISMISSED FOR FAILURE TO SERVE WTAC	203-198	WALTER E. REINKE, LTD.			D	05/01/90	A	10/02/90			YES
APPEALABLE ORDER - APPEALS COURT CANNOT REVIEW ORDER OF THE BOARD OF TAX APPEALS WHICH STRUCK ISSUES FROM CONSIDERATION	200-039 200-120	NORTH AVENUE FAMILY LAUNDRY	D	12/04/61	A	10/08/63					YES
APPEALS - ACTION NOT TAKEN ON PETITION FOR REDETERMINATION WITHIN SIX MONTHS OF DATE FILED, STATUTE DIRECTORY NOT MANDATORY	400-303	PFISTER CORPORATION	A	05/27/97							YES
APPEALS - CIRCUIT COURT - PETITION FOR REVIEW FROM TAX APPEALS COMMISSION DECISION DEFICIENT AS NOTICE NOT PROPERLY SERVED ON DEPARTMENT OF REVENUE	202-888 WTB58-10	NORTHERN STATES POWER COMPANY			D	07/27/87	A	05/10/88			YES
APPEALS - CIRCUIT COURT - PETITION FOR REVIEW MUST BE FILED WITH TAX APPEALS COMMISSION WITHIN 30 DAYS	202-804 WTB51-4	AVON PRODUCTS, INC.			A	08/21/86					YES
APPEALS - CIRCUIT COURT - PETITION FOR REVIEW MUST BE SERVED UPON TAX APPEALS COMMISSION WITHIN 30 DAYS	202-790	KEY LINE FREIGHT, INC.					D	09/12/86			YES
APPEALS - CONSTITUTIONALITY - UNCONSTITUTIONAL TAX - FAILURE TO RAISE ISSUE AT WTAC OR CC CANNOT BE CORRECTED BY FILING 42 USC §1983 ACTION, PETITIONER FAILED TO EXHAUST ADMINISTRATIVE REMEDIES	400-097 400-109 WTB86-21	NORTHERN STATES POWER COMPANY					A	10/28/93	A	01/18/95	YES
APPEALS - COURT OF APPEALS - TIMELY FILING - FINALITY OF JUDGMENT DETERMINED BY TRIAL COURTS INTENT AS EXPRESSED IN DOCUMENT AND NOT BY SUBSEQUENT EVENTS	203-012	AMERCO LEASE COMPANY					D	10/26/88			YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION - DOES NOT HAVE AUTHORITY TO REVIEW INCOME AND PROPERTY TAX EXEMPTIONS REVOKED BY WISCONSIN DEPARTMENT OF REVENUE	10WTAC29 201-129	LOYAL ORDER OF MOOSE LODGE NO. 49	D	02/14/75							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION - LACKS JURISDICTION TO CONSIDER CLAIM FIRST RAISED IN BRIEF, NOT ARGUED TO DEPARTMENT	202-912 202-988 203-099 WTB68-9	NELSON BROTHERS FURNITURE CORPORATION	R	11/13/87	A	07/07/88	A	10/26/89			YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE CLAIM FOR REFUND FILED LATE	7WTAC88 200-416	COMBINED PAPER MILLS, INC.	D	03/07/68							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE PETITION FILED LATE	6WBTA167	C-Z CHEMICAL COMPANY	D	08/02/66							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION - RECEIPT OF NOTICE - TIMELINESS OF APPEAL	202-347	GIDDINGS & LEWIS INTERNATIONAL CORP.	D	05/01/84							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION - WITHOUT AUTHORITY TO RECEIVE ARGUMENTS NOT RAISED IN PETITION FOR REDETERMINATION	202-490 202-721 202-930	REGENCY NURSING HOMES, INC.	D	11/13/84	A	04/29/86	A	02/12/87			YES

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APPEALS - PAYMENT OF TAXES - ASSESSMENT PAID RATHER THAN DEPOSITED WITH STATE NOT REFUNDABLE	4WBTA444 200-773(1ST)	MODEL LAUNDERING AND CLEANING CORP.	D	01/08/59							YES
APPEALS - PETITION FOR REDETERMINATION - NOTICE OF ACTION ISSUED WITHIN 6 MONTHS TIMELY EVEN THOUGH RECEIVED AFTER 6 MONTH DATE	202-426	KEN SCHMIDT CO., INC.	A	07/27/84							YES
APPEALS - PETITION FOR REDETERMINATION SIX MONTH PERIOD - STATUTE PRESCRIBING TIME IN WHICH APPELLATE BUREAU IS REQUIRED TO ACT IS DISCRETIONARY NOT MANDATORY (MOTION FOR DISMISSAL)	203-317	AMERICAN CYANAMID COMPANY	D	02/11/92							YES
APPEALS - PETITION FOR REHEARING - REQUEST FINDINGS OF FACTS BE AMENDED TO INCLUDE FINDING RELATIONSHIPS BETWEEN TAXPAYER AND NBK	202-965	BRUNSWICK CORPORATION	A	04/28/88							YES
APPEALS - PETITION FOR REHEARING GRANTED BECAUSE OF ERROR OF FACT AND ERRONEOUS INTERPRETATION OF TESTIMONY	203-060 203-134 WTB68-8	ASTRA PLATING, INC.	R	03/14/90							YES
APPEALS - REFUND CLAIMS - AFTER FIELD AUDIT ASSESSMENT - CLAIM DENIED - ADDITIONAL ASSESSMENT BECAME FINAL AND CONCLUSIVE AFTER 30 DAYS	4WBTA463 200-789(1ST)	INVINCIBLE METAL FURNITURE CO.	D	04/02/59							YES
APPEALS - RES JUDICATA - FAILURE TO LITIGATE CONSTITUTIONAL ISSUE DURING PREVIOUS APPEALS - TAXPAYER CAN NOT RAISE ISSUE UNDER 42 USC SEC 1983	203-343	NORTHERN STATES POWER COMPANY	A	06/15/92							YES
APPEALS - REVIEW OF WBTA DECISION - DEPARTMENT BOUND BY PRIOR DECISION ON SAME ISSUE WHERE THEY DID NOT CHALLENGE THAT DECISION	6WBTA43 200-214 200-398	CONTROLS COMPANY OF AMERICA	A	04/27/65	R	11/16/67					YES
APPEALS - STOCKHOLDER CANNOT BE HEARD WITH RESPECT TO ASSESSMENT MADE ONLY AGAINST CORPORATION	1WBTA516	HOUSEHOLD FINANCE CORPORATION	D	10/27/42							YES
APPEALS - TAX APPEALS COMMISSION - ACQUIESCENCE OF DEPARTMENT PRIOR DETERMINATION CAN'T BE DISREGARDED	2WBTA138	KIMBERLY CLARK CORPORATION	R	06/07/44	A				A		YES
APPEALS - TAX APPEALS COMMISSION - AFFIRMS CREDIBILITY OF WITNESSES PER REMAND	202-926 WTB55-9	WILLIAM WRIGLEY, JR., COMPANY	A	11/25/87							YES
APPEALS - TAX APPEALS COMMISSION - APPEAL NOT TIMELY - PETITION DISMISSED	8WTAC82	CARM GRAIN COMPANY, INC.	D	11/14/69							YES
APPEALS - TAX APPEALS COMMISSION - BOARD WITHOUT JURISDICTION TO DETERMINE TIMELINESS OF CLAIM THROUGH PROCESS OF DEMURRER	1WBTA192	SUPERIOR WATER, LIGHT & POWER CO.	A	07/03/40							YES
APPEALS - TAX APPEALS COMMISSION - CANNOT INCREASE AN INCOME TAX ASSESSMENT - LIMITED TO DETERMINING CORRECTNESS OF DEPARTMENT'S ASSESSMENT	4BTA191 200-819(1ST) 200-010	BLATZ BREWING COMPANY	R	08/28/53	A	03/14/60			A	03/07/61	YES
APPEALS - TAX APPEALS COMMISSION - CAN'T ACCEPT JURISDICTION IF PETITION FOR REVIEW FILED LATE	3WBTA293	MIDWEST FIBRE COMPANY	D	12/02/47							YES
APPEALS - TAX APPEALS COMMISSION - DECISION OF TAX APPEALS COMMISSION ADVERSE TO DEPARTMENT IS FINAL UNLESS APPEALED TO HIGHER COURT OR NONACQUIESCED	202-908 202-991	CUMIS INSURANCE SOCIETY, INC.	R	09/30/87	A	06/23/88					YES
APPEALS - TAX APPEALS COMMISSION - DEPOSIT OF CONTESTED TAXES WITH TREASURER - PAYMENT OF AMOUNT DUE ON CONTESTED ASSESSMENT	202-651 WTB47-15	BROWN DEER MEDICAL BUILDING, LTD.	D	01/10/86							YES
APPEALS - TAX APPEALS COMMISSION - DISCOVERY - FAILURE TO COMPLY WITH DEPARTMENT'S DISCOVERY REQUESTS - LEGAL FEES AND COSTS IMPOSED	203-183	CARRION CORPORATION	A	07/18/90							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR AT HEARING RESULTS IN DENIAL OF CLAIM	2WBTA362	WISCONSIN SCREW COMPANY	D	03/28/45							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	2WBTA168	AMPCO METAL, INC.	A	06/27/44							YES

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APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	1WBTA479	FARMERS ELEVATOR COMPANY	A	04/24/42							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	2WBTA88	KAHLENBERG LABORATORIES, INC. (THE)	A	01/13/44							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	2WBTA170	LADISH DROP FORGE COMPANY	A	06/29/44							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	2WBTA90	MICHAEL YUNDT COMPANY	A	01/28/44							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	2WBTA82	MIDWEST COLD STORAGE COMPANY	A	10/13/43							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	2WBTA169	OUTBOARD MARINE & MANUFACTURING CO.	A	06/28/44							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR BEFORE RESULTS IN AFFIRMANCE OF ASSESSMENT	1WBTA480	STATE BANK OF GILMAN	A	5/13/42							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO PURSUE APPEAL	202-096	BRAND STRUCTURES, INC.	A	10/08/82							YES
APPEALS - TAX APPEALS COMMISSION - HAS NO JURISDICTION - ISSUES NOT RAISED IN APPLICATION FOR ABATEMENT AND NOT ACTED ON BY DEPARTMENT	4WBTA597 200-039 200-120	NORTH AVENUE FAMILY LAUNDRY	D	12/04/61	A	10/08/63					YES
APPEALS - TAX APPEALS COMMISSION - HEARING BEFORE TAX APPEALS COMMISSION VALID ALTHOUGH ONLY ONE MEMBER PRESENT	8WTAC144 200-595 200-618 200-727 52WIS(2d)386	NEU'S SUPPLY LINE, INC.	A	05/13/70	A	09/28/70			A	10/05/71	YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - FAILURE TO ATTACH COPY OF DETERMINATION APPEALED FROM TO PETITION IS NOT JURISDICTIONAL	3WBTA140	MIDLAND COOPERATIVE WHOLESALE	D	01/07/47							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REDETERMINATION NOT FILED ON CLAIM FOR REFUND DENIAL NOTICE - DEPARTMENT DENIAL WAS NOT A FINAL DECISION - SUBJECT MATTER OF CLAIM STILL PENDING BEFORE DEPARTMENT	400-620	BURLINGTON NORTHERN RAILROAD COMPANY	R	08/22/02							NO
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REHEARING TIMELY FILED - TAXPAYERS RELIANCE ON RULE FOR FILING PETITION FOR REVIEW REASONABLE	WTB82-19	BEEEMSTER LIQUIDATION, INC.	R	10/12/92							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW FILED MORE THAN 60 DAYS AFTER NOTICE OF ACTION RECEIVED, MOTION TO DISMISS GRANTED	WTB127-23	INTERSTATE MANAGEMENT SERVICES, INC.	A	04/03/01							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW NOT FILED WITH THE COMMISSION - LETTER TO RESOLUTION OFFICER DATED BEFORE NOTICE OF ACTION RECEIVED BY PETITIONER DOES NOT CONSTITUTE PETITION FOR REVIEW TO WTAC	400-676	GRAYCOR INDUSTRIAL CONSTRUCTORS INC	A	03/12/03							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION LACKING WHERE FAILED TO RAISE CLAIM IN PETITION FOR REDETERMINATION OR PRIOR TO FINAL DETERMINATION	202-911 202-963 WTB58-9	HAMMERMILL PAPER COMPANY	D	10/30/87	A	04/05/88					YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION NOT ACQUIRED BY COMMISSION WHERE PETITION FOR REVIEW NOT TIMELY SERVED ON DEPARTMENT	3WBTA140	MIDLAND COOPERATIVE WHOLESALE	D	01/07/47							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION OF COMMISSION TO ISSUE DECISION ON AUDIT OBJECTIONS NOT AFFECTED BY REFUND CLAIM	200-023(1ST) 219WIS293	NEWPORT COMPANY	A	12/29/33	A	12/29/34			R	06/24/35	YES
APPEALS - TAX APPEALS COMMISSION - LACKS AUTHORITY TO REVIEW CONSTITUTIONALITY OF LAWS	10WTAC14	WKBH TELEVISION, INC.	A	09/20/74							YES

