Name

Wisconsin Development Zone Credits (Attach to Wisconsin Form 1, 1NPR, 2, 3, 4, 4I, 4T, 5, or 5S)

Identifying Number

Schedule

Wisconsin Department of Revenue

							or revenue
Pai	t I Jobs Credit						
1	Enter the number of employes and total qualified wages pai	d or i		axable			
	in a development zone (see instructions):		Number of Employes		Total Qualified Wages		
	First-year employes – Wisconsin works applicants	1a		1b			
	First-year employes – non-Wisconsin works applicants	1c		1d			
	Second-year employes – Wisconsin works applicants	1e		1f			
	Second-year employes – non-Wisconsin works applicants	1g		1h			
	Qualified summer youth employes	1i		1j			
	Development zone residents – first-year employes	1k		11			
	Development zone residents – second-year employes	1m		1n			
2	Enter 25% of line 1b					2	
3	Enter 20% of line 1d					3	
4	Enter 25% of line 1f					4	
5	Enter 20% of line 1h					5	
6	Enter 20% of line 1j					6	
7	Enter 10% of line 1I					7	
8	Enter 10% of line 1n					8	
9	Add lines 2 through 8. This is the jobs credit before pass-thr	ough	credits			9	
10	Enter jobs credit passed through from other entities					10	
11	Add lines 9 and 10. This is the total current year jobs credit					11	,
12	Carryover of unused jobs credit					12	
13	Add lines 11 and 12. This is the available jobs credit (see in	struct	ions)			13	
			•				
Pai	t II Sales Tax Credit						
14	Enter the total amount paid for purchase, lease, or rental of	eligib	le property	14			
15	Enter amount of Wisconsin state sales and use tax paid tha	t is in	cluded in amount or	n line	14	15	
16	Enter amount of Wisconsin county and stadium sales and us	se tax	es paid that is inclu	ded ir	n amount on line 14	16	
17	Add lines 15 and 16. This is the sales tax credit before pass	-thro	ugh credits			17	,
18	Enter sales tax credit passed through from other entities					18	
19	Add lines 17 and 18. This is the total current year sales tax	credit				19	,
20	Carryover of unused sales tax credit					20	
21	Add lines 19 and 20. This is the available sales tax credit (s	ee ins	structions)			21	
Par	t III Investment Credit						
22	Enter the purchase price of depreciable, tangible personal p	rope	rty purchased during	g the t	axable year		
	that is used in the conduct of business in a location in a dev	elopr	nent zone:				
	a Qualified purchases expensed under IRC section 179.			22a			
	b Qualified purchases not expensed under IRC section 17	79		22b			
23	Enter 1.75% of line 22a					23	
24	Enter 2.5% of line 22b					24	
25	Add lines 23 and 24. This is the investment credit before pa	ss-th	rough credits			25	
26	Enter investment credit passed through from other entities .					26	
27	Add lines 25 and 26. This is the total current year investmen					27	
28	Carryover of unused investment credit					28	
29	Add lines 27 and 28. This is the available investment credit	(see i	nstructions)			29	
Pai	t IV Research Credit						
30	Enter Wisconsin development zone research wage expense	es				30	
31	Enter Wisconsin development zone research supplies expe	nses				31	
32	Enter Wisconsin development zone research computer rent	al ex	oenses			32	
33	Enter applicable percentage of Wisconsin development zon	e cor	ntract research expe	enses		33	
34	Enter expenses used to compute the federal orphan drug compute the federal orphan drug computer the	redit t	hat qualify as Wisco	onsin	development		
	zone research expenses					34	
35	Add lines 30 through 34					35	
36	Wages included on line 35 which qualify for the Wisconsin of	develo	opment zone jobs cr	edit .		36	
37	Subtract line 36 from line 35. This is total Wisconsin develop	omen	t zone research exp	ense	s	37	

