

Increased Wisconsin Research Credits for Activities Related to Certain Energy Efficient Products

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

Read instructions before filling in this schedule

Name Identifying Number

Part I Credit for Increasing Research Expenses

1 Enter Wisconsin research wage expenses for qualifying activities 1
2 Enter Wisconsin research supplies expenses for qualifying activities 2
3 Enter Wisconsin research computer rental expenses for qualifying activities 3
4 Enter applicable percentage of Wisconsin contract research expenses for qualifying activities 4
5 Add lines 1 through 4 5
6 Enter wages included on line 5 that qualify for the Wisconsin development zones credit 6
7 Subtract line 6 from line 5. This is the total Wisconsin research expenses for the qualifying activities 7

Section A Regular Credit. Complete this section only if you are claiming the regular credit.

- Skip this section and go to section B if you are electing the alternative incremental credit.
Check (✓) if this is a one-time only change in election

8 Enter average annual Wisconsin gross receipts from the Worksheet on page 3, line 5 8
9 Enter Wisconsin fixed-base percentage, but not more than 16% (0.16) from the Worksheet on page 3, line 18 9
10 Multiply line 8 by the percentage on line 9. This is the base amount. 10
11 Subtract line 10 from line 7. If zero or less, enter zero (0). 11
12 Multiply line 7 by 50%. 12
13 Enter the smaller of line 11 or line 12 13
14 Multiply line 13 by 10% (0.10). Continue with line 28. 14

Section B Alternative Incremental Credit. Complete this section only if you are claiming the alternative incremental credit.

- Skip this section and go to line 28 if you completed Section A.
Check (✓) if this is a one-time only change in election

15 Enter average annual Wisconsin gross receipts from the Worksheet on page 3, line 5 15
16 Multiply line 15 by 1% (0.01). 16
17 Subtract line 16 from line 7. If zero or less, enter zero (0) 17
18 Multiply line 15 by 1.5% (0.015) 18
19 Subtract line 18 from line 7. If zero or less, enter zero (0). 19
20 Subtract line 19 from line 17. If zero or less, enter zero (0). 20
21 Multiply line 15 by 2% (0.02). 21
22 Subtract line 21 from line 7. If zero or less, enter zero (0). 22
23 Subtract line 22 from line 19. If zero or less, enter zero (0). 23

24	Multiply line 20 by 2.65% (0.0265)	24	
25	Multiply line 23 by 3.2% (0.032)	25	
26	Multiply line 22 by 3.75% (0.0375)	26	
27	Add lines 24, 25, and 26	27	
28	Research expense credit passed through from other entities:		
28a	Entity Name _____		
	FEIN _____	Amount 28a	_____
28b	Entity Name _____		
	FEIN _____	Amount 28b	_____
28c	Total pass through credits from additional schedule 28c _____		
28d	Total pass through credits (add lines 28a through 28c)		28d _____
29	Total research credits (add line 14 or line 27 to line 28d)		29 _____
29a	Fiduciaries – Fill in the amount of credit allocated to beneficiaries		29a _____
29b	Fiduciaries – Subtract line 29a from line 29		29b _____
30	Carryover of unused research expense credit		30 _____
31	Add lines 29 and 30 (lines 29b and 30 if fiduciary). This is the available research expense credit.		31 _____

Part II	Credit for Research Facilities
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32	Total qualified research facility expenditures for qualifying activities	32	
33	Multiply line 32 by 10% (0.10)	33	
34	Research facilities credit passed through from other entities:		
34a	Entity Name _____		
	FEIN _____	Amount 34a	_____
34b	Entity Name _____		
	FEIN _____	Amount 34b	_____
34c	Total pass through credits from additional schedule 34c _____		
34d	Total pass through credits (add lines 34a through 34c)		34d _____
35	Total research credits (add the amounts on lines 33 and 34d)		35 _____
35a	Fiduciaries – Fill in the amount of credit allocated to beneficiaries		35a _____
35b	Fiduciaries – Subtract line 35a from line 35		35b _____
36	Carryover of unused research facilities credit		36 _____
37	Add lines 35 and 36 (lines 35b and 36 if fiduciary). This is the available research facilities credit		37 _____

WORKSHEET

Average Annual Wisconsin Gross Receipts	(a) 2009	(b) 2010	(c) 2011	(d) 2012
1 Total gross receipts				
2 Out-of-state receipts included on line 1				
3 Subtract line 2 from line 1				
4 Add line 3, columns a through d				
5 Divide amount on line 4 by 4. This is average annual Wisconsin gross receipts to enter on Schedule R-2, line 8 or line 15				

Wisconsin Fixed-Base Percentage

On lines 6-9 and 11 below, include only expenses for qualifying activities related to certain energy efficient products, as described in the instructions.

	(a) 1984	(b) 1985	(c) 1986	(d) 1987	(e) 1988
6 Wisconsin research wage expenses					
7 Wisconsin research supplies expenses					
8 Wisconsin research computer rental expenses					
9 Wisconsin contract research expenses					
10 Add lines 6 through 9					
11 Wages for Wisconsin development zones credit					
12 Subtract line 11 from line 10					
13 Add line 12, columns a through e					
14 Total gross receipts					
15 Out-of-state receipts on line 14					
16 Subtract line 15 from line 14					
17 Add line 16, columns a through e					
18 Divide line 13 by line 17. This is the Wisconsin fixed-base percentage to enter on Schedule R-2, line 9					_____ %