

**Wisconsin Apportionment Data for  
Single Factor Formulas**

**2009**

Wisconsin Department  
of Revenue

File with Wisconsin Form 1NPR, 2, 3, 3S, 4, 4T, or 5S

*Read instructions before filling in this form*

Name	Federal Employer ID Number
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**Part I Sales Factor** (Note: If Part I applies, you only need to complete page 1 of this form)

	(a) Wisconsin	(b) Total Company
<b>1</b> Sales of tangible personal property delivered or shipped to Wisconsin purchasers:		
<b>a</b> Shipped from outside Wisconsin . . . . .	<b>1a</b> _____	
<b>b</b> Shipped from within Wisconsin. . . . .	<b>1b</b> _____	
<b>2</b> Sales of tangible personal property shipped from Wisconsin to:		
<b>a</b> The federal government within Wisconsin . . . . .	<b>2a</b> _____	
<b>b</b> The federal government in a state where the taxpayer would not be taxable under P.L. 86-272. . . . .	<b>2b</b> _____	
<b>c</b> Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272. . . . .	<b>2c</b> _____	
<b>3</b> Double throwback sales. . . . .	<b>3</b> _____	
<b>4</b> Total sales of tangible personal property (for column a, add lines 1 through 3) . . . . .	<b>4</b> _____	_____
<b>5</b> Gross receipts from the use of computer software if the purchaser or licensee used the software in Wisconsin. . . . .	<b>5</b> _____	
<b>6</b> Total gross receipts from the use of computer software . . . . .		<b>6</b> _____
<b>7</b> Gross receipts from services provided to a purchaser who received the benefit of the service in Wisconsin. . . . .	<b>7</b> _____	
<b>8</b> Total gross receipts from services. . . . .		<b>8</b> _____
<b>9</b> Other apportionable gross receipts. . . . .	<b>9</b> _____	_____
<b>10</b> For column a, add lines 4, 5, 7 and 9. For column b, add lines 4, 6, 8, and 9. . . . .	<b>10</b> _____	_____
<i>Separate return filers and pass-through entities skip to line 17.</i>		
<b>11</b> Enter sales included above, if any, that are intercompany sales between combined group members . . . .	<b>11</b> _____	_____
<b>12</b> Enter sales included above, if any, that are <b>not</b> included in the computation of combined unitary income . . . . .	<b>12</b> _____	_____
<b>13</b> Add lines 11 and 12 for each column . . . . .	<b>13</b> _____	_____
<b>14</b> Subtract line 13 from line 10 for each column. . . . .	<b>14</b> _____	_____
<b>15</b> Enter intercompany sales previously excluded from the sales factor due to the deferral of income, if the deferred income is included in combined unitary income on this return . . . . .	<b>15</b> _____	_____
<b>16</b> Add lines 14 and 15. Enter column a amount in Form 4A, Part II. Enter column b amount in Form 4A, Part I . . . . .	<b>16</b> _____	_____
<b>17</b> <b>Separate return filers and pass-through entities:</b> Divide line 10, column a by line 10, column b, and multiply by 100. This is the Wisconsin apportionment percentage. . . . .	<b>17</b> _____	_____ %

**Part II Receipts Factor 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 . . . . .	1	_____
2	Gross interest and other fees from loans secured by tangible personal property . . . . .	2	_____
3	Gross interest and other fees from unsecured loans . . . . .	3	_____
4	Net gains from sales of loans secured by real property . . . . .	4	_____
5	Net gains from sales of loans secured by tangible personal property . . . . .	5	_____
6	Net gains from sales of unsecured loans . . . . .	6	_____
7	Gross receipts from credit card receivables . . . . .	7	_____
8	Net gains from sales of credit card receivables . . . . .	8	_____
9	Credit card issuer's reimbursement fees . . . . .	9	_____
10	Gross receipts from merchant discount . . . . .	10	_____
11	Loan servicing fees . . . . .	11	_____
12	Gross receipts from travelers checks, cashiers checks, certified checks, and money orders . . . . .	12	_____
13	Gross receipts from automated teller machines and safety deposit boxes . . . . .	13	_____
14	Gross receipts from maintaining accounts . . . . .	14	_____
15	Gross receipts from electronic funds transfer . . . . .	15	_____
16	Gross receipts from cash management services . . . . .	16	_____
17	Gross receipts from international trade services . . . . .	17	_____
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 would not be taxable under P.L. 86-272 . . . . .	30	_____
31	Add lines 1 through 30 for column a (1 through 29 for column b) . . . . .	31	_____

