

**Wisconsin Apportionment Data for Single Factor Formulas**

**2017**

Wisconsin Department of Revenue

File with Wisconsin Form 1NPR, 2, 3, 4, 4T, 5S, or 6

*Read instructions before filling in this form*

Name	Identifying Number
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Round Amount to Nearest Dollar

**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 . . . . .	1a .00	
<b>b</b> Shipped from within Wisconsin . . . . .	1b .00	
<b>2</b> Sales of tangible personal property shipped from Wisconsin to:		
<b>a</b> The federal government within Wisconsin . . . . .	2a .00	
<b>b</b> The federal government in a state where the taxpayer would not be taxable under P.L. 86-272. . . . .	2b .00	
<b>c</b> Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272. . . . .	2c .00	
<b>3</b> Double throwback sales. . . . .	3a .00	
<b>4</b> Total sales of tangible personal property (for column (a), add lines 1 through 3) . . . . .	4a .00	4b .00
<b>5</b> Gross receipts from the use of computer software if the purchaser or licensee used the software in Wisconsin . . . . .	5a .00	
<b>6</b> Total gross receipts from the use of computer software . . . . .		6b .00
<b>7</b> Gross receipts from services provided to a purchaser who received the benefit of the service in Wisconsin. . . . .	7a .00	
<b>8</b> Total gross receipts from services. . . . .		8b .00
<b>9</b> Other apportionable gross receipts. . . . .	9a .00	9b .00
<b>10</b> For column (a), add lines 4a, 5a, 7a and 9a. For column (b), add lines 4b, 6b, 8b, and 9b . . . . .	10a .00	10b .00
<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 . . . .	11a .00	11b .00
<b>12</b> Enter sales included above, if any, that are <b>not</b> included in the computation of combined unitary income . . . . .	12a .00	12b .00
<b>13</b> Add lines 11 and 12 for each column . . . . .	13a .00	13b .00
<b>14</b> Subtract line 13 from line 10 for each column. . . . .	14a .00	14b .00
<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 . . . . .	15a .00	15b .00
<b>16</b> Add lines 14 and 15 for each column. Enter col. (a) amount on Form 6, Part III, line 1a. Enter col. (b) amount on Form 6, Part III, line 1b. . . . .	16a .00	16b .00
<b>17</b> <b>Separate return filers and pass-through entities:</b> Divide line 10a, by line 10b, and multiply by 100. This is the Wisconsin apportionment percentage. . . . .	17a _____ %	



**Part II Receipts Factor for Interstate Financial Institutions** (See section Tax 2.49, Wis. Adm. Code)

		(a) Wisconsin		(b) Total Company
<u>1</u>	Gross interest and other fees from loans secured by real property . . . . .	.00	<b>1a</b>	.00
<u>2</u>	Gross interest and other fees from loans secured by tangible personal property . . . . .	.00	<b>2a</b>	.00
<u>3</u>	Gross interest and other fees from unsecured loans . . . . .	.00	<b>3a</b>	.00
<u>4</u>	Net gains from sales of loans secured by real property . . . . .	.00	<b>4a</b>	.00
<u>5</u>	Net gains from sales of loans secured by tangible personal property . . . . .	.00	<b>5a</b>	.00
<u>6</u>	Net gains from sales of unsecured loans . . . . .	.00	<b>6a</b>	.00
<u>7</u>	Gross receipts from credit card receivables . . . . .	.00	<b>7a</b>	.00
<u>8</u>	Net gains from sales of credit card receivables . . . . .	.00	<b>8a</b>	.00
<u>9</u>	Credit card issuer's reimbursement fees . . . . .	.00	<b>9a</b>	.00
<u>10</u>	Gross receipts from merchant discount . . . . .	.00	<b>10a</b>	.00
<u>11</u>	Loan servicing fees . . . . .	.00	<b>11a</b>	.00
<u>12</u>	Gross receipts from travelers checks, cashiers checks, certified checks, and money orders . . . . .	.00	<b>12a</b>	.00
<u>13</u>	Gross receipts from automated teller machines and safety deposit boxes . . . . .	.00	<b>13a</b>	.00
<u>14</u>	Gross receipts from maintaining accounts . . . . .	.00	<b>14a</b>	.00
<u>15</u>	Gross receipts from electronic funds transfer . . . . .	.00	<b>15a</b>	.00
<u>16</u>	Gross receipts from cash management services . . . . .	.00	<b>16a</b>	.00
<u>17</u>	Gross receipts from international trade services . . . . .	.00	<b>17a</b>	.00
<u>18</u>	Gross receipts from data processing services and document imaging services . . . . .	.00	<b>18a</b>	.00
<u>19</u>	Gross receipts from research services . . . . .	.00	<b>19a</b>	.00
<u>20</u>	Gross receipts from trust services . . . . .	.00	<b>20a</b>	.00
<u>21</u>	Gross receipts from investment banking services . . . . .	.00	<b>21a</b>	.00
<u>22</u>	Gross receipts from brokerage services . . . . .	.00	<b>22a</b>	.00
<u>23</u>	Gross receipts from services provided to regulated investment companies . . . . .	.00	<b>23a</b>	.00
<u>24</u>	Gross receipts from other services . . . . .	.00	<b>24a</b>	.00
<u>25</u>	Gross receipts from the lease of real property . . . . .	.00	<b>25a</b>	.00
<u>26</u>	Gross receipts from the lease of tangible personal property . . . . .	.00	<b>26a</b>	.00
<u>27</u>	Gross receipts from computer software . . . . .	.00	<b>27a</b>	.00
<u>28</u>	Gross royalties and other gross receipts from intangibles excluding securities . . . . .	.00	<b>28a</b>	.00
<u>29</u>	Sales of tangible personal property (attach schedule) . . . . .	.00	<b>29a</b>	.00
<u>30</u>	Gross receipts apportioned to a state where the taxpayer would not be taxable under P.L. 86-272 . . . . .	.00	<b>30a</b>	
<u>31</u>	Add lines 1a through 30a for column (a) (1b through 29b for column (b)). . . . .	.00	<b>31a</b>	.00





