

**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***2026**

|      |                    |
|------|--------------------|
| Name | Identifying Number |
|------|--------------------|

**Wisconsin****Total Company**

|                                                                                               |          |     |          |     |
|-----------------------------------------------------------------------------------------------|----------|-----|----------|-----|
| <b>1</b> Gross receipts from carriage of persons and property                                 | <b>1</b> | .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                                                                        | <b>3</b> | 0.5 |          |     |
| <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>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> | 0.5 |          |     |
| <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:**

|                                                        |   |     |
|--------------------------------------------------------|---|-----|
| 9 Add lines 4 and 8. This is the Wisconsin percentage. | 9 | . % |
|--------------------------------------------------------|---|-----|

**Combined return filers:****10** Computation of total company sales:

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

**Total Company**

|           |                                                                                                                                                                                          |           |            |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|
| <b>11</b> | Add lines 10a through 10l .....                                                                                                                                                          | <b>11</b> | <u>.00</u> |
| <b>12</b> | Enter sales included above that are intercompany sales between combined group members .....                                                                                              | <b>12</b> | <u>.00</u> |
| <b>13</b> | Enter sales included above that are not included in the computation of combined unitary income .....                                                                                     | <b>13</b> | <u>.00</u> |
| <b>14</b> | Add lines 12 and 13 .....                                                                                                                                                                | <b>14</b> | <u>.00</u> |
| <b>15</b> | Subtract line 14 from line 11 .....                                                                                                                                                      | <b>15</b> | <u>.00</u> |
| <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> | <u>.00</u> |
| <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> | <u>.00</u> |
| <b>18</b> | Add lines 4 and 8 and enter the result .....                                                                                                                                             | <b>18</b> | <u>.</u> % |
| <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> | <u>.00</u> |