

Name	Identifying Number
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**Manufacturing Credit**

**Part I:**

Round Amounts to Nearest Dollar

<b>1</b>	Fill in the amount of your production gross receipts . . . . .	<b>1</b>	.00
<b>2</b>	Cost of goods sold allocable to production gross receipts . . .	<b>2</b>	.00
<b>3</b>	Direct costs allocable to production gross receipts . . . . .	<b>3</b>	.00
<b>4</b>	Add lines 2 and 3 . . . . .	<b>4</b>	.00
<b>5</b>	Subtract line 4 from line 1 . . . . .	<b>5</b>	.00
<b>6</b>	Indirect costs . . . . .	<b>6</b>	.00
<b>7</b>	Production gross receipts (line 1) <b>7</b>		.00
<b>8</b>	All gross receipts . . . . . <b>8</b>		.00
<b>9</b>	Divide line 7 by line 8 and multiply by 100 . . . . . <b>9</b>		. . . . . %
<b>10</b>	Multiply line 6 by the percentage on line 9 . . . . . <b>10</b>		.00
<b>11</b>	Subtract line 10 from line 5. If zero or less, stop here. You do not qualify for the manufacturing credit. Otherwise, go to line 12a . . . . . <b>11</b>		.00
<b>12a</b>	If all manufacturing activity occurred in Wisconsin on property assessed as manufacturing, check the box, skip lines 12b and 13, and enter 100.0000 on line 14 . . . . . <b>12a</b>		<input type="checkbox"/>
<b>12b</b>	Average value of real and personal property (assessed under sec. 70.995, Wis. Stats.), owned or rented, and used in Wisconsin to manufacture qualified production property . <b>12b</b>		.00
<b>13</b>	Average value of all real and personal property, owned or rented, and used to manufacture qualified production property . . . . . <b>13</b>		.00
<b>14</b>	Divide line 12b by line 13 and multiply by 100 . . . . . <b>14</b>		. . . . . %
<b>15a</b>	Multiply line 11 by the percentage on line 14 . . . . . <b>15a</b>		.00
<b>15b</b>	Single entity Form 4 filers - Fill in the amount from line 11 of Form 4 . . . . . <b>15b</b>		.00
<b>15c</b>	Combined group members filing Form 6 (see instructions) . . . . . <b>15c</b>		.00
<b>15d</b>	Corporations filing Form 4: Fill in the smaller of lines 15a or 15b. Corporations filing Form 6: Fill in the smaller of lines 15a or 15c. . . . . <b>15d</b>		.00
<b>15e</b>	Individuals, partnerships, and tax-option (S) corporations: Enter the amount from line 15a. . . . . <b>15e</b>		.00
<b>16</b>	C - Corporations: Multiply line 15d by 0.0375 (3.75%). Individuals, partnerships, and tax-option (S) corporations: Multiply line 15e by 0.0375 (3.75%). This is your manufacturing credit before pass-through credits . . . . . <b>16</b>		.00
<b>17</b>	Manufacturing credit passed through from other entities		
	Entity Name _____		
	FEIN _____	<b>17</b>	.00



<b>18</b>	Add lines 16 and 17. This is your 2014 credit (see instructions) . . . . .	<b>18</b>	.00
	<b>18a</b> Fiduciaries - Fill in the amount of credit allocated to beneficiaries. . . . .	<b>18a</b>	.00
	<b>18b</b> Fiduciaries - Subtract line 18a from line 18 . . . . .	<b>18b</b>	.00
<b>19</b>	Carryover of unused manufacturing credit . . . . .	<b>19</b>	.00
<b>20</b>	Add lines 18 and 19 (lines 18b and 19 if fiduciary). . . . .	<b>20</b>	.00
<b>21</b>	Tax on qualified business operations (individuals only, from chart below) . . . . .	<b>21</b>	.00
<b>22</b>	Individuals and fiduciaries: Enter the smaller of lines 20 or 21. All others: Enter the amount from line 20 . . . . .	<b>22</b>	.00

**Part II:**

**Computation of Business Income Limitation - Individuals Only**

**1**

(a)  Business	(b)  Share of Business's Net Income (Loss)	(c)  Tax	(d)  Recomputed 2014 Tax Liability	(e)  Portion of Tax Attributable to Amount in Column (b) [(c) - (d)]
<b>A</b>	.00	.00	.00	.00
<b>B</b>	.00	.00	.00	.00
<b>C</b>	.00	.00	.00	.00
<b>D</b>	.00	.00	.00	.00
<b>E</b>	.00	.00	.00	.00
<b>F</b>	.00	.00	.00	.00
<b>G</b>	.00	.00	.00	.00
<b>H</b>	.00	.00	.00	.00
<b>I</b>	.00	.00	.00	.00

<b>2</b>	Amounts from additional businesses reported on additional schedules. . . . .	<b>2</b>	.00
<b>3</b>	Add the amounts from column (e) and line 2 above. Enter on line 21 above. . . . .	<b>3</b>	.00

