

# Wisconsin Apportionment Data For Specialized Industries

# 2006



Wisconsin Department  
of Revenue

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

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

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

**Part V Apportionment Percentage for Interstate Railroads and Sleeping Car Companies**

(See section Tax 2.475, Wis. Adm. Code)

	(a) Wisconsin	(b) Total Company
<b>62</b> Gross receipts from carriage of persons and property . . . . <b>62</b>	_____	_____
<b>63</b> Divide line 62, column a, by line 62, column b, and multiply by 100 ( <i>carry to 4 decimal places</i> ) . . . . . <b>63</b>	_____ . _____ %	
<b>64</b> Factor weight . . . . . <b>64</b>	0.5	
<b>65</b> Multiply line 63 by line 64. This is the Wisconsin <b>gross receipts factor</b> . . . . . <b>65</b>	_____ . _____ %	
<b>66</b> Revenue ton miles of carriage . . . . . <b>66</b>	_____	_____
<b>67</b> Divide line 66, column a, by line 66, column b, and multiply by 100 ( <i>carry to 4 decimal places</i> ) . . . . . <b>67</b>	_____ . _____ %	
<b>68</b> Factor weight . . . . . <b>68</b>	0.5	
<b>69</b> Multiply line 67 by line 68. This is the Wisconsin <b>revenue ton miles factor</b> . . . . . <b>69</b>	_____ . _____ %	
<b>70</b> Add lines 65 and 69. This is the Wisconsin percentage . . . <b>70</b>	_____ . _____ %	

**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
<b>71</b> Land . . . . . <b>71</b>	_____	_____	_____	_____
<b>72</b> Buildings . . . . . <b>72</b>	_____	_____	_____	_____
<b>73</b> Furniture and fixtures . . . . . <b>73</b>	_____	_____	_____	_____
<b>74</b> Transportation equipment . . . . . <b>74</b>	_____	_____	_____	_____
<b>75</b> Machinery and other equipment . . . . . <b>75</b>	_____	_____	_____	_____
<b>76</b> Depletable property . . . . . <b>76</b>	_____	_____	_____	_____
<b>77</b> Leasehold improvements . . . . . <b>77</b>	_____	_____	_____	_____
<b>78</b> Inventories . . . . . <b>78</b>	_____	_____	_____	_____
<b>79</b> Other (specify) . . . . . <b>79</b>	_____	_____	_____	_____
<b>80</b> Add lines 71 through 79 . . . . . <b>80</b>	_____	_____	_____	_____

	(a) Wisconsin	(b) Total Company
<b>81</b> 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 . . . . . <b>81</b>	_____	_____
<b>82</b> Divide line 81, column a, by line 81, column b, and multiply by 100 ( <i>carry to 4 decimal places</i> ) . . . . . <b>82</b>	_____ . _____ %	
<b>83</b> Factor weight . . . . . <b>83</b>	0.3333	
<b>84</b> Multiply line 82 by line 83. This is the Wisconsin <b>property factor</b> . . . . . <b>84</b>	_____ . _____ %	

**Payroll Factor**

		(a) Wisconsin	(b) Total Company
<b>85</b>	Wages, salaries, and other compensation paid to employees . . . . .	85	_____
<b>86</b>	Fees paid to affiliated corporations for personal services . . . . .	86	_____
<b>87</b>	Add lines 85 and 86. This is the total payroll . . . . .	87	_____
<b>88</b>	Divide line 87, column a, by line 87, column b, and multiply by 100 ( <i>carry to 4 decimal places</i> ) . . . . .	88	_____ . _____ %
<b>89</b>	Factor weight . . . . .	89	0.3333
<b>90</b>	Multiply line 88 by line 89. This is the Wisconsin payroll factor . . . . .	90	_____ . _____ %

