

**Note:** Case 10 includes a Form 4A-2 multiple factor apportionment schedule. If you do not support this schedule and identify this form in your exclusions/Do Not Support statement to WI DOR, you do not need to complete this test.

Form **5S** Wisconsin Tax-Option (S) Corporation Franchise or Income Tax Return

**2012**

For 2012 or taxable year beginning            and ending           

Complete form using **BLACK INK**.

**Due Date:** 15th day of 3rd month following close of taxable year.

DO NOT STAPLE OR BIND

Corporation Name Great Atomic Pyrotechnics & designs  
 Number and Street 36 any st Suite Number           

City Doomtown State CA ZIP (+ 4 digit suffix if known) 90062

A Federal Employer ID Number 11 0000006

**D Check  if applicable and attach explanation:**

B Business Activity (NAICS) Code 325100

- 1  Amended return
- 2  First return - new corporation or entering Wisconsin
- 3  Final return - corporation dissolved or withdrew
- 4  Short period - change in accounting method
- 5  Short period - stock purchase or sale
- 6  Short period - termination of S corporation election

C State of Incorporation CA and Year 1990  
 Enter abbreviation of state in box, or if a foreign country, enter below.

**Check  if applicable and see instructions:**

E  If you have an extension of time to file, enter extended due date           

F  If no business was transacted in Wisconsin during the taxable year, attach a complete copy of your federal return.

G  If you are filing a Form 1CNS on behalf of nonresident shareholders.

H Effective date of Wisconsin tax-option corporation election 01/01/1990



I Total number of shareholders 2

J Number of nonresident shareholders 2

K  If you have related entity expenses and are required to file Schedule RT with this return.

L1 WI Property 208975 .00

M1 WI Payroll 78400 .00

L2 Total Co. Property 498034 .00

M2 Total Co. Payroll 159600 .00

N  Internal Revenue Service adjustments became final during the year. Enter years adjusted           

**ENTER NEGATIVE NUMBERS LIKE THIS → -1000 NOT LIKE THIS → (1000) NO COMMAS; NO CENTS**

**IF NO ENTRY ON A LINE, LEAVE BLANK**

1	Federal, state, and municipal government interest (see instructions)	1	_____	.00
2	Wisconsin apportionment percentage (from Form 4A-1 or Form 4A-2). <b>This is a required field.</b> If percentage is from Form 4A-2, check (✓) the space after the arrow. If 100% apportionment, or using separate accounting check (✓) the space	2	_____ ✓	1.2103%
3	Multiply line 1 by line 2	3	_____	.00
4	Enter 7.9% (0.079) of the amount on line 3. This is gross tax	4	_____	.00
5	Manufacturer's sales tax credit (from Sch. MS, line 3)	5	_____	.00
6	Community development finance credit	6	_____	.00
7	Add lines 5 and 6. This is total nonrefundable credits	7	_____	.00
8	Subtract line 7 from line 4. If line 7 is more than line 4, enter zero (0). This is net tax	8	_____	.00
9	Additional tax on tax-option (S) corporations (from page 2, Schedule Q, line 10)	9	_____	.00
10	Economic development surcharge (from page 2, Schedule S, line 4)	10	_____	.00
11	Endangered resources donation (decreases refund or increases amount owed)	11	_____	.00
12	Veterans trust fund donation (decreases refund or increases amount owed)	12	_____	.00
13	Add lines 8 through 12	13	_____	.00
14	Estimated tax payments less refund from Form 4466W. If this is an amended return, see instructions	14	_____	.00
15	Wisconsin tax withheld on amount on line 1	15	_____	.00
16	Amended Return Only – amount previously paid	16	_____	.00
17	Add lines 14 through 16	17	_____	.00
18	Amended Return Only – amount previously refunded	18	_____	.00
19	Subtract line 18 from 17	19	_____	.00