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APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHEN CLAIM FOR REFUND IS NOT TIMELY FILED	8WTAC18 200-506	RIPON TRUCKING CO.	D	05/16/69							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE FIELD AUDIT ASSESSMENT BECAME FINAL AND CONCLUSIVE	6WBTA193 200-350	MILWAUKEE WESTERN BANK	D	10/31/67							YES
APPEALS - TAX APPEALS COMMISSION - LATE FILING OF PETITION FOR REVIEW RESULTS IN DISMISSAL	2WBTA550	KEWAUNEE SHIPBUILDING & ENGINEERING CORPORATION	D	12/11/45							YES
APPEALS - TAX APPEALS COMMISSION - MOTION FOR RECONSIDERATION - DE FACTO DISCRIMINATION - DEPRECIATION - CORPORTION THAT CEASES TO BE EXEMPT FROM TAX - WISCONSIN ADJUSTED BASIS OF PROPERTY	400-659	BURLINGTON NORTHERN RAILROAD CO	R								NO
APPEALS - TAX APPEALS COMMISSION - MULTIPLE APPEALS - TIMELINESS - ONE \$5.00 FEE, TWO ACTIONS	202-187	JENSEN REYNOLDS CORP.	R	06/10/83							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW MUST BE FILED WITHIN 30 DAYS - NOT TIMELY	2WBTA109	BRITTINGHAM & HIXON LUMBER CO.	D	03/30/44							YES
APPEALS - TAX APPEALS COMMISSION - POWERS INCLUDE AUTHORIZATION OF WORK PAPERS	9WTAC388	EXXON CORPORATION	R	05/26/73							YES
APPEALS - TAX APPEALS COMMISSION - REFUND CLAIMS - FAILURE TO APPEAR AT HEARING RESULTS IN DENIAL OF CLAIM	2WBTA363	ALBERT TROSTEL & SONS COMPANY	D	03/29/45							YES
APPEALS - TAX APPEALS COMMISSION - REFUND CLAIMS - FAILURE TO APPEAR AT HEARING RESULTS IN DENIAL OF CLAIM	2WBTA360	KEMPSMITH MACHINE COMPANY (THE)	D	03/27/45							YES
APPEALS - TAX APPEALS COMMISSION - REQUIRED TO APPEAR BEFORE TAX APPEALS COMMISSION AND MAKE FULL DISCLOSURE BEFORE TAXPAYER'S MOTION CAN BE GRANTED	5WBTA93 200-090	PLATING ENGINEERING CO.	A	12/07/62							YES
APPEALS - TAX APPEALS COMMISSION - RIGHT OF DUE PROCESS VIOLATED AS TAX APPEALS COMMISSION DECISION WRITTEN WITHOUT INVOLVEMENT OF MEMBER WHO PRESIDED AT HEARING	202-905 WTB55-8	WILLIAM WRIGLEY, JR., COMPANY			RM	08/20/87					YES
APPEALS - TAX APPEALS COMMISSION - TAX APPEALS COMMISSION HAS JURISDICTION ON ISSUES NOT RAISED IN PETITION FOR REDETERMINATION	202-664	VILTER INTERNATIONAL CORPORATION	R	01/21/86	R	09/30/86					YES
APPEALS - TAX APPEALS COMMISSION - TAX APPEALS COMMISSION LACKS JURISDICTION TO DETERMINE VALIDITY OF SUBPOENAS DUCES TECUM ISSUED BY DEPARTMENT OF REVENUE	202-248	W. A. KRUEGER COMPANY	D	10/05/83							YES
APPEALS - TAX APPEALS COMMISSION - WTAC DENIED RESPONDENT'S MOTION TO DISMISS THOSE PORTIONS OF AN AMENDED PETITION FILED BY THE PETITIONER, RELATING TO CLAIMS FOR RESEARCH CREDITS UNDER THE DOCTRINE OF EQUITABLE RECoupMENT	400-811	OSHKOSH TRUCK CORPORATION	R	02/11/05							YES
APPORTIONABLE INCOME - REAL ESTATE - INSTALLMENT SALES - SALE OF INTANGIBLE ASSETS BEFORE DOING BUSINESS IN WISCONSIN	202-342	PANKOW CONSTRUCTION COMPANY	R	12/29/83							YES
APPORTIONMENT - AIR CARRIERS - INTERSTATE - WEIGHTING FACTORS - ARRIVALS AND DEPARTURES	201-667 201-900 WTB18-6	NORTH CENTRAL AIRLINES, INC.	A	01/25/80	R	08/26/81					YES
APPORTIONMENT - ALLOCATION OF INCOME - FORMULA MANUFACTURING FACTOR - COST OF MANUFACTURING FACTOR CANNOT BE ELIMINATED ENTIRELY	9WTAC342 200-901	COOPER'S, INC.	A	02/27/73							YES
APPORTIONMENT - ALLOCATION OF INCOME - FORMULA MANUFACTURING RATIO BY USE OF A DIVISOR OF LESS THAN THREE CAN BE USED BY WISCONSIN DEPARTMENT OF REVENUE	9WTAC342 200-901	COOPER'S, INC.	A	02/27/73							YES

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APPORTIONMENT - APPORTIONABLE INCOME - GAIN FROM SALE OF OPERATIONAL DIVISION AND BUSINESS ASSETS - UNITARY RELATIONSHIP BETWEEN PETITIONER AND PURCHASER NOT REQUIRED	400-067 WTB88-11 102-10	ALBANY INTERNATIONAL CORP.	A	05/23/94	D	03/25/97					YES
APPORTIONMENT - APPORTIONABLE INCOME - GAIN FROM SALE OF PARTNERSHIP INTEREST AND INTEREST FROM LOAN TO PARENT COMPANY MADE FROM SALE PROCEEDS	401-072 401-176 WTB156-15 159-11	LOUIS DREYFUS PETROLEUM PRODUCTS CORP.	AP	01/02/08	A	10/07/08					YES
APPORTIONMENT - APPORTIONABLE INCOME - GAIN FROM SALE OF STOCK OF SUBSIDIARY	400-067 WTB88-11 102-10	ALBANY INTERNATIONAL CORP.	R	05/23/94	D	03/25/97					YES
APPORTIONMENT - APPORTIONABLE INCOME - GAIN FROM SALE OF TRADE SECRETS LEARNED IN COURSE OF BUSINESS ACTIVITIES - UNITARY RELATIONSHIP BETWEEN PETITIONER AND PURCHASER NOT REQUIRED	400-067 WTB88-11 102-10	ALBANY INTERNATIONAL CORP.	A	05/23/94	D	03/25/97					YES
APPORTIONMENT - APPORTIONABLE INCOME - INTEREST AND DIVIDENDS RECEIVED FROM MAJORITY OWNED SUBSIDIARIES WHICH ARE UNITARY WITH PETITIONER	400-067 WTB88-11 102-10	ALBANY INTERNATIONAL CORP.	A	05/23/94	D	03/25/97					YES
APPORTIONMENT - APPORTIONABLE INCOME - INTEREST AND DIVIDENDS RECEIVED FROM SOURCES AND AFFILIATES WHERE NO UNITARY RELATIONSHIP EXISTS	400-067 WTB88-11 102-10	ALBANY INTERNATIONAL CORP.	R	05/23/94	D	03/25/97					YES
APPORTIONMENT - APPORTIONABLE INCOME - ROYALTIES - ROYALTY INCOME EARNED IN COURSE OF BUSINESS ACTIVITIES - UNITARY RELATIONSHIP BETWEEN PETITIONER AND PAYOR UNNECESSARY	400-067 WTB88-11 102-10	ALBANY INTERNATIONAL CORP.	A	05/23/94	D	03/25/97					YES
APPORTIONMENT - APPORTIONABLE INCOME - SALE OF VACANT LAND PURCHASED FOR BUSINESS PURPOSES BUT NEVER USED AS SUCH, COST INCLUDABLE IN PROPERTY FACTOR IN PRIOR YEARS	203-326 WTB79-13	LADISH CO., INC.	A	05/01/92							YES
APPORTIONMENT - APPORTIONABLE INCOME DEFINED - BUSINESS INCOME ARISING FROM TRANSACTIONS IN REGULAR COURSE OF BUSINESS - DEBT CANCELLATION	203-193 WTB70-11	AGRICULTURAL BUILDING COMPANY	R	10/09/90							YES
APPORTIONMENT - APPORTIONABLE INCOME DEFINED - BUSINESS OR NONBUSINESS INCOME - RENTS RECEIVED BY TAXPAYER FROM LEASING PRINTING EQUIPMENT	203-332 203-384 400-062 WTB81-10 88-10	CITIZENS PUBLISHING CO. OF WISCONSIN	R	05/06/92	A	12/30/92	A	05/26/94			YES
APPORTIONMENT - APPORTIONABLE INCOME DEFINED - GAIN ON SALE OF INTANGIBLE ASSETS	400-283 WTB102-10	HERCULES INCORPORATED	AP	02/06/97							YES
APPORTIONMENT - APPORTIONABLE INCOME DEFINED - INTEREST	400-283 WTB102-10	HERCULES INCORPORATED	A	02/26/97							YES
APPORTIONMENT - APPORTIONMENT NOT ALLOWED WHEN ALL SALES AND MANUFACTURING WERE IN WISCONSIN - NEXUS	4BTA191 200-819(1ST) 200-010	BLATZ BREWING COMPANY	A	08/28/53	R	03/14/60			R	03/07/61	YES
APPORTIONMENT - COMMON CARRIERS - MOTOR CARRIERS, INTERSTATE	202-666 203-087 203-165 203-279 WTB46-13 65-13 69-9 75-11 76-5	CONSOLIDATED FREIGHTWAYS CORP. OF DELAWARE	A	01/17/86	A	08/31/89	R	06/14/90	R	11/14/91	YES
APPORTIONMENT - CONSOLIDATED FACTORS, PAYROLL, SALES, PROPERTY OF DIVIDEND PAYING SUBSIDIARIES NOT INCLUDED IN DENOMINATOR	202-564 WTB42-11	UNITED STATES STEEL CORPORATION	A	05/09/85							YES
APPORTIONMENT - CONTRACTORS - COMPLETION OF CONTRACT METHOD OF ACCOUNTING	202-342	PANKOW CONSTRUCTION COMPANY	A	12/29/83							YES
APPORTIONMENT - CONTRACTORS - OUT OF STATE CONSTRUCTION CONTRACTS - APPORTIONMENT METHOD USED IN CONNECTION WITH LONG-TERM MILITARY HOUSING CONSTRUCTION PROJECTS	400-031 WTB86-15 91-13	TOWNE REALTY, INC.	RM	12/14/93	D	09/28/97					YES
APPORTIONMENT - CORPORATION MAINTAINED INVENTORIES AND LICENSES TO DO BUSINESS IN OTHER STATES MAY APPORTION ITS INCOME	200-032 200-117 200-172	APPLIED POWER INDUSTRIES, INC. F/K/A BLACKHAWK MANUFACTURING	A	09/26/61	A	08/22/63			A	10/27/64	YES

