

Wisconsin Apportionment Data for Multiple 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 Apportionment Percentage for Companies in Specialized Industries

Air carriers complete Part I-A, motor carriers complete Part I-B, railroads and sleeping car companies complete Part I-C, pipeline companies complete Part I-D, and telecommunications companies complete Part I-E.

Notes for combined return filers:

- You must exclude intercompany transactions from both column (a) and column (b).
- You must exclude from both column (a) and column (b) any amounts that do not relate to receipts included in the computation of combined unitary income.
- If any intercompany transactions were previously excluded from apportionment factors due to the deferral of income, you must include those transactions in the apportionment factors if the deferred income is included in combined unitary income on this return.
- You must complete Part II on page 6.

Part I-A Apportionment Percentage for Interstate Air Carriers

(See section Tax 2.46, Wis. Adm. Code)

		(a) Wisconsin	(b) Total Company
1 Aircraft arrivals and departures	1		
2 Divide line 1, column (a), by line 1, column (b), and multiply by 100	2	_____ . _____ %	
3 Factor weight.	3	0.3333	
4 Multiply line 2 by line 3. This is the Wisconsin arrivals and departures factor	4	_____ . _____ %	
5 Revenue tons	5		
6 Divide line 5, column (a), by line 5, column (b), and multiply by 100.	6	_____ . _____ %	
7 Factor weight.	7	0.3333	
8 Multiply line 6 by line 7. This is the Wisconsin revenue tons factor	8	_____ . _____ %	
9 Originating revenue	9		
10 Divide line 9, column (a), by line 9, column (b), and multiply by 100.	10	_____ . _____ %	
11 Factor weight.	11	0.3333	
12 Multiply line 10 by line 11. This is the Wisconsin originating revenue factor	12	_____ . _____ %	
13 Add lines 4, 8, and 12. This is the Wisconsin percentage.	13	_____ . _____ %	

Combined return filers: Continue to Part II on page 6.

Part I-B Apportionment Percentage for Interstate Motor Carriers

(See section Tax 2.47, Wis. Adm. Code)

	(a) Wisconsin	(b) Total Company
1 Gross receipts from carriage of persons and property 1		
2 Divide line 1, column (a), by line 1, column (b), and multiply by 100. 2	_____ . _____ %	
3 Factor weight. 3	0.5	
4 Multiply line 2 by line 3. This is the Wisconsin gross receipts factor 4	_____ . _____ %	
5 Ton miles of carriage 5		
6 Divide line 5, column (a), by line 5, column (b), and multiply by 100. 6	_____ . _____ %	
7 Factor weight. 7	0.5	
8 Multiply line 6 by line 7. This is the Wisconsin ton miles factor 8	_____ . _____ %	
9 Add lines 4 and 8. This is the Wisconsin percentage. 9	_____ . _____ %	

Combined return filers: Continue to Part II on page 6.

Part I-C Apportionment Percentage for Interstate Railroads and Sleeping Car Companies

(See section Tax 2.475, Wis. Adm. Code)

	(a) Wisconsin	(b) Total Company
1 Gross receipts from carriage of persons and property 1		
2 Divide line 1, column (a), by line 1, column (b), and multiply by 100. 2	_____ . _____ %	
3 Factor weight. 3	0.5	
4 Multiply line 2 by line 3. This is the Wisconsin gross receipts factor 4	_____ . _____ %	
5 Revenue ton miles of carriage 5		
6 Divide line 5, column (a), by line 5, column (b), and multiply by 100. 6	_____ . _____ %	
7 Factor weight. 7	0.5	
8 Multiply line 6 by line 7. This is the Wisconsin revenue ton miles factor 8	_____ . _____ %	
9 Add lines 4 and 8. This is the Wisconsin percentage. 9	_____ . _____ %	

Combined return filers: Continue to Part II on page 6.

Part I-D Apportionment Percentage for Interstate Pipeline Companies

(See section Tax 2.48, Wis. Adm. Code)

Property Factor

		(a) Wisconsin		(b) 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	_____	_____	_____

		(a) Wisconsin	(b) Total Company
11	Separately for Wisconsin and the total company, add the amounts from line 10, columns (i) and (ii), and divide each total by 2. This is the total property	11	_____
12	Divide line 11, column (a), by line 11, column (b), and multiply by 100	12	_____ . _____ %
13	Factor weight	13	0.3333
14	Multiply line 12 by line 13. This is the Wisconsin property factor	14	_____ . _____ %

Payroll Factor

		(a) Wisconsin	(b) Total Company
15	Wages, salaries, and other compensation paid to employees	15	_____
16	Fees paid to affiliated corporations for personal services	16	_____
17	Add lines 15 and 16. This is the total payroll	17	_____
18	Divide line 17, column (a), by line 17, column (b), and multiply by 100	18	_____ . _____ %
19	Factor weight	19	0.3333
20	Multiply line 18 by line 19. This is the Wisconsin payroll factor	20	_____ . _____ %

Traffic Units Factor

		(a) Wisconsin	(b) Total Company
21	Traffic units	_____	_____
22	Divide line 21, column (a), by line 21, column (b), and multiply by 100	_____ %	
23	Factor weight	<u>0.3333</u>	
24	Multiply line 22 by line 23. This is the Wisconsin traffic units factor	_____ %	
25	Add lines 14, 20, and 24. This is the Wisconsin percentage	_____ %	

Combined return filers: Continue to Part II on page 6.