<b>20</b>	Interest, penalty, and late fee due (from Form 4U, line 17 or 26). If you annualized income on Form 4U, check (✓) the space after the arrow. . . . .	<input type="checkbox"/>	<b>20</b>	_____	.00
<b>21</b>	<b>Tax due.</b> If the total of lines 13 and 20 is larger than line 19, enter amount owed. . . . .		<b>21</b>	_____	.00
<b>22</b>	<b>Overpayment.</b> If line 19 is larger than the total of lines 13 and 20, enter amount overpaid . . .		<b>22</b>	_____	.00
<b>23</b>	Enter amount of line 22 you want credited to 2013 estimated tax <b>23</b> _____				.00
<b>24</b>	Subtract line 23 from line 22. <b>This is your refund</b> . . . . .		<b>24</b>	_____	.00
<b>25</b>	Enter total company gross receipts from all activities (see instructions) . . . . .		<b>25</b>	1134 046	.00
<b>26</b>	Enter total company assets from federal Form 1120S, item F . . . . .		<b>26</b>	498 034	.00
<b>27</b>	If the tax-option corporation paid withholding tax on income distributable to nonresident shareholders, enter total amount paid for all shareholders for the taxable year . . . . .		<b>27</b>	_____	.00

**Schedule Q - Additional Tax on Certain Built-In Gains**

<b>1</b>	Excess of recognized built-in gains over recognized built-in losses (attach schedule) . . . . .		<b>1</b>	_____	.00
<b>2</b>	Wisconsin taxable income before apportionment (attach computation schedule) . . . . .		<b>2</b>	_____	.00
<b>3</b>	Enter the smaller of line 1 or line 2. This is the net recognized built-in gain (see instructions) . .		<b>3</b>	_____	.00
<b>4</b>	Wisconsin apportionment percentage (from Form 4A-1 or Form 4A-2). <b>This is a required field.</b> If percentage is from Form 4A-2, check (✓) the space after the arrow ▶ <input type="checkbox"/>		<b>4</b>	_____	%
<b>5</b>	Multiply line 3 by line 4 . . . . .		<b>5</b>	_____	.00
<b>6</b>	Wisconsin net business loss carryforward (attach schedule) . . . . .		<b>6</b>	_____	.00
<b>7</b>	Subtract line 6 from line 5 . . . . .		<b>7</b>	_____	.00
<b>8</b>	Enter 7.9% (0.079) of the amount on line 7 . . . . .		<b>8</b>	_____	.00
<b>9</b>	Community development finance credit . . . . .		<b>9</b>	_____	.00
<b>10</b>	Subtract line 9 from line 8. This is the additional tax to enter on Form 5S, page 1, line 9 . . . . .		<b>10</b>	_____	.00

**Schedule S - Economic Development Surcharge**

<b>1</b>	Enter net income (loss) (see instructions) . . . . .		<b>1</b>	_____	.00
<b>2</b>	Wisconsin apportionment percentage (from Form 4A-1 or Form 4A-2). <b>This is a required field.</b> If percentage is from Form 4A-2, check (✓) the space after the arrow ▶ <input type="checkbox"/>		<b>2</b>	_____	%
<b>3</b>	Multiply line 1 by line 2 . . . . .		<b>3</b>	_____	.00
<b>4</b>	Enter the greater of \$25 or 0.2% (0.002) of the amount on line 3, but not more than \$9,800. This is the economic development surcharge to enter on Form 5S, page 1, line 10 . . . . .		<b>4</b>	_____	.00

**Additional Information Required**

- 1** Person to contact concerning this return: Mary Smith Phone #: 800 648 3210 Fax #: \_\_\_\_\_
- 2** City and state where books and records are located for audit purposes: Boontown Ca
- 3** Are you the sole owner of any QSubs or LLCs?  Yes  No If yes, attach a list of the names and federal EINs of your solely owned QSubs and LLCs. Did you include the incomes of these entities in this return?  Yes  No
- 4** Did you purchase any taxable tangible personal property or taxable services for storage, use, or consumption in Wisconsin without payment of a state sales or use tax?  Yes  No If yes, you owe Wisconsin use tax. See instructions for how to report use tax.
- 5** List the locations of your Wisconsin operations: Milwaukee
- 6** Did you file federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service?  
 Yes  No If yes, enclose federal Form 8886 with your Wisconsin return.

