

Name	Federal Employer ID Number
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**Part I Nonapportionable Income (Loss)** (Income (loss) from rentals, royalties, or sales of nonbusiness real and tangible property)

	(a) Wisconsin	(b) Total Company
1 Rents and royalties from nonbusiness real and tangible property	1	1
2 Expenses related to income on line 1	2	2
3 Subtract line 2 from line 1	3	3
4 Profits (losses) from disposal of nonbusiness real and tangible property	4	4
5 Add lines 3 and 4. This is net nonapportionable income (loss)	5	5

**Part II Apportionment Percentage** (Except for direct air carriers, motor carriers, railroads, sleeping car companies, pipeline companies, financial institutions, brokers-dealers, investment advisers, investment companies, underwriters, and telecommunications companies)

	(a) Wisconsin	(b) Total Company
1 Sales of tangible personal property delivered or shipped to Wisconsin purchasers:		
a Shipped from outside Wisconsin	1a	1a
b Shipped from within Wisconsin	1b	1b
2 Sales of tangible personal property shipped from Wisconsin to:		
a The federal government within Wisconsin	2a	2a
b The federal government in a state where the taxpayer would not be taxable under P.L. 86-272. Total _____ x 0.5	2b	2b
c Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272. Total _____ x 0.5	2c	2c
3 Double throwback sales. Total _____ x 0.5	3	3
4 Total sales of tangible personal property (for column a, add lines 1 through 3)	4	4
5 Gross receipts from the use of computer software if the purchaser or licensee used the software:		
a In Wisconsin	5a	5a
b In a state where the taxpayer is not taxable. Total _____ x 0.5	5b	5b
6 Total gross receipts from the use of computer software (for column a, add lines 5a and 5b)	6	6
7 Gross receipts from services provided to a purchaser who:		
a Received benefit in Wisconsin	7a	7a
b Received benefit in a state where the taxpayer is not taxable. Total _____ x 0.5	7b	7b
8 Total gross receipts from services (for column a, add lines 7a and 7b)	8	8

**(a) Wisconsin**

**(b) Total Company**

<b>9</b>	Other apportionable gross receipts . . . . .	<b>9</b>	_____	_____
<b>10</b>	Add lines 4, 6, 8, and 9 for each column. This is the total sales. . . . .	<b>10</b>	_____	_____
<b>11</b>	Divide line 10, column a, by line 10, column b, and multiply by 100. <i>(Fill all spaces to right of decimal point. For example, enter 50% as 50.0000%).</i> This is the Wisconsin apportionment percentage. . . . .	<b>11</b>	_____	_____ %