



# 2004

## Wisconsin Apportionment Data

Form **4B**

Name \_\_\_\_\_

Federal Employer ID Number \_\_\_\_\_

Wisconsin Department of Revenue

### 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				
		<b>W</b>		<b>T</b>

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

Property	Wisconsin		Total Company		Percentage	Weight
	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						
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
17 Wages, salaries, and other compensation paid to employees						
18 Fees paid to affiliated corporations for personal services						
19 Totals and percentage					%	1
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 <b>total company</b> 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 G					%	

### 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 22; or Schedule 5K-1, item G			%