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Signature of Officer ▶	Title	Date
Preparer's Signature ▶	Preparer's Federal Employer ID Number	Date

**You must file a copy of your federal Form 1120S with Form 5S, even if no Wisconsin activity.**

If you are not filing electronically, make your check payable to and mail your return to:

Wisconsin Department of Revenue  
PO Box 8908  
Madison WI 53708-8908



**Schedule 5K – Shareholders’ Pro Rata Share Items**

	(a) Pro rata share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Income (Loss)	① Ordinary business income (loss) . . . . .	① 87002 .00	.00	① 87002 .00
	② Net rental real estate income (loss) (attach Form 8825) . . . . .	② .00	.00	② .00
	③ Other net rental income (loss) (attach schedule) . . . . .	③ .00	.00	③ .00
	④ Interest income . . . . .	④ .00	.00	④ .00
	⑤ Ordinary dividends . . . . .	⑤ .00	.00	⑤ .00
	⑥ Royalties . . . . .	⑥ .00	.00	⑥ .00
	⑦ Net short-term capital gain (loss) . . . . .	⑦ .00	.00	⑦ .00
	⑧ Net long-term capital gain (loss) . . . . .	⑧ .00	.00	⑧ .00
	⑨ Net section 1231 gain (loss) (attach Form 4797) . . . . .	⑨ .00	.00	⑨ .00
	⑩ Other income (loss) (attach schedule) . . . . .	⑩ .00	.00	⑩ .00
Deductions	⑪ Section 179 deduction (attach Form 4562) . . . . .	⑪ 11463 .00	.00	⑪ 11463 .00
	12 a Contributions . . . . .	.00	.00	.00
	b Investment interest expense . . . . .	.00	.00	.00
	c Section 59(e)(2) expenditures (1) Type _____ (2) Amount . . . . .	.00	.00	.00
	⑬ d Other deductions (attach schedule) . . . . .	⑬ .00	.00	⑬ .00
Credits	13 a Schedule _____ . . . . .			a .00
	b Schedule _____ . . . . .			b .00
	c Schedule _____ . . . . .			c .00
	d Schedule _____ . . . . .			d .00
	e Schedule _____ . . . . .			e .00
	f Schedule _____ . . . . .			f .00
	g Schedule _____ . . . . .			g .00
	h Schedule _____ . . . . .			h .00
	i Schedule _____ . . . . .			i .00
	j Schedule _____ . . . . .			j .00
	k Schedule _____ . . . . .			k .00
	l Schedule _____ . . . . .			l .00
	m Schedule _____ . . . . .			m .00
	n Schedule _____ . . . . .			n .00
Foreign Transactions	o Tax paid to other states (enter postal abbreviation of state) (1) _____ (2) _____ (3) _____ . . . . .			o .00
	p Wisconsin tax withheld (do not include tax properly claimed on page 1, line 15) . . . . .			p 1300 .00
	14 a Name of country or U.S. possession . . . . .			
	b Gross income from all sources . . . . .	.00	.00	.00
	c Gross income sourced at shareholder level . . . . .	.00	.00	.00
	<i>Foreign gross income sourced at corporate level:</i>			
	d Passive category . . . . .	.00	.00	.00
e General category . . . . .	.00	.00	.00	
f Other (attach statement) . . . . .	.00	.00	.00	



	(a) Pro rata share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	
Foreign Transactions	<i>Deductions allocated and apportioned at shareholder level:</i>				
	g Interest expense		.00	.00	
	h Other		.00	.00	
	<i>Deductions allocated and apportioned at corporate level to foreign source income:</i>				
	i Passive category		.00	.00	
	j General category		.00	.00	
	k Other (attach statement)		.00	.00	
	<i>Other information:</i>				
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		.00	.00	
	m Reduction in taxes for credit (attach statement)		.00	.00	
	n Other foreign tax information (attach statement)		.00	.00	
	Alternative Minimum Tax (AMT) items	15 a Post-1986 depreciation adjustment	-354	.00	-354 .00
		b Adjusted gain or loss		.00	.00
		c Depletion (other than oil and gas)		.00	.00
d Oil, gas, and geothermal properties – gross income			.00	.00	
e Oil, gas, and geothermal properties – deductions			.00	.00	
f Other AMT items (attach schedule)			.00	.00	
Other	16 a Tax-exempt interest income	486	.00	486 .00	
	b Other tax-exempt income		.00	.00	
	c Nondeductible expenses	486	.00	486 .00	
	d Property distributions	35987	.00	35987 .00	
	e Repayment of loans from shareholders		.00	.00	
	17 a Investment income		.00	.00	
	b Investment expenses		.00	.00	
	c Dividend distributions paid from accumulated earnings and profits		.00	.00	
	d Other items and amounts (attach schedule)		.00	.00	
	18 a Related entity expense addback			.00	
	b Related entity expense allowable			.00	
	19 Income/loss reconciliation (see instructions)	75539	.00	75539 .00	
	20 Gross income (before deducting expenses) from all activities			1134046 .00	

