

Wisconsin Research Credits

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

*Read instructions before filling in this schedule***2013**

Name	Identifying Number
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Round Amounts to Nearest Dollar

Part I Credit for Increasing Research Expenses

1	Enter Wisconsin research wage expenses	1	.00
2	Enter Wisconsin research supplies expenses	2	.00
3	Enter Wisconsin research computer rental expenses	3	.00
4	Enter applicable percentage of Wisconsin contract research expenses	4	.00
5	Enter expenses used to compute the federal orphan drug credit that qualify as Wisconsin research expenses	5	.00
6	Add lines 1 through 5	6	.00
7	Wages included on line 6 that qualify for the Wisconsin development zones credit	7	.00
8	Subtract line 7 from line 6. This is total Wisconsin research expenses	8	.00

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 3, line 5	9	.00
10	Enter Wisconsin fixed-base percentage, but not more than 16% (0.16), from the Worksheet on page 3, line 19	10	_ _ _ . _ _ _ %
11	Multiply line 9 by the percentage on line 10. This is the base amount	11	.00
12	Subtract line 11 from line 8. If zero or less, enter zero (0)	12	.00
13	Multiply line 8 by 50% (0.50)	13	.00
14	Enter the smaller of line 12 or line 13	14	.00
15	Multiply line 14 by 5% (0.05). This is the regular Wisconsin credit for increasing research expenses . . .	15	.00

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 3, line 5	16	.00
17	Multiply line 16 by 1% (0.01)	17	.00
18	Subtract line 17 from line 8. If zero or less, enter zero (0)	18	.00
19	Multiply line 16 by 1.5% (0.015)	19	.00
20	Subtract line 19 from line 8. If zero or less, enter zero (0)	20	.00
21	Subtract line 20 from line 18. If zero or less, enter zero (0)	21	.00
22	Multiply line 16 by 2% (0.02)	22	.00
23	Subtract line 22 from line 8. If zero or less, enter zero (0)	23	.00
24	Subtract line 23 from line 20. If zero or less, enter zero (0)	24	.00
25	Multiply line 21 by 2.65% (0.0265)	25	.00
26	Multiply line 24 by 3.2% (0.032)	26	.00
27	Multiply line 23 by 3.75% (0.0375)	27	.00
28	Add lines 25, 26, and 27. This is the Wisconsin alternative incremental credit	28	.00



29	Research expense credit passed through from other entities:		
29a	Entity Name _____		
	FEIN _____ Amount 29a _____		.00
29b	Entity Name _____		
	FEIN _____ Amount 29b _____		.00
29c	Total pass through credits from additional schedule	29c	.00
29d	Total pass through credits (add lines 29a through 29c)	29d	.00
30	Total research credits (add line 15 <u>or</u> line 28 to line 29d)	30	.00
30a	Fiduciaries – Fill in the amount of credit allocated to beneficiaries	30a	.00
30b	Fiduciaries – Subtract line 30a from line 30	30b	.00
31	Carryover of unused research expense credit.	31	.00
32	Add lines 30 and 31 (lines 30b and 31 if fiduciary). This is the available research expense credit. . . .	32	.00

Part II Credit for Research Facilities			
33	Total qualified research facility expenditures	33	.00
34	Multiply line 33 by 5% (0.05)	34	.00
35	Research facilities credit passed through from other entities:		
35a	Entity Name _____		
	FEIN _____ Amount 35a _____		.00
35b	Entity Name _____		
	FEIN _____ Amount 35b _____		.00
35c	Total pass through credits from additional schedule	35c	.00
35d	Total pass through credits (add lines 35a through 35c)	35d	.00
36	Total research credits (add the amounts on lines 34 and 35d)	36	.00
36a	Fiduciaries – Fill in the amount of credit allocated to beneficiaries	36a	.00
36b	Fiduciaries – Subtract line 36a from line 36	36b	.00
37	Carryover of unused research facilities credit	37	.00
38	Add lines 36 and 37 (lines 36b and 37 if fiduciary). This is the available research facilities credit	38	.00

Part III Super Research and Development Credit			
39	Enter 2012 Wisconsin qualified research expenses	39	.00
40	Enter 2011 Wisconsin qualified research expenses	40	.00
41	Enter 2010 Wisconsin qualified research expenses	41	.00
42	Add lines 39 through 41.	42	.00
43	Divide line 42 by 3.	43	.00
44	Multiply line 43 by 1.25	44	.00
45	Enter current year Wisconsin qualified research expenses.	45	.00
46	If line 45 is larger than line 44, subtract line 44 from line 45. This is the 2013 Super Research and Development Credit.	46	.00
47	Carryover of unused super research development credit	47	.00
48	Add lines 46 and 47. This is the available super research and development credit	48	.00



WORKSHEET

Average Annual Wisconsin Gross Receipts	(a) 2009	(b) 2010	(c) 2011	(d) 2012
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					_____ %