

**Wisconsin Apportionment Percentage
for Interstate Air Carriers**

File with Wisconsin Form 1NPR, 2, 3, 4, 4T, 5S, or 6

*Read instructions before filling in this schedule***2026**

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	3.000		
4 Divide line 2 by line 3. This is the Wisconsin arrivals and departures factor	4	. %		
5 Revenue tons	5	_____	5	_____
6 Divide Wisconsin column, line 5 by Total Company column, line 5, and multiply by 100	6	. %		
7 Factor weight.	7	3.000		
8 Divide line 6 by line 7. This is the Wisconsin revenue tons factor	8	. %		
9 Originating revenue	9	.00	9	.00
10 Divide Wisconsin column, line 9 by Total Company column, line 9, and multiply by 100	10	. %		
11 Factor weight.	11	3.000		
12 Divide line 10 by line 11. This is the Wisconsin originating revenue factor	12	. %		
 Separate return filers and pass-through entities:				
13 Add lines 4, 8, and 12. This is the Wisconsin percentage .	13	. %		

Combined return filers:**Total Company****14** Computation of total company sales:

a	Gross receipts from the sale of inventory.	14a	.00
b	Gross receipts from the operation of farms, mines, and quarries.	14b	.00
c	Gross receipts from the sale of scrap or by-products.	14c	.00
d	Gross commissions	14d	.00
e	Gross receipts from personal and other services.	14e	.00
f	Gross rents from real property or tangible personal property.	14f	.00
g	Interest on trade accounts and trade notes receivable	14g	.00
h	Partner's share of partnership's gross receipts	14h	.00
i	Member's share of limited liability company's gross receipts.	14i	.00
j	Gross management fees	14j	.00
k	Gross royalties from income-producing activities.	14k	.00
l	Gross franchise fees from income-producing activities	14l	.00
15	Add lines 14a through 14l	15	.00
16	Enter sales included above that are intercompany sales between combined group members	16	.00
17	Enter sales included above that are not included in the computation of combined unitary income	17	.00
18	Add lines 16 and 17.	18	.00
19	Subtract line 18 from line 15	19	.00
20	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.	20	.00
21	Add lines 19 and 20. This is the modified sales factor denominator. Enter this amount on Form 6, Part III, line 1b	21	.00
22	Add lines 4, 8, and 12 and enter the result	22	. %
23	Multiply line 21 by line 22. This is the modified sales factor numerator. Enter this amount on Form 6, Part III, line 1a	23	.00