



Wisconsin Apportionment Data For Specialized Industries

(Continued From Form 4B)

2005

Wisconsin Department
of Revenue

Attach to Wisconsin Form 3, 3S, 4, 4T, or 5S
Read instructions before filling in this form

Name	Federal Employer ID Number
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Part III Apportionment Percentage for Interstate Air Carriers (See section Tax 2.46, Wis. Adm. Code)

	(a) Wisconsin	(b) Total Company
40 Aircraft arrivals and departures		
41 Divide line 40a by line 40b (carry to 4 decimal places) . . .		
42 Factor weight	0.3333	
43 Multiply line 41 by line 42. This is the weighted ratio for arrivals and departures		
44 Revenue tons		
45 Divide line 44a by line 44b (carry to 4 decimal places) . . .		
46 Factor weight	0.3333	
47 Multiply line 45 by line 46. This is the weighted ratio for revenue tons		
48 Originating revenue		
49 Divide line 48a by line 48b (carry to 4 decimal places) . . .		
50 Factor weight	0.3333	
51 Multiply line 49 by line 50. This is the weighted ratio for originating revenue		
52 Add lines 43, 47, and 51. This is the Wisconsin percentage		

Part IV Apportionment Percentage for Interstate Motor Carriers (See section Tax 2.47, Wis. Adm. Code)

	(a) Wisconsin	(b) Total Company
53 Gross receipts from carriage of persons and property		
54 Divide line 53a by line 53b (carry to 4 decimal places) . . .		
55 Factor weight	0.5	
56 Multiply line 54 by line 55. This is the weighted ratio for gross receipts		
57 Ton miles of carriage		
58 Divide line 57a by line 57b (carry to 4 decimal places) . . .		
59 Factor weight	0.5	
60 Multiply line 58 by line 59. This is the weighted ratio for ton miles		
61 Add lines 56 and 60. This is the Wisconsin percentage . . .		

Part V Apportionment Percentage for Interstate Railroads and Sleeping Car Companies (See section Tax 2.475, Wis. Adm. Code)

	(a) Wisconsin	(b) Total Company
62 Gross receipts from carriage of persons and property		
63 Divide line 62a by line 62b (carry to 4 decimal places) . . .		
64 Factor weight	0.5	
65 Multiply line 63 by line 64. This is the weighted ratio for gross receipts		

	(a) Wisconsin	(b) Total Company
66 Revenue ton miles of carriage 66	_____	_____
67 Divide line 66a by line 66b (<i>carry to 4 decimal places</i>) . . . 67	_____	_____
68 Factor weight 68	0.5	_____
69 Multiply line 67 by line 68. This is the weighted ratio for revenue ton miles 69	_____	_____
70 Add lines 65 and 69. This is the Wisconsin percentage . . . 70	_____	_____

Part VI Apportionment Percentage for Interstate Pipeline Companies (See section Tax 2.48, Wis. Adm. Code)

Property Factor

	(a) Wisconsin		(b) Total Company	
	(i) Beginning of Year	(ii) End of Year	(i) Beginning of Year	(ii) End of Year
71 Land 71	_____	_____	_____	_____
72 Buildings 72	_____	_____	_____	_____
73 Furniture and fixtures 73	_____	_____	_____	_____
74 Transportation equipment 74	_____	_____	_____	_____
75 Machinery and other equipment 75	_____	_____	_____	_____
76 Depletable property 76	_____	_____	_____	_____
77 Leasehold improvements 77	_____	_____	_____	_____
78 Inventories 78	_____	_____	_____	_____
79 Other (specify) 79	_____	_____	_____	_____
80 Add lines 71 through 79 80	_____	_____	_____	_____

	(a) Wisconsin	(b) Total Company
81 Separately for Wisconsin and the total company, add the amounts from line 80, columns (i) and (ii), and divide each total by 2. This is the total property 81	_____	_____
82 Divide line 81a by line 81b (<i>carry to 4 decimal places</i>). This is the Wisconsin property factor 82	_____	_____
83 Factor weight 83	0.3333	_____
84 Multiply line 82 by line 83. This is the weighted ratio for property 84	_____	_____

Payroll Factor

	(a) Wisconsin	(b) Total Company
85 Wages, salaries, and other compensation paid to employees 85	_____	_____
86 Fees paid to affiliated corporations for personal services . 86	_____	_____
87 Add lines 85 and 86. This is the total payroll 87	_____	_____
88 Divide line 87a by line 87b (<i>carry to 4 decimal places</i>). This is the Wisconsin payroll factor 88	_____	_____
89 Factor weight 89	0.3333	_____
90 Multiply line 88 by line 89. This is the weighted ratio for payroll 90	_____	_____

Traffic Units Factor

		(a) Wisconsin	(b) Total Company
91	Traffic units		
92	Divide line 91a by line 91b (<i>carry to 4 decimal places</i>). This is the Wisconsin traffic units factor		
93	Factor weight	0.3333	
94	Multiply line 92 by line 93. This is the weighted ratio for traffic units		
95	Add lines 92, 93, and 94. This is the Wisconsin percentage		

Part VII Apportionment Percentage for Interstate Finance Companies (See section Tax 2.49, Wis. Adm. Code)

		(a) Wisconsin	(b) Total Company
96	Gross receipts from the lending of money		
97	Divide line 96a by line 96b (<i>carry to 4 decimal places</i>)		
98	Factor weight	0.5	
99	Multiply line 97 by line 98. This is the weighted ratio for gross receipts		
100	Wages, salaries, and other compensation paid to employees		
101	Fees paid to affiliated corporations for personal services		
102	Add lines 100 and 101. This is the total payroll		
103	Divide line 102a by line 102b (<i>carry to 4 decimal places</i>).		
104	Factor weight	0.5	
105	Multiply line 103 by line 104. This is the weighted ratio for payroll		
106	Add lines 99 and 105. This is the Wisconsin percentage		