

Wisconsin Research Credits

File with Wisconsin Form 4, 4T, or 5

*Read instructions before filling in this schedule***2012**

Name	Federal Employer ID Number
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Part I Credit for Increasing Research Expenses

1 Enter Wisconsin research wage expenses	1	
2 Enter Wisconsin research supplies expenses	2	
3 Enter Wisconsin research computer rental expenses	3	
4 Enter applicable percentage of Wisconsin contract research expenses	4	
5 Enter expenses used to compute the federal orphan drug credit that qualify as Wisconsin research expenses	5	
6 Add lines 1 through 5	6	
7 Wages included on line 6 that qualify for the Wisconsin development zones credit	7	
8 Subtract line 7 from line 6. This is total Wisconsin research expenses	8	

Section A Regular Credit. Complete this section only if you are claiming the regular credit – see instructions.

(Skip this section and go to section B if you are electing the alternative incremental credit.)

Check (✓) ☐ if this is a one-time only change in election.

9 Enter average annual Wisconsin gross receipts from the Worksheet on page 2, line 5	9	
10 Enter Wisconsin fixed-base percentage, but not more than 16% (0.16), from the Worksheet on page 2, line 19	10	_____._____%
11 Multiply line 9 by the percentage on line 10. This is the base amount	11	
12 Subtract line 11 from line 8. If zero or less, enter zero (0).	12	
13 Multiply line 8 by 50% (0.50)	13	
14 Enter the smaller of line 12 or line 13.	14	
15 Multiply line 14 by 5% (0.05). This is the regular Wisconsin credit for increasing research expenses	15	

Section B Alternative Incremental Credit. Complete this section only if you are claiming the alternative credit – see instructions.

(Skip this section and go to line 29 if you completed section A.)

Check (✓) ☐ if this is a one-time only change in election.

16 Enter average annual Wisconsin gross receipts from the Worksheet on page 2, line 5	16	
17 Multiply line 16 by 1% (0.01)	17	
18 Subtract line 17 from line 8. If zero or less, enter zero (0).	18	
19 Multiply line 16 by 1.5% (0.015)	19	
20 Subtract line 19 from line 8. If zero or less, enter zero (0).	20	
21 Subtract line 20 from line 18. If zero or less, enter zero (0).	21	
22 Multiply line 16 by 2% (0.02)	22	
23 Subtract line 22 from line 8. If zero or less, enter zero (0).	23	
24 Subtract line 23 from line 20. If zero or less, enter zero (0).	24	
25 Multiply line 21 by 2.65% (0.0265)	25	
26 Multiply line 24 by 3.2% (0.032)	26	
27 Multiply line 23 by 3.75% (0.0375)	27	
28 Add lines 25, 26, and 27. This is the Wisconsin alternative incremental credit.	28	
29 Carryover of unused research expense credit.	29	
30 Add line 15 <u>or</u> line 28 to line 29. This is the available research expense credit	30	

Part II Credit for Research Facilities

31 Total qualified research facility expenditures	31	
32 Multiply line 31 by 5% (0.05)	32	
33 Carryover of unused research facilities credit	33	
34 Add lines 32 and 33. This is the available research facilities credit.	34	

Part III Super Research and Development Credit

35 Enter 2011 Wisconsin qualified research expenses	35	
36 Enter 2010 Wisconsin qualified research expenses	36	
37 Enter 2009 Wisconsin qualified research expenses	37	
38 Add lines 35 through 37.	38	
39 Divide line 38 by 3.	39	
40 Multiply line 39 by 1.25	40	
41 Enter current year Wisconsin qualified research expenses.	41	
42 If line 41 is larger than line 40, subtract line 40 from line 41. This is the 2012 Super Research and Development Credit.	42	
43 Carryover of unused super research development credit	43	
44 Add lines 42 and 43. This is the available super research and development credit	44	

WORKSHEET

Average Annual Wisconsin Gross Receipts	(a) 2008	(b) 2009	(c) 2010	(d) 2011
1 Total gross receipts				
2 Out-of-state receipts included on line 1.				
3 Subtract line 2 from line 1				
4 Add line 3, columns a through d				
5 Divide amount on line 4 by 4. This is average annual Wisconsin gross receipts to enter on Schedule R, line 9 or line 16				

Wisconsin Fixed-Base Percentage	(a) 1984	(b) 1985	(c) 1986	(d) 1987	(e) 1988
6 Wisconsin research wage expenses. . .					
7 Wisconsin research supplies expenses					
8 Wisconsin research computer rental expenses.					
9 Wisconsin contract research expenses					
10 Qualifying expenses used in federal orphan drug credit.					
11 Add lines 6 through 10					
12 Wages for Wisconsin development zones credit.					
13 Subtract line 12 from line 11					
14 Add line 13, columns a through e					
15 Total gross receipts					
16 Out-of-state receipts on line 15.					
17 Subtract line 16 from line 15					
18 Add line 17, columns a through e					
19 Divide line 14 by line 18. This is the Wisconsin fixed-base percentage to enter on Schedule R, line 10					_____ %