

**Wisconsin Apportionment Data for Single Factor Formulas**

**2012**

Wisconsin Department of Revenue

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

*Read instructions before filling in this form*

Name	Identifying Number
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**Part I Sales Factor** (Note: If Part I applies, you only need to complete page 1 of this form)

	(a) Wisconsin	(b) Total Company
<b>1</b> Sales of tangible personal property delivered or shipped to Wisconsin purchasers:		
<b>a</b> Shipped from outside Wisconsin . . . . .	<b>1a</b> _____	
<b>b</b> Shipped from within Wisconsin . . . . .	<b>1b</b> _____	
<b>2</b> Sales of tangible personal property shipped from Wisconsin to:		
<b>a</b> The federal government within Wisconsin . . . . .	<b>2a</b> _____	
<b>b</b> The federal government in a state where the taxpayer would not be taxable under P.L. 86-272. . . . .	<b>2b</b> _____	
<b>c</b> Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272. . . . .	<b>2c</b> _____	
<b>3</b> Double throwback sales. . . . .	<b>3</b> _____	
<b>4</b> Total sales of tangible personal property (for column (a), add lines 1 through 3) . . . . .	<b>4</b> _____	_____
<b>5</b> Gross receipts from the use of computer software if the purchaser or licensee used the software in Wisconsin . . . . .	<b>5</b> _____	
<b>6</b> Total gross receipts from the use of computer software . . . . .		<b>6</b> _____
<b>7</b> Gross receipts from services provided to a purchaser who received the benefit of the service in Wisconsin. . . . .	<b>7</b> _____	
<b>8</b> Total gross receipts from services. . . . .		<b>8</b> _____
<b>9</b> Other apportionable gross receipts. . . . .	<b>9</b> _____	_____
<b>10</b> For column a, add lines 4, 5, 7 and 9. For column (b), add lines 4, 6, 8, and 9. . . . .	<b>10</b> _____	_____
<i>Separate return filers and pass-through entities skip to line 17.</i>		
<b>11</b> Enter sales included above, if any, that are intercompany sales between combined group members . . . . .	<b>11</b> _____	_____
<b>12</b> Enter sales included above, if any, that are <b>not</b> included in the computation of combined unitary income . . . . .	<b>12</b> _____	_____
<b>13</b> Add lines 11 and 12 for each column . . . . .	<b>13</b> _____	_____
<b>14</b> Subtract line 13 from line 10 for each column. . . . .	<b>14</b> _____	_____
<b>15</b> Enter intercompany sales previously excluded from the sales factor due to the deferral of income, if the deferred income is included in combined unitary income on this return . . . . .	<b>15</b> _____	_____
<b>16</b> Add lines 14 and 15. Enter column (a) amount in Form 4A, Part II. Enter column (b) amount in Form 4A, Part I . . . . .	<b>16</b> _____	_____
<b>17</b> <b>Separate return filers and pass-through entities:</b> Divide line 10, column (a) by line 10, column (b), and multiply by 100. This is the Wisconsin apportionment percentage. . . . .	<b>17</b> _____	_____ %

**Part II Receipts Factor for Interstate Financial Institutions** (See section Tax 2.49, Wis. Adm. Code)

	<b>(a) Wisconsin</b>	<b>(b) Total Company</b>
<b>1</b> Gross interest and other fees from loans secured by real property . . . . .	<b>1</b>	
<b>2</b> Gross interest and other fees from loans secured by tangible personal property . . . . .	<b>2</b>	
<b>3</b> Gross interest and other fees from unsecured loans . . . . .	<b>3</b>	
<b>4</b> Net gains from sales of loans secured by real property . . . . .	<b>4</b>	
<b>5</b> Net gains from sales of loans secured by tangible personal property . . . . .	<b>5</b>	
<b>6</b> Net gains from sales of unsecured loans . . . . .	<b>6</b>	
<b>7</b> Gross receipts from credit card receivables . . . . .	<b>7</b>	
<b>8</b> Net gains from sales of credit card receivables . . . . .	<b>8</b>	
<b>9</b> Credit card issuer's reimbursement fees . . . . .	<b>9</b>	
<b>10</b> Gross receipts from merchant discount . . . . .	<b>10</b>	
<b>11</b> Loan servicing fees . . . . .	<b>11</b>	
<b>12</b> Gross receipts from travelers checks, cashiers checks, certified checks, and money orders . . . . .	<b>12</b>	
<b>13</b> Gross receipts from automated teller machines and safety deposit boxes . . . . .	<b>13</b>	
<b>14</b> Gross receipts from maintaining accounts . . . . .	<b>14</b>	
<b>15</b> Gross receipts from electronic funds transfer . . . . .	<b>15</b>	
<b>16</b> Gross receipts from cash management services . . . . .	<b>16</b>	
<b>17</b> Gross receipts from international trade services . . . . .	<b>17</b>	
<b>18</b> Gross receipts from data processing services and document imaging services . . . . .	<b>18</b>	
<b>19</b> Gross receipts from research services . . . . .	<b>19</b>	
<b>20</b> Gross receipts from trust services . . . . .	<b>20</b>	
<b>21</b> Gross receipts from investment banking services . . . . .	<b>21</b>	
<b>22</b> Gross receipts from brokerage services . . . . .	<b>22</b>	
<b>23</b> Gross receipts from services provided to regulated investment companies . . . . .	<b>23</b>	
<b>24</b> Gross receipts from other services . . . . .	<b>24</b>	
<b>25</b> Gross receipts from the lease of real property . . . . .	<b>25</b>	
<b>26</b> Gross receipts from the lease of tangible personal property . . . . .	<b>26</b>	
<b>27</b> Gross receipts from computer software . . . . .	<b>27</b>	
<b>28</b> Gross royalties and other gross receipts from intangibles, excluding securities . . . . .	<b>28</b>	
<b>29</b> Sales of tangible personal property (attach schedule) . . . . .	<b>29</b>	
<b>30</b> Gross receipts apportioned to a state where the taxpayer would not be taxable under P.L. 86-272 . . . . .	<b>30</b>	
<b>31</b> Add lines 1 through 30 for column (a) (1 through 29 for column (b)) . . . . .	<b>31</b>	

