

# Wisconsin Research Credits

# 2021

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

<b><u>1</u></b>	Enter Wisconsin research wage expenses . . . . .	<b>1</b>	.00
<b><u>2</u></b>	Enter Wisconsin research supplies expenses . . . . .	<b>2</b>	.00
<b><u>3</u></b>	Enter Wisconsin research computer rental expenses . . . . .	<b>3</b>	.00
<b><u>4</u></b>	Enter applicable percentage of Wisconsin contract research expenses . . . . .	<b>4</b>	.00
<b><u>5</u></b>	Enter expenses used to compute the federal orphan drug credit that qualify as Wisconsin research expenses . . . . .	<b>5</b>	.00
<b><u>6</u></b>	Add lines 1 through 5 . . . . .	<b>6</b>	.00
<b><u>7</u></b>	Wages included on line 6 that qualify for the Wisconsin development zones credit . . . . .	<b>7</b>	.00
<b><u>8</u></b>	Subtract line 7 from line 6. This is total Wisconsin research expenses . . . . .	<b>8</b>	.00
<b><u>9</u></b>	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 . . . . .	<b>9</b>	<input type="checkbox"/>
	<b><u>9a</u></b> 1st prior year qualified research expenses . . . . .	<b>9a</b>	.00
	<b><u>9b</u></b> 2nd prior year qualified research expenses . . . . .	<b>9b</b>	.00
	<b><u>9c</u></b> 3rd prior year qualified research expenses . . . . .	<b>9c</b>	.00
	<b><u>9d</u></b> Total (add lines 9a through 9c) . . . . .	<b>9d</b>	.00
	<b><u>9e</u></b> Divide line 9d by 3 . . . . .	<b>9e</b>	.00
<b><u>10</u></b>	Multiply line 9e by 50% (0.50) . . . . .	<b>10</b>	.00
<b><u>11</u></b>	Subtract line 10 from line 8. This is your eligible Wisconsin qualified research expenses . . . . .	<b>11</b>	.00
<b><u>12</u></b>	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.		
	<b><u>12a</u></b> Qualified research activities (5.75%) . . . . .	0.05750	<b>12a</b> <input type="checkbox"/>
	<b><u>12b</u></b> Qualified research activities related to internal combustion engines (11.5%) . . . . .	0.11500	<b>12b</b> <input type="checkbox"/>
	<b><u>12c</u></b> Qualified research activities related to certain energy efficient products (11.5%) . . . . .	0.11500	<b>12c</b> <input type="checkbox"/>
<b><u>13</u></b>	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.		
	<b><u>13a</u></b> Qualified research activities (2.875%) . . . . .	0.02875	<b>13a</b> <input type="checkbox"/>
	<b><u>13b</u></b> Qualified research activities related to internal combustion engines (5.75%) . . . . .	0.05750	<b>13b</b> <input type="checkbox"/>
	<b><u>13c</u></b> Qualified research activities related to certain energy efficient products (5.75%) . . . . .	0.05750	<b>13c</b> <input type="checkbox"/>
<b><u>14</u></b>	Multiply line 11 by the credit rate indicated on line 12 <u>or</u> line 13 . . . . .	<b>14</b>	.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 .15 (15%) . . . . . **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