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APPORTIONMENT - COST OF MANUFACTURING FACTOR - SERVICES PERFORMED IN WISCONSIN FOR BENEFIT OF IOWA PLANT - ALLOCABLE TO WISCONSIN	201-566 201-740 201-843 WTB19-10 23-5	WAUSAU HOMES, INCORPORATED	A	05/04/79	R	03/10/80	R	02/03/81			YES
APPORTIONMENT - COST OF MANUFACTURING FACTOR WAS PROPERLY OMITTED	9WTAC362 200-909	WISCONSIN BARGE LINE, INC.	A	03/16/73							YES
APPORTIONMENT - DEPARTMENT MAY NOT ARBITRARILY ASSIGN INCOME TO WISCONSIN WHERE SEPARATE ACCOUNTING OR APPORTIONMENT METHOD RESULTS ARE REASONABLE	4WBTA181 200-608(1ST) 200-645(1ST) 200-668(1ST) 269WIS372	CELON COMPANY	A	07/29/53	A	06/21/54			R	04/05/55	YES
APPORTIONMENT - DIVIDEND INCOME, DIVIDENDS RECEIVED FROM CORPORATIONS APPORTIONING LESS THAN 50% OF THEIR INCOME TO WISCONSIN ARE INCLUDABLE IN WISCONSIN APPORTIONABLE INCOME	203-149 WTB69-10	THE HEARST CORPORATION	A	05/15/90							YES
APPORTIONMENT - EXEMPT INCOME - DIVIDENDS AND INTEREST FROM NONUNITARY SUBSIDIARIES	202-527 WTB41-8	W. R. GRACE & COMPANY	R	02/12/85							YES
APPORTIONMENT - FACTORS - COST OF MARKETING - FORMULA BASED ON MARKETING FUNCTION WITHIN AND WITHOUT WISCONSIN PROPER	201-223 201-373 201-593 201-661 WTB3-3 18-3 20-6	EXXON CORPORATION F/K/A HUMBLE OIL AND REFINING CO.	AP	04/08/76	AP	01/31/77			AP	06/29/79	YES
APPORTIONMENT - FACTORS - PAYROLL FACTOR - INSURANCE COMPANY HAD NO EMPLOYEES AND PAID NO PAYROLL - MANAGEMENT FEES	400-465 WTB118-29	MILWAUKEE GUARDIAN INSURANCE INC.	R	11/12/99							YES
APPORTIONMENT - FACTORS - PAYROLL FACTOR - INSURANCE COMPANY HAD NO EMPLOYEES AND PAID NO PAYROLL - MANAGEMENT FEES	400-465 WTB118-29	MILWAUKEE SAFEGUARD INSURANCE CO.	R	11/12/99							YES
APPORTIONMENT - FACTORS - PROPERTY FACTOR - MATERIALS PURCHASED OUTSIDE WISCONSIN HELD FOR FURTHER PROCESS BY OTHERS IS WISCONSIN PROPERTY	1WBTA39	MARINETTE KNITTING MILLS	A	12/15/39							YES
APPORTIONMENT - FACTORS - SALES FACTOR - SALES SOLICITED WITHOUT WISCONSIN SUBJECT TO ACCEPTANCE IN WISCONSIN ARE WISCONSIN SALES	1WBTA58	TWIN DISC CLUTCH COMPANY	A	01/12/40							YES
APPORTIONMENT - FACTORS - WISCONSIN DEPARTMENT OF REVENUE MAY IN ITS DISCRETION OMIT ANY ONE OF THE THREE RATIOS OR FACTORS USED	9WTAC287 200-870	BLOCH BROTHERS TOBACCO COMPANY (THE)	A	11/17/72							YES
APPORTIONMENT - FORMULA - FACTOR MAY BE ELIMINATED IF NOT APPLICABLE BUT NO AUTHORITY TO SUBSTITUTE FACTOR OF DEPARTMENT OR TAXPAYER'S CHOICE	9WTAC362 202-909	WISCONSIN BARGE LINE, INC.	R	03/16/73							YES
APPORTIONMENT - FORMULA - METHOD OF REPORTING MUST CLEARLY REFLECT INCOME	1WBTA328 200-043(1ST)	MONTGOMERY WARD & CO., INC.	A	06/19/41	R	03/13/42					YES
APPORTIONMENT - FORMULA MUST BE USED BY A PARENT CORPORATION WITH SEPARATE MULTISTATE DIVISIONS	9WTAC409 200-936 200-972	WEHR CORPORATION	A	06/26/73	A	12/11/73					YES
APPORTIONMENT - INSURANCE COMPANIES - METHODOLOGY OF PRIOR SETTLEMENT AGREEMENT USED TO ARRIVE AT FINAL ASSESSMENT FIGURES, LIMITED TO FEDERAL AUDIT ADJUSTMENTS (REHEARING)	WTB94-15	LYNDON INSURANCE COMPANY	A	07/06/95							YES
APPORTIONMENT - INSURANCE COMPANIES - SETTLEMENT AGREEMENT WHICH SETTLED PRIOR REFUND CLAIMS IS NOT AGREEMENT WITH WHICH TAXPAYER COULD USE "WEIGHTED AVERAGE" APPORTIONMENT PERCENTAGES FOR REVISED REFUND CLAIM BASED UPON FEDERAL ADJUSTMENTS	400-127 WTB94-15	LYNDON INSURANCE COMPANY	A	04/24/95							YES
APPORTIONMENT - INTANGIBLES - ADVANCES TO FOREIGN SUBSIDIARY RELATED AND APPORTIONABLE, NOT INTANGIBLE INVESTMENT LOSS	2WBTA364 200-544(1ST)	G. R. KINNEY CO., INC.	R	04/10/45	A	10/04/51					YES
APPORTIONMENT - INTANGIBLES - INCOME OF A FOREIGN CORPORATION FROM INTANGIBLES IS NOT SUBJECT TO WISCONSIN TAX	200-038(1ST)	ALUMINUM GOODS MANUFACTURING COMPANY	A		R	02/06/41					YES

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APPORTIONMENT - LOSS FROM SCRAPPING OF EQUIPMENT LOCATED OUTSIDE WISCONSIN IS NOT ALLOWED IN DETERMINING APPORTIONABLE INCOME	10WTAC274 201-486	KERR GLASS MANUFACTURING CORPORATION	A	04/28/78							YES
APPORTIONMENT - LOSSES FROM PROPERTY ABANDONMENT ARE NONAPPORTIONABLE LOSSES	4WBTA200 200-808(1ST)	WISCONSIN MICHIGAN POWER COMPANY	R	01/27/54	R	01/22/60					YES
APPORTIONMENT - MOTOR CARRIERS, INTERSTATE - APPORTIONMENT REQUIRED, SEPARATE ACCOUNTING NOT PERMITTED	4WBTA535 200-840(1ST)	GREYHOUND CORPORATION (THE)	A	12/14/60							YES
APPORTIONMENT - MOTOR CARRIERS, INTERSTATE - EXTENSIVE LOCAL ACTIVITIES PROVIDE NEXUS TO TAX	4WBTA283 200-686(1ST) 200-796(1ST)	KNOX MOTOR SERVICE, INC.	A	06/13/56	A	07/02/59					YES
APPORTIONMENT - MOTOR CARRIERS, INTERSTATE - FOREIGN CORPORATION MUST DEDUCT CREDIT FOR WISCONSIN TAXES FROM GROSS INCOME BEFORE APPORTIONMENT	4WBTA237	ARCO AUTO CARRIERS, INC.	A	08/10/54							YES
APPORTIONMENT - MOTOR CARRIERS, INTERSTATE - FORMULA ORIGINATED BY DEPARTMENT FAIRLY REFLECTS INCOME (REVENUE MILES, PAYROLL, GROSS RECEIPTS)	4WBTA545 200-015 200-035 200-084 18WIS(2d)225	W. R. ARTHUR & COMPANY, INC.	A	03/16/61	R	11/22/61			R	11/27/62	YES
APPORTIONMENT - MOTOR CARRIERS, INTERSTATE - NONRESIDENT COMMON CARRIER SUBJECT TO APPORTIONMENT	4WBTA391 200-727(1ST) 200-832(1ST) 200-033 14WIS(2d)377	MOORE MOTOR FREIGHT LINES, INC.	A	09/26/57	A	07/14/60			A	10/03/61	YES
APPORTIONMENT - MOTOR CARRIERS, INTERSTATE - SUBJECT TO TAX BASED ON RATIO OF WISCONSIN MILEAGE TO TOTAL MILEAGE	4WBTA391 200-727(1ST) 200-832(1ST) 200-033 14WIS(2d)377	MOORE MOTOR FREIGHT LINES, INC.	A	09/26/57	A	07/14/60			A	10/03/61	YES
APPORTIONMENT - MOTOR CARRIERS, INTERSTATE - THREE FACTOR FORMULA INCLUDING REVENUE MILES, PAYROLL AND GROSS RECEIPTS FAIR	4WBTA545 200-015 200-035 200-084	W. R. ARTHUR & COMPANY, INC.	A	03/16/61	R	11/22/61			R	11/27/62	YES
APPORTIONMENT - MUST BE USED FOR A MULTISTATE UNITARY BUSINESS	8WTAC49 200-539	LOCKE MANUFACTURING COMPANIES, INC.	A	08/11/69							YES
APPORTIONMENT - NEXUS - APPEALS - FEDERAL COURT DOES NOT HAVE JURISDICTION - STATES PROVIDE MEANS OF APPEALING DECISION	202-803	PHOENIX STEEL, INC.			A	05/15/86					YES
APPORTIONMENT - NEXUS - MANUFACTURING OUTSIDE WISCONSIN WAS NOT ESTABLISHED	9WTAC342 200-901	COOPER'S, INC.	A	02/27/73							YES
APPORTIONMENT - NEXUS - SALES FACTOR COMPUTED WHERE OTHER STATE HAS NEXUS UPON BASIS OF COST OF PERFORMANCE - COMPENSATION PAID	202-837 WTB51-5	PROJECT SYSTEMS, INC.	R	02/13/87							YES
APPORTIONMENT - NEXUS - SALES REPRESENTATIVE LOCATED IN WISCONSIN	202-483 202-603 WTB41-7 45-9	PAYCO SEEDS, INC.	A	11/27/84	A	06/10/85					YES
APPORTIONMENT - NEXUS - STORAGE OF GOODS IN PUBLIC WAREHOUSE - ABILITY TO ASSESS	202-776 WTB48-7	AMERICAN BRANDS, INC.	A	07/03/86							YES
APPORTIONMENT - NEXUS IN OTHER STATES - OUT-OF-STATE SALES ACTIVITY	202-652 WTB47-16	MILWAUKEE SEASONING LABORATORIES, INC.	R	01/10/86							YES
APPORTIONMENT - NONAPPORTIONABLE INCOME - DEDUCTION CALCULATION - TOTAL INTEREST AND DIVIDENDS RECEIVED CONSIDERED	8WTAC27 200-534 200-620 200-863 56WIS(2d)57	TRANSAMERICA FINANCIAL CORPORATION F/K/A PACIFIC FINANCE CORPORATION	A	06/20/69	R	10/26/70			A	10/31/72	YES
APPORTIONMENT - PAYROLL FACTOR - FACTOR FOR PAYROLL HAS NO STATUTORY AUTHORITY (PRIOR LAW)	9WTAC362 200-909	WISCONSIN BARGE LINE, INC.	R	03/16/73							YES

