

# Instructions for 2012 Form 4A: Wisconsin Apportionment Data for Combined Groups

## Purpose of Form 4A

Combined groups that are engaged in business within and outside Wisconsin use Form 4A to determine the total Wisconsin share of the combined unitary income and each member's portion of that Wisconsin share.

The numerators and denominators reported on Form 4A are based on the "modified sales factor" apportionment method that is prescribed for combined groups in sec. 71.255(5), Wis. Stats., and s. Tax 2.61(7), Wisconsin Administrative Code.

The combined group files only one Form 4A with its combined return. Every combined return that is filed by a combined group engaged in business within and outside Wisconsin must complete Form 4A and file it with the combined return.

### Part I: Apportionment Factor Denominators

■ **Lines 1 through 6a. Denominators by Company** – For each company in the combined group (or for combined groups of more than six members, for the first six members of the combined group), enter the company name and federal identification number (FEIN) in columns a and b, respectively.

In column c for each company, fill in the modified sales factor denominator computed on that company's Form 4A-1, *Wisconsin Apportionment Data for Single Factor Formulas*, or Form 4A-2, *Wisconsin Apportionment Data for Multiple Factor Formulas*. The member's modified sales factor denominator may be reported on any of the following lines of Form 4A-1 or Form 4A-2, as applicable:

Form	Part	Line
Form 4A-1	I	16, col. b
Form 4A-1	II	37, col. b
Form 4A-1	III	15, col. b
Form 4A-1	IV	7, col. b
Form 4A-2	II	8

■ **Line 7a. Additional Companies on Separate Schedules** – If the combined group has more than six members, attach an additional schedule or

schedules to list the additional members, their FEINs, and apportionment factor denominators as indicated in the table above. A combined group may use additional Forms 4A to report the additional companies or may create a separate schedule. Enter the total denominators from the additional schedules on line 7a.

■ **Line 8a. Total Denominator for Combined Group** – This is the "common denominator" that each member of the combined group will use to compute its Wisconsin percentage in Part II.

### Part II: Apportionment Factor Numerators

■ **Lines 1b through 6c. Numerators by Company and Percentages** – In column b, for each of the companies you listed in Part I, in the order you listed them in Part I, fill in the numerator of the company's modified sales factor.

A member's modified sales factor numerator may be reported on any of the following lines of Form 4A-1 or Form 4A-2, as applicable:

Form	Part	Line
Form 4A-1	I	16, col. a
Form 4A-1	II	37, col. a
Form 4A-1	III	15, col. a
Form 4A-1	IV	7, col. a
Form 4A-2	II	10

In column c, enter the percentage computed by dividing the amount in column b by the common denominator in Part I, line 8a. Round to the nearest thousandth of a percent.

■ **Line 7c. Additional Companies on Separate Schedules** – If you prepared a separate schedule or schedules for line 7a, use the same schedule(s) to enter each company's modified sales factor numerator and the percentage computed by dividing that numerator by the common denominator on line 8a. Then add the percentages on the additional schedule(s) and enter the total percentage on line 7c.

**CAUTION:** Round each company's percentage for column c to the nearest ten-thousandths of a percent (for example, 12.3456%); then add the percentages.

### **Part III: Combined Group's Wisconsin Apportionment Percentage**

On line 8c, add the percentages computed on lines 1c through 7c. **Fill all spaces to the right of the decimal point.** Enter this amount on Form 4, line 8.

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## **Additional Information and Assistance**

**Web Resources.** The Department of Revenue has a web page dedicated to combined reporting issues, including:

- Common questions
- Training materials
- Links to Administrative Code sections that relate to combined reporting
- Articles on combined reporting

Access the combined reporting web page at: [revenue.wi.gov/comb rept/index.html](http://revenue.wi.gov/comb rept/index.html)

For questions that do not relate to combined reporting, the web page also has a library of frequently asked questions on general business tax topics, available at: [revenue.wi.gov/faqs/index.html](http://revenue.wi.gov/faqs/index.html)

**Contact Information.** If you cannot find the answer to your question in the resources available on the Department of Revenue's web page, contact the Department using any of the following methods:

- E-mail your question to [corp@revenue.wi.gov](mailto:corp@revenue.wi.gov)
- Call (608) 266-2772  
(Telephone help is also available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711 or, if no answer, (800) 947-3529. These numbers are to be used only when calling with TTY equipment.)
- Send a fax to (608) 267-0834
- Write to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, PO Box 8906, Madison, WI 53708-8906