

Wisconsin Apportionment Data

Attach to Wisconsin Form 3, 3S, 4, 4T, or 5S

Wisconsin Department of Revenue

Read instructions before filling in this form

Name Federal Employer ID Number

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

Table with 3 columns: Description, (a) Wisconsin, (b) Total Company. Rows 1-5: Rents and royalties, Expenses, Subtract line 2, Profits (losses), Add lines 3 and 4.

Part II Apportionment Percentage (Except for direct air carriers, motor carriers, railroads, sleeping car companies, pipeline companies, financial institutions, brokers-dealers, investment advisers, investment companies, underwriters, and telecommunications companies)

Check box [] if a factor is omitted and see the instructions for the applicable percentages.

Property Factor

Table with 5 columns: Description, (a) Wisconsin (i) Beginning of Year, (a) Wisconsin (ii) End of Year, (b) Total Company (i) Beginning of Year, (b) Total Company (ii) End of Year. Rows 6-13: Land, Buildings, Furniture and fixtures, Transportation equipment, Machinery and other equipment, Inventories, Other, Add lines 6 through 12.

Table with 3 columns: Description, (a) Wisconsin, (b) Total Company. Rows 14-19: Average owned property, Rentals paid multiplied by 8, Add lines 14 and 15, Property factor weight, Multiply line 17 by line 18.

Payroll Factor

	(a) Wisconsin	(b) Total Company
20 Wages, salaries, and other compensation paid to employees 20	_____	_____
21 Fees paid to affiliated corporations for personal services . 21	_____	_____
22 Add lines 20 and 21. This is the total payroll 22	_____	_____
23 Divide line 22, column a, by line 22, column b, and multiply by 100 (<i>carry to 4 places to right of decimal point</i>) 23	_____ . _____ %	
24 Payroll factor weight 24	0.1	
25 Multiply line 23 by line 24. This is the Wisconsin payroll factor 25	_____ . _____ %	

Sales Factor

	(a) Wisconsin	(b) Total Company
26 Sales of tangible personal property delivered or shipped to Wisconsin purchasers:		
a Shipped from outside Wisconsin 26a	_____	
b Shipped from within Wisconsin 26b	_____	
27 Sales of tangible personal property shipped from Wisconsin to:		
a The federal government within Wisconsin 27a	_____	
b The federal government in a state where the taxpayer would not be taxable under P.L. 86-272. Total _____ x 0.5 27b	_____	
c Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272. Total _____ x 0.5 27c	_____	
28 Double throwback sales. Total _____ x 0.5 . . . 28	_____	
29 Total sales of tangible personal property (for column a, add lines 26 through 28) 29	_____	_____
30 Gross receipts from the use of computer software if the purchaser or licensee used the software:		
a In Wisconsin 30a	_____	
b In a state where the taxpayer is not taxable. Total _____ x 0.5 30b	_____	
31 Total gross receipts from the use of computer software (for column a, add lines 30a and 30b) 31	_____	_____
32 Gross receipts from services provided to a purchaser who:		
a Received benefit in Wisconsin 32a	_____	
b Received benefit in a state where the taxpayer is not taxable. Total _____ x 0.5 32b	_____	
33 Total gross receipts from services (for column a, add lines 32a and 32b) 33	_____	_____
34 Other apportionable gross receipts 34	_____	_____
35 Add lines 29, 31, 33, and 34 for each column. This is the total sales 35	_____	_____
36 Divide line 35, column a, by line 35, column b, and multiply by 100 (<i>carry to 4 places to right of decimal point</i>) 36	_____ . _____ %	
37 Sales factor weight 37	0.8	
38 Multiply line 36 by line 37. This is the Wisconsin sales factor 38	_____ . _____ %	
39 Add lines 19, 25, and 38. This is the Wisconsin percentage 39	_____ . _____ %	