| Form **A-1** | **Wisconsin Apportionment Data for Single Factor Formulas** | **2015** |
|---|---|---|
| Wisconsin Department of Revenue | File with Wisconsin Form 1NPR, 2, 3, 4, 4T, 5S, or 6 *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.*

|  | | **(a) Wisconsin** | **(b) Total Company** |
|---|---|---|---|
| **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 on Form 6, Part III, line 1a. Enter col. (b) amount on Form 6, Part III, line 1b. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **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** | __ __ __ . __ __ __ __ % | |

IC-043

## 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 |

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

| | | (a) Wisconsin | (b) Total Company |
|---|---|---|---|
| **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 on this return. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | **36a** _____ .00 | **36b** _____ .00 |
| **37** | Add lines 35 and 36 for each column. Enter col. (a) amount on Form 6, Part III, line 1a. Enter col. (b) amount on Form 6, Part III, line 1b . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | **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 |
| | Trading assets sourced:  commercial domicile or . . . . . . . . | ⌐⌐ | |
| | customer billing address . . . . . . . | ⌐⌐ | |
| **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.*

| | | (a) Wisconsin | (b) Total Company |
|---|---|---|---|
| **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 on Form 6, Part III, line 1a. Enter col. (b) amount on Form 6, Part III, line 1b . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | **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 on Form 6, Part III, line 1a. Enter column (b) amount on Form 6, Part III, line 1b . . . . . . . . . . . . . . . . . . . . . . . . . . . | **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** __ __ __ . __ __ __ __ % | |