Form **4A-1**	**Wisconsin Apportionment Data for Single Factor Formulas**	**2013**
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

Round Amount to Nearest Dollar

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

		(a) Wisconsin		**(b) Total Company**
1	Sales of tangible personal property delivered or shipped to Wisconsin purchasers:			
	a Shipped from outside Wisconsin	**1a** .00		
	b Shipped from within Wisconsin.	**1b** .00		
2	Sales of tangible personal property shipped from Wisconsin to:			
	a The federal government within Wisconsin	**2a** .00		
	b The federal government in a state where the taxpayer would not be taxable under P.L. 86-272.	**2b** .00		
	c Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272.	**2c** .00		
3	Double throwback sales.	**3a** .00		
4	Total sales of tangible personal property (for column (a), add lines 1 through 3)	**4a** .00	**4b** .00	
5	Gross receipts from the use of computer software if the purchaser or licensee used the software in Wisconsin.	**5a** .00		
6	Total gross receipts from the use of computer software		**6b** .00	
7	Gross receipts from services provided to a purchaser who received the benefit of the service in Wisconsin.	**7a** .00		
8	Total gross receipts from services.		**8b** .00	
9	Other apportionable gross receipts.	**9a** .00	**9b** .00	
10	For column a, add lines 4a, 5a, 7a and 9a. For column (b), add lines 4b, 6b, 8b, and 9b	**10a** .00	**10b** .00	

Separate return filers and pass-through entities skip to line 17.

11	Enter sales included above, if any, that are intercompany sales between combined group members	**11a** .00	**11b** .00
12	Enter sales included above, if any, that are **not** included in the computation of combined unitary income	**12a** .00	**12b** .00
13	Add lines 11 and 12 for each column	**13a** .00	**13b** .00
14	Subtract line 13 from line 10 for each column.	**14a** .00	**14b** .00
15	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	**15a** .00	**15b** .00
16	Add lines 14 and 15 for each column. Enter col. (a) amount in Form 4A, Part II. Enter col. (b) amount in Form 4A, Part I .	**16a** .00	**16b** .00
17	*Separate return filers and pass-through entities:* Divide line 10a, by line 10b, and multiply by 100. This is the Wisconsin apportionment percentage.	**17a** __ __ __ . __ __ __ __ %	

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

		(a) Wisconsin	(b) Total Company
1	Gross interest and other fees from loans secured by real property	**1a** _____ .00	**1b** _____ .00
2	Gross interest and other fees from loans secured by tangible personal property	**2a** _____ .00	**2b** _____ .00
3	Gross interest and other fees from unsecured loans	**3a** _____ .00	**3b** _____ .00
4	Net gains from sales of loans secured by real property	**4a** _____ .00	**4b** _____ .00
5	Net gains from sales of loans secured by tangible personal property	**5a** _____ .00	**5b** _____ .00
6	Net gains from sales of unsecured loans	**6a** _____ .00	**6b** _____ .00
7	Gross receipts from credit card receivables	**7a** _____ .00	**7b** _____ .00
8	Net gains from sales of credit card receivables	**8a** _____ .00	**8b** _____ .00
9	Credit card issuer's reimbursement fees	**9a** _____ .00	**9b** _____ .00
10	Gross receipts from merchant discount	**10a** _____ .00	**10b** _____ .00
11	Loan servicing fees	**11a** _____ .00	**11b** _____ .00
12	Gross receipts from travelers checks, cashiers checks, certified checks, and money orders	**12a** _____ .00	**12b** _____ .00
13	Gross receipts from automated teller machines and safety deposit boxes	**13a** _____ .00	**13b** _____ .00
14	Gross receipts from maintaining accounts	**14a** _____ .00	**14b** _____ .00
15	Gross receipts from electronic funds transfer	**15a** _____ .00	**15b** _____ .00
16	Gross receipts from cash management services	**16a** _____ .00	**16b** _____ .00
17	Gross receipts from international trade services	**17a** _____ .00	**17b** _____ .00
18	Gross receipts from data processing services and document imaging services	**18a** _____ .00	**18b** _____ .00
19	Gross receipts from research services	**19a** _____ .00	**19b** _____ .00
20	Gross receipts from trust services	**20a** _____ .00	**20b** _____ .00
21	Gross receipts from investment banking services	**21a** _____ .00	**21b** _____ .00
22	Gross receipts from brokerage services	**22a** _____ .00	**22b** _____ .00
23	Gross receipts from services provided to regulated investment companies	**23a** _____ .00	**23b** _____ .00
24	Gross receipts from other services	**24a** _____ .00	**24b** _____ .00
25	Gross receipts from the lease of real property	**25a** _____ .00	**25b** _____ .00
26	Gross receipts from the lease of tangible personal property	**26a** _____ .00	**26b** _____ .00
27	Gross receipts from computer software	**27a** _____ .00	**27b** _____ .00
28	Gross royalties and other gross receipts from intangibles excluding securities	**28a** _____ .00	**28b** _____ .00
29	Sales of tangible personal property (attach schedule)	**29a** _____ .00	**29b** _____ .00
30	Gross receipts apportioned to a state where the taxpayer would not be taxable under P.L. 86-272	**30a** _____ .00	
31	Add lines 1a through 30a for column (a) (1b through 29b for column (b))	**31a** _____ .00	**31b** _____ .00

