

**Wisconsin Apportionment Percentage for Interstate
Air Freight Forwarders Affiliated with a Direct Air Carrier**

File with Wisconsin Form 1NPR, 2, 3, 4, 4T, 5S, or 6

*Read instructions before filling in this schedule***2022**

Name	Identifying Number
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	Wisconsin	Total Company
1 Aircraft arrivals and departures	1 _____	1 _____
2 Divide Wisconsin column, line 1 by Total Company column, line 1, and multiply by 100	2 _____ %	
3 Factor weight	3 <u>0.3333</u>	
4 Multiply line 2 by line 3. This is the Wisconsin arrivals and departures factor	4 _____ %	
5 Revenue tons handled by affiliated direct air carriers	5 _____	5 _____
6 Divide Wisconsin column, line 5 by Total Company column, line 5, and multiply by 100	6 _____ %	
7 Factor weight	7 <u>0.3333</u>	
8 Multiply line 6 by line 7. This is the Wisconsin revenue tons factor	8 _____ %	
9 Originating revenue	9 _____ .00	9 _____ .00
10 Divide Wisconsin column, line 9 by Total Company column, line 9, and multiply by 100	10 _____ %	
11 Factor weight	11 <u>0.3333</u>	
12 Multiply line 10 by line 11. This is the Wisconsin originating revenue factor	12 _____ %	
Separate return filers and pass-through entities:		
13 Add lines 4, 8, and 12. This is the Wisconsin percentage .	13 _____ %	

Combined return filers:**14** Computation of total company sales:

a Gross receipts from the sale of inventory	14a	.00
b Gross receipts from the operation of farms, mines, and quarries	14b	.00
c Gross receipts from the sale of scrap or by-products	14c	.00
d Gross commissions	14d	.00
e Gross receipts from personal and other services	14e	.00
f Gross rents from real property or tangible personal property	14f	.00
g Interest on trade accounts and trade notes receivable	14g	.00
h Partner's share of partnership's gross receipts	14h	.00
i Member's share of limited liability company's gross receipts	14i	.00
j Gross management fees	14j	.00
k Gross royalties from income-producing activities	14k	.00
l Gross franchise fees from income-producing activities	14l	.00

Total Company

15	Add lines 14a through 14l	15	.00
16	Enter sales included above that are intercompany sales between combined group members	16	.00
17	Enter sales included above that are not included in the computation of combined unitary income	17	.00
18	Add lines 16 and 17.	18	.00
19	Subtract line 18 from line 15	19	.00
20	Enter intercompany sales previously eliminated from the amounts above if the gain or loss on the transaction was deferred and recognized in combined unitary income on this return	20	.00
21	Add lines 19 and 20. This is the modified sales factor denominator. Enter this amount on Form 6, Part III, line 1b	21	.00
22	Add lines 4, 8, and 12 and enter the result	22	_____ . _____ %
23	Multiply line 21 by line 22. This is the modified sales factor numerator. Enter this amount on Form 6, Part III, line 1a	23	.00