Schedule **R**	**Wisconsin Research Credits**	**2010**
Wisconsin Department of Revenue	File with Wisconsin Form 4, 4T, or 5 *Read instructions before filling in this schedule*	

Name	Federal Employer ID Number

Part I Credit for Increasing Research Expenses

1	Enter Wisconsin research wage expenses	**1**	
2	Enter Wisconsin research supplies expenses	**2**	
3	Enter Wisconsin research computer rental expenses	**3**	
4	Enter applicable percentage of Wisconsin contract research expenses	**4**	
5	Enter expenses used to compute the federal orphan drug credit that qualify as Wisconsin research expenses	**5**	
6	Add lines 1 through 5	**6**	
7	Wages included on line 6 that qualify for the Wisconsin development zones credit	**7**	
8	Subtract line 7 from line 6. This is total Wisconsin research expenses	**8**	

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

9	Enter average annual Wisconsin gross receipts from the Worksheet on page 2, line 5	**9**	
10	Enter Wisconsin fixed-base percentage, but not more than 16% (0.16), from the Worksheet on page 2, line 19	**10**	_ _ _ . _ _ _ _ %
11	Multiply line 9 by the percentage on line 10. This is the base amount	**11**	
12	Subtract line 11 from line 8. If zero or less, enter zero (0)	**12**	
13	Multiply line 8 by 50% (0.50)	**13**	
14	Enter the **smaller** of line 12 or line 13	**14**	
15	Multiply line 14 by 5% (0.05). This is the regular Wisconsin credit for increasing research expenses	**15**	

Section B   Alternative Incremental Credit. Complete this section only if you are claiming the alternative credit – see instructions.
(Skip this section and go to line 29 if you completed section A.)
Check (✓) ____ if this is a one-time only change in election.

16	Enter average annual Wisconsin gross receipts from the Worksheet on page 2, line 5	**16**	
17	Multiply line 16 by 1% (0.01)	**17**	
18	Subtract line 17 from line 8. If zero or less, enter zero (0)	**18**	
19	Multiply line 16 by 1.5% (0.015)	**19**	
20	Subtract line 19 from line 8. If zero or less, enter zero (0)	**20**	
21	Subtract line 20 from line 18. If zero or less, enter zero (0)	**21**	
22	Multiply line 16 by 2% (0.02)	**22**	
23	Subtract line 22 from line 8. If zero or less, enter zero (0)	**23**	
24	Subtract line 23 from line 20. If zero or less, enter zero (0)	**24**	
25	Multiply line 21 by 2.65% (0.0265)	**25**	
26	Multiply line 24 by 3.2% (0.032)	**26**	
27	Multiply line 23 by 3.75% (0.0375)	**27**	
28	Add lines 25, 26, and 27. This is the Wisconsin alternative incremental credit	**28**	

29	Carryover of unused research expense credit	**29**	
30	Add line 15 **or** line 28 to line 29. This is the available research expense credit	**30**	

Part II Credit for Research Facilities

31	Total qualified research facility expenditures	**31**	
32	Multiply line 31 by 5% (0.05)	**32**	
33	Carryover of unused research facilities credit	**33**	
34	Add lines 32 and 33. This is the available research facilities credit	**34**	

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WORKSHEET

Average Annual Wisconsin Gross Receipts	(a) 2006	(b) 2007	(c) 2008	(d) 2009
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, line 9 or line 16				

Wisconsin Fixed-Base Percentage	(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 Qualifying expenses used in federal orphan drug credit					
11 Add lines 6 through 10					
12 Wages for Wisconsin development zones credit					
13 Subtract line 12 from line 11					
14 Add line 13, columns a through e					
15 Total gross receipts					
16 Out-of-state receipts on line 15					
17 Subtract line 16 from line 15					
18 Add line 17, columns a through e					

19 Divide line 14 by line 18. This is the Wisconsin fixed-base percentage to enter on Schedule R, line 10 . . . . _ _ _._ _ _ _ %