**Schedule 5M – Analysis of Wisconsin Accumulated Adjustments Account and Other Adjustments Account**

	(a) Accumulated Adjustments Account	(b) Other Adjustments Account
1 Balance at beginning of taxable year	30238 .00	.00
2 Ordinary income from Schedule 5K, line 1, column d	87007 .00	
3 Other additions (including separately stated items which increase income) (attach schedule)	486 .00	.00
4 Loss from Schedule 5K, line 1, column d	( .00)	
5 Other reductions (including separately stated items which reduce income) (attach schedule)	( 11949 .00)	( .00)
6 Combine lines 1 through 5	105777 .00	.00
7 Distributions other than dividend distributions	35987 .00	.00
8 Subtract line 7 from line 6. This is balance at end of taxable year	69790 .00	.00

**Wisconsin Apportionment Data for Multiple Factor Formulas**

**2012**

Wisconsin Department of Revenue

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

Read instructions before filling in this form

Name	Identifying Number
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**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**

(See section Tax 2.46, Wis. Adm. Code)

		(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 <b>arrivals and departures factor</b> . . . . .	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 <b>revenue tons factor</b> . . . . .	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 <b>originating revenue factor</b> . . . . .	12	_____ . _____ %	
13 Add lines 4, 8, and 12. This is the Wisconsin percentage. . . . .	13	_____ . _____ %	

**Combined return filers:** Continue to Part II on page 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	1
2 Divide line 1, column (a), by line 1, column (b), and multiply by 100.	2	2
3 Factor weight.	3	3
4 Multiply line 2 by line 3. This is the Wisconsin <b>gross receipts factor</b> .	4	4
5 Ton miles of carriage.	5	5
6 Divide line 5, column (a), by line 5, column (b), and multiply by 100.	6	6
7 Factor weight.	7	7
8 Multiply line 6 by line 7. This is the Wisconsin <b>ton miles factor</b> .	8	8
9 Add lines 4 and 8. This is the Wisconsin percentage.	9	9

**Combined 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	1
2 Divide line 1, column (a), by line 1, column (b), and multiply by 100.	2	2
3 Factor weight.	3	3
4 Multiply line 2 by line 3. This is the Wisconsin <b>gross receipts factor</b> .	4	4
5 Revenue ton miles of carriage.	5	5
6 Divide line 5, column (a), by line 5, column (b), and multiply by 100.	6	6
7 Factor weight.	7	7
8 Multiply line 6 by line 7. This is the Wisconsin <b>revenue ton miles factor</b> .	8	8
9 Add lines 4 and 8. This is the Wisconsin percentage.	9	9

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

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

**Property Factor**

		(a) Wisconsin		(b) Total 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	3			
4	Transportation equipment	4			
5	Machinery and other equipment	5			
6	Depletable property	6			
7	Leasehold improvements	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 company, add the amounts from line 10, columns (i) and (ii), and divide each total by 2. This is the total property	11	
12	Divide line 11, column (a), by line 11, column (b), and multiply by 100	12	_____ %
13	Factor weight	13	0.3333
14	Multiply line 12 by line 13. This is the Wisconsin property factor	14	_____ %

**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	_____ %

**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 <b>traffic units factor</b>	24	_____ %
25	Add lines 14, 20, and 24. This is the Wisconsin percentage	25	_____ %