Part I-E Apportionment Percentage for Interstate Telecommunications Companies
(See section Tax 2.502, Wis. Adm. Code)

Property Factor

		(a) Wisconsin		(b) Total Company	
		(i) Beginning of Year	(ii) End of Year	(i) Beginning of Year	(ii) End of Year
1	Land	_____	_____	_____	_____
2	Buildings	_____	_____	_____	_____
3	Furniture and fixtures	_____	_____	_____	_____
4	Transportation equipment	_____	_____	_____	_____
5	Machinery and other equipment	_____	_____	_____	_____
6	Inventories	_____	_____	_____	_____
7	Other (specify)	_____	_____	_____	_____
8	Add lines 1 through 7	_____	_____	_____	_____

		(a) Wisconsin	(b) Total Company
9	Separately for Wisconsin and the total company, add the amounts from line 8, columns (i) and (ii), and divide each total by 2. This is the average owned property	_____	_____
10	Rentals paid multiplied by 8	_____	_____
11	Add lines 9 and 10. This is the total property	_____	_____
12	Divide line 11, column (a), by line 11, column (b), and multiply by 100	_____ %	
13	Factor weight	<u>0.3333</u>	
14	Multiply line 12 by line 13. This is the Wisconsin property factor	_____ %	

Payroll Factor

(a) Wisconsin

(b) Total Company

<p>15 Wages, salaries, and other compensation paid to employees 15</p> <p>16 Fees paid to affiliated corporations for personal services 16</p> <p>17 Add lines 15 and 16. This is the total payroll 17</p> <p>18 Divide line 17, column (a), by line 17, column (b), and multiply by 100 18</p> <p>19 Factor weight 19</p> <p>20 Multiply line 18 by line 19. This is the Wisconsin payroll factor 20</p>	<p>_____</p> <p>_____</p> <p>_____</p> <p>_____ . _____ %</p> <p>0.3333</p> <p>_____ . _____ %</p>	<p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____ . _____ %</p>
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Sales Factor

(a) Wisconsin

(b) Total Company

<p>21 Sales of tangible personal property delivered or shipped to Wisconsin purchasers:</p> <p style="padding-left: 20px;">a Shipped from outside Wisconsin. 21a</p> <p style="padding-left: 20px;">b Shipped from within Wisconsin. 21b</p> <p>22 Sales of tangible personal property shipped from Wisconsin to:</p> <p style="padding-left: 20px;">a The federal government within Wisconsin 22a</p> <p style="padding-left: 20px;">b The federal government in a state where the taxpayer would not be taxable under P.L. 86-272. . . 22b</p> <p style="padding-left: 20px;">c Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272. 22c</p> <p>23 Double throwback sales. Total 23</p> <p>24 Total sales of tangible personal property (for column (a), add lines 21 through 23) 24</p> <p>25 Other apportionable gross receipts. 25</p> <p>26 Add lines 24 and 25 for each column. This is the total sales 26</p> <p>27 Divide line 26, column (a), by line 26, column (b), and multiply by 100 27</p> <p>28 Factor weight 28</p> <p>29 Multiply line 27 by line 28. This is the Wisconsin sales factor 29</p> <p>30 Add lines 14, 20, and 29. This is the Wisconsin percentage 30</p>	<p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____ . _____ %</p> <p>0.3333</p> <p>_____ . _____ %</p> <p>_____ . _____ %</p>	<p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____ . _____ %</p>
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Combined return filers: Continue to Part II on page 6.

Part II Conversion to Modified Sales Factor for Combined Return Filers

1 Computation of total company sales:

- a** Gross receipts from the sale of inventory **1a** _____
- b** Gross receipts from the operation of farms, mines, and quarries **1b** _____
- c** Gross receipts from the sale of scrap or by-products **1c** _____
- d** Gross commissions **1d** _____
- e** Gross receipts from personal and other services **1e** _____
- f** Gross rents from real property or tangible personal property **1f** _____
- g** Interest on trade accounts and trade notes receivable **1g** _____
- h** Partner's share of partnership's gross receipts **1h** _____
- i** Member's share of limited liability company's gross receipts **1i** _____
- j** Gross management fees **1j** _____
- k** Gross royalties from income-producing activities **1k** _____
- l** Gross franchise fees from income-producing activities **1l** _____

2 Add lines 1a through 1l. **2** _____

3 Enter sales included above, if any, that are intercompany sales between combined group members. **3** _____

4 Enter sales included above, if any, that are **not** included in the computation of combined unitary income **4** _____

5 Add lines 3 and 4 **5** _____

6 Subtract line 5 from line 2 **6** _____

7 Enter intercompany sales previously eliminated from the amounts in Part II if the gain or loss on the transaction was deferred and recognized in combined unitary income on this return **7** _____

8 Add lines 6 and 7. This is the modified sales factor denominator. Enter this amount on Form 4A, Part I. **8** _____

9 Enter the Wisconsin apportionment percentage from the last line of Part I-A, I-B, I-C, I-D, or I-E, whichever applies. **9** _____ . _____ %

10 Multiply line 8 by line 9. This is the modified sales factor numerator. Enter this amount on Form 4A, Part II. **10** _____