

**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 |
|------|--------------------|

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

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

**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)<br>Wisconsin            |                        | (b)<br>Total Company        |                        |
|----|---|-----------------------------|------------------------|-----------------------------|------------------------|
|    |   | (i)<br>Beginning<br>of Year | (ii)<br>End of<br>Year | (i)<br>Beginning<br>of Year | (ii)<br>End of<br>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 <b>property factor</b> . . . . .  | 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 <b>payroll factor</b> . . . . . | 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 . . . . .  | 0.3333        |                   |
| 24 | Multiply line 22 by line 23. This is the Wisconsin <b>traffic units factor</b> . . . . . | _____ %       |                   |
| 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)<br>Wisconsin            |                        | (b)<br>Total Company        |                        |
|---|---|-----------------------------|------------------------|-----------------------------|------------------------|
|   |   | (i)<br>Beginning<br>of Year | (ii)<br>End of<br>Year | (i)<br>Beginning<br>of Year | (ii)<br>End of<br>Year |
| 1 | Land . . . . .                          | 1                           | _____                  | _____                       | _____                  |
| 2 | Buildings . . . . .                     | 2                           | _____                  | _____                       | _____                  |
| 3 | Furniture and fixtures . . . . .        | 3                           | _____                  | _____                       | _____                  |
| 4 | Transportation equipment . . . . .      | 4                           | _____                  | _____                       | _____                  |
| 5 | Machinery and other equipment . . . . . | 5                           | _____                  | _____                       | _____                  |
| 6 | Inventories . . . . .                   | 6                           | _____                  | _____                       | _____                  |
| 7 | Other (specify) . . . . .               | 7                           | _____                  | _____                       | _____                  |
| 8 | Add lines 1 through 7 . . . . .         | 8                           | _____                  | _____                       | _____                  |

|    |   | (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 . . . . . | 9             | _____             |
| 10 | Rentals paid multiplied by 8 . . . . .  | 10            | _____             |
| 11 | Add lines 9 and 10. 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 <b>property factor</b> . . . . .   | 14            | _____ %           |



**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** \_\_\_\_\_