(a) Wisconsin

(b) Total Company

*Separate return filers and pass-through entities skip to line 38.*

<b>32</b>	Enter sales or receipts included above, if any, that are intercompany transactions between combined group members . . . . .	<b>32</b>		
<b>33</b>	Enter sales or receipts included above, if any, that are <b>not</b> included in the computation of combined unitary income. . . . .	<b>33</b>		
<b>34</b>	Add lines 32 and 33 for each column. . . . .	<b>34</b>		
<b>35</b>	Subtract line 34 from line 31 for each column . . . . .	<b>35</b>		
<b>36</b>	Enter intercompany sales or receipts previously excluded from the receipts factor due to the deferral of income, if the deferred income is included in combined unitary income on this return . . . . .	<b>36</b>		
<b>37</b>	Add lines 35 and 36. Enter column (a) amount in Form 4A, Part II. Enter column (b) amount in Form 4A, Part I. . . . .	<b>37</b>		
<b>38</b>	<b>Separate return filers and pass-through entities:</b> Divide line 31, column (a) by line 31, column (b), and multiply by 100. This is the Wisconsin apportionment percentage . . . . .	<b>38</b>	_____ . _____ %	

**Part III Receipts Factor for Interstate Brokers-Dealers, Investment Advisers, Investment Companies, and Underwriters** (See section Tax 2.495, Wis. Adm. Code)

(a) Wisconsin

(b) Total Company

<b>1</b>	Gross brokerage commissions . . . . .	<b>1</b>		
<b>2</b>	Gross margin interest earned . . . . .	<b>2</b>		
<b>3</b>	Gross account maintenance fees . . . . .	<b>3</b>		
<b>4</b>	Gross receipts, net of commissions, from sales of trading assets . . . . .	<b>4</b>		
<b>5</b>	Gross receipts received on investment contracts . . . . .	<b>5</b>		
<b>6</b>	Gross receipts from underwriting services . . . . .	<b>6</b>		
<b>7</b>	Other gross receipts or net gains (attach schedule) . . . . .	<b>7</b>		
<b>8</b>	Gross receipts apportioned to a state where the taxpayer would not be taxable under P.L. 86-272 . . . . .	<b>8</b>		
<b>9</b>	Add lines 1 through 8 for column (a) (1 through 7 for column (b)) . . . . .	<b>9</b>		

*Separate return filers and pass-through entities skip to line 16.*

<b>10</b>	Enter sales or receipts included above, if any, that are intercompany transactions between combined group members. . . . .	<b>10</b>		
<b>11</b>	Enter sales or receipts included above, if any, that are <b>not</b> included in the computation of combined unitary income . . . . .	<b>11</b>		

	(a) Wisconsin	(b) Total Company
<b>12</b> Add lines 10 and 11 for each column . . . . .	<b>12</b>	_____
<b>13</b> Subtract line 12 from line 9 for each column. . . . .	<b>13</b>	_____
<b>14</b> Enter intercompany sales or receipts previously excluded from the receipts factor due to the deferral of income, if the deferred income is included in combined unitary income on this return . . . . .	<b>14</b>	_____
<b>15</b> Add lines 13 and 14. Enter column (a) amount in Form 4A, Part II. Enter column (b) amount in Form 4A, Part I . . . . .	<b>15</b>	_____
<b>16</b> <i>Separate return filers and pass-through entities:</i> Divide line 9, column (a) by line 9, column (b), and multiply by 100. This is the Wisconsin apportionment percentage . . . . .	<b>16</b>	_____ %

**Part IV Premiums Factor for Insurance Companies**

	(a) Wisconsin	(b) Total Company
<b>1</b> Direct premiums written for insurance on property and risks, other than life insurance . . . . .	<b>1</b>	_____
<b>2</b> Assumed premiums from domestic insurance companies written for reinsurance on property and risks, other than life insurance . . . . .	<b>2</b>	_____
<b>3</b> Add lines 1 and 2. . . . .	<b>3</b>	_____

*Separate return filers and pass-through entities skip to line 8.*

<b>4</b> Enter premiums included above, if any, that are intercompany transactions between combined group members . . . . .	<b>4</b>	_____
<b>5</b> Enter premiums included above, if any, that are <b>not</b> included in the computation of combined unitary income. . . . .	<b>5</b>	_____
<b>6</b> Add lines 4 and 5 for each column. . . . .	<b>6</b>	_____
<b>7</b> Subtract line 6 from line 3 for each column. Enter column (a) amount in Form 4A, Part II. Enter column (b) amount in Form 4A, Part I. . . . .	<b>7</b>	_____
<b>8</b> <i>Separate return filers and pass-through entities:</i> Divide line 3, column (a) by line 3, column (b), and multiply by 100. This is the Wisconsin apportionment percentage . . . . .	<b>8</b>	_____ %