		(a) Wisconsin	(b) Total Company

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

32 Enter sales or receipts included above, if any, that are intercompany transactions between combined group members . . . . **32a** _____ .00   **32b** _____ .00

33 Enter sales or receipts included above, if any, that are **not** included in the computation of combined unitary income. . . . . **33a** _____ .00   **33b** _____ .00

34 Add lines 32 and 33 for each column. . . . . **34a** _____ .00   **34b** _____ .00

35 Subtract line 34 from line 31 for each column . . . . **35a** _____ .00   **35b** _____ .00

36 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 . . . . **36a** _____ .00   **36b** _____ .00

37 Add lines 35 and 36 for each column. Enter col. (a) amount in Form 4A, Part II. Enter col. (b) amount in Form 4A, Part I   **37a** _____ .00   **37b** _____ .00

38 *Separate return filers and pass-through entities:*
Divide line 31a, by line 31b, and multiply by 100.
This is the Wisconsin apportionment percentage . . . . **38a** __ __ __ **.** __ __ __ __ %

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

1 Gross brokerage commissions. . . . . **1a** _____ .00   **1b** _____ .00

2 Gross margin interest earned. . . . . **2a** _____ .00   **2b** _____ .00

3 Gross account maintenance fees. . . . . **3a** _____ .00   **3b** _____ .00

4 Gross receipts, net of commissions, from sales of trading assets . . . . **4a** _____ .00   **4b** _____ .00

5 Gross receipts received on investment contracts. . . . . **5a** _____ .00   **5b** _____ .00

6 Gross receipts from underwriting services . . . . **6a** _____ .00   **6b** _____ .00

7 Other gross receipts or net gains (attach schedule). . . . . . . **7a** _____ .00   **7b** _____ .00

8 Gross receipts apportioned to a state where the taxpayer would not be taxable under P.L. 86-272 . . . . **8a** _____ .00

9 Add lines 1a through 8a for column (a) (1b through 7b for column (b)). . . . . **9a** _____ .00   **9b** _____ .00

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

10 Enter sales or receipts included above, if any, that are intercompany transactions between combined group members. . . . . **10a** _____ .00   **10b** _____ .00

11 Enter sales or receipts included above, if any, that are **not** included in the computation of combined unitary income . . . **11a** _____ .00   **11b** _____ .00

		(a) Wisconsin	(b) Total Company
12	Add lines 10 and 11 for each column	**12a** _____ .00	**12b** _____ .00
13	Subtract line 12 from line 9 for each column.	**13a** _____ .00	**13b** _____ .00
14	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	**14a** _____ .00	**14b** _____ .00
15	Add lines 13 and 14 for each column. Enter col. (a) amount in Form 4A, Part II. Enter col. (b) amount in Form 4A, Part I	**15a** _____ .00	**15b** _____ .00
16	***Separate return filers and pass-through entities:*** Divide line 9a, by line 9b, and multiply by 100. This is the Wisconsin apportionment percentage	**16a** __ __ __ **.** __ __ __ __ %	

Part IV Premiums Factor for Insurance Companies

		(a) Wisconsin	(b) Total Company
1	Direct premiums written for insurance on property and risks, other than life insurance	**1a** _____ .00	**1b** _____ .00
2	Assumed premiums from domestic insurance companies written for reinsurance on property and risks, other than life insurance	**2a** _____ .00	**2b** _____ .00
3	Add lines 1 and 2 for each column.	**3a** _____ .00	**3b** _____ .00

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

		(a) Wisconsin	(b) Total Company
4	Enter premiums included above, if any, that are intercompany transactions between combined group members	**4a** _____ .00	**4b** _____ .00
5	Enter premiums included above, if any, that are **not** included in the computation of combined unitary income. . . .	**5a** _____ .00	**5b** _____ .00
6	Add lines 4 and 5 for each column.	**6a** _____ .00	**6b** _____ .00
7	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.	**7a** _____ .00	**7b** _____ .00
8	***Separate return filers and pass-through entities:*** Divide line 3a, by line 3b, and multiply by 100. This is the Wisconsin apportionment percentage.	**8a** __ __ __ **.** __ __ __ __ %	