

Wisconsin Apportionment Percentage for Interstate Telecommunications Companies

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

Read instructions before filling in this schedule

Name	Identifying Number
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Property Factor

	Wisconsin		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			

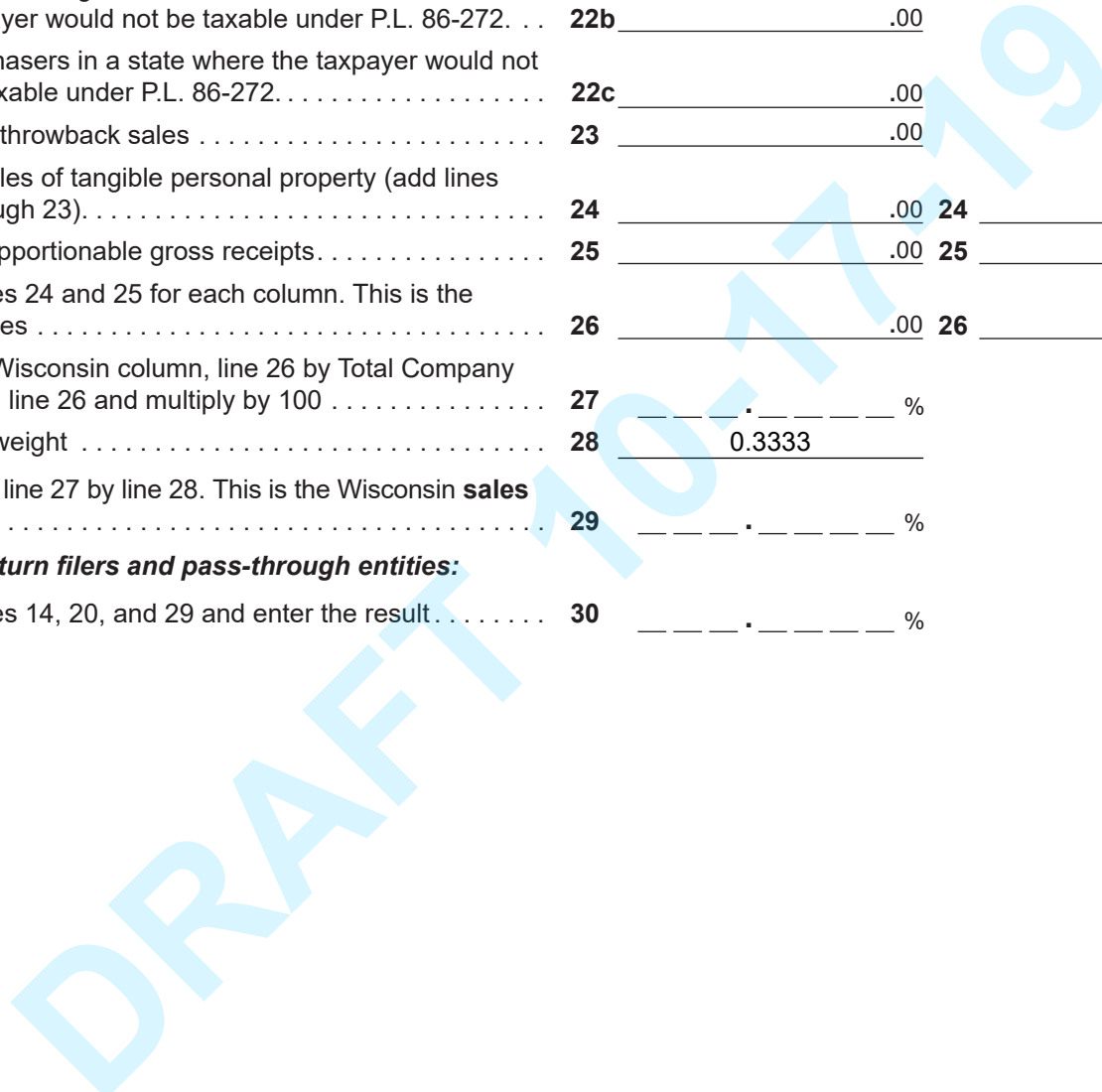
	Wisconsin	Total Company
9 Separately for Wisconsin column and the Total Company column, add the amounts from line 8, columns (i) and (ii), and divide each total by 2. This is the average owned property	9	9
	.00	.00
10 Rentals paid multiplied by 8	10	10
	.00	.00
11 Add lines 9 and 10. This is the total property	11	11
	.00	.00
12 Divide Wisconsin column, line 11 by Total Company column, line 11, and multiply by 100	12	12
	. _____ %	
13 Factor weight	13	
	0.3333	
14 Multiply line 12 by line 13. This is the Wisconsin property factor	14	14
	. _____ %	

