# 2021 Form 6CS - Wisconsin Sharing of Research Credits

<table>
<thead>
<tr>
<th>Corporation Name:</th>
<th>FEIN:</th>
<th>Combined Totals</th>
</tr>
</thead>
</table>

1. **Enter member’s sharable research credits . . . . . . 1**
   
2. **Member’s tax liability eligible for shared credits:**
   
   2a. **Member’s share of combined unitary income . . . . . 2a**
   
   2b. **Multiply line 2a by 7.9% and enter the result . . . . . 2b**
   
   2c. **Member’s gross tax from Form 6, Part III, line 9 . . . . . 2c**
   
   2d. **Member’s own credits used from Form 6, Part V, line 3e . . . . . 2d**
   
   2e. **Subtract line 2d from line 2c . . . . . 2e**
   
   2f. **Enter the lesser of 2b or 2e . . . . . 2f**
   
3. **If the amount from the combined total column on line 1 is greater than the amount from the combined total column on line 2f, divide the combined total amount on line 2f by the combined total amount on line 1. Enter the result in each column. If the combined total amount on line 2f is greater than the combined total amount on line 1, enter “100.0000%” in each column. This is the percentage of available research credits that may be applied to the combined return as shared credits . . . . . . . . . . . 3**
   
4. **Multiply line 1 by line 3. Enter the result here and on Form 6, Part V, line 5 . . . . . 4**