

Wisconsin Research Credits

2020

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
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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> 2019 qualified research expenses	9a	.00
	<u>9b</u> 2018 qualified research expenses	9b	.00
	<u>9c</u> 2017 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%) 0.05750	12a	<input type="checkbox"/>
	<u>12b</u> Qualified research activities related to internal combustion engines (11.5%) 0.11500	12b	<input type="checkbox"/>
	<u>12c</u> Qualified research activities related to certain energy efficient products (11.5%) 0.11500	12c	<input type="checkbox"/>
<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%) 0.02875	13a	<input type="checkbox"/>
	<u>13b</u> Qualified research activities related to internal combustion engines (5.75%) 0.05750	13b	<input type="checkbox"/>
	<u>13c</u> Qualified research activities related to certain energy efficient products (5.75%) 0.05750	13c	<input type="checkbox"/>
<u>14</u>	Multiply line 11 by the credit rate indicated on line 12 or 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

