Form **4A-2**

Wisconsin Apportionment Data for Multiple Factor Formulas

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

2012

Wisconsin Department of Revenue

Read instructions before filling in this form

Name Identifying Number

Part I Apportionment Percentage for Companies in Specialized Industries

Air carriers complete Part I-A, motor carriers complete Part I-B, railroads and sleeping car companies complete Part I-C, pipeline companies complete Part I-D, and telecommunications companies complete Part I-E.

Notes for combined return filers:

- You must exclude intercompany transactions from both column (a) and column (b).
- You must exclude from both column (a) and column (b) any amounts that do not relate to receipts included in the computation of combined unitary income.
- If any intercompany transactions were previously excluded from apportionment factors due to the deferral of
 income, you must include those transactions in the apportionment factors if the deferred income is included in
 combined unitary income on this return.
- · You must complete Part II on page 6.

Part I-A Apportionment Percentage for Interstate Air Carriers

Combined return filers: Continue to Part II on page 6.

	e section Tax 2.46, Wis. Adm. Code)	Janne		
			(a) Wisconsin	(b) Total Company
1	Aircraft arrivals and departures	1		
2	Divide line 1, column (a), by line 1, column (b), and multiply by 100	2	%	
3	Factor weight	3	0.3333	
4	Multiply line 2 by line 3. This is the Wisconsin arrivals and departures factor	4	%	
5	Revenue tons	5		
6	Divide line 5, column (a), by line 5, column (b), and multiply by 100	6	%	
7	Factor weight	7	0.3333	
8	Multiply line 6 by line 7. This is the Wisconsin revenue tons factor	8	%	
9	Originating revenue	9		
10	Divide line 9, column (a), by line 9, column (b), and multiply by 100	10	%	
11	Factor weight	11	0.3333	
12	Multiply line 10 by line 11. This is the Wisconsin originating revenue factor	12	%	
13	Add lines 4, 8, and 12. This is the Wisconsin percentage	13	%	

2012 Form 4A-2 Page **2 of 6**

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

			(a) Wisconsin	(b) Total Company
1	Gross receipts from carriage of persons and property	1 _		
2	Divide line 1, column (a), by line 1, column (b), and multiply by 100	2	%	
3	Factor weight	3 _	0.5	
4	Multiply line 2 by line 3. This is the Wisconsin gross receipts factor	4	%	
5	Ton miles of carriage	5 _		
6	Divide line 5, column (a), by line 5, column (b), and multiply by 100	6	%	
7	Factor weight	7 _	0.5	
8	Multiply line 6 by line 7. This is the Wisconsin ton miles factor	8	%	
9	Add lines 4 and 8. This is the Wisconsin percentage.	9	%	
Coi	mbined return filers: Continue to Part II on page 6.			

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

			(a) Wisconsin	(b) Total Company
1	Gross receipts from carriage of persons and property	1 _		
2	Divide line 1, column (a), by line 1, column (b), and multiply by 100	2	%	
3	Factor weight	3 _	0.5	
4	Multiply line 2 by line 3. This is the Wisconsin gross receipts factor	4	%	
5	Revenue ton miles of carriage	5		
6	Divide line 5, column (a), by line 5, column (b), and multiply by 100	6	%	
7	Factor weight	7	0.5	
8	Multiply line 6 by line 7. This is the Wisconsin revenue ton miles factor	8	%	
9	Add lines 4 and 8. This is the Wisconsin percentage.	9	%	
Cor	mbined return filers: Continue to Part II on page 6.			

2012 Form 4A-2 Page **3 of 6**

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

Property Factor

	(a) Wisco			Total	(b) Company
		(i) Beginning of Year	(ii) End of Year	(i) Beginning of Year	(ii) End of Year
1	Land 1 _				
2	Buildings 2				
3	Furniture and fixtures				
4	Transportation equipment 4 _				
5	Machinery and other equipment 5 _				_
6	Depletable property 6				
7					
8	Inventories 8 _				_
9	Other (specify) 9 _				
10	Add lines 1 through 9 10 _				
			(a) Wisconsin	(b)	Total Company
11	Separately for Wisconsin and the total companthe amounts from line 10, columns (i) and (ii), a divide each total by 2. This is the total property	and			
12	Divide line 11, column (a), by line 11, column (by multiply by 100			%	
13	Factor weight	13	0.3333		
14	Multiply line 12 by line 13. This is the Wisconsin property factor		•	%	
Pav	roll Factor				
15	Wages, salaries, and other compensation paid employees		(a) Wisconsin		Total Company
16	Fees paid to affiliated corporations for personal services				
17	Add lines 15 and 16. This is the total payroll .	17			
18	Divide line 17, column (a), by line 17, column (multiply by 100			— %	
19	Factor weight	19	0.3333		
20	Multiply line 18 by line 19. This is the Wiscons payroll factor			— %	

2012 Form 4A-2 Page **4 of 6**

Traffic Units Factor			(a) Wisconsin	(b) Total Company	
21	Traffic units	21 _			
22	Divide line 21, column (a), by line 21, column (b), and multiply by 100	22	%		
23	Factor weight	23 _	0.3333		
24	Multiply line 22 by line 23. This is the Wisconsin traffic units factor	24	%		
25	Add lines 14, 20, and 24. This is the Wisconsin percentage	25	%		
Con	mbined return filers: Continue to Part II on page 6.				