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APPORTIONMENT - PAYROLL FACTOR - RENTAL OF AUTOMOBILES	202-652 WTB47-16	MILWAUKEE SEASONING LABORATORIES, INC.	R	01/10/86							YES
APPORTIONMENT - PAYROLL FACTOR - WAGES PAID TO OUT-OF-STATE SALES REPRESENTATIVES	202-595	GRANDE CHEESE COMPANY	R	08/06/85							NNA
APPORTIONMENT - PROPERTY FACTOR - CONTAINERS CANNOT BE ALLOCATED BASED ON SALES OR MANUFACTURING	4BTA191 200-819(1ST) 200-010	BLATZ BREWING COMPANY	A	08/28/53	R	03/16/60			A	03/07/61	YES
APPORTIONMENT - PROPERTY FACTOR - FACTOR FOR TANGIBLE PERSONAL PROPERTY CANNOT BE ELIMINATED	9WTAC362 200-909	WISCONSIN BARGE LINE, INC.	R	03/16/73							YES
APPORTIONMENT - PROPERTY FACTOR - FILM LICENSE FEES PAID FOR RIGHT TO BROADCAST FILMS/PROGRAMS NOT RENTAL PAYMENTS, NOT INCLUDABLE	203-149 WTB69-10	THE HEARST CORPORATION	R	05/15/90							YES
APPORTIONMENT - PROPERTY FACTOR - OMISSION OF PROPERTY FACTOR IS APPROPRIATE TO ELIMINATE INEQUITY	4WBTA58 200-100(1ST) 200-700(1ST)	INSULATION INDUSTRIES, INC.	A	05/11/49	A	11/20/56					YES
APPORTIONMENT - PROPERTY FACTOR - RENTAL PROPERTY LOCATED OUT-OF-STATE NOT INCLUDED IN PROPERTY FACTOR	201-566 201-740 201-843 WTB19-10 23-5	WAUSAU HOMES, INCORPORATED	A	05/04/79	A	03/10/80		02/03/81			YES
APPORTIONMENT - PROPERTY FACTOR - REPLACEMENTS, ADDITIONS AND RETIREMENTS ADD OR DEDUCT FROM PORTION OF BRIDGE TO WHICH THEY APPLY	1WBTA373	DULUTH AND SUPERIOR BRIDGE COMPANY	R	09/06/41							YES
APPORTIONMENT - PROPERTY FACTOR - VALUE OF AIRPLANES USED INSIDE AND OUTSIDE WISCONSIN - BASED UPON TOTAL TIME USED - FLIGHT TIME	202-974 WTB57-4	FORT HOWARD PAPER COMPANY	R	04/29/88							NNA
APPORTIONMENT - PROPERTY FACTOR INVOLVING RETURNABLE CONTAINERS AND NEON SIGNS ALLOCATED TO PROPERTY FACTOR BASED ON SALES FACTOR RATIO	4WBTA195 200-612(1ST)	SCHLITZ BREWING COMPANY	A	09/25/53							YES
APPORTIONMENT - PROPERTY PAYROLL AND SALES FACTORS OF SUBSIDIARIES NOT EXCLUDABLE IN DENOMINATOR FOR INTANGIBLE INCOME	202-564 WTB42-11	UNITED STATES STEEL CORPORATION	A	05/09/85							YES
APPORTIONMENT - PUBLIC UTILITY - BURDEN OF PROOF ON TAXPAYER TO SHOW APPORTIONMENT FORMULA USED DID NOT PRODUCE A FAIRLY APPORTIONED TAX	400-074 400-144 400-236 WTB90-20 95-25 100-22	UNITED PARCEL SERVICE	A	08/30/94	A	07/26/95	A	07/31/96			YES
APPORTIONMENT - RENTAL INCOME - INCOME DEFERRED FROM MINNESOTA RAIL APPROACH CONSTITUTES NONAPPORTIONABLE INCOME	1WBTA373	DULUTH AND SUPERIOR BRIDGE COMPANY	A	09/06/41							YES
APPORTIONMENT - RENTAL INCOME OF TANGIBLE PERSONAL PROPERTY LOCATED OUTSIDE WISCONSIN IS NOT SUBJECT TO APPORTIONMENT - FOLLOWS SITUS	10WTAC47 201-142 201-395 201-732 WTB16-11	KEARNEY & TRECKER CORPORATION	A	04/25/75	A	04/22/77			R	10/09/79	YES
APPORTIONMENT - RETURNED CONTAINERS, NEW SIGNS AND COVERS LOCATED IN ANOTHER STATE DOES NOT CONSTITUTE DOING BUSINESS	4BTA191 200-819(1ST) 200-010	BLATZ BREWING COMPANY	A	08/28/53	R	03/16/60			R	03/07/61	YES
APPORTIONMENT - SALES FACTOR - APPORTIONMENT DISALLOWED AS ALL SALES BY SUBSIDIARY TO PARENT DEEMED WISCONSIN SALES	1WBTA520 200-064(1ST) 246WIS396	AMERICAN STORES DAIRY COMPANY	A	11/06/42					A	02/13/45	YES
APPORTIONMENT - SALES FACTOR - CONSTITUTIONALITY OF DOUBLE WEIGHT DESTINATION SALES AND INCLUSION OF INTANGIBLE INCOME	202-564 WTB42-11	UNITED STATES STEEL CORPORATION	AP	05/09/85							YES
APPORTIONMENT - SALES FACTOR - COPYRIGHT AND TRADEMARK ROYALTY INCOME FROM ACTIVE CONDUCT OF BUSINESS INCLUDABLE IN DENOMINATOR	203-149 WTB69-10	THE HEARST CORPORATION	A	05/15/90							YES

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APPORTIONMENT - SALES FACTOR - DEPARTMENT MAY OMIT SALES FACTOR WHEN APPROPRIATE	9WTAC287 200-870 200-942	BLOCH BROTHERS TOBACCO CO. (THE)	A	11/17/72	A	08/16/73					YES
APPORTIONMENT - SALES FACTOR - DIRECTORY ADVERTISING SERVICES FOR ADVERTISEMENTS IN WISCONSIN TELEPHONE DIRECTORIES CONSTITUTES PERFORMANCE OF INCOME-PRODUCING ACTIVITIES IN WISCONSIN	401-075 WTB168-6	AMERITECH PUBLISHING, INC.	A	02/28/08	A	01/06/09	A	06/24/10			YES
APPORTIONMENT - SALES FACTOR - DOCK SALES TO OUT-OF-STATE DISTRIBUTORS	202-217 202-304 202-727 WTB35-9 37-8 47-17	PABST BREWING CO.	A	08/25/83	R	01/31/84	A	03/25/86			YES
APPORTIONMENT - SALES FACTOR - DOUBLE THROWBACK (1983 AND AFTER) (1983 LAW CHANGES MAKE THIS CASE OBSOLETE)	201-853 201-940 WTB29-6	BUSINESS & INSTITUTIONAL FURNITURE, INC.	A	03/11/81	R	07/06/81					YES
APPORTIONMENT - SALES FACTOR - DOUBLE THROWBACK (1983 LAW CHANGES MAKE THIS CASE OBSOLETE)	201-689 201-854 WTB20-5	BUSINESS & INSTITUTIONAL FURNITURE, INC.	A	06/11/80	RM	12/30/80					YES
APPORTIONMENT - SALES FACTOR - EFFECT OF THROWBACK ON SALES NUMERATOR AFTER CORPORATE MERGER	202-731	HAMMERMILL PAPER COMPANY	R	05/20/86							NNA
APPORTIONMENT - SALES FACTOR - FACTOR FOR SALES AND FOR TANGIBLE PROPERTY MUST BE USED	9WTAC362 200-909	WISCONSIN BARGE LINE, INC.	A	03/16/73							YES
APPORTIONMENT - SALES FACTOR - INCOME FROM SALES OUTSIDE WISCONSIN FOR FOREIGN CORPORATION IS APPORTIONABLE TO WISCONSIN	3WBTA56 200-075(1ST) 200-528(1ST) 200-545(1ST) 260WIS96	ANSUL CHEMICAL COMPANY	R	08/07/46	A	01/25/51			R	11/06/51	YES
APPORTIONMENT - SALES FACTOR - INVESTMENT INCOME - INTEREST INCOME FROM SHORT TERM INVESTMENTS	202-564 WTB42-11	UNITED STATES STEEL CORPORATION	R	05/09/85							YES
APPORTIONMENT - SALES FACTOR - NETWORK REVENUES AND NATIONAL ADVERTISING REVENUES RECEIVED INCLUDABLE	203-149 WTB69-10	THE HEARST CORPORATION	A	05/15/90							YES
APPORTIONMENT - SALES FACTOR - PROCEEDS FROM SALE OF INTANGIBLE ASSETS INCLUDING INVESTMENTS ON SECURITIES INCLUDABLE IN DENOMINATOR	203-149 WTB69-10	THE HEARST CORPORATION	A	05/15/90							YES
APPORTIONMENT - SALES FACTOR - SALES ACTIVITY AND MANAGEMENT AND ADMINISTRATIVE SERVICES PERFORMED IN WISCONSIN SUBJECT TAXPAYER TO APPORTIONMENT	202-906 202-977 203-015 WTB54-9 60-8	GENERAL ROBOTICS OF PUERTO RICO, INC.	A	10/06/87	R	05/31/88		12/08/88			YES
APPORTIONMENT - SALES FACTOR - SALES ALLOCATED TO WHERE DEALERS SIGNED SALES CONTRACTS	201-740 201-843 WTB19-10 23-5	WAUSAU HOMES, INCORPORATED	R	04/04/79	A	03/10/80	A	02/03/81			YES
APPORTIONMENT - SALES FACTOR - SALES BY MANUFACTURER TO SUBSIDIARY THROUGH MICHIGAN OFFICE NOT WISCONSIN SALES	9WTAC216 200-831 200-920 201-018	AMERICAN MOTORS CORP.	A	06/21/72	A	04/23/73			R	06/28/74	YES
APPORTIONMENT - SALES FACTOR - SALES OF DIRECTORY ADVERTISING CONSTITUTED SALES OF SERVICES	400-918	AMERITECH PUBLISHING, INC.	R	08/22/06							NO
APPORTIONMENT - SALES FACTOR - SALES SUBJECT TO ACCEPTANCE IN WISCONSIN NOT APPORTIONABLE	200-038(1ST)	ALUMINUM GOODS MANUFACTURING COMPANY			A	02/06/41					YES
APPORTIONMENT - SALES FACTOR - SALES TO OUT-OF-STATE DISTRIBUTORS	202-595	GRANDE CHEESE COMPANY	R	08/06/85							NNA
APPORTIONMENT - SALES FACTOR - THROWBACKS (1978 AND PRIOR) - NEXUS - CERTIFICATE OF AUTHORITY TO DO BUSINESS INSUFFICIENT FOR NEXUS	201-818 WTB23-3	KELVINATOR COMMERCIAL PRODUCTS, INC.	A	03/10/81							YES

