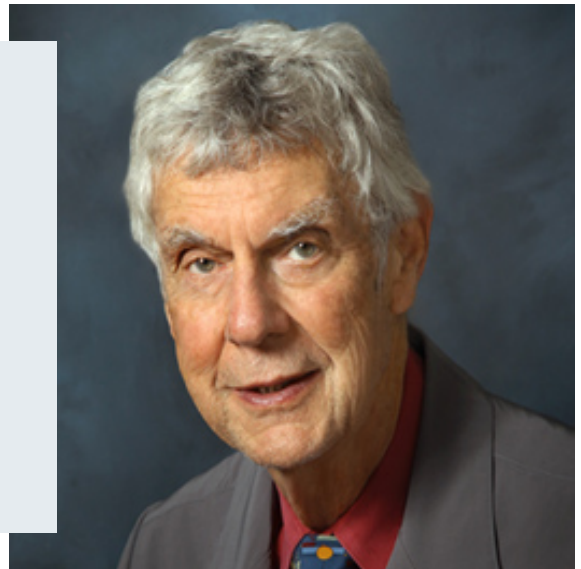


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Timothy (Tim) C. Frautschi is a retired partner with Foley & Lardner LLP, and was a member of the firm's Tax & Individual Planning Department. Tim's practice focused on federal, state and local tax litigation, including income tax, gift tax, sales/use tax, and property tax litigation. He has litigated federal tax cases on matters including inventory valuation, securities valuation, and accounting issues. In Wisconsin, he has litigated numerous sales/use tax exemption issues relating to manufacturing exemptions and waste treatment exemptions of printers, paper manufacturers, and other industries. He has litigated property tax matters involving a wide range of clients, such as regional shopping malls, airports, apartment complexes, golf courses, manufacturing plants, and others.

Tim has been a director of the State Bar of Wisconsin's Taxation Section. He also has served as chairman of the Milwaukee Tax Club and is a past president of the Milwaukee Junior Bar Association, a former director of the Milwaukee Bar Association, and a former member of the Governor's Commission on Court Reorganization.

Education

- University of Wisconsin – Madison (J.D., 1963)
- University of Wisconsin – Madison (Bachelor's degree, 1959)
 - Elected to membership, Phi Beta Kappa and the Order of the Coif
 - Member of the Board of Editors, *Wisconsin Law Review*