Tab to navigate within form. Use mouse to check applicable boxes, press spacebar or press Enter.

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Form **A-1**

Wisconsin Department of Revenue

Wisconsin Apportionment Data for Single Factor Formulas

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

Read instructions before filling in this form

2015

Name	Identifying Number

Round Amount to Nearest Dollar

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	.00		
	b Shipped from within Wisconsin	1b	.00		
2	Sales of tangible personal property shipped from Wisconsin to:				
	a The federal government within Wisconsin	2a	.00		
	b The federal government in a state where the taxpayer would not be taxable under P.L. 86-272.	2b	.00		
	c Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272.	2c	.00		
3	Double throwback sales.	3a	.00		
4	Total sales of tangible personal property (for column (a), add lines 1 through 3)	4a	.00	4b	.00
5	Gross receipts from the use of computer software if the purchaser or licensee used the software in Wisconsin	5a	.00		
6	Total gross receipts from the use of computer software			6b	.00
7	Gross receipts from services provided to a purchaser who received the benefit of the service in Wisconsin	7a	.00		
8	Total gross receipts from services.			8b	.00
9	Other apportionable gross receipts.	9a	.00	9b	.00
10	For column (a), add lines 4a, 5a, 7a and 9a. For column (b), add lines 4b, 6b, 8b, and 9b	10a	.00	10b	.00

Separate return filers and pass-through entities skip to line 17.

11	Enter sales included above, if any, that are intercompany sales between combined group members	11a	.00	11b	.00
12	Enter sales included above, if any, that are **not** included in the computation of combined unitary income	12a	.00	12b	.00
13	Add lines 11 and 12 for each column	13a	.00	13b	.00
14	Subtract line 13 from line 10 for each column.	14a	.00	14b	.00
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	15a	.00	15b	.00
16	Add lines 14 and 15 for each column. Enter col. (a) amount on Form 6, Part III, line 1a. Enter col. (b) amount on Form 6, Part III**,** line 1b.	16a	.00	16b	.00
17	***Separate return filers and pass-through entities:*** Divide line 10a, by line 10b, and multiply by 100. This is the Wisconsin apportionment percentage.	17a	__ __ __ . __ __ __ __ %		

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Part II Receipts Factor for Interstate Financial Institutions (See section Tax 2.49, Wis. Adm. Code)

Line	Description		(a) Wisconsin		(b) Total Company
1	Gross interest and other fees from loans secured by real property	1a	.00	1b	.00
2	Gross interest and other fees from loans secured by tangible personal property	2a	.00	2b	.00
3	Gross interest and other fees from unsecured loans	3a	.00	3b	.00
4	Net gains from sales of loans secured by real property	4a	.00	4b	.00
5	Net gains from sales of loans secured by tangible personal property	5a	.00	5b	.00
6	Net gains from sales of unsecured loans	6a	.00	6b	.00
7	Gross receipts from credit card receivables	7a	.00	7b	.00
8	Net gains from sales of credit card receivables	8a	.00	8b	.00
9	Credit card issuer's reimbursement fees	9a	.00	9b	.00
10	Gross receipts from merchant discount	10a	.00	10b	.00
11	Loan servicing fees	11a	.00	11b	.00
12	Gross receipts from travelers checks, cashiers checks, certified checks, and money orders	12a	.00	12b	.00
13	Gross receipts from automated teller machines and safety deposit boxes	13a	.00	13b	.00
14	Gross receipts from maintaining accounts	14a	.00	14b	.00
15	Gross receipts from electronic funds transfer	15a	.00	15b	.00
16	Gross receipts from cash management services	16a	.00	16b	.00
17	Gross receipts from international trade services.	17a	.00	17b	.00
18	Gross receipts from data processing services and document imaging services	18a	.00	18b	.00
19	Gross receipts from research services	19a	.00	19b	.00
20	Gross receipts from trust services	20a	.00	20b	.00
21	Gross receipts from investment banking services	21a	.00	21b	.00
22	Gross receipts from brokerage services	22a	.00	22b	.00
23	Gross receipts from services provided to regulated investment companies	23a	.00	23b	.00
24	Gross receipts from other services	24a	.00	24b	.00
25	Gross receipts from the lease of real property	25a	.00	25b	.00
26	Gross receipts from the lease of tangible personal property	26a	.00	26b	.00
27	Gross receipts from computer software	27a	.00	27b	.00
28	Gross royalties and other gross receipts from intangibles excluding securities	28a	.00	28b	.00
29	Sales of tangible personal property (attach schedule)	29a	.00	29b	.00
30	Gross receipts apportioned to a state where the taxpayer would not be taxable under P.L. 86-272.	30a	.00		
31	Add lines 1a through 30a for column (a) (1b through 29b for column (b)).	31a	.00	31b	.00

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Separate return filers and pass-through entities skip to line 38.

