

**Wisconsin Apportionment Percentage
for Interstate Pipeline Companies**

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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Property Factor	Wisconsin		Total Company	
	(i) Beginning of Year	(ii) End of Year	(i) Beginning of Year	(ii) End of Year
1 Land 1				
2 Buildings 2				
3 Furniture and fixtures 3				
4 Transportation equipment 4				
5 Machinery and other equipment 5				
6 Depletable property 6				
7 Leasehold improvements 7				
8 Inventories 8				
9 Other (specify) 9				
10 Add lines 1 through 9 10				

	Wisconsin	Total Company
11 Separately for the Wisconsin columns and the Total Company columns, add the amounts from line 10, columns (i) and (ii), and divide each total by 2. This is the total property 11	.00	.00
12 Divide Wisconsin column, line 11 by Total Company column, line 11, and multiply by 100 12	%	
13 Factor weight 13	3.000	
14 Divide line 12 by line 13. This is the Wisconsin property factor 14	%	

Payroll Factor	Wisconsin	Total Company
15 Wages, salaries, and other compensation paid to employees 15	.00	.00
16 Fees paid to affiliated corporations for personal services 16	.00	.00
17 Add lines 15 and 16. This is the total payroll 17	.00	.00
18 Divide Wisconsin column, line 17 by Total Company column, line 17, and multiply by 100 18	%	
19 Factor weight 19	3.000	
20 Divide line 18 by line 19. This is the Wisconsin payroll factor 20	%	

26	Computation of total company sales:		
a	Gross receipts from the sale of inventory	26a	.00
b	Gross receipts from the operation of farms, mines, and quarries.	26b	.00
c	Gross receipts from the sale of scrap or by-products	26c	.00
d	Gross commissions	26d	.00
e	Gross receipts from personal and other services.	26e	.00
f	Gross rents from real property or tangible personal property.	26f	.00
g	Interest on trade accounts and trade notes receivable	26g	.00
h	Partner's share of partnership's gross receipts	26h	.00
i	Member's share of limited liability company's gross receipts	26i	.00
j	Gross management fees	26j	.00
k	Gross royalties from income-producing activities.	26k	.00
l	Gross franchise fees from income-producing activities	26l	.00
27	Add lines 26a through 26l	27	.00
28	Enter sales included above that are intercompany sales between combined group members	28	.00
29	Enter sales included above that are not included in the computation of combined unitary income	29	.00
30	Add lines 28 and 29.	30	.00
31	Subtract line 30 from line 27.	31	.00
32	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.	32	.00
33	Add lines 31 and 32. This is the modified sales factor denominator. Enter this amount on Form 6, Part III, line 1b	33	.00
34	Add lines 14, 20, and 24 and enter the result	34	. %
35	Multiply line 33 by line 34. This is the modified sales factor numerator. Enter this amount on Form 6, Part III, line 1a	35	.00