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APPORTIONMENT - SALES FACTOR - UNITARY, MULTISTATE BUSINESS MUST ALLOCATE ALL SALES FINALIZED THROUGH WISCONSIN OFFICE AS WISCONSIN SALES	4WBTA383 200-726(1ST) 200-072 200-110	GLOBE UNION, INC.	A	08/23/57	R	09/13/62			R	06/04/63	YES
APPORTIONMENT - TAX APPORTIONMENT RATIO MUST BE CALCULATED IN CONFORMITY WITH 3 FACTOR STATUTORY FORMULA	1WBTA328 200-043(1ST)	MONTGOMERY WARD & CO.	A	06/19/41	R	03/13/42					YES
APPORTIONMENT - UNITARY BUSINESS - APPORTIONABLE INCOME DEFINED - FOREIGN SOURCE INCOME - INCLUSION IN APPORTIONMENT FORMULA DOES NOT VIOLATE COMMERCE CLAUSE, (CA DEFERRED DECISION TO SC)	WTB99-18	NCR CORPORATION					07/13/96				YES
APPORTIONMENT - UNITARY BUSINESS - APPORTIONABLE INCOME DEFINED - FOREIGN SOURCE INCOME - INCLUSION IN APPORTIONMENT FORMULA DOES NOT VIOLATE FOREIGN COMMERCE CLAUSE, NO DOUBLE TAXATION AND NOT DIRECTLY PROHIBITED (CORRECTION 2/18/92 & 3/13/92)	203-301 203-412 WTB76-5 78-7 82-21 84-13	NCR CORPORATION	A	02/10/92	A	04/30/93					YES
APPORTIONMENT - UNITARY BUSINESS - APPORTIONABLE INCOME DEFINED - INVESTMENT INCOME WAS BUSINESS INCOME AND AROSE IN PART FROM ACTIVITIES IN WISCONSIN	203-302 203-422 400-094 WTB78-6 84-13 92-15	PORT AFFILIATES, INC.	A	02/10/92	A	05/11/93	A	12/20/94			YES
APPORTIONMENT - UNITARY BUSINESS - APPORTIONABLE INCOME DEFINED - RENTAL INCOME WAS BUSINESS INCOME, ACTIVELY INVOLVED IN MANAGEMENT OF RENTAL UNIT LOCATED IN WISCONSIN	203-302 203-422 400-094 WTB78-6 84-13 92-15	PORT AFFILIATES, INC.	A	02/10/92	A	05/11/93	A	12/20/94			YES
APPORTIONMENT - UNITARY BUSINESS - DIVIDENDS AND GAIN RECEIVED BY PARENT FROM SUBSIDIARY INCLUDABLE IN APPORTIONMENT INCOME	203-169 WTB70-14 79-13	TRANSPORTATION LEASING CO. F/K/A GREYHOUND LINES, INC.	A	07/16/90	D	10/26/91					YES
APPORTIONMENT - UNITARY BUSINESS - FOREIGN SOURCE INCOME - FACTORS - OMISSION OF FOREIGN SUBSIDIARIES PAYROLL, PROPERTY AND SALES FACTORS IN WISCONSIN FORMULA (CORRECTED 2/18/92 & 3/13/92)	203-301 203-412 WTB76-5 78-7 82-21 84-14	NCR CORPORATION	AP	02/10/92	AP	04/30/93					YES
APPORTIONMENT - UNITARY BUSINESS - FOREIGN SOURCE INCOME - FACTORS - OMISSION OF FOREIGN SUBSIDIARIES PAYROLL, PROPERTY SALES IN WISCONSIN FORMULA (CA DEFERRED DECISION TO SC)	WTB99-18	NCR CORPORATION					07/31/96				YES
APPORTIONMENT - UNITARY BUSINESS - INCOME OF FINANCE COMPANY MUST BE APPORTIONED BY FORMULA, NOT SEPARATE ACCOUNTING	5WBTA45 200-065 200-163 200-238	INTERSTATE FINANCE CORPORATION	A	06/27/62	R	09/17/64			R	10/05/65	YES
APPORTIONMENT - UNITARY BUSINESS - OUT OF STATE JOINT VENTURES WERE INTEGRAL PART OF UNITARY BUSINESS	203-180 203-255 203-404 WTB70-12 74-16 82-24	CHILSTROM ERECTING CORP.	A	08/14/90	A	06/11/91	A	02/23/93			YES
APPORTIONMENT - UNITARY BUSINESS - OUT-OF-STATE OPERATION AN INTEGRAL PART OF MULTISTATE OPERATION - BURDEN OF PROOF	201-685 WTB19-8 30-7	KURZ & ROOT COMPANY	A	04/03/80	A	01/25/82					YES
APPORTIONMENT - UNITARY BUSINESS - USE OF APPORTIONMENT METHOD MANDATORY FOR UNITARY MULTISTATE BUSINESS	4WBTA319 200-695(1ST)	KROGER COMPANY (THE)	A	10/24/56	D	10/03/58					YES
APPORTIONMENT VERSUS SEPARATE ACCOUNTING - APPORTIONMENT REQUIRED WHERE PART OF MULTI STATE UNITARY BUSINESS	202-688 WTB47-15	H. K. FERGUSON CO.	A	01/21/86							YES
ASSESSMENT - CLOSING AGREEMENT - CLOSING AGREEMENT COVERING FIELD AUDIT CLOSES ONLY THOSE YEARS COVERED BY THE AGREEMENT, NOT PRIOR YEARS	202-921 203-039 203-186 WTB55-7 61-7 70-14 79-13	UNITED STATES SHOE CORPORATION (THE)	A	12/28/87	A	02/28/89	A	09/06/90			YES
ASSESSMENT - CLOSING AGREEMENT - CLOSING AGREEMENT COVERING FIELD AUDIT CLOSES ONLY THOSE YEARS COVERED BY THE AGREEMENT, NOT PRIOR YEARS	203-037 WTB61-8	W. R. GRACE & CO.	A	03/23/89							YES

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ASSESSMENT - DISSOLVED CORPORATIONS - CORPORATION LIABLE FOR TAXES BASED UPON 3-YEAR AVERAGE OF INCOMES OF DISSOLVED CORPORATIONS WHERE ASSETS TRANSFERRED TO THEM	1WBTA188	E. I. DU PONT DE NEMOURS & COMPANY	A	07/03/40							YES
ASSESSMENT - FIELD AUDIT - USE OF GROSS INCOME PERCENTAGE BASED ON NATIONAL CHAIN OF STORES DID NOT PROPERLY REFLECT INCOME	4WBTA83	MARACHOWSKY STORES COMPANY	R	01/27/50							YES
ASSESSMENT - STATUTE OF LIMITATIONS - ASSESSMENT WAS WITHIN SIX YEAR LIMITATION PERIOD	8WTAC27 200-534 200-620 200-863 56WIS(2d)57	PACIFIC FINANCE CORPORATION N/K/A TRANSAMERICA FINANCIAL CORPORATION	A	06/20/69	A	10/26/70			A	10/31/72	YES
ASSESSMENT - STATUTE OF LIMITATIONS - FEDERAL ABSTRACT	201-955	VINCE L. SCHNEIDER ENTERPRISES, INC.	A	12/30/81							YES
ASSESSMENT - STATUTE OF LIMITATIONS - LESS THAN 75% OF NET TAXABLE INCOME "REPORTED FOR TAXATION"	201-785 WTB21-11	UNION PRESCRIPTION CENTERS, INC.	A	09/08/80							YES
ASSIGNMENT OF INCOME - DOMESTIC INTERNATIONAL SALES CORPORATION (DISC) - DISC INCOME - TAXABLE TO PARENT	202-641 202-830 WTB46-14 51-4	KIL DISC, INC.	A	11/22/85	A	01/20/87					YES
ASSIGNMENT OF INCOME - DOMESTIC INTERNATIONAL SALES CORPORATION (DISC) - DISC INCOME - TAXABLE TO PARENT	202-641 202-830 WTB46-14 51-4	KOHLER CO.	A	11/22/85	A	01/20/87					YES
ASSIGNMENT OF INCOME - DOMESTIC INTERNATIONAL SALES CORPORATION (DISC) - DISC INCOME - TAXABLE TO PARENT	202-641 202-830 WTB46-14 51-4	KOHLER CO. SUCCESSOR TO KOHLER INTERNATIONAL, LTD.	A	11/22/85	A	01/20/87					YES
ASSIGNMENT OF INCOME - DOMESTIC INTERNATIONAL SALES CORPORATION (DISC) - DISC INCOME - TAXABLE TO PARENT	202-641 202-830 WTB46-14 51-4	KOHLERCO DISC, INC.	A	11/22/85	A	01/20/87					YES
ASSIGNMENT OF INCOME - OWNER OF RECORD - REAL ESTATE - CORPORATION SEPARATE ENTITY	10WTAC199 201-405	METRO CORPORATION	A	06/21/77							YES
ATTORNEY - CLIENT AND WORK PRODUCT PRIVILEGE APPLIES TO GOVERNMENT AGENCIES	202-810 WTB51-4	ITT LIFE INSURANCE CORPORATION	R	09/05/86	R	10/15/86					YES
ATTORNEY FEES AND COSTS - JURISDICTION - SEC. 1983 AND 1988 - TAC LACKS JURISDICTION TO AWARD ATTORNEY FEES AND EXPENSES PURSUANT TO 42 USC SEC. 1988	400-067 WTB88-11 102-10	ALBANY INTERNATIONAL CORP.	A	05/23/94	D	03/25/97					YES
AUTHORITY TO AUDIT - FIELD AUDIT - PRIOR OFFICE AUDIT DOES NOT FORECLOSE DEPARTMENT FROM CONDUCTING A FIELD AUDIT OF SAME YEAR'S RETURNS	4WBTA37	CARROLL PACKING COMPANY	A	03/07/49							YES
AUTHORITY TO AUDIT - OFFICE AUDIT DEFINED TO INCLUDE OUTSIDE INFORMATION - (22 TYPES)	200-774(1ST) 200-800(1ST) 200-013 13WIS(2d)258	O. H. KINDT MANUFACTURING CO.	R	12/28/59	A	04/21/60			A	04/04/61	YES
AUTHORITY TO AUDIT - STATUTE OF LIMITATIONS - DEPARTMENT NOT ESTOPPED FROM EXAMINING RECORDS FOR CLOSED YEARS	4WBTA164 200-576(1ST)	WARNER BROTHERS THEATRES, INC.	A	06/17/52							YES
AUTHORITY TO AUDIT - STATUTE OF LIMITATIONS - OMISSION EXCEEDS 25% INCOME REPORTED	4WBTA514 200-809(1ST)	TEUTONIA REALTY COMPANY	A	02/24/60							YES
AUTOMOBILES - EXPENSES DISALLOWED IN ABSENCE OF CREDIBLE EVIDENCE TO PROVE ACCURACY OF DEDUCTION	7WTAC130 200-434	COMMUNITY HOSPITAL CORPORATION OF MILWAUKEE	A	07/24/68							YES
BAD DEBT - ADDITION TO RESERVE - FINANCIAL ORGANIZATION - PRODUCTION CREDIT ASSOCIATION	201-897 202-045 WTB26-7 30-8 35-10	PRODUCTION CREDIT ASSOC. OF DODGEVILLE	A	09/08/81	A	06/24/82	A	07/26/83			YES
BAD DEBT - ADVANCES TO FRENCH SUBSIDIARY TAKEN OVER BY GERMAN REICH WERE DEDUCTIBLE AND APPORTIONABLE	2WBTA364 200-544(1ST)	G. R. KINNEY CO., INC.	R	04/10/45	A	10/04/51					YES

