

**Wisconsin Apportionment Data
For Specialized Industries**

2006

(Continued From Form 4B)

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 40		
41 Divide line 40, column a, by line 40, column b, and multiply by 100 (<i>carry to 4 decimal places</i>) 41	_____ . _____ %	
42 Factor weight 42	0.3333	
43 Multiply line 41 by line 42. This is the Wisconsin arrivals and departures factor 43	_____ . _____ %	
44 Revenue tons 44		
45 Divide line 44, column a, by line 44, column b, and multiply by 100 (<i>carry to 4 decimal places</i>) 45	_____ . _____ %	
46 Factor weight 46	0.3333	
47 Multiply line 45 by line 46. This is the Wisconsin revenue tons factor 47	_____ . _____ %	
48 Originating revenue 48		
49 Divide line 48, column a, by line 48, column b, and multiply by 100 (<i>carry to 4 decimal places</i>) 49	_____ . _____ %	
50 Factor weight 50	0.3333	
51 Multiply line 49 by line 50. This is the Wisconsin originating revenue factor 51	_____ . _____ %	
52 Add lines 43, 47, and 51. This is the Wisconsin percentage 52	_____ . _____ %	

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 53		
54 Divide line 53, column a, by line 53, column b, and multiply by 100 (<i>carry to 4 decimal places</i>) 54	_____ . _____ %	
55 Factor weight 55	0.5	
56 Multiply line 54 by line 55. This is the Wisconsin gross receipts factor 56	_____ . _____ %	
57 Ton miles of carriage 57		
58 Divide line 57, column a, by line 57, column b, and multiply by 100 (<i>carry to 4 decimal places</i>) 58	_____ . _____ %	
59 Factor weight 59	0.5	
60 Multiply line 58 by line 59. This is the Wisconsin ton miles factor 60	_____ . _____ %	
61 Add lines 56 and 60. This is the Wisconsin percentage . . . 61	_____ . _____ %	

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 62	_____	_____
63 Divide line 62, column a, by line 62, column b, and multiply by 100 (<i>carry to 4 decimal places</i>) 63	_____ . _____ %	
64 Factor weight 64	0.5	
65 Multiply line 63 by line 64. This is the Wisconsin gross receipts factor 65	_____ . _____ %	
66 Revenue ton miles of carriage 66	_____	_____
67 Divide line 66, column a, by line 66, column b, and multiply by 100 (<i>carry to 4 decimal places</i>) 67	_____ . _____ %	
68 Factor weight 68	0.5	
69 Multiply line 67 by line 68. This is the Wisconsin revenue ton miles factor 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 81, column a, by line 81, column b, and multiply by 100 (<i>carry to 4 decimal places</i>) 82	_____ . _____ %	
83 Factor weight 83	0.3333	
84 Multiply line 82 by line 83. This is the Wisconsin property factor 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 87, column a, by line 87, column b, and multiply by 100 (<i>carry to 4 decimal places</i>)	88	_____ . _____ %
89	Factor weight	89	0.3333
90	Multiply line 88 by line 89. This is the Wisconsin payroll factor	90	_____ . _____ %

Traffic Units Factor

		(a) Wisconsin	(b) Total Company
91	Traffic units	91	_____
92	Divide line 91, column a, by line 91, column b, and multiply by 100 (<i>carry to 4 decimal places</i>)	92	_____ . _____ %
93	Factor weight	93	0.3333
94	Multiply line 92 by line 93. This is the Wisconsin traffic units factor	94	_____ . _____ %
95	Add lines 84, 90, and 94. This is the Wisconsin percentage	95	_____ . _____ %

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

Receipts Factor

		(a) Wisconsin	(b) Total Company
96	Gross interest and other fees from loans secured by real property	96	_____
97	Gross interest and other fees from loans secured by tangible personal property	97	_____
98	Gross interest and other fees from unsecured loans	98	_____
99	Net gains from sales of loans secured by real property	99	_____
100	Net gains from sales of loans secured by tangible personal property	100	_____
101	Net gains from sales of unsecured loans	101	_____
102	Gross receipts from credit card receivables	102	_____
103	Net gains from sales of credit card receivables	103	_____
104	Credit card issuer's reimbursement fees	104	_____
105	Gross receipts from merchant discount	105	_____
106	Loan servicing fees	106	_____
107	Gross receipts from travelers checks, cashiers checks, certified checks, and money orders	107	_____
108	Gross receipts from automated teller machines and safety deposit boxes	108	_____
109	Gross receipts from maintaining accounts	109	_____
110	Gross receipts from electronic funds transfer	110	_____
111	Gross receipts from cash management services	111	_____
112	Gross receipts from international trade services	112	_____