**Combined 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) 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	3				
4	Transportation equipment	4				
5	Machinery and other equipment	5	33724794	34322523	3886150211	4254185295
6	Inventories	6	5220585	403640	145820468	150368986
7	Other (specify)	7				
8	Add lines 1 through 7	8	38945379	34726163	4031970679	440455428

		(a) Wisconsin	(b) Total Company	
9	Separately for Wisconsin and the total company, add the amounts from line 8, columns (i) and (ii), and divide each total by 2. This is the average owned property	9	36835771	4218262480
10	Rentals paid multiplied by 8.	10	47462832	2098887992
11	Add lines 9 and 10. This is the total property	11	84298603	6317150472
12	Divide line 11, column (a), by line 11, column (b), and multiply by 100.	12	1.3344 %	
13	Factor weight	13	0.3333	
14	Multiply line 12 by line 13. This is the Wisconsin <b>property factor</b>	14	0.4448 %	

**Payroll Factor**

	(a) Wisconsin	(b) Total Company
15 Wages, salaries, and other compensation paid to employees .....	15 <u>3449565</u>	<u>330037566</u>
16 Fees paid to affiliated corporations for personal services .....	16 _____	_____
17 Add lines 15 and 16. This is the total payroll .....	17 <u>3449565</u>	<u>330037566</u>
18 Divide line 17, column (a), by line 17, column (b), and multiply by 100 .....	18 <u>1.0452</u> %	_____
19 Factor weight .....	19 <u>0.3333</u>	_____
20 Multiply line 18 by line 19. This is the Wisconsin payroll factor .....	20 <u>0.3484</u> %	_____

**Sales Factor**

	(a) Wisconsin	(b) Total Company
21 Sales of tangible personal property delivered or shipped to Wisconsin purchasers:		
a Shipped from outside Wisconsin .....	21a <u>24963980</u>	_____
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) .....	24 <u>24963980</u>	<u>2252528742</u>
25 Other apportionable gross receipts .....	25 <u>6681594</u>	<u>276379735</u>
26 Add lines 24 and 25 for each column. This is the total sales .....	26 <u>31645574</u>	_____
27 Divide line 26, column (a), by line 26, column (b), and multiply by 100 .....	27 <u>1.2514</u> %	_____
28 Factor weight .....	28 <u>0.3333</u>	_____
29 Multiply line 27 by line 28. This is the Wisconsin sales factor .....	29 <u>0.4171</u> %	_____
30 Add lines 14, 20, and 29. This is the Wisconsin percentage .....	30 <u>1.2103</u> %	_____

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

**Part II Conversion to Modified Sales Factor for Combined Return Filers**

- 1 Computation of total company sales:
  - a Gross receipts from the sale of inventory ..... **1a** \_\_\_\_\_
  - b Gross receipts from the operation of farms, mines, and quarries ..... **1b** \_\_\_\_\_
  - c Gross receipts from the sale of scrap or by-products ..... **1c** \_\_\_\_\_
  - d Gross commissions ..... **1d** \_\_\_\_\_
  - e 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** \_\_\_\_\_
  - l Gross franchise fees from income-producing activities ..... **1l** \_\_\_\_\_
- 2 Add lines 1a through 1l. .... **2** \_\_\_\_\_
- 3 Enter sales included above, if any, that are intercompany sales between combined group members. .... **3** \_\_\_\_\_
- 4 Enter sales included above, if any, that are **not** included in the computation of combined unitary income ..... **4** \_\_\_\_\_
- 5 Add lines 3 and 4 ..... **5** \_\_\_\_\_
- 6 Subtract line 5 from line 2. .... **6** \_\_\_\_\_
- 7 Enter intercompany sales previously eliminated from the amounts in Part II if the gain or loss on the transaction was deferred and recognized in combined unitary income on this return ..... **7** \_\_\_\_\_
- 8 Add lines 6 and 7. This is the modified sales factor denominator. Enter this amount on Form 4A, Part I. .... **8** \_\_\_\_\_
- 9 Enter the Wisconsin apportionment percentage from the last line of Part I-A, I-B, I-C, I-D, or I-E, whichever applies. .... **9** \_\_\_\_\_ %
- 10 Multiply line 8 by line 9. This is the modified sales factor numerator. Enter this amount on Form 4A, Part II. .... **10** \_\_\_\_\_