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BAD DEBT - FINANCIAL ORGANIZATION - FEDERAL INSURANCE RESERVE ACCOUNT DEDUCTION - REASONABLENESS	202-127	LIBERTY SAVINGS & LOAN ASSOCIATION	R	12/22/82							YES
BAD DEBT - RESERVES - USED RESERVE METHOD	202-648 WTB46-13	CENTRAL WISCONSIN WHOLESALE, INC.	A	01/10/85							YES
BAD DEBT - WORTHLESS - BURDEN OF PROOF	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
BAD DEBT - WORTHLESSNESS - DEBT WORTHLESS WHERE LEGAL ACTION WOULD NOT RESULT IN SATISFACTION OF JUDGMENT	202-253	FORT HOWARD PAPER COMPANY	R	11/01/83							NNA
BAD DEBT - WORTHLESSNESS - DEBTS HAD NO VALUE WHEN ACQUIRED AND NOT SHOWN BECAME WORTHLESS	1WBTA311	CLARKS 126 STATE STREET CORP.	A	05/14/41							YES
BAD DEBT - WORTHLESSNESS - NOT ASCERTAINABLE THAT ACCOUNT RECEIVABLE WAS UNCOLLECTIBLE	4WBTA511 200-815(1ST)	MILWAUKEE PLUMBING & HEATING SUPPLY CO.	A	02/04/60							YES
BAD DEBT - WORTHLESSNESS - PROOF OF LOSS UNSUBSTANTIATED	1WBTA61	GEORGE BANTA PUBLISHING CO.	A	01/12/40							YES
BAD DEBT DEDUCTION - FUNDS LOANED TO BANKRUPT CORPORATION WITH THE SAME OWNERS - BURDEN OF PROOF ON TAXPAYER TO SHOW EXISTENCE OF BONA FIDE DEBTOR-CREDITOR RELATIONSHIP	400-232	KIRKLAND ENTERPRISES, INC.	A	07/16/96							YES
BAD DEBTS - 1986 AND PRIOR - RESERVES - RESERVE BAD DEBT DEDUCTIONS NOT ALLOWED BY LAW IN 1986	400-190 WTB98-19	THE CAPITAL GROUP, INC.	A	01/03/96							YES
BAD DEBTS - 1986 AND PRIOR - WORTHLESSNESS - FUNDS ADVANCED TO CO-VENTURER TO COVER CO-VENTURER'S SHARE OF JOINT VENTURES EXPENSES	400-031 WTB86-15 91-13	TOWNE REALTY, INC.	R	12/14/93	D	09/28/94					YES
BAD DEBTS - 1987 AND THEREAFTER - RESERVES - RESERVE BAD DEBT DEDUCTIONS NOT ALLOWABLE FOR FEDERAL AND WISCONSIN INCOME TAX PURPOSES	400-190 WTB98-19	THE CAPITAL GROUP, INC.	A	01/03/96							YES
BAD DEBTS - 1987 AND THEREAFTER - WORTHLESSNESS - BURDEN OF PROOF - PARTIAL WORTHLESSNESS OF DEBT NOT SHOWN WHERE T/P UNILATERALLY REDUCED AMOUNT DUE FROM RELATED PARTY	400-180 WTB96-16	WISCONSIN DISTRIBUTORS, INC.	A	12/06/95							YES
BAD DEBTS - WORTHLESSNESS - BURDEN OF PROOF NOT MET THAT INCOME ASSOCIATED WITH DEBTS AS RECEIVABLES WAS INCLUDED AS INCOME OR THAT THE DEBT WAS WORTHLESS	400-190 WTB98-19	THE CAPITAL GROUP, INC.	A	01/03/96							YES
BASIS FOR GAIN OR LOSS - 1986 AND PRIOR - ASSUMPTION OF LIABILITIES - STEPPED UP BASIS ALLOWED IN ACQUISITION OF INTEREST HELD BY 25% CO-VENTURER	400-031 WTB86-15 91-13	TOWNE REALTY, INC.	R	12/14/93	D	09/28/94					YES
BASIS FOR GAIN OR LOSS - COST - EXPENSES INCLUDABLE IN COST BASIS OF PROPERTY SOLD WHEN PAYMENT MADE NEXT YEAR	4WBTA37	CARROLL PACKING COMPANY	R	03/07/49							YES
BASIS FOR GAIN OR LOSS - STOCK - STOCK RECEIVED IN PAYMENT FOR ASSETS VALUED AT FAIR MARKET VALUE, NOT PAR	1WBTA342 200-049(1ST) 241WIS321	FOX RIVER PAPER COMPANY	A	07/12/41	R	12/30/41			A	11/10/42	YES
BASIS OF ASSETS - BASIS OF PATENTS FOR DEPRECIATION OR AMORTIZATION IS PATENTEE'S COST IN MONEY, TIME AND EFFORT	1WBTA98 200-051(1ST) 241WIS518	INDUSTRIAL CLUTCH COMPANY	A	03/13/40	A				A	12/08/42	YES
BASIS OF ASSETS - EXCHANGED PROPERTY - REORGANIZATION COSTS NOT CONSIDERED IN DETERMINATION OF GAIN/LOSS, DEPLETION OR DEPRECIATION	4WBTA264 200-671(1ST)	FEDERATED DEPARTMENT STORES, INC.	A	06/15/55							YES
BONUSES - DEDUCTION - NOT DETERMINABLE AS TO AMOUNT AND PAYMENT UNTIL AFTER CLOSE OF TAXABLE YEAR	8WTAC239 200-666	F. L. SCHAUF ELECTRIC CO., INC.	A	01/28/71							YES

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BONUSES - DEDUCTION PROPER ON ACCRUAL BASIS WHEN INCURRED AND DETERMINABLE NOT WHEN PAID	4WBTA445 200-783(1ST) 200-826(1ST)	WISCONSIN ELECTRIC POWER CO.	A	02/25/59	A	03/29/60					YES
BURDEN OF PROOF - TAXPAYER - EXPENSES - UNSUBSTANTIATED DEDUCTION RESTORED TO TAXABLE INCOME	4WBTA302 200-687(1ST) 200-839(1ST)	SEALTITE INSULATION MANUFACTURING CORP.	A	06/28/56	A	11/01/60			D	05/04/61	YES
BURDEN OF PROOF - TAXPAYER - INCOME	10WTAC199 201-405	METRO CORP.	A	06/21/77							YES
BURDEN OF PROOF - TAXPAYER - REASONABLE COMPENSATION	4WBTA439 200-774(1ST) 200-800(1ST)	O. H. KINDT MANUFACTURING CO.	R	12/29/58	A	07/13/59			A		YES
BUSINESS EXPENSE - CLUB DUES - PRESIDENT'S COUNTRY CLUB DUES NOT ORDINARY AND NECESSARY EXPENSE	4WBTA486 200-799(1ST)	MERLIN MOTORS, INC.	A	07/15/59							YES
BUSINESS EXPENSE - COST TO PURCHASE OWN STOCK	202-762 202-914	MEDICAL PLACEMENT SERVICES, INC.	A	07/25/86	A	10/30/87					YES
BUSINESS EXPENSE - NO SUBSTANTIATION - BURDEN OF PROOF	201-789	RIEGEL DISTRIBUTORS, INC.	A	12/23/80							YES
BUSINESS EXPENSE - OFFICE RENT, AUTO EXPENSE AND SALARY TO PRESIDENT'S WIFE DISALLOWED, NOT SUBSTANTIATED AS PAID	4WBTA510 200-810(1ST)	RISCHE CONSTRUCTION COMPANY	A	01/28/60							YES
BUSINESS LOSS CARRYFORWARD - 5 YEAR CARRYFORWARD	202-645 WTB46-8	ALLIS CHALMERS CORP.	A	11/14/85							YES
BUSINESS LOSS CARRYFORWARD - A NEW CORPORATION CANNOT DEDUCT LOSSES OF PREDECESSOR CORPORATIONS	4WBTA143 200-538(1ST) 200-807(1ST)	LOWE, INC.	A	04/24/51	A	01/18/60					YES
BUSINESS LOSS CARRYFORWARD - ADJUST YEARS CLOSED TO ASSESSMENT	201-824 202-284 202-535 WTB37-6 42-10 44-9	LAKE WISCONSIN COUNTRY CLUB	A	03/12/81	R	11/11/83	A	02/25/85	D	06/04/85	YES
BUSINESS LOSS CARRYFORWARD - ADJUSTMENT REQUIRED FOR DEDUCTIBLE DIVIDENDS	202-207	ANNASON APARTMENTS, INC.	A	07/25/83							YES
BUSINESS LOSS CARRYFORWARD - BURDEN OF PROOF NOT MET BY CORPORATION SUSTAINS DISALLOWANCE	4WBTA37	CARROLL PACKING COMPANY	A	03/07/49							YES
BUSINESS LOSS CARRYFORWARD - BUSINESS LOSS CARRYFORWARD REDUCED BY AMOUNT OF DIVIDEND RECEIVED DEDUCTION CLAIM	400-212 WTB98-21	AMERICAN FAMILY MUTUAL INSURANCE COMPANY	A	04/11/96							YES
BUSINESS LOSS CARRYFORWARD - BUSINESS LOSS MAY BE CARRYFORWARD AFTER CHANGE IN METHOD OF ACCOUNTING - SEPARATE TO APPORTIONMENT	202-043 202-145	EDWARD KRAEMER & SONS, INC.	A	06/22/82	R	01/04/83					YES
BUSINESS LOSS CARRYFORWARD - GAIN ON SALE OF CORPORATION BUILDING IN ANTICIPATION OF CEASING BUSINESS NOT OFFSET	202-490 202-721 202-930 WTB41-7 48-8 53-9	REGENCY NURSING HOMES, INC. D/B/A RIVERSIDE HILL	A	11/13/84	A	4/29/86	A	2/12/87			YES
BUSINESS LOSS CARRYFORWARD - INTEREST RECEIVED FROM U.S. BONDS MUST BE USED TO REDUCE LOSS	2WBTA17 200-054(1ST)	RED STAR YEAST AND PRODUCTS COMPANY	A	05/19/43							YES
BUSINESS LOSS CARRYFORWARD - LIFE INSURANCE PROCEEDS FROM DEATH CLAIM NOT CONSIDERED OTHER WISCONSIN INCOME	202-158 WTB34-7 38-8	OVERLY, INC.	R	03/10/83	A	03/26/84					YES
BUSINESS LOSS CARRYFORWARD - LIQUIDATION - SALE OF ASSETS NOT NET BUSINESS INCOME	201-786	JIMBO'S, INC.	A	11/12/80							YES
BUSINESS LOSS CARRYFORWARD - LOSS FROM ONE CORPORATION TO ANOTHER CORPORATION NOT ALLOWED	8WTAC52 200-540	CLARK CHEVROLET, INC.	A	08/12/69							YES