**Traffic Units Factor**

		(a) Wisconsin	(b) Total Company
<b>91</b>	Traffic units . . . . .	91	_____
<b>92</b>	Divide line 91, column a, by line 91, column b, and multiply by 100 ( <i>carry to 4 decimal places</i> ) . . . . .	92	_____ . _____ %
<b>93</b>	Factor weight . . . . .	93	0.3333
<b>94</b>	Multiply line 92 by line 93. This is the Wisconsin traffic units factor . . . . .	94	_____ . _____ %
<b>95</b>	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
<b>96</b>	Gross interest and other fees from loans secured by real property . . . . .	96	_____
<b>97</b>	Gross interest and other fees from loans secured by tangible personal property . . . . .	97	_____
<b>98</b>	Gross interest and other fees from unsecured loans . . . . .	98	_____
<b>99</b>	Net gains from sales of loans secured by real property . . . . .	99	_____
<b>100</b>	Net gains from sales of loans secured by tangible personal property . . . . .	100	_____
<b>101</b>	Net gains from sales of unsecured loans . . . . .	101	_____
<b>102</b>	Gross receipts from credit card receivables . . . . .	102	_____
<b>103</b>	Net gains from sales of credit card receivables . . . . .	103	_____
<b>104</b>	Credit card issuer's reimbursement fees . . . . .	104	_____
<b>105</b>	Gross receipts from merchant discount . . . . .	105	_____
<b>106</b>	Loan servicing fees . . . . .	106	_____
<b>107</b>	Gross receipts from travelers checks, cashiers checks, certified checks, and money orders . . . . .	107	_____
<b>108</b>	Gross receipts from automated teller machines and safety deposit boxes . . . . .	108	_____
<b>109</b>	Gross receipts from maintaining accounts . . . . .	109	_____
<b>110</b>	Gross receipts from electronic funds transfer . . . . .	110	_____
<b>111</b>	Gross receipts from cash management services . . . . .	111	_____
<b>112</b>	Gross receipts from international trade services . . . . .	112	_____

**Receipts Factor (con't)**

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

**Payroll Factor**

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

**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
<b>137</b> Gross brokerage commissions . . . . . <b>137</b>	_____	_____
<b>138</b> Gross margin interest earned . . . . . <b>138</b>	_____	_____
<b>139</b> Gross account maintenance fees . . . . . <b>139</b>	_____	_____

**Receipts Factor (con't)**

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

**Payroll Factor**

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

**Property Factor**

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

**Property Factor (con't)**

	(a) Wisconsin	(b) Total Company
<b>163</b> 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 . . . . . <b>163</b>	_____	_____
<b>164</b> Rentals paid multiplied by 8 . . . . . <b>164</b>	_____	_____
<b>165</b> Add lines 163 and 164. This is the total property . . . . . <b>165</b>	_____	_____
<b>166</b> Divide line 165, column a, by line 165, column b, and multiply by 100 ( <i>carry to 4 decimal places</i> ) . . . . . <b>166</b>	_____ . _____ %	
<b>167</b> Factor weight . . . . . <b>167</b>	0.2	
<b>168</b> Multiply line 166 by line 167. This is the Wisconsin <b>property factor</b> . . . . . <b>168</b>	_____ . _____ %	
<b>169</b> Add lines 148, 154, and 168. This is the Wisconsin percentage . . . . . <b>169</b>	_____ . _____ %	

**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
<b>170</b> Land . . . . . <b>170</b>	_____	_____	_____	_____
<b>171</b> Buildings . . . . . <b>171</b>	_____	_____	_____	_____
<b>172</b> Furniture and fixtures . . . . . <b>172</b>	_____	_____	_____	_____
<b>173</b> Transportation equipment . . . . . <b>173</b>	_____	_____	_____	_____
<b>174</b> Machinery and other equipment . . . . . <b>174</b>	_____	_____	_____	_____
<b>175</b> Inventories . . . . . <b>175</b>	_____	_____	_____	_____
<b>176</b> Other (specify) . . . . . <b>176</b>	_____	_____	_____	_____
<b>177</b> Add lines 170 through 176 . . . . . <b>177</b>	_____	_____	_____	_____

	(a) Wisconsin	(b) Total Company
<b>178</b> 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 . . . . . <b>178</b>	_____	_____
<b>179</b> Rentals paid multiplied by 8 . . . . . <b>179</b>	_____	_____
<b>180</b> Add lines 178 and 179. This is the total property . . . . . <b>180</b>	_____	_____
<b>181</b> Divide line 180, column a, by line 180, column b, and multiply by 100 ( <i>carry to 4 decimal places</i> ) . . . . . <b>181</b>	_____ . _____ %	
<b>182</b> Factor weight . . . . . <b>182</b>	0.3333	
<b>183</b> Multiply line 181 by line 182. This is the Wisconsin <b>property factor</b> . . . . . <b>183</b>	_____ . _____ %	

**Payroll Factor**

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

**Sales Factor**

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