(a) Wisconsin

(b) Total Company

*Separate return filers and pass-through entities skip to line 38.*

<p><b>32</b> Enter sales or receipts included above, if any, that are intercompany transactions between combined group members . . . . .</p> <p><b>33</b> Enter sales or receipts included above, if any, that are <b>not</b> included in the computation of combined unitary income. . . . .</p> <p><b>34</b> Add lines 32 and 33 for each column. . . . .</p> <p><b>35</b> Subtract line 34 from line 31 for each column . . . . .</p> <p><b>36</b> Enter intercompany sales or receipts previously excluded from the receipts factor due to the deferral of income, if the deferred income is included in combined unitary income on this return . . . . .</p> <p><b>37</b> Add lines 35 and 36. Enter column a amount in Form 4A, Part II. Enter column b amount in Form 4A, Part I . . . . .</p> <p><b>38</b> <b>Separate return filers and pass-through entities:</b> Divide line 31, column a by line 31, column b, and multiply by 100. This is the Wisconsin apportionment percentage . . . . .</p>	<p><b>32</b> _____</p> <p><b>33</b> _____</p> <p><b>34</b> _____</p> <p><b>35</b> _____</p> <p><b>36</b> _____</p> <p><b>37</b> _____</p> <p><b>38</b> _____ . _____ %</p>
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**Part III Receipts Factor for Interstate Brokers-Dealers, Investment Advisers, Investment Companies, and Underwriters** (See section Tax 2.495, Wis. Adm. Code)

(a) Wisconsin

(b) Total Company

<p><b>1</b> Gross brokerage commissions . . . . .</p> <p><b>2</b> Gross margin interest earned . . . . .</p> <p><b>3</b> Gross account maintenance fees . . . . .</p> <p><b>4</b> Gross receipts, net of commissions, from sales of trading assets . . . . .</p> <p><b>5</b> Gross receipts received on investment contracts . . . . .</p> <p><b>6</b> Gross receipts from underwriting services . . . . .</p> <p><b>7</b> Other gross receipts or net gains (attach schedule) . . . . .</p> <p><b>8</b> Gross receipts apportioned to a state where the taxpayer would not be taxable under P.L. 86-272 . . . . .</p> <p><b>9</b> Add lines 1 through 8 for column a (1 through 7 for column b) . . . . .</p>	<p><b>1</b> _____</p> <p><b>2</b> _____</p> <p><b>3</b> _____</p> <p><b>4</b> _____</p> <p><b>5</b> _____</p> <p><b>6</b> _____</p> <p><b>7</b> _____</p> <p><b>8</b> _____</p> <p><b>9</b> _____</p>
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*Separate return filers and pass-through entities skip to line 16.*

<p><b>10</b> Enter sales or receipts included above, if any, that are intercompany transactions between combined group members. . . . .</p> <p><b>11</b> Enter sales or receipts included above, if any, that are <b>not</b> included in the computation of combined unitary income . . . . .</p>	<p><b>10</b> _____</p> <p><b>11</b> _____</p>
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	(a) Wisconsin	(b) Total Company
<b>12</b> Add lines 10 and 11 for each column . . . . .	<b>12</b>	_____
<b>13</b> Subtract line 12 from line 9 for each column. . . . .	<b>13</b>	_____
<b>14</b> Enter intercompany sales or receipts previously excluded from the receipts factor due to the deferral of income, if the deferred income is included in combined unitary income on this return . . . . .	<b>14</b>	_____
<b>15</b> Add lines 13 and 14. Enter column a amount in Form 4A, Part II. Enter column b amount in Form 4A, Part I . . . . .	<b>15</b>	_____
<b>16</b> <i>Separate return filers and pass-through entities:</i> Divide line 9, column a by line 9, column b, and multiply by 100. This is the Wisconsin apportionment percentage . . . . .	<b>16</b>	_____ %

**Part IV Premiums Factor for Insurance Companies**

	(a) Wisconsin	(b) Total Company
<b>1</b> Direct premiums written for insurance on property and risks, other than life insurance . . . . .	<b>1</b>	_____
<b>2</b> Assumed premiums from domestic insurance companies written for reinsurance on property and risks, other than life insurance . . . . .	<b>2</b>	_____
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>	_____

*Separate return filers and pass-through entities skip to line 8.*

<b>4</b> Enter premiums included above, if any, that are intercompany transactions between combined group members . . . . .	<b>4</b>	_____
<b>5</b> Enter premiums included above, if any, that are <b>not</b> included in the computation of combined unitary income. . . . .	<b>5</b>	_____
<b>6</b> Add lines 4 and 5 for each column. . . . .	<b>6</b>	_____
<b>7</b> Subtract line 6 from line 3 for each column. Enter column a amount in Form 4A, Part II. Enter column b amount in Form 4A, Part I. . . . .	<b>7</b>	_____
<b>8</b> <i>Separate return filers and pass-through entities:</i> Divide line 3, column a by line 3, column b, and multiply by 100. This is the Wisconsin apportionment percentage . . . . .	<b>8</b>	_____ %