Receipts Factor (con't)

	(a) Wisconsin	(b) Total Company
113 Gross receipts from data processing services and document imaging services 113	_____	_____
114 Gross receipts from research services 114	_____	_____
115 Gross receipts from trust services 115	_____	_____
116 Gross receipts from investment banking services 116	_____	_____
117 Gross receipts from brokerage services 117	_____	_____
118 Gross receipts from services provided to regulated investment companies 118	_____	_____
119 Gross receipts from other services 119	_____	_____
120 Gross receipts from the lease of real property 120	_____	_____
121 Gross receipts from the lease of tangible personal property 121	_____	_____
122 Gross receipts from computer software 122	_____	_____
123 Gross royalties and other gross receipts from intangibles, excluding securities 123	_____	_____
124 Sales of tangible personal property (attach schedule) 124	_____	_____
125 Gross receipts apportioned to a state where the taxpayer is not taxable. Total _____ x 0.5 125	_____	_____
126 Add lines 96 through 125 for column a (96 through 124 for column b). This is the total receipts 126	_____	_____
127 Divide line 126, column a, by line 126, column b, and multiply by 100 (<i>carry to 4 decimal places</i>) 127	_____ . _____ %	
128 Factor weight 128	0.6	
129 Multiply line 127 by line 128. This is the Wisconsin receipts factor 129	_____ . _____ %	

Payroll Factor

	(a) Wisconsin	(b) Total Company
130 Wages, salaries, and other compensation paid to employees 130	_____	_____
131 Fees paid to affiliated corporations for personal services 131	_____	_____
132 Add lines 130 and 131. This is the total payroll 132	_____	_____
133 Divide line 132, column a, by line 132, column b, and multiply by 100 (<i>carry to 4 decimal places</i>) 133	_____ . _____ %	
134 Factor weight 134	0.4	
135 Multiply line 133 by line 134. This is the Wisconsin payroll factor 135	_____ . _____ %	
136 Add lines 129 and 135. This is the Wisconsin percentage 136	_____ . _____ %	

Part VIII Apportionment Percentage for Interstate Brokers-Dealers, Investment Advisers, Investment Companies, and Underwriters (See section Tax 2.495, Wis. Adm. Code)

Receipts Factor

	(a) Wisconsin	(b) Total Company
137 Gross brokerage commissions 137	_____	_____
138 Gross margin interest earned 138	_____	_____
139 Gross account maintenance fees 139	_____	_____

Receipts Factor (con't)

	(a) Wisconsin	(b) Total Company
140 Gross receipts, net of commissions, from sales of trading assets 140	_____	_____
141 Gross receipts received on investment contracts 141	_____	_____
142 Gross receipts from underwriting services 142	_____	_____
143 Other gross receipts or net gains (attach schedule) 143	_____	_____
144 Gross receipts apportioned to a state where the taxpayer is not taxable. Total _____ x 0.5 144	_____	_____
145 Add lines 137 through 144 for column a (137 through 143 for column b). This is the total receipts 145	_____	_____
146 Divide line 145, column a, by line 145, column b, and multiply by 100 (<i>carry to 4 decimal places</i>) 146	_____ . _____ %	
147 Factor weight 147	0.6	
148 Multiply line 146 by line 147. This is the Wisconsin receipts factor 148	_____ . _____ %	

Payroll Factor

	(a) Wisconsin	(b) Total Company
149 Wages, salaries, and other compensation paid to employees 149	_____	_____
150 Fees paid to affiliated corporations for personal services . 150	_____	_____
151 Add lines 149 and 150. This is the total payroll 151	_____	_____
152 Divide line 151, column a, by line 151, column b, and multiply by 100 (<i>carry to 4 decimal places</i>) 152	_____ . _____ %	
153 Factor weight 153	0.2	
154 Multiply line 152 by line 153. This is the Wisconsin payroll factor 154	_____ . _____ %	

