

**Wisconsin Apportionment Data for
Single 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 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 Separate return filers and pass-through entities: 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	_____ %