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	Section A. Regular Credit. Complete this section only if you are claiming the regular credit — see instruction	ıs.	
20	(Skip this section and go to section B if you are electing the alternative incremental credit.)	20	
38	Enter average annual Wisconsin gross receipts from line 5 on the Worksheet on back of Schedule R	38	
39	Enter fixed-base percentage, but not more than 16% (see instructions)	39	
40	Multiply line 38 by the percentage on line 39. This is the base amount	40	
41	Subtract line 40 from line 37. If zero or less, enter -0-	41	
42	Multiply line 37 by 50%	42	
43	Enter the smaller of line 41 or line 42	43	
44	Enter 5% of line 43. This is the regular research credit	44	
	Section B. Alternative Incremental Credit. Complete this section only if you are claiming the alternative cre	dit —	see instructions.
	(Skip this section and go to line 58 if you completed section A.) Caution: The election to claim the alternative of		
45	Enter average annual Wisconsin gross receipts from line 5 of the Worksheet on back of Schedule R	45	
46	Multiply line 45 by 1%	46	
47	Subtract line 46 from line 37. If zero or less, enter -0-	47	
	The state of the s	48	
48	Multiply line 45 by 1.5%	-	
49	Subtract line 48 from line 37. If zero or less, enter -0-	49	
50	Subtract line 49 from line 47. If zero or less, enter -0-	50	
51	Multiply line 45 by 2%	51	
52	Subtract line 51 from line 37. If zero or less, enter -0-	52	
53	Subtract line 52 from line 49. If zero or less, enter -0-	53	
54	Multiply line 50 by 1.65%	54	
55	Multiply line 53 by 2.2%	55	
56	Multiply line 52 by 2.75%	56	
57	Add lines 54, 55, and 56. This is the alternative incremental research credit	57	
	• • • • • • • • • • • • • • • • • • •		
58	Enter research credit passed through from other entities	58	
	Add line 44 or line 57 to line 58. This is the total current year research credit	59	
	Carryover of unused research credit	60	
	Add lines 59 and 60. This is the available research credit (see instructions)	61	
01	Add liftes 33 and 60. This is the available research credit (see instructions)	UI	
Dor	t V Location Credit		
62	Enter the total amount expended during the taxable year to acquire, construct, rehabilitate, remodel,		
	or repair qualified real property located in a development zone	1	
	Enter 2.5% of line 62. This is the location credit before pass-through credits	63	
64	Enter location credit passed through from other entities	64	
65	Add lines 63 and 64. This is the total current year location credit	65	
66	Carryover of unused location credit	66	
67	Add lines 65 and 66. This is the available location credit (see instructions)	67	
Par	t VI Day Care Credit		
68	Enter the number of qualifying individuals for whom employment-related day care expenses were paid or		
	incurred during the taxable year to enable employes who are certified as members of a targeted group		
	to be employed in a development zone	68	
69	Enter the total amount paid for employment-related day care for qualifying individuals included on line 68, but		
0,	not more than \$1,200 for each qualifying individual. This is the day care credit before pass-through credits.	69	
70			
70 71	Enter day care credit passed through from other entities	70	
	Add lines 69 and 70. This is the total current year day care credit	71	
	Carryover of unused day care credit	72	
73	Add lines 71 and 72. This is the available day care credit (see instructions)	73	
	t VII Environmental Remediation Credit		
74	Enter the total amount paid during the taxable year to remove or contain environmental pollution, or to restore		
	soil or groundwater that is affected by environmental pollution, in a development zone	74	
75	Enter 7.5% of line 74. This is the environmental remediation credit before pass-through credits	75	
76	Enter environmental remediation credit passed through from other entities	76	

