

**Wisconsin Apportionment Data
For Specialized Industries**

2008

Wisconsin Department
of Revenue

File with Wisconsin Form 3, 3S, 4, 4T, or 5S

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

		(a) Wisconsin	(b) Total Company
1 Aircraft arrivals and departures	1		
2 Divide line 1, column a, by line 1, column b, and multiply by 100 (<i>carry to 4 places to right of decimal point</i>)	2	_____ . _____ %	
3 Factor weight	3	0.3333	
4 Multiply line 2 by line 3. This is the Wisconsin arrivals and departures factor	4	_____ . _____ %	
5 Revenue tons	5		
6 Divide line 5, column a, by line 5, column b, and multiply by 100 (<i>carry to 4 places to right of decimal point</i>)	6	_____ . _____ %	
7 Factor weight	7	0.3333	
8 Multiply line 6 by line 7. This is the Wisconsin revenue tons factor	8	_____ . _____ %	
9 Originating revenue	9		
10 Divide line 9, column a, by line 9, column b, and multiply by 100 (<i>carry to 4 places to right of decimal point</i>)	10	_____ . _____ %	
11 Factor weight	11	0.3333	
12 Multiply line 10 by line 11. This is the Wisconsin originating revenue factor	12	_____ . _____ %	
13 Add lines 4, 8, and 12. This is the Wisconsin percentage . .	13	_____ . _____ %	

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

		(a) Wisconsin	(b) Total Company
1 Gross receipts from carriage of persons and property	1		
2 Divide line 1, column a, by line 1, column b, and multiply by 100 (<i>carry to 4 places to right of decimal point</i>)	2	_____ . _____ %	
3 Factor weight	3	0.5	
4 Multiply line 2 by line 3. This is the Wisconsin gross receipts factor	4	_____ . _____ %	
5 Ton miles of carriage	5		
6 Divide line 5, column a, by line 5, column b, and multiply by 100 (<i>carry to 4 places to right of decimal point</i>)	6	_____ . _____ %	
7 Factor weight	7	0.5	
8 Multiply line 6 by line 7. This is the Wisconsin ton miles factor	8	_____ . _____ %	
9 Add lines 4 and 8. This is the Wisconsin percentage	9	_____ . _____ %	

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

		(a) Wisconsin	(b) Total Company
1	Gross receipts from carriage of persons and property	_____	_____
2	Divide line 1, column a, by line 1, column b, and multiply by 100 (carry to 4 places to right of decimal point)	_____ . _____ %	
3	Factor weight	0.5	
4	Multiply line 2 by line 3. This is the Wisconsin gross receipts factor	_____ . _____ %	
5	Revenue ton miles of carriage	_____	_____
6	Divide line 5, column a, by line 5, column b, and multiply by 100 (carry to 4 places to right of decimal point)	_____ . _____ %	
7	Factor weight	0.5	
8	Multiply line 6 by line 7. This is the Wisconsin revenue ton miles factor	_____ . _____ %	
9	Add lines 4 and 8. This is the Wisconsin percentage	_____ . _____ %	

Part IV 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
1	Land	_____	_____	_____	_____
2	Buildings	_____	_____	_____	_____
3	Furniture and fixtures	_____	_____	_____	_____
4	Transportation equipment	_____	_____	_____	_____
5	Machinery and other equipment	_____	_____	_____	_____
6	Depletable property	_____	_____	_____	_____
7	Leasehold improvements	_____	_____	_____	_____
8	Inventories	_____	_____	_____	_____
9	Other (specify)	_____	_____	_____	_____
10	Add lines 1 through 9	_____	_____	_____	_____

		(a) Wisconsin	(b) Total Company
11	Separately for Wisconsin and the total company, add the amounts from line 10, columns (i) and (ii), and divide each total by 2. This is the total property	_____	_____
12	Divide line 11, column a, by line 11, column b, and multiply by 100 (carry to 4 places to right of decimal point)	_____ . _____ %	
13	Factor weight	0.3333	
14	Multiply line 12 by line 13. This is the Wisconsin property factor	_____ . _____ %	

Payroll Factor

		(a) Wisconsin	(b) Total Company
15	Wages, salaries, and other compensation paid to employees	_____	_____
16	Fees paid to affiliated corporations for personal services . . .	_____	_____
17	Add lines 15 and 16. This is the total payroll	_____	_____
18	Divide line 17, column a, by line 17, column b, and multiply by 100 (carry to 4 places to right of decimal point)	_____ . _____ %	
19	Factor weight	0.3333	
20	Multiply line 18 by line 19. This is the Wisconsin payroll factor	_____ . _____ %	

