

# Instructions for 2017 Schedule CR

## General Instructions

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.

**NOTE** When completing Parts I and II, on the appropriate line of column A, fill in the amount of credit that you have available for 2017 for each credit. In column B, fill in the amount of credit that you are actually using to offset tax for 2017.

If a credit is no longer available (only a carryforward of the credit is allowed), the amounts in Columns A and B of Schedule CR will be the same as the amounts in Columns (d) and (e) of Schedule CF.

**CAUTION** *Individuals and Fiduciaries* – When claiming the manufacturing or agriculture credit on line 13 or 14 of Schedule CR, the amount of credit available for 2017 to enter in column A is the amount from line 20 of the Schedule MA-A or MA-M. The amount of credit used for 2017 to enter in column B cannot be more than the amount on line 22 of Schedule MA-A or MA-M.

Various options are available when determining the amount of credit to be used each year. Except for the manufacturer's sales tax credit, which must be used as determined on Schedule MS, you may choose whether to use all, a portion, or none of a nonrefundable credit for 2017.

For example, you have a \$2,000 research expense credit and a \$4,000 development zones credit available for 2017. The amount of tax shown on the return is \$2,000. You may choose to use (1) all of the \$2,000 research expense credit and none of the development zones credit or (2) none of the research expense credit and \$2,000 of the development zones credit.

## Specific Instructions

**New**

The electronics and information technology manufacturing zone credit is a new refundable credit available for individuals, fiduciaries, and corporations. A separate schedule is not used to claim this credit. Instead, enter the amount of the credit as certified by WEDC on line 39, column B. You must enclose a copy of the WEDC certification with your Wisconsin return.

## Part I – Credits for Individuals, Fiduciaries, and Corporations

### A. Individuals

**Line 11** Add the amounts on lines 1 through 10, column B. Enter the total on line 11, column B. Enter the amount from line 11, column B on line 24 of Form 1 or line 50 of Form 1NPR. **Enclose Schedule CR and the appropriate schedule for each credit you are claiming with your Form 1 or 1NPR.**

**Line 35** Add the amounts on lines 27 through 34, column B and enter the total on line 35, column B. Enter the amount from line 35, column B on line 30 of Form 1 or line 56 of Form 1NPR. **Enclose Schedule CR and the appropriate schedule for each credit you are claiming with your Form 1 or 1NPR.**

**Line 40** Add the amounts on lines 36 through 39, column B. Enter the total on line 40, column B. Enter the amount from line 40, column B on line 47 of Form 1 or line 72 of Form 1NPR. **Enclose Schedule CR and the appropriate schedule for each credit you are claiming with your Form 1 or 1NPR.**

## B. Estates and Trusts

**Line 11** Add the amounts on lines 1 through 10, column B. Enter the total on line 11, column B. Enter the amount from line 11, column B 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 2 or 4T.**

**Line 35** Add the amounts on lines 27 through 34, column B and enter the total on line 35, column B. Enter the amount from line 35, column B 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, column B and 35, column B of Schedule CR, add the amounts on lines 11, column B and 35, column B 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 2 or 4T.**

**Line 40** Add the amounts on lines 36 through 39, column B. Enter the total on line 40, column B. Enter the amount from line 40, column B 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 2 or 4T.**

## C. Corporations

**Line 11** Add the amounts on lines 1 through 10, column B. Enter the total on line 11, column B. Enter the amount from line 11, column B on line 41, column B of Schedule CR.

**Line 35** Add the amounts on lines 27 through 34, column B and enter the total on line 35, column B. Enter the amount from line 35, column B on line 42, column B of Schedule CR.

**Line 40** Add the amounts on lines 36 through 39, column B. Enter the total on line 40, column B. Enter the amount from line 40, column B on line 46, column B of Schedule CR.

## Part II– Credits for Corporations Only

### A. Nonrefundable Credits

**Line 45** Add lines 41 through 44, column B. This is the total available nonrefundable credits. Enter the total on line 45, column B 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 with your Form 4 or 4T.**

### B. Refundable Credits

**Line 48** Add lines 46, 47a, and 47b, column B. This is the total available refundable credits. Enter the total on line 48, column B 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 with your Form 4 or 4T.**