1998 Wisconsin Apportionment Data

Form **4B**

Wisconsin Department of Revenue

Name

Federal Employer ID Number

Part I — Nonapportionable Income (Loss) (Income (loss) from rentals, royalties, or sales of nonbusiness tangible property)

		Wisconsin	Total Company
1	Profits (losses) from disposal of nonbusiness tangible property		
2	Rents and royalties from nonbusiness tangible property		
3	Expenses related to income on line 2		
4	Subtract line 3 from line 2		
5	Add lines 1 and 4. This is net nonapportionable income (loss). Enter on Form 4, page 1, lines 6 and 10, or Form 4T, lines 2 and 6	W	T

Part II — Apportionment Percentage (Except for air carriers, motor carriers, railroads, pipeline companies, financial organizations, and public utilities)

Property

		Wisconsin a Beginning of Year	Wisconsin b End of Year	Total Company a Beginning of Year	Total Company b End of Year
6	Land				
7	Buildings				
8	Furniture and fixtures				
9	Transportation equipment				
10	Machinery and other equipment				
11	Other (specify)				
12	Inventories				
13	Add lines 6 through 12				

		Wisconsin	Total Company	Percentage	Weight
14	Separately for Wisconsin and for the total company, add the amounts from line 13, columns a and b, and divide each total by 2. This is average owned property				
15	Rentals paid multiplied by 8				
16	Totals and percentage			%	1

Payroll

		Wisconsin	Total Company	Percentage	Weight
17	Wages, salaries, and other compensation paid to employes				
18	Fees paid to affiliated corporations for personal services				
19	Totals and percentage			%	1

Sales

		Wisconsin	Total Company	Percentage	Weight
20	Sales delivered or shipped to Wisconsin purchasers:				
a	Shipped from outside Wisconsin				
b	Shipped from within Wisconsin				
21	Sales shipped from Wisconsin to:				
a	The federal government within Wisconsin				
b	The federal government in a state where the taxpayer would not be taxable under P.L. 86-272 Total _____ x 50%				
c	Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272 Total _____ x 50%				
22	Double throwback sales Total _____ x 50%				
23	Total sales				
24	Other apportionable gross receipts				
25	Totals				
26	Percentage _____ % x 2 equals ▶			%	2
27	Add percentages on lines 16, 19, and 26			%	4
28	Divide line 27 by 4, unless **total company** property, payroll, or sales is zero (see instructions). This is the percent to Wisconsin. Enter on Form 4, page 1, line 8; Form 4T, line 4; Form 5S, lines 2 and 21; or Schedule 5K-1, item C			%	

Part III — Apportionment Percentage for Air Carriers, Motor Carriers, Railroads, Pipeline Companies, Financial Organizations, and Public Utilities (See Tax 2.46, 2.47, 2.475, 2.48, 2.49, and 2.50 for special apportionment formulas)

	(Indicate factor used)	Wisconsin	Total Company	Percentage
29	First factor:			%
30	Second factor:			%
31	Third factor:			%
32	Add percentages on lines 29, 30, and 31			%
33	Divide line 32 by the number of factors used (2 or 3). This is the percent to Wisconsin. Enter on Form 4, page 1, line 8; Form 4T, line 4; Form 5S, lines 2 and 21; or Schedule 5K-1, item C			%

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