

1999

Wisconsin Research Credits

(Attach to Wisconsin Form 4, 4I, 4T, or 5)

Schedule R

Name

Federal Employer ID Number

Wisconsin Department of Revenue

Part I Credit for Increasing Research Expenses

Table with 8 rows for Part I Credit for Increasing Research Expenses, including lines 1 through 8 for research wage, supplies, computer rental, and total expenses.

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.)

Table with 8 rows for Section A Regular Credit, including lines 9 through 15 for average annual gross receipts, fixed-base percentage, and regular credit calculation.

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.) Caution: The election to claim the alternative credit is irrevocable.

Table with 14 rows for Section B Alternative Incremental Credit, including lines 16 through 28 for alternative credit calculation steps.

Table with 2 rows for carryover and available research expense credit, including lines 29 and 30.

Part II Credit for Research Facilities

Table with 4 rows for Part II Credit for Research Facilities, including lines 31 through 34 for facility expenditures and available credit.

(over)

WORKSHEET

Average Annual Wisconsin Gross Receipts	(a) 1995	(b) 1996	(c) 1997	(d) 1998
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					