

## Wisconsin Apportionment Percentage for Interstate Air Freight Forwarders Affiliated with a Direct Air Carrier

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
1 Aircraft arrivals and departures . . . . .	1			1
2 Divide Wisconsin column, line 1 by Total Company column, line 1, and multiply by 100 . . . . .	2	_____ . _____ %		
3 Factor weight . . . . .	3	0.3333		
4 Multiply line 2 by line 3. This is the Wisconsin <b>arrivals and departures factor</b> . . . . .	4	_____ . _____ %		
5 Revenue tons handled by affiliated direct air carriers	5			5
6 Divide Wisconsin column, line 5 by Total Company column, line 5, and multiply by 100 . . . . .	6	_____ . _____ %		
7 Factor weight . . . . .	7	0.3333		
8 Multiply line 6 by line 7. This is the Wisconsin <b>revenue tons factor</b> . . . . .	8	_____ . _____ %		
9 Originating revenue . . . . .	9	.00		.00
10 Divide Wisconsin column, line 9 by Total Company column, line 9, and multiply by 100 . . . . .	10	_____ . _____ %		
11 Factor weight . . . . .	11	0.3333		
12 Multiply line 10 by line 11. This is the Wisconsin <b>originating revenue factor</b> . . . . .	12	_____ . _____ %		
<b>Separate return filers and pass-through entities:</b>				
13 Add lines 4, 8, and 12. This is the Wisconsin percentage .	13	_____ . _____ %		

**Combined return filers:**

<b>14 Computation of total company sales:</b>				
a Gross receipts from the sale of inventory . . . . .	<b>14a</b>			.00
b Gross receipts from the operation of farms, mines, and quarries . . . . .	<b>14b</b>			.00
c Gross receipts from the sale of scrap or by-products . . . . .	<b>14c</b>			.00
d Gross commissions . . . . .	<b>14d</b>			.00
e Gross receipts from personal and other services . . . . .	<b>14e</b>			.00
f Gross rents from real property or tangible personal property . . . . .	<b>14f</b>			.00
g Interest on trade accounts and trade notes receivable . . . . .	<b>14g</b>			.00
h Partner's share of partnership's gross receipts . . . . .	<b>14h</b>			.00
i Member's share of limited liability company's gross receipts . . . . .	<b>14i</b>			.00
j Gross management fees . . . . .	<b>14j</b>			.00
k Gross royalties from income-producing activities . . . . .	<b>14k</b>			.00
l Gross franchise fees from income-producing activities . . . . .	<b>14l</b>			.00

		<b>Total Company</b>
<b>15</b>	Add lines 14a through 14l	.00
<b>16</b>	Enter sales included above that are intercompany sales between combined group members	.00
<b>17</b>	Enter sales included above that are not included in the computation of combined unitary income	.00
<b>18</b>	Add lines 16 and 17	.00
<b>19</b>	Subtract line 18 from line 15	.00
<b>20</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>21</b>	Add lines 19 and 20. This is the modified sales factor denominator. Enter this amount on Form 6, Part III, line 1b	.00
<b>22</b>	Add lines 4, 8, and 12 and enter the result	_____ %
<b>23</b>	Multiply line 21 by line 22. This is the modified sales factor numerator. Enter this amount on Form 6, Part III, line 1a	.00