Traffic Units Factor

		(a) Wisconsin	(b) Total Company
21	Traffic units	_____	_____
22	Divide line 21, column a, by line 21, column b, and multiply by 100 (carry to 4 places to right of decimal point)	_____ . _____ %	
23	Factor weight	0.3333	
24	Multiply line 22 by line 23. This is the Wisconsin traffic units factor	_____ . _____ %	
25	Add lines 14, 20, and 24. This is the Wisconsin percentage	_____ . _____ %	

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

		(a) Wisconsin	(b) Total Company
1	Gross interest and other fees from loans secured by real property	_____	_____
2	Gross interest and other fees from loans secured by tangible personal property	_____	_____
3	Gross interest and other fees from unsecured loans	_____	_____
4	Net gains from sales of loans secured by real property	_____	_____
5	Net gains from sales of loans secured by tangible personal property	_____	_____
6	Net gains from sales of unsecured loans	_____	_____
7	Gross receipts from credit card receivables	_____	_____
8	Net gains from sales of credit card receivables	_____	_____
9	Credit card issuer's reimbursement fees	_____	_____
10	Gross receipts from merchant discount	_____	_____
11	Loan servicing fees	_____	_____
12	Gross receipts from travelers checks, cashiers checks, certified checks, and money orders	_____	_____
13	Gross receipts from automated teller machines and safety deposit boxes	_____	_____
14	Gross receipts from maintaining accounts	_____	_____
15	Gross receipts from electronic funds transfer	_____	_____
16	Gross receipts from cash management services	_____	_____
17	Gross receipts from international trade services	_____	_____

		(a) Wisconsin	(b) Total Company
18	Gross receipts from data processing services and document imaging services	18	_____
19	Gross receipts from research services	19	_____
20	Gross receipts from trust services	20	_____
21	Gross receipts from investment banking services	21	_____
22	Gross receipts from brokerage services	22	_____
23	Gross receipts from services provided to regulated investment companies	23	_____
24	Gross receipts from other services	24	_____
25	Gross receipts from the lease of real property	25	_____
26	Gross receipts from the lease of tangible personal property	26	_____
27	Gross receipts from computer software	27	_____
28	Gross royalties and other gross receipts from intangibles, excluding securities	28	_____
29	Sales of tangible personal property (attach schedule)	29	_____
30	Gross receipts apportioned to a state where the taxpayer is not taxable. Total _____ x 0.5	30	_____
31	Add lines 1 through 30 for column a (1 through 29 for column b). This is the total receipts	31	_____
32	Divide line 31, column a, by line 31, column b, and multiply by 100 (<i>carry to 4 places to right of decimal point</i>). This is the Wisconsin percentage.	32	_____ %

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

		(a) Wisconsin	(b) Total Company
1	Gross brokerage commissions	1	_____
2	Gross margin interest earned	2	_____
3	Gross account maintenance fees	3	_____
4	Gross receipts, net of commissions, from sales of trading assets	4	_____
5	Gross receipts received on investment contracts	5	_____
6	Gross receipts from underwriting services	6	_____
7	Other gross receipts or net gains (attach schedule)	7	_____
8	Gross receipts apportioned to a state where the taxpayer is not taxable. Total _____ x 0.5	8	_____
9	Add lines 1 through 8 for column a (1 through 7 for column b). This is the total receipts	9	_____
10	Divide line 9, column a, by line 9, column b, and multiply by 100 (<i>carry to 4 places to right of decimal point</i>). This is the Wisconsin percentage.	10	_____ %

Part VII 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
1	Land	1	_____	_____	_____
2	Buildings	2	_____	_____	_____
3	Furniture and fixtures	3	_____	_____	_____
4	Transportation equipment	4	_____	_____	_____
5	Machinery and other equipment	5	_____	_____	_____
6	Inventories	6	_____	_____	_____
7	Other (specify)	7	_____	_____	_____
8	Add lines 1 through 7	8	_____	_____	_____

		(a) Wisconsin	(b) Total Company
9	Separately for Wisconsin and the total company, add the amounts from line 8, columns (i) and (ii), and divide each total by 2. This is the average owned property	9	_____
10	Rentals paid multiplied by 8	10	_____
11	Add lines 9 and 10. This is the total property	11	_____
12	Divide line 11, column a, by line 11, column b, and multiply by 100 (<i>carry to 4 places to right of decimal point</i>)	12	_____ . _____ %
13	Factor weight	13	0.3333
14	Multiply line 12 by line 13. This is the Wisconsin property factor	14	_____ . _____ %

Payroll Factor

		(a) Wisconsin	(b) Total Company
15	Wages, salaries, and other compensation paid to employees	15	_____
16	Fees paid to affiliated corporations for personal services	16	_____
17	Add lines 15 and 16. This is the total payroll	17	_____
18	Divide line 17, column a, by line 17, column b, and multiply by 100 (<i>carry to 4 places to right of decimal point</i>).	18	_____ . _____ %
19	Factor weight	19	0.3333
20	Multiply line 18 by line 19. This is the Wisconsin payroll factor	20	_____ . _____ %