77 Add lines 75 and 76. This is the total current year environmental remediation credit

78 Carryover of unused environmental remediation credit

79 Add lines 77 and 78. This is the available environmental remediation credit (see instructions)

77

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Par	t VIII Individuals, Estates, and Trusts — Limitation on Tax Credits		
80	Enter Wisconsin net income from Form 1, line 5; Form 1NPR, line 33, or Form 2, line 5	80	
81	Enter Wisconsin net income (loss) from development zone business operations 81		
82	Enter Wisconsin net income (loss) from directly related business operations		
83	Add lines 81 and 82. If the result is a net loss, enter zero here and on lines 90, 92, 94, 102, 104, and 106	83	
84	Divide amount on line 83 by amount on line 80 and enter ratio. If line 83 is larger than line 80, enter 1.00	84	•
85	Enter tax from Form 1, line 14; Form 1NPR, line 42; or Form 2, line 10 85		
86	Enter married couple credit from Form 1, Schedule 4, or Form 1NPR, Schedule 2 86		
87	Subtract line 86 from line 85. If the result is a net loss, enter zero here and on		
	lines 90, 92, 94, 102, 104, and 106		
88	Enter ratio from line 84		
89	Multiply amount on line 87 by ratio on line 88	89	
90	Enter the smaller of line 89 or line 13, page 1. This is the allowable jobs credit	90	
91	Subtract line 90 from line 89	91	
92	Enter the smaller of line 91 or line 21, page 1. This is the allowable sales tax credit	92	
93	Subtract line 92 from line 91	93	
94	Enter the smaller of line 93 or line 29, page 1. This is the allowable investment credit	94	
95	Subtract line 94 from line 93	95	
96	Enter the amount from line 87 96		
97	Add the amounts on lines 90, 92, and 94 and enter the total 97		
98	Subtract line 97 from line 96 98		
99	Enter the smaller of line 98 or line 61, page 2. This is the allowable research credit . 99		
100	Subtract line 99 from line 98		
101	Enter the smaller of line 95 or line 100	101	
102	Enter the smaller of line 101 or line 67, page 2. This is the allowable location credit	102	
103	Subtract line 102 from line 101	103	
104	Enter the smaller of line 103 or line 73, page 2. This is the allowable day care credit	104 105	
105 106	Enter the smaller of line 105 or line 79, page 2. This is the allowable environmental remediation credit	106	
100	Effici the smaller of line 100 of line 13, page 2. This is the allowable environmental remediation credit	100	
Par	t IX Corporations — Limitation on Tax Credits		
107	Enter tax from Form 4, line 14; Form 5, line 8; Form 4I, line 18; or Form 4T, line 8	107	
108	Enter manufacturer's sales tax credit from Form 4, 4I, 4T, or 5, Schedule Z 108		
109	Enter research credits from Schedule R		
110	Enter research credit from line 61, page 2 110		
111	Enter community development finance credit		
112	Add lines 108 through 111	112	
113	Subtract line 112 from line 107. If the result is zero or less, enter zero here and on lines 119, 121, 123, 125,		
	127, and 129	113	
114			
44-	Enter Wisconsin net income (loss) from development zone business operations 114		
115	Enter Wisconsin net income (loss) from directly related business operations		
116	Enter Wisconsin net income (loss) from directly related business operations	116	
116 117	Enter Wisconsin net income (loss) from directly related business operations	117	
116 117 118	Enter Wisconsin net income (loss) from directly related business operations	117 118	
116 117 118 119	Enter Wisconsin net income (loss) from directly related business operations	117 118 119	
116 117 118 119 120	Enter Wisconsin net income (loss) from directly related business operations	117 118 119 120	
116 117 118 119 120 121	Enter Wisconsin net income (loss) from directly related business operations	117 118 119 120 121	
116 117 118 119 120 121 122	Enter Wisconsin net income (loss) from directly related business operations	117 118 119 120 121 122	
116 117 118 119 120 121 122 123	Enter Wisconsin net income (loss) from directly related business operations	117 118 119 120 121 122 123	
116 117 118 119 120 121 122 123 124	Enter Wisconsin net income (loss) from directly related business operations	117 118 119 120 121 122 123 124	
116 117 118 119 120 121 122 123 124 125	Enter Wisconsin net income (loss) from directly related business operations	117 118 119 120 121 122 123 124 125	
116 117 118 119 120 121 122 123 124 125 126	Enter Wisconsin net income (loss) from directly related business operations	117 118 119 120 121 122 123 124 125 126	
116 117 118 119 120 121 122 123 124 125	Enter Wisconsin net income (loss) from directly related business operations	117 118 119 120 121 122 123 124 125	

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Part X **Recapture of Investment Credit Properties** С Α В 130 Enter kind of property (attach separate schedules if 130 more space is needed) 131 131 132 Original estimated useful life or recovery period 132 133 133 Original credit 134 Date property ceased to be qualified investment 134 135 Number of full years between the dates on lines 131 and 134 135 136 136 Multiply line 133 by the percentage on line 136 137 137 138 138 139 Portion of original credit (line 133) not used to offset tax in any year, plus any carryforward of credits you can now apply to the original credit year 139 140 Subtract line 139 from line 138. This is the total increase in tax 140

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