

**Wisconsin Apportionment Data  
For Specialized Industries**

**2008**

Wisconsin Department  
of Revenue

File with 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 I Apportionment Percentage for Interstate Air Carriers** (See section Tax 2.46, Wis. Adm. Code)

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

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

	(a) Wisconsin	(b) Total Company
<b>1</b> Gross receipts from carriage of persons and property . . . . <b>1</b>		
<b>2</b> 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> ) . . . . . <b>2</b>	_____ . _____ %	
<b>3</b> Factor weight . . . . . <b>3</b>	0.5	
<b>4</b> Multiply line 2 by line 3. This is the Wisconsin <b>gross receipts factor</b> . . . . . <b>4</b>	_____ . _____ %	
<b>5</b> Ton miles of carriage . . . . . <b>5</b>		
<b>6</b> 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> ) . . . . . <b>6</b>	_____ . _____ %	
<b>7</b> Factor weight . . . . . <b>7</b>	0.5	
<b>8</b> Multiply line 6 by line 7. This is the Wisconsin <b>ton miles factor</b> . . . . . <b>8</b>	_____ . _____ %	
<b>9</b> Add lines 4 and 8. This is the Wisconsin percentage . . . . . <b>9</b>	_____ . _____ %	

**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 <b>gross receipts factor</b> . . . . .	_____ . _____ %	
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 <b>revenue ton miles factor</b> . . . . .	_____ . _____ %	
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 <b>property factor</b> . . . . .	_____ . _____ %	

**Payroll Factor**

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

**Traffic Units Factor**

		(a) Wisconsin	(b) Total Company
<b>21</b>	Traffic units . . . . .	_____	_____
<b>22</b>	Divide line 21, column a, by line 21, column b, and multiply by 100 ( <i>carry to 4 places to right of decimal point</i> ) . . . . .	_____ . _____ %	
<b>23</b>	Factor weight . . . . .	0.3333	
<b>24</b>	Multiply line 22 by line 23. This is the Wisconsin traffic units factor . . . . .	_____ . _____ %	
<b>25</b>	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
<b>1</b>	Gross interest and other fees from loans secured by real property . . . . .	_____	_____
<b>2</b>	Gross interest and other fees from loans secured by tangible personal property . . . . .	_____	_____
<b>3</b>	Gross interest and other fees from unsecured loans . . . . .	_____	_____
<b>4</b>	Net gains from sales of loans secured by real property . . . .	_____	_____
<b>5</b>	Net gains from sales of loans secured by tangible personal property . . . . .	_____	_____
<b>6</b>	Net gains from sales of unsecured loans . . . . .	_____	_____
<b>7</b>	Gross receipts from credit card receivables . . . . .	_____	_____
<b>8</b>	Net gains from sales of credit card receivables . . . . .	_____	_____
<b>9</b>	Credit card issuer's reimbursement fees . . . . .	_____	_____
<b>10</b>	Gross receipts from merchant discount . . . . .	_____	_____
<b>11</b>	Loan servicing fees . . . . .	_____	_____
<b>12</b>	Gross receipts from travelers checks, cashiers checks, certified checks, and money orders . . . . .	_____	_____
<b>13</b>	Gross receipts from automated teller machines and safety deposit boxes . . . . .	_____	_____
<b>14</b>	Gross receipts from maintaining accounts . . . . .	_____	_____
<b>15</b>	Gross receipts from electronic funds transfer . . . . .	_____	_____
<b>16</b>	Gross receipts from cash management services . . . . .	_____	_____
<b>17</b>	Gross receipts from international trade services . . . . .	_____	_____

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

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

**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 <b>property factor</b> . . . . .	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 <b>payroll factor</b> . . . . .	20	_____ . _____ %

**Sales Factor**

**(a) Wisconsin**

**(b) Total Company**

<b>21</b>	Sales of tangible personal property delivered or shipped to Wisconsin purchasers:		
<b>a</b>	Shipped from outside Wisconsin . . . . .	<b>21a</b>	_____
<b>b</b>	Shipped from within Wisconsin . . . . .	<b>21b</b>	_____
<b>22</b>	Sales of tangible personal property shipped from Wisconsin to:		
<b>a</b>	The federal government within Wisconsin . . . . .	<b>22a</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>22b</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>22c</b>	_____
<b>23</b>	Double throwback sales. Total _____ x 0.5 . . .	<b>23</b>	_____
<b>24</b>	Total sales of tangible personal property (for column a, add lines 21 through 23) . . . . .	<b>24</b>	_____
<b>25</b>	Other apportionable gross receipts . . . . .	<b>25</b>	_____
<b>26</b>	Add lines 24 and 25 for each column. This is the total sales. . . . .	<b>26</b>	_____
<b>27</b>	Divide line 26, column a, by line 26, column b, and multiply by 100 ( <i>carry to 4 places to right of decimal point</i> ) . .	<b>27</b>	_____ . _____ %
<b>28</b>	Factor weight . . . . .	<b>28</b>	0.3333
<b>29</b>	Multiply line 27 by line 28. This is the Wisconsin <b>sales factor</b> . .	<b>29</b>	_____ . _____ %
<b>30</b>	Add lines 14, 20, and 29. This is the Wisconsin percentage . .	<b>30</b>	_____ . _____ %