

Wisconsin Department  
of Revenue

File with Wisconsin Form 4, 4T, or 5

Read instructions before filling in this schedule

Name	Identifying Number
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**Part I Credit for Increasing Research Expenses**

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

**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 2, line 5 . . . . .	<b>8</b>	
9 Enter Wisconsin fixed-base percentage, but not more than 16% (0.16) from the Worksheet on page 2, line 18 . . . . .	<b>9</b>	_____ %
10 Multiply line 8 by the percentage on line 9. This is the base amount. . . . .	<b>10</b>	
11 Subtract line 10 from line 7. If zero or less, enter zero (0). . . . .	<b>11</b>	
12 Multiply line 7 by 50% . . . . .	<b>12</b>	
13 Enter the smaller of line 11 or line 12 . . . . .	<b>13</b>	
14 Multiply line 13 by 10% (0.10). Continue with line 28. . . . .	<b>14</b>	

**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 2, line 5 . . . . .	<b>15</b>	
16 Multiply line 15 by 1% (0.01). . . . .	<b>16</b>	
17 Subtract line 16 from line 7. If zero or less, enter zero (0) . . . . .	<b>17</b>	
18 Multiply line 15 by 1.5% (0.015) . . . . .	<b>18</b>	
19 Subtract line 18 from line 7. If zero or less, enter zero (0). . . . .	<b>19</b>	
20 Subtract line 19 from line 17. If zero or less, enter zero (0). . . . .	<b>20</b>	
21 Multiply line 15 by 2% (0.02). . . . .	<b>21</b>	
22 Subtract line 21 from line 7. If zero or less, enter zero (0). . . . .	<b>22</b>	
23 Subtract line 22 from line 19. If zero or less, enter zero (0). . . . .	<b>23</b>	
24 Multiply line 20 by 2.65% (0.0265) . . . . .	<b>24</b>	
25 Multiply line 23 by 3.2% (0.032) . . . . .	<b>25</b>	
26 Multiply line 22 by 3.75% (0.0375) . . . . .	<b>26</b>	
27 Add lines 24, 25, and 26 . . . . .	<b>27</b>	
28 Carryover of unused research expense credit (see instructions) . . . . .	<b>28</b>	
29 Add line 14 or line 27 to line 28. This is the available research expense credit for activities related to certain energy efficient products . . . . .	<b>29</b>	

**Part II Credit for Research Facilities**

<b>30</b> Total qualified research facility expenditures for qualifying activities . . . . .	<b>30</b>	
<b>31</b> Multiply line 30 by 10% (0.10) . . . . .	<b>31</b>	
<b>32</b> Carryover of unused research facilities credit (see instructions) . . . . .	<b>32</b>	
<b>33</b> Add lines 31 and 32. This is the available research facilities credit for activities related to certain energy efficient products . . . . .	<b>33</b>	

**WORKSHEET**

<b>Average Annual Wisconsin Gross Receipts</b>	<b>(a) 2007</b>	<b>(b) 2008</b>	<b>(c) 2009</b>	<b>(d) 2010</b>
<b>1</b> Total gross receipts . . . . .				
<b>2</b> Out-of-state receipts included on line 1 . . . . .				
<b>3</b> Subtract line 2 from line 1 . . . . .				
<b>4</b> Add line 3, columns a through d . . . . .				
<b>5</b> 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.

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