2002

Wisconsin Apportionment Data

Federal Employer ID Number

Form 4B
Wisconsin Department of Revenue

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 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 Part II Apportionment Percentage (Except for air carriers, motor carriers, railroads, pipeline companies, financial organizations, and public utilities) **Property** Wisconsin **Total Company** a Beginning of Year b End of Year a Beginning of Year 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** 17 Wages, salaries, and other compensation paid to employees 18 Fees paid to affiliated corporations for personal services 19 Totals and percentage % 1 Sales Wisconsin **Total Company** 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 The federal government in a state where the taxpayer would not be taxable under P.L. 86-272 Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272 Total x 50% 22 Double throwback sales Total sales Other apportionable gross receipts 25 Totals Percentage 4 Add percentages on lines 16, 19, and 26 % 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 22; 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	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 22; or Schedule 5K-1, item C			%