

Wisconsin Research Credits

2018

Wisconsin Department
of Revenue

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5S, or 6

Read instructions before filling in this schedule

Name	Identifying Number
------	--------------------

Round Amounts to Nearest Dollar

<u>1</u>	Enter Wisconsin research wage expenses	1	.00
<u>2</u>	Enter Wisconsin research supplies expenses	2	.00
<u>3</u>	Enter Wisconsin research computer rental expenses	3	.00
<u>4</u>	Enter applicable percentage of Wisconsin contract research expenses	4	.00
<u>5</u>	Enter expenses used to compute the federal orphan drug credit that qualify as Wisconsin research expenses	5	.00
<u>6</u>	Add lines 1 through 5	6	.00
<u>7</u>	Wages included on line 6 that qualify for the Wisconsin development zones credit	7	.00
<u>8</u>	Subtract line 7 from line 6. This is total Wisconsin research expenses	8	.00
<u>9</u>	Enter average Wisconsin qualified research expenses for the three prior years. If you did not have qualified Wisconsin research expenses in one or more of the three prior years, check (✓) the box, skip to line 10, and enter 0 on that line	9	<input type="checkbox"/>
	<u>9a</u> 2017 qualified research expenses	9a	.00
	<u>9b</u> 2016 qualified research expenses	9b	.00
	<u>9c</u> 2015 qualified research expenses	9c	.00
	<u>9d</u> Total (add lines 9a through 9c)	9d	.00
	<u>9e</u> Divide line 9d by 3	9e	.00
<u>10</u>	Multiply line 9e by 50% (0.50)	10	.00
<u>11</u>	Subtract line 10 from line 8. This is your eligible Wisconsin qualified research expenses	11	.00
<u>12</u>	Check one of the boxes below to indicate the credit being claimed and the credit rate that applies. If you are claiming more than one research credit, see instructions. If the box on line 9 is checked, do not check one of the boxes. Proceed to line 13.		
	<u>12a</u> Qualified research activities (5.75%)	12a	<input type="checkbox"/> 0.05750
	<u>12b</u> Qualified research activities related to internal combustion engines (11.5%)	12b	<input type="checkbox"/> 0.11500
	<u>12c</u> Qualified research activities related to certain energy efficient products (11.5%)	12c	<input type="checkbox"/> 0.11500
<u>13</u>	If line 10 is -0- because you did not have qualified research expenses in one or more of the three prior years, and checked the box on line 9, check one of the boxes below to indicate the credit being claimed and the rate that applies. If you are claiming more than one research credit, see instructions.		
	<u>13a</u> Qualified research activities (2.875%)	13a	<input type="checkbox"/> 0.02875
	<u>13b</u> Qualified research activities related to internal combustion engines (5.75%)	13b	<input type="checkbox"/> 0.05750
	<u>13c</u> Qualified research activities related to certain energy efficient products (5.75%)	13c	<input type="checkbox"/> 0.05750
<u>14</u>	Multiply line 11 by the credit rate indicated on line 12 <u>or</u> line 13	14	.00



15 Research credit passed through from other entities:		
15a Entity Name _____		
FEIN _____	Amount 15a _____	.00
15b Entity Name _____		
FEIN _____	Amount 15b _____	.00
15c Total pass through credits from additional schedule	15c _____	.00
15d Total pass through credits (add lines 15a through 15c)	15d _____	.00
16 Total research credits (add lines 14 and 15d). Form 3 and 5S filers stop here	16 _____	.00
16a Fiduciaries - Fill in the amount of credit allocated to beneficiaries	16a _____	.00
16b Fiduciaries - Subtract line 16a from line 16	16b _____	.00
17 Multiply line 16 (line 16b for fiduciary) by .10 (10%)	17 _____	.00
18 Amount of credit from line 16 (line 16b for fiduciary) used to offset tax.	18 _____	.00
19 Subtract line 18 from line 16 (line 16b for fiduciary)	19 _____	.00
20 Enter the lesser of line 17 or line 19. This is the refundable portion of the credit	20 _____	.00
21 Subtract line 20 from line 19. This is the remaining nonrefundable portion of the credit.	21 _____	.00
22 Carryover of prior year's unused research credit. Include Schedule CF	22 _____	.00
23 Add lines 18, 21, and 22. This is the total nonrefundable portion of the credit. Include Schedule CF if the credit was not used in full	23 _____	.00