Payroll Factor

	Wisconsin	Total Company
15 Wages, salaries, and other compensation paid to employees	15	15
	.00	.00
16 Fees paid to affiliated corporations for personal services	16	16
	.00	.00
17 Add lines 15 and 16. This is the total payroll	17	17
	.00	.00
18 Divide Wisconsin column, line 17 by Total Company column, line 17 and multiply by 100	18	18
	. _____ %	
19 Factor weight	19	
	0.3333	
20 Multiply line 18 by line 19. This is the Wisconsin payroll factor	20	20
	. _____ %	

Sales Factor

	Wisconsin	Total Company
21 Sales of tangible personal property delivered or shipped to Wisconsin purchasers:		
a Shipped from outside Wisconsin	21a _____ .00	
b Shipped from within Wisconsin	21b _____ .00	
22 Sales of tangible personal property shipped from Wisconsin to:		
a The federal government within Wisconsin	22a _____ .00	
b The federal government in a state where the taxpayer would not be taxable under P.L. 86-272.	22b _____ .00	
c Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272.	22c _____ .00	
23 Double throwback sales	23 _____ .00	
24 Total sales of tangible personal property (add lines 21 through 23).	24 _____ .00	24 _____ .00
25 Other apportionable gross receipts.	25 _____ .00	25 _____ .00
26 Add lines 24 and 25 for each column. This is the total sales	26 _____ .00	26 _____ .00
27 Divide Wisconsin column, line 26 by Total Company column, line 26 and multiply by 100	27 _____ . _____ %	
28 Factor weight	28 _____ 0.3333	
29 Multiply line 27 by line 28. This is the Wisconsin sales factor	29 _____ . _____ %	
Separate return filers and pass-through entities:		
30 Add lines 14, 20, and 29 and enter the result	30 _____ . _____ %	



Combined return filers:

31 Computation of total company sales:		
a	Gross receipts from the sale of inventory. . . . .	.00
	31a	
b	Gross receipts from the operation of farms, mines, and quarries . . . . .	.00
	31b	
c	Gross receipts from the sale of scrap or by-products	.00
	31c	
d	Gross commissions . . . . .	.00
	31d	
e	Gross receipts from personal and other services	.00
	31e	
f	Gross rents from real property or tangible personal property. . . . .	.00
	31f	
g	Interest on trade accounts and trade notes receivable . . . . .	.00
	31g	
h	Partner's share of partnership's gross receipts . .	.00
	31h	
i	Member's share of limited liability company's gross receipts . . . . .	.00
	31i	
j	Gross management fees . . . . .	.00
	31j	
k	Gross royalties from income-producing activities	.00
	31k	
l	Gross franchise fees from income-producing activities. . . . .	.00
	31l	
32	Add lines 31a through 31l . . . . .	.00
	32	
33	Enter sales included above that are intercompany sales between combined group members . . . . .	.00
	33	
34	Enter sales included above that are not included in the computation of combined unitary income. . . . .	.00
	34	
35	Add lines 33 and 34. . . . .	.00
	35	
36	Subtract line 35 from line 32 . . . . .	.00
	36	
37	Enter intercompany sales previously eliminated from the amounts above if the gain or loss on the transaction was deferred and recognized in combined unitary income on this return. . . . .	.00
	37	
38	Add lines 36 and 37. This is the modified sales factor denominator. Enter this amount on Form 6, Part III, line 1b . . . . .	.00
	38	
39	Add lines 14, 20, and 29 and enter the result	_____ %
	39	
40	Multiply line 38 by line 39. This is the modified sales factor numerator. Enter this amount on Form 6, Part III, line 1a . . . . .	.00
	40	