		(a) Wisconsin		(b) Total Company
32	Enter sales or receipts included above, if any, that are intercompany transactions between combined group members	32a .00	32b	.00
33	Enter sales or receipts included above, if any, that are **not** included in the computation of combined unitary income	33a .00	33b	.00
34	Add lines 32 and 33 for each column	34a .00	34b	.00
35	Subtract line 34 from line 31 for each column	35a .00	35b	.00
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	36a .00	36b	.00
37	Add lines 35 and 36 for each column. Enter col. (a) amount on Form 6, Part III, line 1a. Enter col. (b) amount on Form 6, Part III, line 1b	37a .00	37b	.00
38	***Separate return filers and pass-through entities:*** Divide line 31a, by line 31b, and multiply by 100. This is the Wisconsin apportionment percentage	38a __ __ __ . __ __ __ __ %		

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
1	Gross brokerage commissions	1a .00	1b	.00
2	Gross margin interest earned	2a .00	2b	.00
3	Gross account maintenance fees	3a .00	3b	.00
4	Gross receipts, net of commissions, from sales of trading assets	4a .00	4b	.00
	Trading assets sourced: commercial domicile or	☐		
	customer billing address	☐		
5	Gross receipts received on investment contracts	5a .00	5b	.00
6	Gross receipts from underwriting services	6a .00	6b	.00
7	Other gross receipts or net gains (attach schedule)	7a .00	7b	.00
8	Gross receipts apportioned to a state where the taxpayer would not be taxable under P.L. 86-272	8a .00		
9	Add lines 1a through 8a for column (a) (1b through 7b for column (b))	9a .00	9b	.00

Separate return filers and pass-through entities skip to line 16.

		(a) Wisconsin		(b) Total Company
10	Enter sales or receipts included above, if any, that are intercompany transactions between combined group members	10a .00	10b	.00
11	Enter sales or receipts included above, if any, that are **not** included in the computation of combined unitary income	11a .00	11b	.00

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		(a) Wisconsin		(b) Total Company
12 Add lines 10 and 11 for each column	12a	.00	12b	.00
13 Subtract line 12 from line 9 for each column	13a	.00	13b	.00
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	14a	.00	14b	.00
15 Add lines 13 and 14 for each column. Enter col. (a) amount on Form 6, Part III, line 1a. Enter col. (b) amount on Form 6, Part III, line 1b	15a	.00	15b	.00
16 ***Separate return filers and pass-through entities:*** Divide line 9a, by line 9b, and multiply by 100. This is the Wisconsin apportionment percentage	16a	___ ___ ___ . ___ ___ ___ ___ %		

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	1a	.00	1b	.00
2 Assumed premiums from domestic insurance companies written for reinsurance on property and risks, other than life insurance	2a	.00	2b	.00
3 Add lines 1 and 2 for each column	3a	.00	3b	.00

Separate return filers and pass-through entities skip to line 8.

		(a) Wisconsin		(b) Total Company
4 Enter premiums included above, if any, that are intercompany transactions between combined group members	4a	.00	4b	.00
5 Enter premiums included above, if any, that are **not** included in the computation of combined unitary income	5a	.00	5b	.00
6 Add lines 4 and 5 for each column	6a	.00	6b	.00
7 Subtract line 6 from line 3 for each column. Enter column (a) amount on Form 6, Part III, line 1a. Enter column (b) amount on Form 6, Part III, line 1b	7a	.00	7b	.00
8 ***Separate return filers and pass-through entities:*** Divide line 3a, by line 3b, and multiply by 100. This is the Wisconsin apportionment percentage	8a	___ ___ ___ . ___ ___ ___ ___ %		

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