

Wisconsin Research Credits

2017

Wisconsin Department
of Revenue

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

Read instructions before filling in this schedule

Name	Identifying Number
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Round Amounts to Nearest Dollar

<u>1</u>	Enter Wisconsin research wage expenses	1	.00
<u>2</u>	Enter Wisconsin research supplies expenses	2	.00
<u>3</u>	Enter Wisconsin research computer rental expenses	3	.00
<u>4</u>	Enter applicable percentage of Wisconsin contract research expenses	4	.00
<u>5</u>	Enter expenses used to compute the federal orphan drug credit that qualify as Wisconsin research expenses	5	.00
<u>6</u>	Add lines 1 through 5	6	.00
<u>7</u>	Wages included on line 6 that qualify for the Wisconsin development zones credit	7	.00
<u>8</u>	Subtract line 7 from line 6. This is total Wisconsin research expenses	8	.00
<u>9</u>	Enter average Wisconsin qualified research expenses for the three prior years. If you did not have qualified Wisconsin research expenses in one or more of the three prior years, check (✓) the box, skip to line 10, and enter 0 on that line	9	<input type="checkbox"/>
	<u>9a</u> 2016 qualified research expenses	9a	.00
	<u>9b</u> 2015 qualified research expenses	9b	.00
	<u>9c</u> 2014 qualified research expenses	9c	.00
	<u>9d</u> Total (add lines 9a through 9c)	9d	.00
	<u>9e</u> Divide line 9d by 3	9e	.00
<u>10</u>	Multiply line 9e by 50% (0.50)	10	.00
<u>11</u>	Subtract line 10 from line 8. This is your eligible Wisconsin qualified research expenses	11	.00
<u>12</u>	Check one of the boxes below to indicate the credit being claimed and the credit rate that applies. If you are claiming more than one research credit, see instructions. If the box on line 9 is checked, do not check one of the boxes. Proceed to line 13.		
	<u>12a</u> Qualified research activities (5.75%)	12a	<input type="checkbox"/> 0.05750
	<u>12b</u> Qualified research activities related to internal combustion engines (11.5%)	12b	<input type="checkbox"/> 0.11500
	<u>12c</u> Qualified research activities related to certain energy efficient products (11.5%)	12c	<input type="checkbox"/> 0.11500
<u>13</u>	If line 10 is -0- because you did not have qualified research expenses in one or more of the three prior years, and checked the box on line 9, check one of the boxes below to indicate the credit being claimed and the rate that applies. If you are claiming more than one research credit, see instructions.		
	<u>13a</u> Qualified research activities (2.875%)	13a	<input type="checkbox"/> 0.02875
	<u>13b</u> Qualified research activities related to internal combustion engines (5.75%)	13b	<input type="checkbox"/> 0.05750
	<u>13c</u> Qualified research activities related to certain energy efficient products (5.75%)	13c	<input type="checkbox"/> 0.05750
<u>14</u>	Multiply line 11 by the credit rate indicated on line 12 or line 13	14	.00



15 Research credit passed through from other entities:

15a Entity Name _____
 FEIN _____ Amount **15a** _____ .00

15b Entity Name _____
 FEIN _____ Amount **15b** _____ .00

15c Total pass through credits from additional schedule **15c** _____ .00

15d Total pass through credits (add lines 15a through 15c) **15d** _____ .00

16 Total research credits (add lines 14 and 15d) **16** _____ .00

16a Fiduciaries - Fill in the amount of credit allocated to beneficiaries **16a** _____ .00

16b Fiduciaries - Subtract line 16a from line 16 **16b** _____ .00

17 Carryover of unused research credit **17** _____ .00

18 Add lines 16 and 17 (lines 16b and 17 if fiduciary). This is the available research credit **18** _____ .00

