

**Wisconsin Research Credits**

File with Wisconsin Form 4, 4T, or 5

**2011**

Read instructions before filling in this schedule

Name	Federal Employer ID Number
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**Part I Credit for Increasing Research Expenses**

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

**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 2, line 5 . . . . .	9	
10	Enter Wisconsin fixed-base percentage, but not more than 16% (0.16), from the Worksheet on page 2, line 19 . . . . .	10	_____ %
11	Multiply line 9 by the percentage on line 10. This is the base amount . . . . .	11	
12	Subtract line 11 from line 8. If zero or less, enter zero (0). . . . .	12	
13	Multiply line 8 by 50% (0.50) . . . . .	13	
14	Enter the <b>smaller</b> of line 12 or line 13. . . . .	14	
15	Multiply line 14 by 5% (0.05). This is the regular Wisconsin credit for increasing research expenses . . . . .	15	

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

29	Carryover of unused research expense credit . . . . .	29	
30	Add line 15 <b>or</b> line 28 to line 29. This is the available research expense credit . . . . .	30	

**Part II Credit for Research Facilities**

31	Total qualified research facility expenditures . . . . .	31	
32	Multiply line 31 by 5% (0.05) . . . . .	32	
33	Carryover of unused research facilities credit . . . . .	33	
34	Add lines 32 and 33. This is the available research facilities credit . . . . .	34	

**Part III Super Research and Development Credit**

<b>35</b>	Enter 2010 Wisconsin qualified research expenses . . . . .	<b>35</b>	
<b>36</b>	Enter 2009 Wisconsin qualified research expenses . . . . .	<b>36</b>	
<b>37</b>	Enter 2008 Wisconsin qualified research expenses . . . . .	<b>37</b>	
<b>38</b>	Add lines 35 through 37. . . . .	<b>38</b>	
<b>39</b>	Divide line 38 by 3. . . . .	<b>39</b>	
<b>40</b>	Multiply line 39 by 1.25 . . . . .	<b>40</b>	
<b>41</b>	Enter current year Wisconsin qualified research expenses. . . . .	<b>41</b>	
<b>42</b>	If line 41 is larger than line 40, subtract line 40 from line 41. This is the Super Research and Development Credit. . . . .	<b>42</b>	

**WORKSHEET**

<b>Average Annual Wisconsin Gross Receipts</b>	<b>(a)</b> 2007	<b>(b)</b> 2008	<b>(c)</b> 2009	<b>(d)</b> 2010
<b>1</b> Total gross receipts . . . . .				
<b>2</b> Out-of-state receipts included on line 1 . . . . .				
<b>3</b> Subtract line 2 from line 1 . . . . .				
<b>4</b> Add line 3, columns a through d . . . . .				
<b>5</b> Divide amount on line 4 by 4. This is average annual Wisconsin gross receipts to enter on Schedule R, line 9 or line 16 . . . . .				

<b>Wisconsin Fixed-Base Percentage</b>	<b>(a)</b> 1984	<b>(b)</b> 1985	<b>(c)</b> 1986	<b>(d)</b> 1987	<b>(e)</b> 1988
<b>6</b> Wisconsin research wage expenses . . . . .					
<b>7</b> Wisconsin research supplies expenses . . . . .					
<b>8</b> Wisconsin research computer rental expenses . . . . .					
<b>9</b> Wisconsin contract research expenses . . . . .					
<b>10</b> Qualifying expenses used in federal orphan drug credit . . . . .					
<b>11</b> Add lines 6 through 10 . . . . .					
<b>12</b> Wages for Wisconsin development zones credit . . . . .					
<b>13</b> Subtract line 12 from line 11 . . . . .					
<b>14</b> Add line 13, columns a through e . . . . .					
<b>15</b> Total gross receipts . . . . .					
<b>16</b> Out-of-state receipts on line 15 . . . . .					
<b>17</b> Subtract line 16 from line 15 . . . . .					
<b>18</b> Add line 17, columns a through e . . . . .					
<b>19</b> Divide line 14 by line 18. This is the Wisconsin fixed-base percentage to enter on Schedule R, line 10 . . . . .					_____ %