

**Wisconsin Apportionment Data for
Single Factor Formulas**

2009

Wisconsin Department
of Revenue

File with Wisconsin Form 1NPR, 2, 3, 3S, 4, 4T, or 5S

Read instructions before filling in this form

| | |
|------|----------------------------|
| Name | Federal Employer ID Number |
|------|----------------------------|

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 _____ | |
| b Shipped from within Wisconsin | 1b _____ | |
| 2 Sales of tangible personal property shipped from Wisconsin to: | | |
| a The federal government within Wisconsin | 2a _____ | |
| b The federal government in a state where the taxpayer would not be taxable under P.L. 86-272. | 2b _____ | |
| c Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272. | 2c _____ | |
| 3 Double throwback sales. | 3 _____ | |
| 4 Total sales of tangible personal property (for column a, add lines 1 through 3) | 4 _____ | _____ |
| 5 Gross receipts from the use of computer software if the purchaser or licensee used the software in Wisconsin. | 5 _____ | |
| 6 Total gross receipts from the use of computer software | | 6 _____ |
| 7 Gross receipts from services provided to a purchaser who received the benefit of the service in Wisconsin. | 7 _____ | |
| 8 Total gross receipts from services. | | 8 _____ |
| 9 Other apportionable gross receipts. | 9 _____ | _____ |
| 10 For column a, add lines 4, 5, 7 and 9. For column b, add lines 4, 6, 8, and 9. | 10 _____ | _____ |
| <i>Separate return filers and pass-through entities skip to line 17.</i> | | |
| 11 Enter sales included above, if any, that are intercompany sales between combined group members | 11 _____ | _____ |
| 12 Enter sales included above, if any, that are not included in the computation of combined unitary income | 12 _____ | _____ |
| 13 Add lines 11 and 12 for each column | 13 _____ | _____ |
| 14 Subtract line 13 from line 10 for each column. | 14 _____ | _____ |
| 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 | 15 _____ | _____ |
| 16 Add lines 14 and 15. Enter column a amount in Form 4A, Part II. Enter column b amount in Form 4A, Part I | 16 _____ | _____ |
| 17 Separate return filers and pass-through entities: Divide line 10, column a by line 10, column b, and multiply by 100. This is the Wisconsin apportionment percentage. | 17 _____ | _____ % |

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 | 1 | |
| 2 Gross interest and other fees from loans secured by tangible personal property | 2 | |
| 3 Gross interest and other fees from unsecured loans | 3 | |
| 4 Net gains from sales of loans secured by real property | 4 | |
| 5 Net gains from sales of loans secured by tangible personal property | 5 | |
| 6 Net gains from sales of unsecured loans | 6 | |
| 7 Gross receipts from credit card receivables | 7 | |
| 8 Net gains from sales of credit card receivables | 8 | |
| 9 Credit card issuer's reimbursement fees | 9 | |
| 10 Gross receipts from merchant discount | 10 | |
| 11 Loan servicing fees | 11 | |
| 12 Gross receipts from travelers checks, cashiers checks, certified checks, and money orders | 12 | |
| 13 Gross receipts from automated teller machines and safety deposit boxes | 13 | |
| 14 Gross receipts from maintaining accounts | 14 | |
| 15 Gross receipts from electronic funds transfer | 15 | |
| 16 Gross receipts from cash management services | 16 | |
| 17 Gross receipts from international trade services | 17 | |
| 18 Gross receipts from data processing services and document imaging services | 18 | |
| 19 Gross receipts from research services | 19 | |
| 20 Gross receipts from trust services | 20 | |
| 21 Gross receipts from investment banking services | 21 | |
| 22 Gross receipts from brokerage services | 22 | |
| 23 Gross receipts from services provided to regulated investment companies | 23 | |
| 24 Gross receipts from other services | 24 | |
| 25 Gross receipts from the lease of real property | 25 | |
| 26 Gross receipts from the lease of tangible personal property | 26 | |
| 27 Gross receipts from computer software | 27 | |
| 28 Gross royalties and other gross receipts from intangibles, excluding securities | 28 | |
| 29 Sales of tangible personal property (attach schedule) | 29 | |
| 30 Gross receipts apportioned to a state where the taxpayer would not be taxable under P.L. 86-272 | 30 | |
| 31 Add lines 1 through 30 for column a (1 through 29 for column b) | 31 | |