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BUSINESS LOSS CARRYFORWARD - LOSS ON SALE OF BUSINESS REAL ESTATE - WAS ATTRIBUTABLE TO CONTINUED OPERATION	10WTAC78 201-173 201-217 201-459 WTB8-3	HALL CHEVROLET COMPANY, INC.	A	09/29/75	A	03/22/76			R	01/03/78	YES
BUSINESS LOSS CARRYFORWARD - LOSSES ARE NOT APPORTIONED BEFORE DEDUCTING IN SUBSEQUENT YEARS	200-042(1ST) 240WIS1	BOWMAN DAIRY COMPANY							A	01/13/42	YES
BUSINESS LOSS CARRYFORWARD - LOSSES ATTRIBUTABLE TO MERGED CORPORATIONS - ALLOWED AS OFFSET TO SUCCEEDING CORPORATION - SAME BUSINESS OPERATION	202-921 203-039 203-186 WTB55-7 61-7 70-14 79-13	UNITED STATES SHOE CORPORATION (THE)	R	12/28/87	R	02/28/89	A	09/06/90			YES
BUSINESS LOSS CARRYFORWARD - MERGER - CARRYFORWARD NOT ALLOWED - MERGING CORPORATION DIFFERENT ENTITY THAN SURVIVING CORPORATION	10WTAC134 201-236	ANSON & GILKEY CO., INC.	A	06/11/76							YES
BUSINESS LOSS CARRYFORWARD - MERGER - SAME CORPORATION FOR PURPOSES OF NET BUSINESS LOSS COMPUTATION	202-667 202-769 WTB47-15 49-8	MCHENRY SAND & GRAVEL CO., INC.	R	01/27/86	R	07/29/86					YES
BUSINESS LOSS CARRYFORWARD - MUST BE REDUCED BY THE AMOUNT OF DEDUCTIBLE DIVIDENDS RECEIVED	10WTAC93 201-190	ALUMATIC CORPORATION OF AMERICA	A	12/16/75							YES
BUSINESS LOSS CARRYFORWARD - OTHER ITEMS OF INCOME (DIVIDEND INCOME)-NOL NOT REQUIRED TO BE REDUCED BY DIVIDEND INCOME	201-773 201-972 202-157 202-279 WTB22-4 28-6 37-5	MIDLAND FINANCIAL CORPORATION	A	11/20/80	R	01/19/82	A	12/07/82	A	12/29/83	YES
BUSINESS LOSS CARRYFORWARD - PRIOR YEARS LOSS ALLOWED	201-779	MILWAUKEE INDUSTRIAL CO., INC.	A	09/08/80							YES
BUSINESS LOSS CARRYFORWARD - SALE OF ASSETS NOT BUSINESS INCOME	201-766 201-974 WTB34-7	TOPP CORPORATION	A	11/20/80	R	01/11/82	R	02/17/83			YES
BUSINESS LOSS CARRYFORWARD - SALE OF BUSINESS ASSETS	201-777 WTB21-9	OLD ORCHARD CORPORATION	A	10/21/80							YES
BUSINESS LOSS CARRYFORWARD - SALE OF BUSINESS ASSETS DOES NOT CONSTITUTE NET BUSINESS INCOME	201-658	BLACKHAWK ROOFING & SUPPLY CO., INC.	A	01/25/80	A	10/03/80					YES
BUSINESS LOSS CARRYFORWARD - SALE OF CONSTRUCTION EQUIPMENT	201-580 WTB15-4	BURCH CONSTRUCTION COMPANY	R	05/31/79							YES
BUSINESS LOSS CARRYFORWARD - SURVIVING CORPORATION MAY NOT DEDUCT LOSSES OF MERGED CORPORATIONS	4WBTA223 200-636(1ST) 200-728(1ST) 200-751(1ST)	FALL RIVER CANNING CO.	A	04/09/54	A	09/19/57			A	04/08/58	YES
BUSINESS LOSS CARRYFORWARD - USE AMOUNT OF LOSS ACTUALLY SUSTAINED, NOT AS LATER ADJUSTED	2WBTA571	AMBER, INC.	R	01/16/46							YES
BUSINESS LOSS CARRYFORWARD - USE AMOUNT OF LOSS ACTUALLY SUSTAINED, NOT AS LATER ADJUSTED	2WBTA604	LIBBY, MCNEILL & LIBBY	R	01/30/46							YES
BUSINESS LOSS CARRYOVER - 1986 AND PRIOR - BUSINESS LOSSES INCURRED BY PRIOR CORPORATION MAY NOT BE CARRIED FORWARD AND DEDUCTED BY SUCCESSOR CORPORATION	400-416 WTB114-14	CATERPILLAR INC.	A	03/25/99							YES
BUSINESS LOSS CARRYOVER - 1987 AND THEREAFTER - BUSINESS LOSSES INCURRED BY PRIOR CORPORATION MAY BE CARRIED FORWARD AND DEDUCTED BY SUCCESSOR CORPORATION, 1987 WISCONSIN ACT 27 SEC 3203(47)(y) ADOPTED IRC SECTION 381	400-416 400-518 WTB114-14 124-21 125-16	CATERPILLAR INC.	R	03/25/99	A	12/15/99	A	01/11/01	D	04/05/01	YES
CAPITAL CONTRIBUTION - PAYMENTS BY PRIMARY SHAREHOLDER ON PROMISSORY NOTE TO TAXPAYER/LENDER CONSIDERED CAPITAL CONTRIBUTION BECAUSE PRIMARY STOCKHOLDER HAD INTEREST IN BOTH BORROWING AND LENDING CORPORATIONS	400-232	KIRKLAND ENTERPRISES, INC.	A	07/16/96							YES
CAPITAL EXPENDITURES - TAXES OF A MERGED COMPANY, AND UNAMORTIZED BOND DISCOUNT, ARE CAPITAL COSTS OF ACQUISITION	200-516(1ST)	WISCONSIN ELECTRIC POWER CO.	A		A	09/07/50					YES

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CAPITAL EXPENDITURES - WARTIME EXPANSION NOT DEDUCTIBLE AS ORDINARY AND NECESSARY EXPENSE	4WBTA68	PICK MANUFACTURING CO.	A	08/25/49	D	07/02/57					YES
CHARITABLE CONTRIBUTION - 1987 AND THEREAFTER - CARRYOVER (ORAL DECISION)	WTB82-19	BEEEMSTER LIQUIDATION, INC.*	A	07/28/92							YES
CHARITABLE CONTRIBUTION - 1987 AND THEREAFTER - CARRYOVER PERMITTED EVEN THOUGH WISCONSIN CARRYOVER UNDER PRIOR LAW MAY HAVE EXPIRED	WTB82-19	BEEEMSTER LIQUIDATION, INC.*	R	10/21/92							YES
CLAIM FOR REFUND - CLAIM BARRED AFTER DOOMAGE ENTERED ON ASSESSMENT ROLL	4WBTA230 200-642(1ST)	HERSCHEL CONTINENTAL HOTEL SYSTEMS, INC.	A	06/18/54							YES
CLAIM FOR REFUND - DOCTRINE OF EQUITABLE RECOUPMENT - OFFSET ALLOWED ONLY UNTIL FINAL DETERMINATION	202-911 202-963 WTB58-9	HAMMERMILL PAPER COMPANY	D	10/30/87	A	04/05/88					YES
CLAIM FOR REFUND - FINAL DETERMINATION - DECISION OF TAX APPEALS COMMISSION IS FINAL DETERMINATION WHERE NOT APPEALED FURTHER - DEPARTMENT NOTICE OF TAX THEN DUE	202-911 202-963 WTB58-9	HAMMERMILL PAPER COMPANY	D	10/30/87	A	04/05/88					YES
COMPENSATION - DEDUCTION - PAYMENT TO EMPLOYEES IN ARMED FORCES - PAYMENT TO FULL-TIME EMPLOYEE ALLOWED, PART-TIME NOT	3WBTA269	MOEBIUS PRINTING COMPANY	AP	11/04/47							YES
CONFIDENTIALITY OF RECORDS - OPEN RECORDS LAW PERMITS ACCESS TO CHECKS AND BUSINESS RECORDS OBTAINED BY DEPARTMENT OF REVENUE FROM THIRD PARTY	WTB74-18	MAYFAIR CHRYLSEY-PLYMOUTH INC.			R				R		YES
CONFIDENTIALITY OF RETURNS - PUBLIC ACCESS TO SALES/USE RECORDS OF FORMERLY TAX - EXEMPT ORGANIZATIONS DENIED	202-093	NEWSPAPERS, INC.			A	09/24/82					YES
CONSOLIDATED FILING - NOT ALLOWED - EACH SEPARATE LEGAL ENTITY REQUIRED TO FILE OWN RETURN	5WBTA45 200-065 200-163 200-238	INTERSTATE FINANCE CORPORATION	A	06/27/62	R	09/17/64			R	10/05/65	YES
CONSOLIDATED RETURNS - AFFILIATED COMPANIES - SUBSIDIARY INCOME NOT ESTABLISHED BY A PERCENTAGE OF TOTAL CONSOLIDATED INCOME	200-041(1ST) 237WIS423	BURROUGHS ADDING MACHINE CO.	A	03/20/39	A	08/22/40			R	04/15/41	YES
CONSOLIDATED RETURNS - AFFILIATED CORPORATION - SEPARATE ENTITIES - MUST FILE SEPARATE RETURNS - CONSOLIDATED RETURNS NOT PERMITTED	202-640 WTB46-16	NEWS/SPORTS RADIO NETWORK, INC.	A	12/18/85							YES
CONSOLIDATED RETURNS - AFFILIATED CORPORATION - SEPARATE ENTITIES MUST FILE SEPARATE RETURNS - CONSOLIDATED RETURNS NOT PERMITTED	203-076 WTB63-10	WILLIAMS COMPANIES, INC. (THE)	A	06/14/89							YES
CONSOLIDATED RETURNS - AFFILIATED CORPORATIONS - SEPARATE ENTITIES - MUST FILE SEPARATE RETURNS - CONSOLIDATED RETURNS NOT PERMITTED	202-640	WISCONSIN INDEPENDENT RADIO NETWORK	A	12/18/85							YES
CONSTITUTIONALITY - CIRCUIT COURT DOES NOT HAVE JURISDICTION OVER APPEAL BASED ON CONSTITUTIONALITY ISSUE NOT PREVIOUSLY RAISED BEFORE THE AGENCY OR COMMISSION	203-110 203-229 WTB70-13	NORTHERN STATES POWER COMPANY			D	01/19/90	A	03/21/91			YES
CONSTITUTIONALITY - EXTENSIVE LOCAL ACTIVITIES OF FOREIGN CORPORATION PROVIDE SUFFICIENT NEXUS TO TAX - NOT BURDEN ON COMMERCE	4WBTA283 200-686(1ST) 200-796(1ST)	KNOX MOTOR SERVICE, INC.	A	06/13/56	A	07/02/59					YES
CONSTITUTIONALITY - IMPOSITION OF TAX ON INCOME DEEMED EARNED BY DISC	202-664	VILTER INTERNATIONAL CORPORATION	R	01/21/86	R	09/30/86					YES
CONSTITUTIONALITY - INCOME TAX ON INTERSTATE COMMON CARRIER DOES NOT VIOLATE U.S. CONSTITUTION	4WBTA391 200-727(1ST) 200-832(1ST) 200-033 14WIS(2d)377	MOORE MOTOR FREIGHT LINES, INC.	A	09/26/57	A	07/14/60			A	10/03/61	YES
CONSTITUTIONALITY - PLACED IN SERVICE REQUIREMENT OF 71.28(6)(a) DOES NOT VIOLATE DUE PROCESS CLAUSE OF THE 14TH AMENDMENT	400-303	PFISTER CORPORATION	A	05/27/97							YES