Property Factor

	(a) Wisconsin		(b) Total Company	
	(i) Beginning of Year	(ii) End of Year	(i) Beginning of Year	(ii) End of Year
155 Land 155	_____	_____	_____	_____
156 Buildings 156	_____	_____	_____	_____
157 Furniture and fixtures 157	_____	_____	_____	_____
158 Transportation equipment 158	_____	_____	_____	_____
159 Machinery and other equipment 159	_____	_____	_____	_____
160 Inventories 160	_____	_____	_____	_____
161 Other (specify) 161	_____	_____	_____	_____
162 Add lines 155 through 161 162	_____	_____	_____	_____

Property Factor (con't)

	(a) Wisconsin	(b) Total Company
163 Separately for Wisconsin and the total company, add the amounts from line 162, columns (i) and (ii), and divide each total by 2. This is the average owned property 163	_____	_____
164 Rentals paid multiplied by 8 164	_____	_____
165 Add lines 163 and 164. This is the total property 165	_____	_____
166 Divide line 165, column a, by line 165, column b, and multiply by 100 (<i>carry to 4 decimal places</i>) 166	_____ . _____ %	
167 Factor weight 167	0.2	
168 Multiply line 166 by line 167. This is the Wisconsin property factor 168	_____ . _____ %	
169 Add lines 148, 154, and 168. This is the Wisconsin percentage 169	_____ . _____ %	

Part IX Apportionment Percentage for Interstate Telecommunications Companies (See section Tax 2.502, 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
170 Land 170	_____	_____	_____	_____
171 Buildings 171	_____	_____	_____	_____
172 Furniture and fixtures 172	_____	_____	_____	_____
173 Transportation equipment 173	_____	_____	_____	_____
174 Machinery and other equipment 174	_____	_____	_____	_____
175 Inventories 175	_____	_____	_____	_____
176 Other (specify) 176	_____	_____	_____	_____
177 Add lines 170 through 176 177	_____	_____	_____	_____

	(a) Wisconsin	(b) Total Company
178 Separately for Wisconsin and the total company, add the amounts from line 177, columns (i) and (ii), and divide each total by 2. This is the average owned property 178	_____	_____
179 Rentals paid multiplied by 8 179	_____	_____
180 Add lines 178 and 179. This is the total property 180	_____	_____
181 Divide line 180, column a, by line 180, column b, and multiply by 100 (<i>carry to 4 decimal places</i>) 181	_____ . _____ %	
182 Factor weight 182	0.3333	
183 Multiply line 181 by line 182. This is the Wisconsin property factor 183	_____ . _____ %	

Payroll Factor

	(a) Wisconsin	(b) Total Company
184 Wages, salaries, and other compensation paid to employees	184 _____	_____
185 Fees paid to affiliated corporations for personal services	185 _____	_____
186 Add lines 184 and 185. This is the total payroll	186 _____	_____
187 Divide line 186, column a, by line 186, column b, and multiply by 100 (<i>carry to 4 decimal places</i>)	187 _____ %	
188 Factor weight	188 0.3333	
189 Multiply line 187 by line 188. This is the Wisconsin payroll factor	189 _____ %	

Sales Factor

	(a) Wisconsin	(b) Total Company
190 Sales of tangible personal property delivered or shipped to Wisconsin purchasers:		
a Shipped from outside Wisconsin	190a _____	
b Shipped from within Wisconsin	190b _____	
191 Sales of tangible personal property shipped from Wisconsin to:		
a The federal government within Wisconsin	191a _____	
b The federal government in a state where the taxpayer would not be taxable under P.L. 86-272.		
Total _____ x 0.5	191b _____	
c Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272.		
Total _____ x 0.5	191c _____	
192 Double throwback sales. Total _____ x 0.5	192 _____	
193 Total sales of tangible personal property (for column a, add lines 190 through 192)	193 _____	_____
194 Other apportionable gross receipts	194 _____	_____
195 Add lines 193 and 194 for each column. This is the total sales	195 _____	_____
196 Divide line 195, column a, by line 195, column b, and multiply by 100 (<i>carry to 4 decimal places</i>)	196 _____ %	
197 Factor weight	197 0.3333	
198 Multiply line 196 by line 197. This is the Wisconsin sales factor	198 _____ %	
199 Add lines 183, 189, and 198. This is the Wisconsin percentage	199 _____ %	