

**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***2023**

Name	Identifying Number
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	Wisconsin	Total Company
<b>1</b> Aircraft arrivals and departures . . . . .	<b>1</b> _____	<b>1</b> _____
<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 . . . . .	<b>3</b> <u>3.000</u>	
<b>4</b> Divide line 2 by line 3. This is the Wisconsin <b>arrivals and departures factor</b> . . . . .	<b>4</b> _____ %	
<b>5</b> Revenue tons handled by affiliated direct air carriers	<b>5</b> _____	<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 . . . . .	<b>7</b> <u>3.000</u>	
<b>8</b> Divide line 6 by line 7. This is the Wisconsin <b>revenue tons factor</b> . . . . .	<b>8</b> _____ %	
<b>9</b> Originating revenue . . . . .	<b>9</b> _____ .00	<b>9</b> _____ .00
<b>10</b> Divide Wisconsin column, line 9 by Total Company column, line 9, and multiply by 100 . . . . .	<b>10</b> _____ %	
<b>11</b> Factor weight . . . . .	<b>11</b> <u>3.000</u>	
<b>12</b> Divide line 10 by line 11. This is the Wisconsin <b>originating revenue factor</b> . . . . .	<b>12</b> _____ %	
<b>13</b> Add lines 4, 8, and 12. This is the Wisconsin percentage .	<b>13</b> _____ %	

**Separate return filers and pass-through entities:****Combined return filers:****14** Computation of total company sales:

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

		<b>Total Company</b>
<b>15</b>	Add lines 14a through 14l . . . . .	<b>15</b> <u>.00</u>
<b>16</b>	Enter sales included above that are intercompany sales between combined group members . . . . .	<b>16</b> <u>.00</u>
<b>17</b>	Enter sales included above that are not included in the computation of combined unitary income . . . . .	<b>17</b> <u>.00</u>
<b>18</b>	Add lines 16 and 17. . . . .	<b>18</b> <u>.00</u>
<b>19</b>	Subtract line 18 from line 15 . . . . .	<b>19</b> <u>.00</u>
<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. . . . .	<b>20</b> <u>.00</u>
<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 . . . . .	<b>21</b> <u>.00</u>
<b>22</b>	Add lines 4, 8, and 12 and enter the result . . . . .	<b>22</b> <u>_____ . _____ %</u>
<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 . . . . .	<b>23</b> <u>.00</u>