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

	(a) Wisconsin	(b) Total Company
<b>32</b> Enter sales or receipts included above, if any, that are intercompany transactions between combined group members . . . . .	<b>32a</b> .00	<b>32b</b> .00
<b>33</b> Enter sales or receipts included above, if any, that are <b>not</b> included in the computation of combined unitary income. . . . .	<b>33a</b> .00	<b>33b</b> .00
<b>34</b> Add lines 32 and 33 for each column. . . . .	<b>34a</b> .00	<b>34b</b> .00
<b>35</b> Subtract line 34 from line 31 for each column . . . . .	<b>35a</b> .00	<b>35b</b> .00
<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. . . . .	<b>36a</b> .00	<b>36b</b> .00
<b>37</b> Add lines 35 and 36 for each column. Enter col. (a) amount on Form 6, Part III, line 1a. Enter col. (b) amount on Form 6, Part III, line 1b. . . . .	<b>37a</b> .00	<b>37b</b> .00
<b>38</b> <b>Separate return filers and pass-through entities:</b> Divide line 31a, by line 31b, and multiply by 100. This is the Wisconsin apportionment percentage . . . . .	<b>38a</b> _____ %	

**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
<b>1</b> Gross brokerage commissions. . . . .	<b>1a</b> .00	<b>1b</b> .00
<b>2</b> Gross margin interest earned. . . . .	<b>2a</b> .00	<b>2b</b> .00
<b>3</b> Gross account maintenance fees. . . . .	<b>3a</b> .00	<b>3b</b> .00
<b>4</b> Gross receipts, net of commissions, from sales of trading assets . . . . .	<b>4a</b> .00	<b>4b</b> .00
Trading assets sourced: commercial domicile or . . . . . <input type="checkbox"/>		
customer billing address . . . . . <input type="checkbox"/>		
<b>5</b> Gross receipts received on investment contracts. . . . .	<b>5a</b> .00	<b>5b</b> .00
<b>6</b> Gross receipts from underwriting services . . . . .	<b>6a</b> .00	<b>6b</b> .00
<b>7</b> Other gross receipts or net gains (attach schedule). . . . .	<b>7a</b> .00	<b>7b</b> .00
<b>8</b> Gross receipts apportioned to a state where the taxpayer would not be taxable under P.L. 86-272. . . . .	<b>8a</b> .00	
<b>9</b> Add lines 1a through 8a for column (a) (1b through 7b for column (b)). . . . .	<b>9a</b> .00	<b>9b</b> .00

Separate return filers and pass-through entities skip to line 16.

<b>10</b> Enter sales or receipts included above, if any, that are intercompany transactions between combined group members. . . . .	<b>10a</b> .00	<b>10b</b> .00
<b>11</b> Enter sales or receipts included above, if any, that are <b>not</b> included in the computation of combined unitary income . . . . .	<b>11a</b> .00	<b>11b</b> .00

	(a) Wisconsin	(b) Total Company
<b>12</b> Add lines 10 and 11 for each column . . . . .	<b>12a</b> .00	<b>12b</b> .00
<b>13</b> Subtract line 12 from line 9 for each column . . . . .	<b>13a</b> .00	<b>13b</b> .00
<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>14a</b> .00	<b>14b</b> .00
<b>15</b> Add lines 13 and 14 for each column. Enter col. (a) amount on Form 6, Part III, line 1a. Enter col. (b) amount on Form 6, Part III, line 1b . . . . .	<b>15a</b> .00	<b>15b</b> .00
<b>16</b> <i>Separate return filers and pass-through entities:</i> Divide line 9a, by line 9b, and multiply by 100. This is the Wisconsin apportionment percentage . . . . .	<b>16a</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>1a</b> .00	<b>1b</b> .00
<b>2</b> Assumed premiums from domestic insurance companies written for reinsurance on property and risks, other than life insurance . . . . .	<b>2a</b> .00	<b>2b</b> .00
<b>3</b> Add lines 1 and 2 for each column . . . . .	<b>3a</b> .00	<b>3b</b> .00

*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>4a</b> .00	<b>4b</b> .00
<b>5</b> Enter premiums included above, if any, that are <b>not</b> included in the computation of combined unitary income. . . . .	<b>5a</b> .00	<b>5b</b> .00
<b>6</b> Add lines 4 and 5 for each column . . . . .	<b>6a</b> .00	<b>6b</b> .00
<b>7</b> Subtract line 6 from line 3 for each column. Enter column (a) amount on Form 6, Part III, line 1a. Enter column (b) amount on Form 6, Part III, line 1b . . . . .	<b>7a</b> .00	<b>7b</b> .00
<b>8</b> <i>Separate return filers and pass-through entities:</i> Divide line 3a, by line 3b, and multiply by 100. This is the Wisconsin apportionment percentage . . . . .	<b>8a</b> _____ %	