(a) Wisconsin

(b) Total Company

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

| | |
|--|--|
| <p>32 Enter sales or receipts included above, if any, that are intercompany transactions between combined group members</p> <p>33 Enter sales or receipts included above, if any, that are not included in the computation of combined unitary income.</p> <p>34 Add lines 32 and 33 for each column.</p> <p>35 Subtract line 34 from line 31 for each column</p> <p>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</p> <p>37 Add lines 35 and 36. Enter column a amount in Form 4A, Part II. Enter column b amount in Form 4A, Part I</p> <p>38 <i>Separate return filers and pass-through entities:</i> Divide line 31, column a by line 31, column b, and multiply by 100. This is the Wisconsin apportionment percentage</p> | <p>32 _____</p> <p>33 _____</p> <p>34 _____</p> <p>35 _____</p> <p>36 _____</p> <p>37 _____</p> <p>38 _____ . _____ %</p> |
|--|--|

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

| | |
|--|---|
| <p>1 Gross brokerage commissions</p> <p>2 Gross margin interest earned</p> <p>3 Gross account maintenance fees</p> <p>4 Gross receipts, net of commissions, from sales of trading assets</p> <p>5 Gross receipts received on investment contracts</p> <p>6 Gross receipts from underwriting services</p> <p>7 Other gross receipts or net gains (attach schedule)</p> <p>8 Gross receipts apportioned to a state where the taxpayer would not be taxable under P.L. 86-272</p> <p>9 Add lines 1 through 8 for column a (1 through 7 for column b)</p> | <p>1 _____</p> <p>2 _____</p> <p>3 _____</p> <p>4 _____</p> <p>5 _____</p> <p>6 _____</p> <p>7 _____</p> <p>8 _____</p> <p>9 _____</p> |
|--|---|

Separate return filers and pass-through entities skip to line 16.

| | |
|---|---|
| <p>10 Enter sales or receipts included above, if any, that are intercompany transactions between combined group members.</p> <p>11 Enter sales or receipts included above, if any, that are not included in the computation of combined unitary income</p> | <p>10 _____</p> <p>11 _____</p> |
|---|---|

| | (a) Wisconsin | (b) Total Company |
|---|---------------|-------------------|
| 12 Add lines 10 and 11 for each column | 12 | _____ |
| 13 Subtract line 12 from line 9 for each column. | 13 | _____ |
| 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 | 14 | _____ |
| 15 Add lines 13 and 14. Enter column a amount in Form 4A, Part II. Enter column b amount in Form 4A, Part I | 15 | _____ |
| 16 <i>Separate return filers and pass-through entities:</i> Divide line 9, column a by line 9, column b, and multiply by 100. This is the Wisconsin apportionment percentage | 16 | _____ % |

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 | 1 | _____ |
| 2 Assumed premiums from domestic insurance companies written for reinsurance on property and risks, other than life insurance | 2 | _____ |
| 3 Add lines 1 and 2 | 3 | _____ |

Separate return filers and pass-through entities skip to line 8.

| | | |
|--|----------|---------|
| 4 Enter premiums included above, if any, that are intercompany transactions between combined group members | 4 | _____ |
| 5 Enter premiums included above, if any, that are not included in the computation of combined unitary income. | 5 | _____ |
| 6 Add lines 4 and 5 for each column. | 6 | _____ |
| 7 Subtract line 6 from line 3 for each column. Enter column a amount in Form 4A, Part II. Enter column b amount in Form 4A, Part I. | 7 | _____ |
| 8 <i>Separate return filers and pass-through entities:</i> Divide line 3, column a by line 3, column b, and multiply by 100. This is the Wisconsin apportionment percentage | 8 | _____ % |