

**Wisconsin Apportionment Percentage for Broadcasters**

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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	Wisconsin	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> Sale 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 . . . . .	3 .00	
<b>4</b> Total sales of tangible personal property (for Wisconsin column, add lines 1a through 3) . . . . .	4 .00	4 .00
<b>5</b> Gross receipts from the use of computer software if the purchaser or licensee used the software in Wisconsin . . . . .	5 .00	
<b>6</b> Total gross receipts from the use of computer software . . . . .		6 .00
<b>7</b> Gross receipts from services provided to a purchaser:		
<b>a</b> Gross receipts from services, excluding advertising, provided to a purchaser who received the benefit of the service in Wisconsin . . . . .	7a .00	
<b>b</b> Gross receipts from advertising provided to a purchaser where the advertiser's commercial domicile is in Wisconsin . . . . .	7b .00	
<b>8</b> Total gross receipts from services excluding advertising . . . . .		8 .00
<b>9</b> Sales, leases, rentals or licensing of real property . . . . .	9 .00	9 .00
<b>10</b> Sales of intangible property . . . . .	10 .00	10 .00
<b>11</b> Gross royalties and other gross receipts:		
<b>a</b> Gross royalties and other gross receipts for the use or license of intangible property from other than broadcasting . . . . .	11a .00	11a .00
<b>b</b> Gross royalties and other gross receipts for the use or license of intangible property from broadcasting where the purchaser's or licensee's commercial domicile is in Wisconsin and the purchaser or licensee has a direct connection or relationship with the broadcaster pursuant to a contract under which the royalties or other receipts are derived from. . . . .	11b .00	
<b>12</b> Other apportionable gross receipts not identified above . . . . .	12 .00	12 .00

	Wisconsin		Total Company
<b>13</b> For Wisconsin column, add lines 4, 5, 7a, 7b, 9, 10, 11a, 11b, and 12 . . . . . <b>13</b>	.00		
<b>14</b> Multiply line 13 by 140% (1.40) . . . . . <b>14</b>	.00		
<b>15</b> Gross Receipts:			
<b>a</b> Enter the amount of domestic gross receipts from advertising, royalties, and other gross receipts for the use or license of intangible property. . . . .		<b>15a</b>	.00
<b>b</b> Enter the total amount of gross receipts from advertising, royalties, and other gross receipts for the use or license of intangible property . . . . .		<b>15b</b>	.00
<b>16</b> Multiply line 15a by 1% (0.01) . . . . . <b>16</b>	.00		
<b>17</b> If line 16 is more than line 14, enter the amount from line 14, otherwise enter the amount from line 16. . . . . <b>17</b>	.00		
<b>18</b> Totals:			
<b>a</b> For Wisconsin column, add lines 4, 5, 7a, 9, 10, 11a, 12, and 17 . . . . . <b>18a</b>	.00		
<b>b</b> For Total Company column, add lines 4, 6, 8, 9, 10, 11a, 12, and 15b . . . . . <b>18b</b>		<b>18b</b>	.00

**Separate return filers and pass-through entities:**

<b>19</b> Divide line 18a by line 18b and multiply by 100. This is the Wisconsin apportionment percentage . . . . . <b>19</b>	_____ . _____ %
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	Wisconsin		Total Company
<b>Combined return filers:</b>			
<b>20</b> Enter sales included above that are intercompany sales between combined group members . . . . . <b>20</b>	.00	<b>20</b>	.00
<b>21</b> Enter sales included above that are not included in the computation of combined unitary income . . . . . <b>21</b>	.00	<b>21</b>	.00
<b>22</b> Add lines 20 and 21 for each column . . . . . <b>22</b>	.00	<b>22</b>	.00
<b>23</b> For Wisconsin column, subtract line 22 from line 18a. For Total Company column, subtract line 22 from line 18b . . <b>23</b>	.00	<b>23</b>	.00
<b>24</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>24</b>	.00	<b>24</b>	.00
<b>25</b> Add lines 23 and 24 for each column. Enter Wisconsin column amount on Form 6, Part III, line 1a. Enter Total Company column amount on Form 6, Part III, line 1b. . . . . <b>25</b>	.00	<b>25</b>	.00