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CONSTITUTIONALITY - PRIVILEGE DIVIDEND TAX - CONSTITUTIONALITY OF PRIVILEGE DIVIDEND TAX LAW UPHELD	1WBTA390	SPECIAL PRODUCTS COMPANY	A	10/30/41							YES
CONSTITUTIONALITY - SECTION 77.52(2)(a)1 FOUND TO BE CONSTITUTIONAL UNDER THE EQUAL PROTECTION AND UNIFORMITY OF TAXATION CLAUSES	400-366 WTB106-22	TELEMARK DEVELOPMENT, INC.	A	10/28/96	A	07/22/97	A	04/30/98			YES
CONSTITUTIONALITY - TAXATION OF SETTLEMENT OF CLAIM IN CONTRACT DISPUTE IN OUT-OF-STATE BUSINESS TRANSACTION	201-685 WTB19-8 30-7	KURZ & ROOT COMPANY	A	04/03/80	A	01/25/82					YES
CONSTITUTIONALITY OF TAXES - ARE PRESUMED TO BE CONSTITUTIONAL UNTIL COURT DECLARES OTHERWISE	10WTAC14	WKBH TELEVISION, INC.	A	09/20/74							YES
CONSTITUTIONALITY OF TAXES - CORPORATE LIQUIDATION - GAIN OF NONRESIDENT SHAREHOLDERS	10WTAC14 201-152 201-368 WTB3-3	WKBH TELEVISION, INC.	A	09/20/74	A	04/30/75			A	02/01/77	YES
CONSTITUTIONALITY OF TAXES - CORPORATE LIQUIDATION - GAIN OF NONRESIDENT SHAREHOLDERS - STATUTE DOES NOT VIOLATE EQUAL PROTECTION CLAUSE	8WTAC280 200-683 200-732 200-894 57WIS(2d)47	SIMANCO, INC.	A	04/15/70	R	12/02/71			R	01/30/73	YES
CONSTITUTIONALITY OF TAXES - INTEREST PAID OFFSET AGAINST TOTAL INTEREST AND DIVIDENDS RECEIVED IN DETERMINATION OF APPORTIONABLE INCOME	202-964 WTB60-7	BRUNSWICK CORPORATION	A	03/17/88							YES
CONSTITUTIONALITY OF TAXES - INTEREST RATE ON ASSESSMENTS AFTER 8/1/88	202-964 WTB60-7 61-6	BRUNSWICK CORPORATION	A	03/17/88							YES
CONSTITUTIONALITY OF TAXES - WINDFALL PROFITS TAX - FRANCHISE TAX CALCULATED WITHOUT CREDIT OF WINDFALL PROFIT TAX NOT UNCONSTITUTIONAL	202-932 WTB59-8	MOBIL OIL CORPORATION			A	04/03/86	A	10/27/87	D	05/03/88	YES
CONSTRUCTIVE RECEIPT DEFINED - RECEIVED BENEFIT OF GROSS DIVIDEND ALTHOUGH RECEIVED DIVIDEND NET OF FOREIGN TAXES	200-824(1ST) 200-006 12WIS(2d)154	MARINE NATIONAL EXCHANGE BANK OF MILWAUKEE	A	09/29/58	A	02/15/60			A	01/10/61	YES
CONTRACTORS - ACCOUNTING METHOD MUST CLEARLY REFLECT INCOME	200-011(1ST) 202WIS355	WISCONSIN ORNAMENTAL IRON AND BRONZE CO.			A				A	02/04/30	YES
CONTRIBUTIONS - CONVEYANCE OF LAND TO FEDERAL GOVERNMENT	202-743	NORTHERN STATES POWER COMPANY	A	06/19/86							YES
CONTRIBUTIONS - NOT ACCRUABLE IF NOT ENFORCEABLE OBLIGATION	4WBTA589 200-034 200-209	NATIONAL BOX AND SPECIALTY COMPANY	A	11/17/61	A	04/09/65					YES
CONTRIBUTIONS - PRIOR TO 1955 DEDUCTIBLE ONLY ON A PAID BASIS	4WBTA589 200-034 200-209	NATIONAL BOX AND SPECIALTY COMPANY	A	11/17/61	A	04/09/65					YES
CONTRIBUTIONS - YEAR DEDUCTIBLE - ACCRUAL BASIS - ACCRUED DEDUCTION ALLOWED FOR CLOSED YEAR WHEN PAYMENT MADE NEXT YEAR	4WBTA589 200-034 200-209	NATIONAL BOX AND SPECIALTY COMPANY	A	11/17/61	A	04/09/65					YES
COOPERATIVES - PATRONAGE DIVIDENDS - DEDUCTIBILITY OF DIVIDEND IN PATRONS' EQUITY RESERVE ACCOUNT	4WBTA553	LAND O' LAKES CREAMERIES, INC.	R	08/03/61							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	MIL/COS, INC.	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	MIL/TAN, INC.	R	06/20/94							YES
CORPORATE LIQUIDATIONS - CAPITAL GAIN ALLOCATED TO NONRESIDENT SHAREHOLDERS - TAXABLE	8WTAC280 200-683 200-732 200-894 57WIS(2d)47	SIMANCO, INC.	A	04/15/70	R	12/02/71			R	01/30/73	YES

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DAMAGES - GROSS INCOME - PROCEEDS FROM SETTLEMENT OF ANTI-TRUST LAWSUIT TAXABLE	202-853	IMPRO PRODUCTS, INC.	A	04/03/87							YES
DEDUCTIONS - ACCOUNTING FEE FOR SET UP OF NEW ACCOUNTING SYSTEM FOR NEW CORPORATION IS CAPITAL OUTLAY - NOT DEDUCTIBLE AS ORDINARY AND NECESSARY EXPENSE	1WBTA156	MID-STATES SHOE COMPANY	AP	06/29/40							YES
DEDUCTIONS - ACCRUED EXPENSES - BUSINESS EXPENSE DEDUCTION NOT PERMITTED FOR ANTICIPATED EXPENSE NOT CERTAIN	3WBTA151	AUTOMATIC SCREW MACHINE PRODUCTS CO.	A	03/20/47							YES
DEDUCTIONS - ACCRUED EXPENSES - DEDUCTIBLE WHEN PAYMENT IS DEFINITE LIABILITY AND NOT IN YEAR OF PAYMENT	3WBTA236 200-522(1ST) 258WIS101	BELLE CITY MALLEABLE IRON COMPANY	R	08/12/47	A	03/31/50			R	12/05/50	YES
DEDUCTIONS - ACCRUED EXPENSES - ESTIMATED CLOSURE COSTS FOR LANDFILL SITE NOT DEDUCTIBLE - CONTINGENT LIABILITY - ALL EVENTS NOT FIXED	203-373 WTB81-11	BARRETT LANDFILL, INC.	A	10/27/92							YES
DEDUCTIONS - ACCRUED EXPENSES - PROPERTY TAXES, ESTIMATED RENTAL PROPERTY REAL ESTATE TAX NOT DEDUCTIBLE BEFORE ACCRUED	4WBTA264 200-671(1ST)	FEDERATED DEPARTMENT STORES, INC.	A	06/15/55							YES
DEDUCTIONS - ACCRUED PERFORMANCE BONUS PLAN - ESTIMATED CONTRIBUTION NOT DEDUCTIBLE UNTIL AWARDS MADE - COMPANY NOT OBLIGATED TO CONTINUE PLAN	203-010 WTB66-10	JOURNAL COMMUNICATIONS, INC. F/K/A THE JOURNAL CO.	A	11/28/88							YES
DEDUCTIONS - ACCRUED VACATION PAY - DEDUCTION ALLOWED IN YEAR ACCRUED NOT YEAR PAID	6WBTA205 200-340	WISCONSIN POWER AND LIGHT COMPANY	AP	12/13/66							YES
DEDUCTIONS - ACCRUED VACATION PAY - DEDUCTION WHEN EMPLOYEE HAS VESTED RIGHT, LIABILITY PAID	9WTAC401 200-927 200-974 201-176 69WIS(2d)723	LADISH CO.	A	05/31/73	A	01/08/74			A	09/30/75	YES
DEDUCTIONS - ADVERTISING - ADVERTISING EXPENSE DISALLOWED WHEN PAID TO PARENT TO DIVERT INCOME	1WBTA520 200-064(1ST) 246WIS396	AMERICAN STORES DAIRY COMPANY	A	11/06/42					A	02/13/45	YES
DEDUCTIONS - BUSINESS EXPENSES - CONTRIBUTION TO HOSPITAL FUND IS NOT DEDUCTIBLE AS ORDINARY AND NECESSARY EXPENSE BUT AS A CHARITABLE CONTRIBUTION	3WBTA236 200-522(1ST) 258WIS101	BELLE CITY MALLEABLE IRON COMPANY	R	08/12/47	A	03/31/50			R	12/05/50	YES
DEDUCTIONS - CLUB DUES	202-231	MILWAUKEE SOLVENTS & CHEMICALS CORP.	A	09/26/83							YES
DEDUCTIONS - CLUB DUES NOT ALLOWED - CLUB DUES FOR BOTH EMPLOYEES AND OFFICERS ARE NOT DEDUCTIBLE	4WBTA409 200-743(1ST) 200-833(1ST) 200-022	FORSBERG PAPER BOX CO.	A	01/21/58	A	07/16/60			A	06/06/61	YES
DEDUCTIONS - CLUB DUES NOT ALLOWED - NOT ORDINARY AND NECESSARY EXPENSES	4WBTA486 200-799(1ST)	MERLIN MOTORS, INC.	A	07/15/59							YES
DEDUCTIONS - COMPENSATION - PAYMENTS TO DECEDENT'S FAMILY DEEMED GIFTS, NOT MADE PURSUANT TO BINDING PLAN OR POLICY	4WTBA139 200-530(1ST) 200-593(1ST)	C. NISS & SONS, INC.	A	04/04/51	A	03/26/53					YES
DEDUCTIONS - COMPENSATION - PAYMENTS TO WIDOW DEEMED GIFTS, NOT ORDINARY AND NECESSARY, NO PREVIOUS PLAN OR POLICY	4WBTA95 200-506(1ST) 200-582(1ST)	RADIO SPECIALTY CO.	A	03/29/50	A	09/08/52					YES
DEDUCTIONS - COMPENSATION - SALARY TO DECEASED OFFICERS' SPOUSES NOT MADE PURSUANT TO ENFORCEABLE PLAN OR POLICY	4WBTA64	MONARCH MANUFACTURING COMPANY	A	06/29/49							YES