

**Wisconsin Apportionment Data
For Specialized Industries**

2005

(Continued From Form 4B)

Wisconsin Department
of Revenue

Attach to Wisconsin Form 3, 3S, 4, 4T, or 5S
Read instructions before filling in this form

Name	Federal Employer ID Number
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Part III Apportionment Percentage for Interstate Air Carriers (See section Tax 2.46, Wis. Adm. Code)

	(a) Wisconsin	(b) Total Company
40 Aircraft arrivals and departures 40		
41 Divide line 40a by line 40b (<i>carry to 4 decimal places</i>) . . . 41		
42 Factor weight 42	0.3333	
43 Multiply line 41 by line 42. This is the weighted ratio for arrivals and departures 43		
44 Revenue tons 44		
45 Divide line 44a by line 44b (<i>carry to 4 decimal places</i>) . . . 45		
46 Factor weight 46	0.3333	
47 Multiply line 45 by line 46. This is the weighted ratio for revenue tons 47		
48 Originating revenue 48		
49 Divide line 48a by line 48b (<i>carry to 4 decimal places</i>) . . . 49		
50 Factor weight 50	0.3333	
51 Multiply line 49 by line 50. This is the weighted ratio for originating revenue 51		
52 Add lines 43, 47, and 51. This is the Wisconsin percentage 52		

Part IV Apportionment Percentage for Interstate Motor Carriers (See section Tax 2.47, Wis. Adm. Code)

	(a) Wisconsin	(b) Total Company
53 Gross receipts from carriage of persons and property 53		
54 Divide line 53a by line 53b (<i>carry to 4 decimal places</i>) . . . 54		
55 Factor weight 55	0.5	
56 Multiply line 54 by line 55. This is the weighted ratio for gross receipts 56		
57 Ton miles of carriage 57		
58 Divide line 57a by line 57b (<i>carry to 4 decimal places</i>) . . . 58		
59 Factor weight 59	0.5	
60 Multiply line 58 by line 59. This is the weighted ratio for ton miles 60		
61 Add lines 56 and 60. This is the Wisconsin percentage . . . 61		

Part V Apportionment Percentage for Interstate Railroads and Sleeping Car Companies
(See section Tax 2.475, Wis. Adm. Code)

	(a) Wisconsin	(b) Total Company
62 Gross receipts from carriage of persons and property 62		
63 Divide line 62a by line 62b (<i>carry to 4 decimal places</i>) . . . 63		
64 Factor weight 64	0.5	
65 Multiply line 63 by line 64. This is the weighted ratio for gross receipts 65		

		(a) Wisconsin	(b) Total Company
66	Revenue ton miles of carriage 66	_____	_____
67	Divide line 66a by line 66b (<i>carry to 4 decimal places</i>) . . . 67	_____	_____
68	Factor weight 68	0.5	_____
69	Multiply line 67 by line 68. This is the weighted ratio for revenue ton miles 69	_____	_____
70	Add lines 65 and 69. This is the Wisconsin percentage . . . 70	_____	_____

Part VI Apportionment Percentage for Interstate Pipeline Companies (See section Tax 2.48, Wis. Adm. Code)

Property Factor

		(a) Wisconsin		(b) Total Company	
		(i) Beginning of Year	(ii) End of Year	(i) Beginning of Year	(ii) End of Year
71	Land 71	_____	_____	_____	_____
72	Buildings 72	_____	_____	_____	_____
73	Furniture and fixtures 73	_____	_____	_____	_____
74	Transportation equipment 74	_____	_____	_____	_____
75	Machinery and other equipment 75	_____	_____	_____	_____
76	Depletable property 76	_____	_____	_____	_____
77	Leasehold improvements 77	_____	_____	_____	_____
78	Inventories 78	_____	_____	_____	_____
79	Other (specify) 79	_____	_____	_____	_____
80	Add lines 71 through 79 80	_____	_____	_____	_____

		(a) Wisconsin	(b) Total Company
81	Separately for Wisconsin and the total company, add the amounts from line 80, columns (i) and (ii), and divide each total by 2. This is the total property 81	_____	_____
82	Divide line 81a by line 81b (<i>carry to 4 decimal places</i>). This is the Wisconsin property factor 82	_____	_____
83	Factor weight 83	0.3333	_____
84	Multiply line 82 by line 83. This is the weighted ratio for property 84	_____	_____

Payroll Factor

		(a) Wisconsin	(b) Total Company
85	Wages, salaries, and other compensation paid to employees 85	_____	_____
86	Fees paid to affiliated corporations for personal services . 86	_____	_____
87	Add lines 85 and 86. This is the total payroll 87	_____	_____
88	Divide line 87a by line 87b (<i>carry to 4 decimal places</i>). This is the Wisconsin payroll factor 88	_____	_____
89	Factor weight 89	0.3333	_____
90	Multiply line 88 by line 89. This is the weighted ratio for payroll 90	_____	_____

Traffic Units Factor

		(a) Wisconsin	(b) Total Company
91	Traffic units		
92	Divide line 91a by line 91b (<i>carry to 4 decimal places</i>). This is the Wisconsin traffic units factor		
93	Factor weight	0.3333	
94	Multiply line 92 by line 93. This is the weighted ratio for traffic units		
95	Add lines 84, 90, and 94. This is the Wisconsin percentage		

Part VII Apportionment Percentage for Interstate Finance Companies (See section Tax 2.49, Wis. Adm. Code)

		(a) Wisconsin	(b) Total Company
96	Gross receipts from the lending of money		
97	Divide line 96a by line 96b (<i>carry to 4 decimal places</i>)		
98	Factor weight	0.5	
99	Multiply line 97 by line 98. This is the weighted ratio for gross receipts		
100	Wages, salaries, and other compensation paid to employees		
101	Fees paid to affiliated corporations for personal services		
102	Add lines 100 and 101. This is the total payroll		
103	Divide line 102a by line 102b (<i>carry to 4 decimal places</i>).		
104	Factor weight	0.5	
105	Multiply line 103 by line 104. This is the weighted ratio for payroll		
106	Add lines 99 and 105. This is the Wisconsin percentage		