



2018 RD, Credit for Increasing Research Activities

Unitary businesses: Complete a separate Schedule RD for each corporation that is claiming the credit.

Name of Corporation

FEIN

Minnesota Tax ID

Round amounts to nearest whole dollar.

- 1 Wages for qualified services (*do not include wages used in figuring the work opportunity credit*) **1** ■ _____
- 2 Cost of supplies **2** ■ _____
- 3 Amounts paid or incurred for the right to use computers to conduct research **3** ■ _____
- 4 Applicable percentage of contract expenses **4** ■ _____
- 5 Amount paid to qualified research organizations for basic research **5** ■ _____
- 6 Development contributions to a nonprofit organization **6** ■ _____
- 7 Total qualified research expenses in Minnesota for the tax year (*add lines 1 through 6*) **7** ■ _____

A- Minnesota Sales and Receipts

B- Minnesota Qualified Research Expenses

- 8 Tax year 1988. **8** _____
- 9 Tax year 1987. **9** _____
- 10 Tax year 1986 **10** _____
- 11 Tax year 1985 **11** _____
- 12 Tax year 1984 **12** _____
- 13 Add lines 8 through 12 **13** _____
- 14 Fixed base percentage (*divide line 13B by line 13A; do not fill in more than 16% [.16]*).
Start-up companies, see instructions **14** _____
- 15 Tax year 2017. **15** _____
- 16 Tax year 2016. **16** _____
- 17 Tax year 2015. **17** _____
- 18 Tax year 2014 **18** _____
- 19 Add lines 15 through 18 **19** _____
- 20 Average annual gross receipts (*multiply line 19 by 25% [.25]*) **20** _____
- 21 Multiply line 20 by the percentage on line 14 **21** _____
- 22 Multiply line 7 by 50% (.50) **22** _____

Continued next page



Name of Corporation

FEIN

Minnesota Tax ID

Round amounts to nearest whole dollar.

23	Base amount (enter amount from line 21 or line 22, whichever is greater)	23	_____
24	Subtract line 23 from line 7 (if result is zero or less, leave blank)	24	_____
25	Enter the amount from line 24 or \$2,000,000, whichever is less.	25	_____
26	Subtract line 25 from line 24.	26	_____
27	Multiply line 25 by 10% (.10).	27	_____
28	Multiply line 26 by 4% (.04).	28	_____
29	Current credit (add lines 27 and 28).	29	■ _____
30	Your share of any credit from a partnership (see instructions).	30	■ _____
31	Tentative credit (add lines 29 and 30; see instructions)	31	■ _____
32	Limitation (see instructions)	32	■ _____
33	Credit for increasing research activities (enter line 31 or line 32, whichever is less).	33	■ _____
34	Total credit allocated to other members of your combined return (see instructions)	34	■ _____
35	Add lines 33 and 34	35	■ _____
36	Subtract line 35 from line 31.	36	■ _____
37	Credit from other members of the combined return (see instructions)	37	■ _____
38	Add lines 33 and 37	38	■ _____
39	Credit carryover from 2017 (see instructions)	39	■ _____
40	Add lines 38 and 39	40	■ _____
41	This line intentionally left blank	41	■ _____
42	This line intentionally left blank	42	■ _____
43	2018 Credit (enter line 32 or line 40, whichever is less) Enter on Form M4T line 15.	43	■ _____
44	Credit carryover to 2019 (see instructions)	44	■ _____

Attach this schedule and a copy of federal Form 6765 to your Minnesota return.

Continued next page



Name of Corporation

FEIN

Minnesota Tax ID

Additional Information. Please check the appropriate box.**1. Did a CPA, attorney, consultant or other:**

Yes No

a. Assist in the calculation or preparation of the tax credit? **1a** ☐ ☐b. Conduct a R&D tax credit study? **1b** ☐ ☐

If "Yes" is checked on lines 1a or 1b, provide the following information for each individual who assisted in the calculation or preparation of the tax credit or conducted a tax credit study. (If more than one individual, attach a schedule for each with the following information):

Individual's Name

Individual's Title

Individual's Company

Individual's Phone Number

c. If "Yes" is checked on lines 1a or 1b, may the Minnesota Department of Revenue discuss the tax credit with the individual(s) who assisted in the calculation or preparation of the tax credit or conducted a tax credit study? **1c** ☐ ☐

2. How were the following calculated: check appropriate box.

		Review of contemporaneous records	Estimation	Combination of review of contemporaneous records and estimation
a. Wages.....	2a	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Supplies	2b	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Contracted Research	2c	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. Were the following performed/conducted within the state of Minnesota:

a. Wages..... **3a** ☐ ☐

b. Contracted Research..... **3b** ☐ ☐

If "No" is checked on lines 3a or 3b, the taxpayer cannot claim those expenses in calculating the tax credit.

4. Was the claimed research performed at the request of another individual or entity? **4** ☐ ☐

5. Was the claimed research performed as part of a joint venture with another individual or entity? **5** ☐ ☐