Part I–E Apportionment Percentage for Interstate Telecommunications Companies (See section Tax 2.502, Wis. Adm. Code)

Property Factor			(a) Wisconsin			(b) Total Company			
		(i) Begin of Ye		(ii) End of Year	(i) Begin of Ye	ning	(ii) End of Year		
1	Land	1							
2	Buildings								
3	Furniture and fixtures								
4	Transportation equipment	4							
5	Machinery and other equipment	5							
6	Inventories								
7	Other (specify)	7							
8	Add lines 1 through 7	8							
9	Separately for Wisconsin and the total co add the amounts from line 8, columns (i) and divide each total by 2. This is the ave property	and (ii), erage owned	9	(a) Wisconsin		. ,	al Company		
10	Rentals paid multiplied by 8		10						
11	Add lines 9 and 10. This is the total prop	erty	11						
12	Divide line 11, column (a), by line 11, col multiply by 100		12		%				
13	Factor weight		13	0.3333					
14	Multiply line 12 by line 13. This is the Wis	sconsin	14		0/.				

2012 Form 4A-2 Page **5 of 6**

Payroll Factor			(a) Wisconsin		(b) Total Company
15	Wages, salaries, and other compensation paid to employees	15	. ,		
16	Fees paid to affiliated corporations for personal services	16			
17	Add lines 15 and 16. This is the total payroll	17			
18	Divide line 17, column (a), by line 17, column (b), and multiply by 100	18		%	
19	Factor weight	19	0.3333		
20	Multiply line 18 by line 19. This is the Wisconsin payroll factor	20	·	%	
Sale	es Factor		(a) \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		(b) Total Commons
21	Sales of tangible personal property delivered or shipped to Wisconsin purchasers:		(a) Wisconsin		(b) Total Company
	a Shipped from outside Wisconsin	21a			
	b Shipped from within Wisconsin	21b			
22	Sales of tangible personal property shipped from Wisconsin to:				
	a The federal government within Wisconsin	22a			
	b The federal government in a state where the taxpayer would not be taxable under P.L. 86-272	22b			
	c Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272	22c			
23	Double throwback sales. Total	23			
24	Total sales of tangible personal property (for column (a), add lines 21 through 23)				
25	Other apportionable gross receipts	25			
26	Add lines 24 and 25 for each column. This is the total sales	26			
27	Divide line 26, column (a), by line 26, column (b), and multiply by 100	27		%	
28	Factor weight	28	0.3333		
29	Multiply line 27 by line 28. This is the Wisconsin sales factor	29		%	
30	Add lines 14, 20, and 29. This is the Wisconsin percentage	30		%	
Con	nbined return filers: Continue to Part II on page 6.				

2012 Form 4A-2 Page **6 of 6**

	а	Gross receipts from the sale of inventory	1a	
	b	Gross receipts from the operation of farms, mines, and quarries	1b	
	С	Gross receipts from the sale of scrap or by-products	1c	
	d	Gross commissions	1d	
	е	Gross receipts from personal and other services	1e	
	f	Gross rents from real property or tangible personal property	1f	
	g	Interest on trade accounts and trade notes receivable	1g	
	h	Partner's share of partnership's gross receipts	1h	
	i	Member's share of limited liability company's gross receipts	1i	
	j	Gross management fees	1j	
	k	Gross royalties from income-producing activities	1k	
	I	Gross franchise fees from income-producing activities	11	
2	Ac	ld lines 1a through 1l	2	
3		ter sales included above, if any, that are intercompany sales between combined oup members	3	
4		ter sales included above, if any, that are not included in the computation of mbined unitary income	4	
5	Ac	ld lines 3 and 4	5	
6	Su	btract line 5 from line 2	6	
7	ga	iter intercompany sales previously eliminated from the amounts in Part II if the in or loss on the transaction was deferred and recognized in combined unitary come on this return	7	
8		ld lines 6 and 7. This is the modified sales factor denominator. Enter this amount Form 4A, Part I	8	
9		tter the Wisconsin apportionment percentage from the last line of Part I-A, I-B, C, I-D, or I-E, whichever applies	9	%
10		ultiply line 8 by line 9. This is the modified sales factor numerator. Enter this nount on Form 4A, Part II	10	