

## Wisconsin Apportionment Percentage for Interstate Railroads

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> Gross receipts from carriage of persons and property	.00	<b>1</b>	.00
<b>2</b> Divide Wisconsin column, line 1 by Total Company column, line 1, and multiply by 100	_____ %	<b>2</b>	
<b>3</b> Factor weight	0.5	<b>3</b>	
<b>4</b> Multiply line 2 by line 3. This is the Wisconsin <b>gross receipts factor</b>	_____ %	<b>4</b>	
<b>5</b> Revenue ton miles of carriage		<b>5</b>	
<b>6</b> Divide Wisconsin column, line 5 by Total Company column, line 5, and multiply by 100	_____ %	<b>6</b>	
<b>7</b> Factor weight	0.5	<b>7</b>	
<b>8</b> Multiply line 6 by line 7. This is the Wisconsin <b>revenue ton miles factor</b>	_____ %	<b>8</b>	

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

<b>9</b> Add lines 4 and 8. This is the Wisconsin percentage.	_____ %	<b>9</b>	
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**Combined return filers:**

**10** Computation of total company sales:

<b>a</b> Gross receipts from the sale of inventory	<b>10a</b>	.00
<b>b</b> Gross receipts from the operation of farms, mines, and quarries	<b>10b</b>	.00
<b>c</b> Gross receipts from the sale of scrap or by-products	<b>10c</b>	.00
<b>d</b> Gross commissions	<b>10d</b>	.00
<b>e</b> Gross receipts from personal and other services	<b>10e</b>	.00
<b>f</b> Gross rents from real property or tangible personal property	<b>10f</b>	.00
<b>g</b> Interest on trade accounts and trade notes receivable	<b>10g</b>	.00
<b>h</b> Partner's share of partnership's gross receipts	<b>10h</b>	.00
<b>i</b> Member's share of limited liability company's gross receipts	<b>10i</b>	.00
<b>j</b> Gross management fees	<b>10j</b>	.00
<b>k</b> Gross royalties from income-producing activities	<b>10k</b>	.00
<b>l</b> Gross franchise fees from income-producing activities	<b>10l</b>	.00

**Total Company**

<b>11</b>	Add lines 10a through 10l . . . . .	<b>11</b>	.00
<b>12</b>	Enter sales included above that are intercompany sales between combined group members . . . . .	<b>12</b>	.00
<b>13</b>	Enter sales included above that are not included in the computation of combined unitary income . . . . .	<b>13</b>	.00
<b>14</b>	Add lines 12 and 13 . . . . .	<b>14</b>	.00
<b>15</b>	Subtract line 14 from line 11 . . . . .	<b>15</b>	.00
<b>16</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 . . . . .	<b>16</b>	.00
<b>17</b>	Add lines 15 and 16. This is the modified sales factor denominator. Enter this amount on Form 6, Part III, line 1b . . . . .	<b>17</b>	.00
<b>18</b>	Add lines 4 and 8 and enter the result . . . . .	<b>18</b>	_ _ _ _ . _ _ _ _ %
<b>19</b>	Multiply line 17 by line 18. This is the modified sales factor numerator. Enter this amount on Form 6, Part III, line 1a . . . . .	<b>19</b>	.00