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KLEIMAN WILLIAM D I8696 040182 TAC

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STATE OF WISCONSIN
DEPARTMENT OF REVENUE
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LEGAL DIVISION

STATE OF WISCONSIN
TAX APPEALS COMMISSION

* * * * *

WILLIAM D. KLEIMAN, : DOCKET NO. I-8696
Petitioner, : RULING AND ORDER
vs. : ON MOTIONS FOR
WISCONSIN DEPARTMENT OF REVENUE, : SUMMARY JUDGMENT
Respondent. :

* * * * *

Pursuant to this Commission's notice, the above-entitled matter came on to be heard before this Commission in Room 45 of the State Office Building, 819 N. 6th Street, Milwaukee, Wisconsin, on the 23rd day of March, 1982, commencing at 3:00 p.m.

The petitioner, William D. Kleiman, appeared in person and as his own representative; the respondent, Wisconsin Department of Revenue, appeared by John R. Evans, its attorney.

When the matter was called for hearing, counsel for respondent made a motion for summary judgment. The petitioner then made a motion for summary judgment. The parties presented evidence and oral arguments in support of and in opposition to each of the motions for summary judgment.

Having considered the record herein, the motions of the parties, and the oral arguments in support of and in opposition to said motions,

IT IS ORDERED

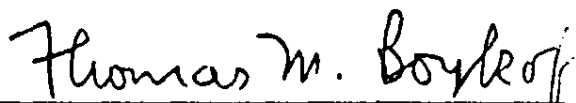
That the petitioner's motion for summary judgment be
and the same is hereby denied;


That the respondent's motion for summary judgment be
and the same is hereby granted;

That the petition for review in the above-entitled
matter be and the same is hereby dismissed.

Dated at Madison, Wisconsin, this 1st day of April, 1

WISCONSIN TAX APPEALS COMMISSION


Thomas M. Boykoff, Chairman


Thomas R. Timken, Commissioner


John P. Morris, Commissioner

cc: Petitioner
Respondent