

## Wisconsin Apportionment Percentage for Interstate Pipeline Companies

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

*Read instructions before filling in this schedule*

Name	Identifying Number
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Property Factor	Wisconsin		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	_____	_____	_____	_____

	Wisconsin	Total Company
11 Separately for the Wisconsin columns and the Total Company columns, add the amounts from line 10, columns (i) and (ii), and divide each total by 2. This is the total property . . . . . 11	.00	.00
12 Divide Wisconsin column, line 11 by Total Company column, line 11, and multiply by 100 . . . . . 12	_____ %	
13 Factor weight . . . . . 13	3.000	
14 Divide line 12 by line 13. This is the Wisconsin <b>property factor</b> . . . . . 14	_____ %	

Payroll Factor	Wisconsin	Total Company
15 Wages, salaries, and other compensation paid to employees . . . . . 15	.00	.00
16 Fees paid to affiliated corporations for personal services . . . . . 16	.00	.00
17 Add lines 15 and 16. This is the total payroll . . . . . 17	.00	.00
18 Divide Wisconsin column, line 17 by Total Company column, line 17, and multiply by 100 . . . . . 18	_____ %	
19 Factor weight . . . . . 19	3.000	
20 Divide line 18 by line 19. This is the Wisconsin <b>payroll factor</b> . . . . . 20	_____ %	

	Wisconsin	Total Company
<b>Traffic Units Factor</b>		
<b>21</b> Traffic units . . . . .	<b>21</b>	
<b>22</b> Divide Wisconsin column, line 21 by Total Company column, line 21, and multiply by 100 . . . . .	<b>22</b>	_____ %
<b>23</b> Factor weight . . . . .	<b>23</b>	3.000
<b>24</b> Divide line 22 by line 23. This is the Wisconsin <b>traffic units factor</b> . . . . .	<b>24</b>	_____ %
<b>Separate return filers and pass-through entities:</b>		
<b>25</b> Add lines 14, 20, and 24. This is the Wisconsin percentage . . . . .	<b>25</b>	_____ %
<b>Combined return filers:</b>		
<b>26</b> Computation of total company sales:		
<b>a</b> Gross receipts from the sale of inventory . . . . .	<b>26a</b>	.00
<b>b</b> Gross receipts from the operation of farms, mines, and quarries . . . . .	<b>26b</b>	.00
<b>c</b> Gross receipts from the sale of scrap or by-products . . . . .	<b>26c</b>	.00
<b>d</b> Gross commissions . . . . .	<b>26d</b>	.00
<b>e</b> Gross receipts from personal and other services . . . . .	<b>26e</b>	.00
<b>f</b> Gross rents from real property or tangible personal property . . . . .	<b>26f</b>	.00
<b>g</b> Interest on trade accounts and trade notes receivable . . . . .	<b>26g</b>	.00
<b>h</b> Partner's share of partnership's gross receipts . . . . .	<b>26h</b>	.00
<b>i</b> Member's share of limited liability company's gross receipts . . . . .	<b>26i</b>	.00
<b>j</b> Gross management fees . . . . .	<b>26j</b>	.00
<b>k</b> Gross royalties from income-producing activities . . . . .	<b>26k</b>	.00
<b>l</b> Gross franchise fees from income-producing activities . . . . .	<b>26l</b>	.00
<b>27</b> Add lines 26a through 26l . . . . .	<b>27</b>	.00
<b>28</b> Enter sales included above that are intercompany sales between combined group members . . . . .	<b>28</b>	.00
<b>29</b> Enter sales included above that are not included in the computation of combined unitary income . . . . .	<b>29</b>	.00
<b>30</b> Add lines 28 and 29 . . . . .	<b>30</b>	.00
<b>31</b> Subtract line 30 from line 27 . . . . .	<b>31</b>	.00
<b>32</b> 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 . . . . .	<b>32</b>	.00
<b>33</b> Add lines 31 and 32. This is the modified sales factor denominator. Enter this amount on Form 6, Part III, line 1b . . . . .	<b>33</b>	.00
<b>34</b> Add lines 14, 20, and 24 and enter the result . . . . .	<b>34</b>	_____ %
<b>35</b> Multiply line 33 by line 34. This is the modified sales factor numerator. Enter this amount on Form 6, Part III, line 1a . . . . .	<b>35</b>	.00