

**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
<b>1</b> Land . . . . . <b>1</b>	_____	_____	_____	_____
<b>2</b> Buildings . . . . . <b>2</b>	_____	_____	_____	_____
<b>3</b> Furniture and fixtures . . . . . <b>3</b>	_____	_____	_____	_____
<b>4</b> Transportation equipment . . . . . <b>4</b>	_____	_____	_____	_____
<b>5</b> Machinery and other equipment . . . . . <b>5</b>	_____	_____	_____	_____
<b>6</b> Inventories . . . . . <b>6</b>	_____	_____	_____	_____
<b>7</b> Other (specify) . . . . . <b>7</b>	_____	_____	_____	_____
<b>8</b> Add lines 1 through 7 . . . . . <b>8</b>	_____	_____	_____	_____

	Wisconsin	Total Company
<b>9</b> 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 . . . . . <b>9</b>	.00	.00
<b>10</b> Rentals paid multiplied by 8 . . . . . <b>10</b>	.00	.00
<b>11</b> Add lines 9 and 10. This is the total property . . . . . <b>11</b>	.00	.00
<b>12</b> Divide Wisconsin column, line 11 by Total Company column, line 11, and multiply by 100 . . . . . <b>12</b>	_____ %	
<b>13</b> Factor weight . . . . . <b>13</b>	0.3333	
<b>14</b> Multiply line 12 by line 13. This is the Wisconsin property factor . . . . . <b>14</b>	_____ %	

**Payroll Factor**

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

**Sales Factor**

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

**Combined return filers:**

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