

Instructions for 2015 Schedule CR

Further information on these credits can be found on the schedule referred to on Schedule CR. For example, information on the agriculture credit will be found on Schedule MA-A.

IMPORTANT The various schedules also indicate what items must be enclosed with the tax return. Be sure to enclose:

- Schedule CR,
- Schedule CF for carryforward of unused credits,
- the appropriate listed schedule, and
- any additional required information. For example, programs administered by the Wisconsin Economic Development Corporation (WEDC) require certification by that corporation before claiming credits. Such certification must be enclosed.

Part I – Credits for Individuals, Fiduciaries, and Corporations

A. Nonrefundable Credits (claimed before alternative minimum tax)

Line 11 Add the amounts on lines 1 through 10. Enter the total on line 11. *Individuals* – Enter the amount from line 11 on line 24 of Form 1 or line 50 of Form 1NPR. *Estates and trusts* – Enter the amount from line 11 on line 7 of Form 2 or line 17 of Form 4T. **Enclose Schedule CR and the appropriate schedule for each credit you are claiming with your Form 1, 1NPR, 2, or 4T.** *Corporations* – Enter the amount from line 11 on line 39 of Schedule CR.

B. Nonrefundable Credits

Line 35 Add the amounts on lines 27 through 34 and enter the total on line 35. *Individuals* – Enter the amount from line 35 on line 30 of Form 1 or line 56 of Form 1NPR. *Estates and trusts* – Enter the amount from line 35 on line 11 of Form 2 or line 17 of Form 4T. (**Note** For trusts filing Form 4T that have credit amounts on both lines 11 and 35 of Schedule CR, add the amounts on lines 11 and 35 and fill in the total on line 17 of Form 4T.) **Enclose Schedule CR and the appropriate schedule for each credit you are claiming with your Form 1, 1NPR, 2 or 4T.** *Corporations* – Enter the amount from line 35 on line 40 of Schedule CR.

C. Refundable Credits

Line 38 Add the amounts on lines 36 and 37 and enter the total on line 38. *Individuals* – Enter the amount from line 38 on line 47 of Form 1 or line 72 of Form 1NPR. *Estates and trusts* – Enter the amount from line 38 on line 19 of Form 2 or line 28 of Form 4T. **Enclose Schedule CR and the appropriate schedule for each credit you are claiming with your Form 1, 1NPR, 2 or 4T.** *Corporations* – Enter the amount from line 38 on line 44 of Schedule CR.

Part II – Credits for Corporations Only

A. Nonrefundable Credits

Line 43 Add lines 39 through 42. This is the total available non-refundable credits. Enter the total on line 43 and on line 19 of Form 4 or line 9 of Form 4T. **Enclose Schedule CR and the appropriate schedule for each credit you are claiming.**

B. Refundable Credits

Line 46 Add lines 44, 45a, and 45b. This is the total available refundable credits. Enter the total on line 46 and on line 27 of Form 4 or line 28 of Form 4T. **Enclose Schedule CR and the appropriate schedule for each credit you are claiming.**

Individuals, Fiduciaries, and Corporations

For purposes of determining the carryover (if any) of each nonrefundable credit, the credit must be applied against gross tax in the order indicated below.

Individuals and Fiduciaries

Credits are to be applied in the order shown on lines 1-10 and 12-34 of Schedule CR.

Corporations

Credits are to be applied in the following order:

1. Manufacturer's sales tax credit carryforward
2. Manufacturing investment credit
3. Dairy and livestock farm investment credit carryforward
4. Community rehabilitation program credit
5. Research expense credits
6. Postsecondary education credit carryforward
7. Water consumption credit carryforward
8. Biodiesel fuel production credit carryforward
9. Research facilities credit carryforward
10. Super research and development credit carryforward
11. Health insurance risk-sharing plan assessments credit carryforward
12. Manufacturing and agriculture credit
13. Veteran employment credit carryforward
14. Ethanol and biodiesel fuel pump credit carryforward
15. Community development finance credit carryforward
16. Development opportunity zone or agricultural or airport development zone capital investment credit
17. Development zones credit
18. Economic development tax credit
19. Technology zone credit
20. Early stage seed investment credit
21. Supplement to federal historic rehabilitation tax credit
22. Electronic medical records credit carryforward
23. Film production investment credit carryforward
24. Film production services credit carryforward
25. Internet equipment credit carryforward